

**ATP TOWER HOLDINGS, LLC  
ANDEAN TOWER PARTNERS COLOMBIA SAS  
ANDEAN TELECOM PARTNERS PERU S.R.L.  
ANDEAN TELECOM PARTNERS CHILE SpA**



**OFFER TO PURCHASE FOR CASH ANY AND ALL OF THEIR  
4.05% SENIOR SECURED NOTES DUE 2026**

The Tender Offer (as defined herein) will expire at 9:00 a.m. (New York City time) on January 28, 2025, unless extended (such date and time, as the same may be extended, the “**Expiration Time**”).

Holders (“**Holders**”) of the 4.05% Senior Secured Notes due 2026 (the “**Notes**”) issued by ATP Tower Holdings, LLC, Andean Tower Partners Colombia SAS, Andean Telecom Partners Peru S.R.L. and Andean Telecom Partners Chile SpA, and unconditionally and irrevocably guaranteed by ATP Fiber Colombia SAS, Redes de Fibra del Peru S.R.L. and ATP Fiber Chile SpA, and currently listed on the Global Exchange Market of Euronext Dublin, may participate in the Tender Offer by validly tendering and not validly withdrawing their Notes by the Expiration Time or submitting a properly completed and duly executed notice of guaranteed delivery instruction (the “**Notice of Guaranteed Delivery**”) at or prior to the Expiration Time and tendering their Notes at or prior to the Guaranteed Delivery Time (as defined below).

Payment for the Notes that are validly tendered and not validly withdrawn and that are accepted for purchase will be made on the Settlement Date. It is anticipated that the Settlement Date will be on or around February 3, 2025.

Notes tendered in accordance with the Tender Offer may be withdrawn at any time at or prior to 9:00 a.m. (New York City time) on January 28, 2025, unless extended (the “**Withdrawal Deadline**” which, assuming no extension of the Expiration Time, will be the same date as the Expiration Time).

Our obligation to accept for purchase, and to pay for, Notes validly tendered and not validly withdrawn pursuant to the Tender Offer is conditioned on the satisfaction of certain conditions, including the Financing Condition (as defined herein). We reserve the right, in our sole discretion, to waive any one or more of the conditions at any time.

**Unless the context indicates otherwise, all references to a valid tender of Notes in this Statement shall mean that (i) such Notes have been validly tendered at or prior to the Expiration Time and such tender or delivery has not been validly withdrawn at or prior to the Withdrawal Deadline or (ii) a Notice of Guaranteed Delivery in respect of such Notes has been validly delivered at or prior to the Expiration Time and such Notes have been tendered at or prior to 5:00 p.m. (New York City time) on the second business day after the Expiration Time (the “Guaranteed Delivery Time”). There will be no Letter of Transmittal for the Tender Offer.**

| Notes                               | CUSIP Numbers and ISINs  | Principal Amount Outstanding | Tender Offer Consideration <sup>(1)</sup> |
|-------------------------------------|--|------------------------------|---|
| 4.05% Senior Secured Notes due 2026 | <u>CUSIP Numbers:</u><br>144A: 00216D AA9<br>Reg S: P1000P AA3<br><br><u>ISINs:</u><br>144A: US00216DAA90<br>Reg S: USP1000PAA32 | US\$375,000,000              | US\$990                                   |

<sup>(1)</sup> Per US\$1,000 principal amount of Notes validly tendered (and not validly withdrawn) at or prior to the Expiration Time or the Guaranteed Delivery Time and accepted for purchase by us. Excludes Accrued Interest (as defined herein) to be paid to Holders.

The Tender Offer is being made concurrently with the offering of New Notes (as defined herein) by ATP Tower Holdings, LLC, Andean Tower Partners Colombia SAS, Andean Telecom Partners Peru S.R.L., Andean Telecom Partners Chile SpA, ATP Fiber Colombia SAS, Redes de Fibra del Peru S.R.L. and ATP Fiber Chile SpA, as co-issuers (collectively, in such capacity, the “**New Notes Offering Co-Issuers**” and such offering, the “**New Notes Offering**”). The Tender Offer is subject to and conditioned upon, among other things, the Financing Condition, which the New Notes Offering is intended to fulfill. No assurance can be given that the New Notes Offering will be completed successfully. We reserve the right, in our sole discretion, to waive any one or more of the conditions at any time.

*The Dealer Managers for the Tender Offer are:*

**Goldman Sachs & Co. LLC  
Deutsche Bank Securities**

**J.P. Morgan  
Scotiabank**

January 21, 2025

## THE TENDER OFFER

ATP Tower Holdings, LLC, a Delaware limited liability company (“**ATPTH**”), Andean Tower Partners Colombia SAS, a *sociedad por acciones simplificada* organized under the laws of the Republic of Colombia (“**Colombia TowerCo**”), Andean Telecom Partners Peru S.R.L., a *sociedad comercial de responsabilidad limitada* organized under the laws of the Republic of Peru (“**Peru TowerCo**”) and Andean Telecom Partners Chile SpA, a *sociedad por acciones* organized under the laws of the Republic of Chile (“**Chile TowerCo**”) (each, an “**Offeror**” and, collectively, the “**Offerors**,” “**we**,” “**us**,” or “**our**”), hereby offer (the “**Tender Offer**”) to purchase for cash any and all of the Notes, upon the terms and subject to the conditions set forth in this Offer to Purchase (as it may be amended or supplemented from time to time, this “**Statement**” and, together with the Notice of Guaranteed Delivery, the “**Offer Documents**”).

Tendered Notes may be withdrawn at any time at or prior to the Withdrawal Deadline (which, assuming no extension of the Expiration Time, will be the same time as the Expiration Time), but not after.

Concurrently with the commencement of the Tender Offer, we are announcing a New Notes Offering of a new series of notes (the “**New Notes**”) to be issued by the New Notes Offering Co-Issuers in reliance on an exemption from the registration requirements of the U.S. Securities Act of 1933, as amended (the “**Securities Act**”). We expect to use the net proceeds from the New Notes Offering, together with cash on hand (i) to pay the Tender Offer Consideration (as defined herein) and the Accrued Interest for the Notes validly tendered and accepted for purchase by us pursuant to the Tender Offer, (ii) to pay all fees and expenses incurred in connection with the Tender Offer and the New Notes Offering, (iii) to, at our option, prepay in whole or in part one or more of the following (a) the Credit and Guarantee Agreement, dated as of February 16, 2024, among Colombia TowerCo, as borrower, the other Offerors and the Guarantors (as defined herein), as guarantors, and Bancolombia (Panamá) S.A., as lender, (b) the Credit and Guarantee Agreement, dated as of March 24, 2023, among Colombia FiberCo, as borrower, the Offerors and the other Guarantors, as guarantors, UMB Bank, National Association, as administrative agent, and Scotiabank Colpatria S.A. and Bancolombia S.A. (Sucursal Panamá), as lenders, and (c) the Amended and Restated Credit and Guarantee Agreement, dated as of October 5, 2022 (as amended on July 5, 2023), among the Offerors and the Guarantors, as borrowers, The Bank of Nova Scotia, as administrative agent, and each lender party thereto, and (iv) the remainder, if any, for general corporate purposes, including capital expenditures. The Tender Offer is conditioned upon, among other things, (i) the entry by the New Notes Offering Co-Issuers prior to the Expiration Time into a purchase agreement, on terms and conditions reasonably satisfactory to the New Notes Offering Co-Issuers, for the offer and sale of the New Notes yielding net proceeds to the New Notes Offering Co-Issuers sufficient to, together with cash on hand (x) pay the Tender Offer Consideration and the Accrued Interest for the Notes validly tendered and accepted for purchase by us pursuant to the Tender Offer, and (y) pay all fees and expenses in connection therewith (the “**Pricing Condition**”) and (ii) the successful closing of the New Notes Offering and receipt by the New Notes Offering Co-Issuers of the net proceeds therefrom on or prior to the Settlement Date (the “**New Notes Settlement Condition**” and, together with the Pricing Condition, the “**Financing Condition**”). We reserve the right, in our sole discretion, to waive any one or more of the conditions at any time. See “Terms of the Tender Offer—Conditions of the Tender Offer.” No assurance can be given that the New Notes Offering will be priced or settled successfully. In no

event will this Statement or the information contained in this Statement regarding the New Notes constitute an offer to sell or a solicitation of an offer to buy any New Notes. Any investment decision to purchase any New Notes should be made solely on the basis of the information contained in the offering memorandum to be prepared in connection with the New Notes Offering, which will include the terms of the New Notes, and no reliance is to be placed on any information other than that contained in that offering memorandum. Subject to compliance with all applicable securities laws and regulations, the offering memorandum relating to the New Notes Offering will be available from the Dealer Managers on request. The Dealer Managers are acting as initial purchasers in the New Notes Offering.

Tendering Holders who wish to tender their Notes and subscribe for the New Notes should quote an allocation identifier code (“**Allocation Identifier Code**”), which can be obtained by contacting the Dealer Managers, in their ATOP (as defined herein) Electronic Acceptance Instruction. An Allocation Identifier Code is only required if a tendering Holder wishes to subscribe for the New Notes and is not required for a Holder to tender its Notes.

The receipt of an Allocation Identifier Code in conjunction with any tender of Notes in the Tender Offer is not an allocation of the New Notes. In order to apply for the purchase of the relevant New Notes, tendering Holders must make a separate application in respect of the New Notes for the purchase of such New Notes. The Offerors will review tender instructions received on or prior to the pricing of the New Money Offering (which is expected to be on or about the Expiration Time) and may give priority to those investors tendering with Allocation Identifier Codes in connection with the allocation of New Notes. However, allocations of New Notes will be determined by the Offerors and the joint book-running managers of the New Notes Offering in their sole discretion and no assurances can be given that any Holder that tenders Notes in the Tender Offer will be given an allocation of New Notes at the levels it may subscribe for, or at all.

**All references to a valid tender of Notes in this Statement shall mean that (i) such Notes have been validly tendered at or prior to the Expiration Time and such tender or delivery has not been validly withdrawn at or prior to the Withdrawal Deadline or (ii) a Notice of Guaranteed Delivery in respect of such Notes has been validly delivered at or prior to the Expiration Time and such Notes have been tendered at or prior to 5:00 p.m. (New York City time) on the second business day after the Expiration Time. There will be no Letter of Transmittal in the Tender Offer.**

The Tender Offer is open to all Holders of the Notes. All of the Notes are held in book-entry form through the facilities of The Depository Trust Company (“**DTC**”). If a Holder desires to tender Notes, the Holder must transfer such Notes through DTC’s Automated Tender Offer Program (“**ATOP**”), for which the transaction will be eligible, to D.F. King & Co., Inc. (the “**Tender and Information Agent**”). Upon receipt of your acceptance through ATOP, DTC will verify the acceptance and send an Agent’s Message (as defined herein) to the Tender and Information Agent for its acceptance. If you hold Notes through a broker, dealer, commercial bank, trust company or other nominee, you should contact such custodian or nominee if you wish to tender your Notes.

We expressly reserve the right, subject to applicable law, to (1) delay acceptance of Notes tendered under the Tender Offer, or the payment for Notes accepted, (2) extend the Tender Offer,

(3) terminate or withdraw the Tender Offer at any time if any of the conditions thereto are not satisfied on or prior to the Expiration Time, and (4) if any of the conditions to the Tender Offer are not satisfied, amend, modify or waive at any time, or from time to time, the terms of the Tender Offer, including waiver of any conditions to consummation of the Tender Offer.

## TABLE OF CONTENTS

|  |     |
|--|-----|
| THE TENDER OFFER .....   | ii  |
| OFFER AND DISTRIBUTION RESTRICTIONS .....  | vi  |
| IMPORTANT INFORMATION .....  | vi  |
| IMPORTANT DATES .....  | vii |
| FORWARD-LOOKING STATEMENTS .....   | ix  |
| SUMMARY .....  | 1   |
| INFORMATION ABOUT THE OFFERORS AND THE GUARANTORS .....                          | 5   |
| RISK FACTORS .....   | 6   |
| BACKGROUND AND PURPOSE OF TENDER OFFER .....                                     | 9   |
| TERMS OF THE TENDER OFFER .....  | 10  |
| CERTAIN U.S., COLOMBIAN, CHILEAN AND PERUVIAN INCOME TAX<br>CONSIDERATIONS ..... | 24  |
| DEALER MANAGERS; TENDER AND INFORMATION AGENT .....                              | 34  |
| MISCELLANEOUS .....  | 36  |

## **OFFER AND DISTRIBUTION RESTRICTIONS**

**This Statement does not constitute an offer to buy or a solicitation of an offer to sell Notes in any jurisdiction in which it is unlawful to make such offer or solicitation under applicable securities or blue sky laws. In those jurisdictions where the securities, blue sky or other laws require the Tender Offer to be made by a licensed broker or dealer, the Tender Offer will be deemed to be made on behalf of the Offerors by one of the Dealer Managers (or any of its affiliates) or one or more registered brokers or dealers licensed under the laws of such jurisdiction.**

**Neither this Statement nor any of the other documents relating to the Tender Offer have been filed with or reviewed by any federal or state securities commission or regulatory authority of any country, nor has any such commission or authority passed upon the accuracy or adequacy of this Statement or any of the other documents relating to the Tender Offer. Any representation to the contrary is unlawful and may be a criminal offense.**

**The delivery of this Statement will not under any circumstances create any implication that the information contained herein is correct as of any time subsequent to the date hereof or that there has been no change in the information set forth herein or in the affairs of the Offerors or any of their affiliates since the date hereof.**

**General.** Each Holder participating in the Tender Offer will be deemed to give certain representations in respect of the jurisdictions referred under “Terms of the Tender Offer—Representations, Warranties and Undertakings.” Any tender of Notes from a Holder that is unable to make these representations will not be accepted. Each of the Offerors and the Dealer Managers reserves the right, in its absolute discretion, to investigate, in relation to any tender of Notes whether any such representation given by a Holder is correct and, if such investigation is undertaken and as a result the Offerors determine (for any reason) that such representation is not correct, such tender or delivery shall not be accepted.

## **IMPORTANT INFORMATION**

The Offer Documents contain important information that should be read before any decision is made with respect to the Tender Offer. Any questions regarding procedures for tendering Notes or requests for additional copies of the Offer Documents should be directed to the Tender and Information Agent at its address and telephone number set forth on the back cover page of this Statement.

No dealer, salesperson or other person has been authorized to give any information or to make any representation not contained in this Statement, and, if given or made, such information or representation may not be relied upon as having been authorized by us, the Tender and Information Agent or the Dealer Managers.

**NONE OF THE OFFERORS, THE TRUSTEE AND THE DEALER MANAGERS OR THE TENDER AND INFORMATION AGENT MAKES ANY RECOMMENDATION AS TO WHETHER OR NOT HOLDERS SHOULD TENDER NOTES PURSUANT TO THE TENDER OFFER, AND NO ONE HAS BEEN AUTHORIZED BY ANY OF THEM TO MAKE SUCH A RECOMMENDATION. HOLDERS SHOULD MAKE THEIR OWN**

## **DECISIONS AS TO WHETHER TO TENDER NOTES AND, IF SO, THE PRINCIPAL AMOUNT OF NOTES TO TENDER.**

None of the Dealer Managers, the Trustee or the Tender and Information Agent assumes any responsibility for the accuracy or completeness of the information concerning the Offerors contained in this Statement, for any failure by the Offerors to disclose events that may have occurred and may affect the significance or accuracy of such information or for the waiver by the Offerors of any of the conditions to the Tender Offer specified herein.

From time to time following the Tender Offer, we may purchase additional Notes in the open market, in privately negotiated transactions, through tender offers or otherwise, or may redeem or defease Notes pursuant to the terms of the Indenture. Any future purchases, including redemptions pursuant to either Indenture, may be on the same terms or on terms that are more or less favorable to Holders than the terms of the Tender Offer. Any future purchases by us will depend on various factors existing at that time. There can be no assurance as to which, if any, of these alternatives (or combinations thereof) we will pursue in the future.

### **IMPORTANT DATES**

You should take note of the following dates in connection with the Tender Offer:

| <b><u>Date</u></b>       | <b><u>Calendar Date and Time</u></b>   | <b><u>Event</u></b>   |
|--------------------------|--|---|
| Announcement             | January 21, 2025   | The commencement of the Tender Offer.   |
| Withdrawal Deadline      | 9:00 a.m. (New York City time) on January 28, 2025, unless extended by us.   | The deadline for you to validly withdraw tendered Notes. Other than as described herein, following the Withdrawal Deadline, Notes tendered at or prior to the Withdrawal Deadline and thereafter, may no longer be validly withdrawn. |
| Expiration Time          | 9:00 a.m. (New York City time) on January 28, 2025, unless extended by us.   | The deadline for you to tender Notes or deliver a duly completed Notice of Guaranteed Delivery in order to qualify for the payment of the Tender Offer Consideration on the Settlement Date.  |
| Guaranteed Delivery Time | 5:00 p.m. (New York City time) on the second business day after the Expiration Time, expected to be January 30, 2025, unless extended by us. | The deadline for Holders to validly tender Notes pursuant to the Guaranteed Delivery Procedures (as defined herein) described in this Statement.  |

| <b><u>Date</u></b> | <b><u>Calendar Date and Time</u></b>   | <b><u>Event</u></b>  |
|--------------------|--|--|
| Settlement Date    | The Settlement Date will be promptly following the Expiration Time and is expected to be on or about February 3, 2025, which is the fourth business day following the Expiration Time and the second business day following the Guaranteed Delivery Time, unless extended by us. | The date on which we will deposit, or cause to be deposited, with the Tender and Information Agent or, upon the Tender and Information Agent's instructions, with DTC, the amount of cash necessary to pay the applicable Tender Offer Consideration for any Notes that were validly tendered that we accept for purchase. |

**The above times and dates are subject to our right to extend, amend and/or terminate the Tender Offer (subject to applicable law and as provided in this Statement). Beneficial owners of Notes are advised to check with any bank, securities broker or other intermediary through which they hold Notes as to when such intermediary would need to receive instructions from a beneficial owner in order for that beneficial owner to be able to participate in, or withdraw their instruction to participate in, the Tender Offer before the deadlines specified in this Statement. The deadlines set by any such intermediary and DTC for the submission of tender instructions will likely be earlier than the relevant deadlines specified above. See “Terms of the Tender Offer—Procedures for Tendering Notes” for further information.**

## **FORWARD-LOOKING STATEMENTS**

This Statement includes statements that are, or may be deemed to be, “forward-looking statements.” When we use the words or phrases “should result,” “believe,” “intend,” “plan,” “are expected to,” “targeted,” “will continue,” “will approximate,” “is anticipated,” “estimate,” “project” or similar expressions in this Statement, they indicate forward-looking statements. These forward-looking statements include all matters that are not historical facts. They appear in a number of places throughout this Statement and include statements regarding our intentions, beliefs or current expectations concerning, among other things, our results of operations, financial condition, liquidity, prospects, growth and strategies.

We want to caution you that any forward-looking statements are subject to uncertainties and other factors that could cause them to be incorrect. Future events or circumstances could cause actual results to differ materially from historical results or those anticipated. Additional factors emerge from time to time and it is not possible for us to predict all of these factors, nor can we assess the impact of all such factors on our ability to service our debt or the extent to which any factor, or combination of factors, may cause actual results to differ materially from those contained in any forward looking statement.

Should one or more of these factors or uncertainties materialize, or should underlying assumptions prove incorrect, actual results may vary materially from those described herein as anticipated, believed, estimated, expected, forecasted or intended. In light of these risks, uncertainties and assumptions, the forward-looking events described in this Statement may not occur. These forward-looking statements speak only as of the date of this Statement and we undertake no obligation to update or revise any forward-looking statement, whether as a result of new information or future events or developments. Although we believe the plans, intentions and expectations reflected in or suggested by such forward-looking statements are reasonable, we cannot assure you that those plans, intentions or expectations will be achieved. In addition, you should not interpret statements regarding past trends or activities as assurances that those trends or activities will continue in the future. All written, oral and electronic forward-looking statements attributable to us or persons acting on our behalf are expressly qualified in their entirety by this cautionary statement. Investors should not place undue reliance on the forward-looking statements included in this Statement.

## SUMMARY

The following summary is qualified in its entirety by reference to, and should be read in connection with, the information appearing elsewhere in the Offer Documents. Each of the capitalized terms used in this summary and not defined herein has the meaning set forth elsewhere in this Statement.

|                                   |  |
|-----------------------------------|--|
| <i>The Tender Offer</i>           | The Tender Offer is being made by the Offerors.  |
| <i>Offerors</i>                   | ATPTH, Colombia TowerCo, Peru TowerCo and Chile TowerCo.   |
| <i>Guarantors</i>                 | Colombia FiberCo, Peru FiberCo and Chile FiberCo (the “ <b>Guarantors</b> ”).  |
| <i>The Notes</i>                  | The Notes subject to the Tender Offer are as listed on the cover of this Statement.  |
| <i>The Tender Offer</i>           | <p>We are offering to purchase the Notes for cash, upon the terms and subject to the conditions set forth in this Statement.</p> <p>We may, subject to applicable law, modify or terminate the Tender Offer. In addition, we reserve the right, in our sole discretion, to waive any one or more of the conditions at any time.</p> <p>Notes may be tendered only in principal amounts equal to minimum denominations of US\$200,000 and integral multiples of US\$1,000 in excess thereof. Holders who do not tender all of their Notes must ensure that they retain a principal amount of Notes amounting to at least the minimum denomination equal to US\$200,000 and integral multiples of US\$1,000 in excess thereof.</p> |
| <i>Tender Offer Consideration</i> | <p>The Tender Offer Consideration payable for each US\$1,000 principal amount of Notes shall be payable only to Holders that validly tender (and do not validly withdraw) Notes, which Notes are accepted for purchase by us (the “<b>Tender Offer Consideration</b>”) will be US\$990.</p> <p>Holders must validly tender the Notes and not validly withdraw their Notes or deliver a duly completed Notice of Guaranteed Delivery at or prior to the Expiration Time pursuant to the Tender Offer in order to be eligible to receive the Tender Offer Consideration.</p>   |

*Allocation Identifier  
Codes*

Tendering Holders who wish to tender their Notes and subscribe for New Notes should quote an Allocation Identifier Code, which can be obtained by contacting the Dealer Managers, in their ATOP or Electronic Acceptance Instruction. An Allocation Identifier Code is only required if a tendering Holder wishes to subscribe for the New Notes and is not required for a Holder to tender its Notes.

The receipt of an Allocation Identifier Code in conjunction with any tender of Notes in the Tender Offer is not an allocation of the New Notes. In order to apply for the purchase of New Notes, tendering Holders must make a separate application in respect of the New Notes for the purchase of New Notes. The Offerors will review tender instructions received on or prior to the pricing of the New Money Offering (which is expected to be on or about the Expiration Time) and may give priority to those investors tendering with Allocation Identifier Codes in connection with the allocation of New Notes. However, allocations of New Notes will be determined by the Offerors and the joint book-running managers of the New Notes Offering in their sole discretion and no assurances can be given that any Holder that tenders Notes will be given an allocation of New Notes at the levels it may subscribe for, or at all.

*Accrued Interest*

In addition to the Tender Offer Consideration, Holders whose Notes are accepted for purchase by us pursuant to the Tender Offer will also receive accrued and unpaid interest from the last interest payment date of the Notes to, but not including, the Settlement Date, plus additional amounts in respect of accrued interest (such unpaid interest, together with additional amounts thereon, together referred to as the “**Accrued Interest**”). Under no circumstances will any interest be payable because of any delay in the transmission of funds to Holders by DTC. Interest will cease to accrue on the Settlement Date for all Notes accepted in the Tender Offer, including those tendered through the Guaranteed Delivery Procedures. See “Terms of the Tender Offer.”

*Additional Amounts*

We have agreed, subject to specific exceptions and limitations under the Indenture, to pay to Holders such Additional Amounts (as defined in the Indenture) as will result in the receipt by each beneficial owner of the net amounts that would otherwise have been receivable by such beneficial owner in the absence of certain taxes described in the Indenture. References to the Tender Offer

|   |  |
|---|--|
|   | Consideration, as well as Accrued Interest, will be deemed to include such additional amounts.   |
| <i>Expiration Time</i>                          | 9:00 a.m. (New York City time) on January 28, 2025, unless extended by us.   |
| <i>Withdrawal Deadline</i>                      | 9:00 a.m. (New York City time) on January 28, 2025, unless extended by us. Other than as described herein, following the Withdrawal Deadline, Notes may no longer be validly withdrawn.  |
| <i>Guaranteed Delivery Time</i>                 | 5:00 p.m. (New York City time) on the second business day after the Expiration Time, expected to be January 30, 2025, unless extended by us.   |
| <i>Settlement Date</i>                          | Subject to all conditions to the Tender Offer having been satisfied or waived by us, the “ <b>Settlement Date</b> ” for the Tender Offer will be promptly following the Expiration Time and is expected to be February 3, 2025, which is the fourth business day following the Expiration Time and the second business day following the Guaranteed Delivery Time (as the same may be extended).   |
| <i>New Notes Offering</i>                       | The Tender Offer is being made in connection with a concurrent New Notes Offering. The Tender Offer is not an offer to sell nor a solicitation of an offer to buy the New Notes. We intend to use a portion of the proceeds from the New Notes Offering, together with cash on hand, to pay the Tender Offer Consideration and the Accrued Interest for the Notes validly tendered and accepted for purchase by us pursuant to the Tender Offer, including fees and expenses in connection therewith.              |
| <i>Acceptance of Tendered Notes and Payment</i> | Upon the terms and subject to the conditions of the Tender Offer, upon satisfaction or waiver of the conditions to the Tender Offer specified herein under “Terms of the Tender Offer—Conditions of the Tender Offer,” we will take the following actions: (a) accept for purchase Notes validly tendered (or defectively tendered, if we waive such defect) and not validly withdrawn, and (b) promptly pay the applicable Tender Offer Consideration on the Settlement Date for all Notes accepted for purchase. |
| <i>Conditions of the Tender Offer</i>           | Notwithstanding any other provision of the Tender Offer, and in addition to, and not in limitation of, our rights to extend or amend the Tender Offer, our obligation to accept for purchase, and to pay for, any Notes validly tendered and   |

not validly withdrawn pursuant to the Tender Offer is conditioned upon the satisfaction of or waiver of certain conditions, including the Financing Condition, among others. We reserve the right, in our sole discretion, to waive any one or more of the conditions at any time.

See “Terms of the Tender Offer—Conditions of the Tender Offer.”

*How to Tender Notes*

See “Terms of the Tender Offer—Procedures for Tendering Notes” and “Terms of the Tender Offer—Guaranteed Delivery.” For further information, contact the Tender and Information Agent or the Dealer Managers or consult your broker, dealer, commercial bank or trust company for assistance.

**There will be no Letter of Transmittal for the Tender Offer.**

*Withdrawal and Revocation Rights*

Notes tendered at or prior to the Withdrawal Deadline may be withdrawn at any time at or prior to the Withdrawal Deadline, but not thereafter except as otherwise required by law.

*Consequences to Non-Tendering Holders*

See “Risk Factors” for a discussion of certain factors that should be considered in evaluating the Tender Offer.

*Certain U.S., Colombian, Chilean and Peruvian Income Tax Considerations*

For a discussion of certain U.S., Colombian, Chilean and Peruvian income tax considerations of the Tender Offer, see “Certain U.S., Colombian, Chilean and Peruvian Income Tax Considerations.”

*Dealer Managers*

Goldman Sachs & Co. LLC, J.P. Morgan Securities LLC, Deutsche Bank Securities Inc. and Scotia Capital (USA) Inc. are serving as the Dealer Managers for the Tender Offer (the “**Dealer Managers**”). The Dealer Managers’ contact information appears on the back cover of this Statement.

*Tender and Information Agent*

D.F. King & Co., Inc.

*Further Information*

Requests for additional copies of the Offer Documents should be directed to the Tender and Information Agent. Its contact information appears on the back cover of this Statement.

## INFORMATION ABOUT THE OFFERORS AND THE GUARANTORS

ATPTH is a Delaware limited liability company. ATPTH's principal executive office is located at 400 Hollywood Blvd Suite 425 S Hollywood, Florida 33021 United States.

Chile TowerCo is a *sociedad por acciones* organized under the laws of the Republic of Chile. Chile TowerCo's head offices are located at Av. Apoquindo 2827, Of. 702 – Las Condes, Santiago 7550268, Chile. Chile TowerCo is a wholly owned subsidiary of ATPTH.

Colombia TowerCo is a *sociedad por acciones simplificada* organized under the laws of the Republic of Colombia. Colombia TowerCo's head offices are located at Carrera 19 B No. 166 – 50 Bogotá, D.C., República de Colombia. Colombia TowerCo is a wholly owned subsidiary of ATPTH.

Peru TowerCo is a *sociedad comercial de responsabilidad limitada* organized under the laws of the Republic of Peru. Peru TowerCo's head offices are located at Víctor Andrés Belaunde 147, Edificio Real Diez – Of. 701, San Isidro, Lima, Perú. Peru TowerCo is a wholly owned subsidiary of ATPTH.

Chile FiberCo is a *sociedad por acciones* organized under the laws of the Republic of Chile. Chile FiberCo's head offices are located at Av. Apoquindo 2827, Of. 702 – Las Condes, Santiago 7550268, Chile. Chile FiberCo is a wholly owned subsidiary of ATPTH.

ATP Fiber Colombia S.A.S. is a *sociedad por acciones simplificada* organized under the laws of the Republic of Colombia ("Colombia FiberCo"). Colombia FiberCo's head offices are located at Carrera 19 B No. 166 – 50 Bogotá, D.C., República de Colombia. Colombia FiberCo is a wholly owned subsidiary of ATPTH.

Redes de Fibra del Peru S.R.L. is a *sociedad comercial de responsabilidad limitada* organized under the laws of the Republic of Peru ("Peru FiberCo"). Peru FiberCo's head offices are located at Víctor Andrés Belaunde 147, Edificio Real Diez – Of. 701, San Isidro, Lima, Perú. Peru FiberCo is a wholly owned subsidiary of ATPTH.

The Offerors and the Guarantors are providers of telecommunications and digital infrastructure in the Andean region, defined as Colombia, Peru, Chile, Ecuador and Paraguay. They operate in these countries, where their infrastructure assets serve telecom operators and wireless carriers, and play a central role in enabling mobile and broadband connectivity.

## **RISK FACTORS**

*You should carefully consider the risks and uncertainties described below and the other information included in this Statement before you decide whether to tender your Notes pursuant to the Tender Offer.*

***The Tender Offer will result in reduced liquidity for the Notes that are not purchased.***

To the extent that fewer than all of the Notes are tendered and accepted in the Tender Offer, the trading market for the Notes that remain outstanding following the Tender Offer may become significantly more limited. A debt security with a smaller outstanding principal amount available for trading (a smaller “float”) may command a lower price than would a comparable debt security with a greater float. Therefore, market prices for Notes that are not tendered and accepted in the Tender Offer may be adversely affected to the extent that the principal amount of Notes purchased pursuant to the Tender Offer, or otherwise, reduces the float. The reduced float may also make market prices more volatile. Holders whose Notes were not tendered and accepted in the Tender Offer may attempt to obtain quotations for their Notes from their brokers; however, there can be no assurance that any trading market for the Notes will exist or be sustained following the consummation of the Tender Offer. The extent of the public market for the Notes following the consummation of the Tender Offer will depend upon, among other things, the remaining outstanding principal amount of Notes after the Tender Offer, the number of beneficial owners remaining at such time, the interest in maintaining a market in the Notes on the part of securities firms and other factors.

***The Offerors expressly reserve the right to purchase or redeem any Notes that remain outstanding after the Expiration Time.***

The Offerors reserve the right, in their sole discretion, at any time or from time to time after the Expiration Time, to purchase, for cash, other consideration or a combination thereof, any Notes that are not tendered and accepted in the Tender Offer through open market purchases, privately negotiated transactions, tender offers, exchange offers or otherwise, upon such terms and at such prices as the Offerors may determine or negotiate, which prices may be more or less than the consideration to be paid to Holders pursuant to the Tender Offer.

Additionally, pursuant to the provisions of the Notes and the Indenture, the Offerors may elect to redeem, defease or discharge any Notes at any time whether or not the Tender Offer is consummated, including, without limitation, any Notes that remain outstanding after the Expiration Time. Any of these events would further reduce the float of the Notes.

***If the conditions to the consummation of the Tender Offer are not fulfilled, there might be a negative effect on the market price and liquidity of the Notes.***

Our obligation to accept for purchase, and for payment, Notes which are validly tendered (and not validly withdrawn) pursuant to the Tender Offer, is subject to the satisfaction or waiver of certain conditions, including the Financing Condition. These conditions are described in more detail in this Statement under “Terms of the Tender Offer—Conditions of the Tender Offer.” We cannot assure you that such conditions will be satisfied or waived, or that the Tender Offer will be

consummated, or that any failure to consummate the Tender Offer will not have a negative effect on the market price and liquidity of the Notes.

***The Tender Offer may be cancelled, delayed or amended.***

The Offerors have the right to terminate or withdraw the Tender Offer in their sole discretion, including if a condition to their obligations to purchase the Notes is not satisfied or waived at or prior to the Expiration Time. Even if the Tender Offer is consummated, it may not be consummated on the schedule described in this Statement. Accordingly, Holders participating in the Tender Offer may have to wait longer than expected to receive their consideration (or to have their Notes returned to them in the event the Offerors terminate the Tender Offer), during which time such Holders will not be able to effect transfers or sales of their Notes. Tenders of Notes may be validly withdrawn at any time at or before the Withdrawal Deadline, but not thereafter, unless otherwise required by applicable law. In addition, subject to certain limits, the Offerors have the right to amend the terms of the Tender Offer prior to the Expiration Time.

***The consideration to be received in the Tender Offer does not reflect any valuation of the Notes and is subject to general economic and market volatility.***

None of the Offerors or the Guarantors or any of their respective boards of managers, boards of directors or management, has made any determination that the consideration to be received pursuant to the Tender Offer represents a fair valuation of the Notes. None of the Offerors or the Guarantors has obtained a fairness opinion from any financial advisor or other person about the fairness to them or the Holders of Notes of the consideration to be received by Holders who validly tender their Notes, and whose Notes are accepted for purchase by us, pursuant to the Tender Offer.

***Consideration for the Notes may not reflect their fair value.***

The consideration offered to purchase the Notes does not reflect any independent valuation of the Notes and does not take into account events or changes in financial markets (including interest rates) after the commencement of the Tender Offer. We have not obtained or requested an opinion from any banking or other firm as to the fairness of the consideration for the Notes. If you tender Notes, you may or may not receive more or as much value than if you chose to keep them.

***You are responsible for complying with the procedures of the Tender Offer.***

Holders of Notes are responsible for complying with all of the procedures for tendering Notes for purchase. If the instructions are not strictly complied with, the Agent's Message or Notice of Guaranteed Delivery may be rejected at our sole discretion. None of our, the Dealer Managers or the Tender and Information Agent assumes any responsibility for informing any Holder of Notes of irregularities with respect to such Holder's participation in the Tender Offer.

***You may experience difficulties in effecting service of legal process, enforcing foreign judgments or bringing original actions in Colombia, Chile or Peru based on United States or other foreign laws.***

Colombia TowerCo and Colombia FiberCo are incorporated under the law of the Republic of Colombia. Chile TowerCo and Chile FiberCo are incorporated under the law of the Republic of Chile. Peru TowerCo and Peru FiberCo are incorporated under the law of the Republic of Peru. Some directors and/or officers of the non-U.S. Offerors and the Guarantors are residents of jurisdictions outside the United States, and substantially all of the Offerors' and Guarantors' assets are situated outside the United States. As a result, any judgment obtained in the United States against any non-U.S. Offeror or any Guarantor, including judgments with respect to the payment on the Notes, may not be collectible in the United States.

In addition, it may not be possible for you to effect service of process within the United States upon these persons or to enforce judgments obtained in U.S. courts based on the civil liability provisions of the federal or state securities laws against such persons. The laws of each jurisdiction with respect to the collectability and enforcement of judgments obtained in U.S. courts are different and may adversely affect the right of recovery. Litigation in non-U.S. jurisdictions is also subject to rules of procedure that differ from the U.S. rules, including with respect to the areas of rights of creditors, priority of government entities, other third-party and related party creditors, treatment of intercompany debt, ability to obtain post-bankruptcy filing loans or to pay interest, the duration of proceedings, the taking and admissibility of evidence, the conduct of the proceedings and the allocation of costs. Proceedings in non-U.S. jurisdictions may also have to be conducted in a foreign language, and documents submitted to the court may have to be translated into that language.

Your rights under the Notes are likely to be subject to the laws of the above mentioned jurisdictions and you may not be able to enforce effectively your rights in multiple bankruptcy, insolvency and other similar proceedings. Moreover, such multi-jurisdictional proceedings are typically complex and costly for creditors and often result in substantial uncertainty and delay in the enforcement of creditors' rights.

## **BACKGROUND AND PURPOSE OF TENDER OFFER**

### **Purpose of the Tender Offer**

The purpose of the Tender Offer is to repurchase any and all of the aggregate US\$375 million outstanding principal amount of Notes and thereby reduce or fully repay the Notes.

## **TERMS OF THE TENDER OFFER**

### **The Tender Offer**

We are offering to purchase the Notes for cash, upon the terms and subject to the conditions set forth in this Statement.

Notes may be tendered only in principal amounts equal to minimum denominations of US\$200,000 and integral multiples of US\$1,000 in excess thereof. Holders who do not tender all of their Notes must ensure that they retain a principal amount of Notes amounting to at least the minimum denomination equal to US\$200,000 and integral multiples of US\$1,000 in excess thereof.

The Tender Offer Consideration payable for each US\$1,000 principal amount Notes that are validly tendered (and not validly withdrawn) and accepted for purchase by us will be US\$990.

We have agreed, subject to specific exceptions and limitations under the Indenture, to pay to Holders such Additional Amounts (as defined in the Indenture) as will result in the receipt by each beneficial owner of the net amounts that would otherwise have been receivable by such beneficial owner in the absence of certain taxes described in the Indenture. References to the Tender Offer Consideration, as well as Accrued Interest, will be deemed to include such additional amounts.

In addition to the Tender Offer Consideration, Holders whose Notes are accepted for purchase pursuant to the Tender Offer will also receive Accrued Interest.

Subject to the satisfaction or waiver of the conditions of the Tender Offer, payment for Notes validly tendered and accepted for purchase will be made on the Settlement Date by the Offerors' deposit of immediately available funds with the Tender and Information Agent or, upon the Tender and Information Agent's instructions, with DTC.

Subject to the terms and conditions of the Tender Offer, we will deliver to the Tender and Information Agent or, upon the Tender and Information Agent's instructions, with DTC, the amount of cash necessary to pay on the Settlement Date, the Tender Offer Consideration for any Notes that were validly tendered and accepted by us for purchase, plus Accrued Interest up to, but excluding, the Settlement Date. Interest will cease to accrue on the Settlement Date for all Notes accepted in the Tender Offer, including those tendered through the Guaranteed Delivery Procedures.

For purposes of the Tender Offer, tendered Notes will be deemed to have been accepted for payment if, as and when the Offerors give oral notice (confirmed in writing) or written notice thereof to the Tender and Information Agent.

Tendered Notes may be withdrawn at any time at or prior to the Withdrawal Deadline (which, assuming no extension of the Expiration Time, will be the same time as the Expiration Time), but not after.

From time to time following the Tender Offer, we may purchase additional Notes in the open market, in privately negotiated transactions, through tender offers or otherwise, or may redeem or defease Notes pursuant to the terms of the Indenture. Any future purchases, including redemptions pursuant to the Indenture, may be on the same terms or on terms that are more or less favorable to Holders than the terms of the Tender Offer. Any future purchases by us will depend on various factors existing at that time. There can be no assurance as to which, if any, of these alternatives (or combinations thereof) we will pursue in the future.

### **Sources of Funds**

We intend to use a portion of the proceeds from the issuance of the New Notes, together with cash on hand, to pay the Tender Offer Consideration and the Accrued Interest for the Notes validly tendered and accepted for purchase by us pursuant to the Tender Offer, including fees and expenses in connection therewith.

### **Conditions of the Tender Offer**

Notwithstanding any other provision of the Tender Offer, and in addition to, and not in limitation of, our rights to extend or amend the Tender Offer, we will not be required to accept for purchase, and to pay for, any Notes validly tendered and not validly withdrawn pursuant to the Tender Offer, if the Pricing Condition has not occurred as of the Expiration Time or if any of the following conditions or events has occurred by the Expiration Time:

- (a) the occurrence of any of the following: (i) any general suspension of trading in, or limitation on prices for, securities or financial markets in the United States, Europe, Colombia, Chile or Peru, (ii) a material impairment in the trading market for debt securities in the United States, Europe, Colombia, Chile or Peru, (iii) a declaration of a banking moratorium or any suspension of payments in respect of banks in the United States, Europe, Colombia, Chile or Peru (whether or not mandatory), (iv) any limitation (whether or not mandatory) by any governmental authority on, or other event having a reasonable likelihood of affecting, the extension of credit by banks or other lending institutions in the United States, Europe, Colombia, Chile or Peru, (v) any change in the tax laws in the United States, Europe, Colombia, Chile or Peru that, in our reasonable judgment, materially alters the expected benefits to us of purchasing the Notes or (vi) any significant adverse change in the securities or financial markets in the United States, Europe, Colombia, Chile or Peru generally or, in the case of any of the foregoing existing on the date hereof, a material acceleration or worsening thereof;
- (b) the existence of an order, statute, rule, regulation, executive order, stay, decree, judgment or injunction that shall have been enacted, entered, issued, promulgated, enforced or deemed applicable by any court or governmental, regulatory or administrative agency or instrumentality that, in our reasonable judgment, would or would be reasonably likely to prohibit, prevent or materially restrict or delay consummation of the Tender Offer or that is reasonably likely to be materially adverse to the Offerors' or the Guarantors' business, operations, properties, condition (financial or otherwise), assets, liabilities or prospects;

- (c) any instituted or pending action or proceeding before or by any court or governmental, regulatory or administrative agency or instrumentality, or by any other person, that challenges the making of the Tender Offer or is reasonably likely to directly or indirectly prohibit, prevent, restrict or delay the consummation of the Tender Offer or otherwise adversely affects in any material manner the Tender Offer;
- (d) there exists, in our reasonable judgment, any other actual or threatened legal impediment to the Tender Offer or any other circumstances that would materially adversely affect the transactions contemplated by the Tender Offer; or
- (e) an event or events or the likely occurrence of an event or events that would or might reasonably be expected to prohibit, restrict or delay the consummation of the Tender Offer, or we shall have determined that anything could impair the contemplated benefits of the Tender Offer.

Notwithstanding any other provision of the Offer Documents, we will not be obligated to (i) accept for purchase any validly tendered Notes or (ii) pay any cash amounts or complete the Tender Offer unless the New Notes Settlement Condition is satisfied or waived by us on or prior to the Settlement Date.

### ***Pricing Condition***

Our obligation to accept and pay for the Notes validly tendered pursuant to the Tender Offer is conditioned on, among other things, the entry by the New Notes Offering Co-Issuers prior to the Expiration Time into a purchase agreement, on terms and conditions reasonably satisfactory to the New Notes Offering Co-Issuers, for the offer and sale of the New Notes yielding net proceeds to the New Notes Offering Co-Issuers sufficient to, together with cash on hand (x) pay the Tender Offer Consideration and the Accrued Interest for the Notes validly tendered and accepted for purchase by us pursuant to the Tender Offer, and (y) pay all fees and expenses in connection therewith.

### ***New Notes Settlement Condition***

Our obligation to accept and pay for the Notes validly tendered pursuant to the Tender Offer is conditioned on the successful closing of the New Notes Offering and receipt by the New Notes Offering Co-Issuers of the net proceeds therefrom on or prior to the Settlement Date.

### ***General***

The conditions described above are solely for our benefit and may be asserted by us regardless of the circumstances giving rise to any such condition, including any action or inaction by us in our sole discretion, and may be waived by us, in whole or in part, at any time and from time to time prior to the Expiration Time. Our failure at any time to exercise any of our rights will not be deemed a waiver of any other right, and each right will be deemed an ongoing right which may be asserted at any time and from time to time.

To the extent we are legally permitted to do so, we expressly reserve the absolute right, in our sole discretion, at any time to (i) waive any of the conditions of the Tender Offer; (ii) amend any of the terms of the Tender Offer, (iii) terminate the Tender Offer or (iv) modify the Tender Offer Consideration. See “—Expiration Time; Guaranteed Delivery Time; Extensions; Amendments.”

#### **Additional Terms of the Tender Offer**

- All communications, payments, notices, certificates, or other documents to be delivered to or by a Holder will be delivered by or sent to or by it at the Holder’s own risk. None of the Offerors, the Dealer Managers, the Tender and Information Agent or the Trustee shall accept any responsibility for failure of delivery of a notice, communication or electronic acceptance instruction;
- by submitting a valid electronic acceptance instruction, a Holder will have given the representations, warranties and undertakings of the Holder set forth under “—Procedures for Tendering Notes” and “—Representations, Warranties and Undertakings”;
- all acceptances of tendered Notes shall be deemed to be made on the terms set out in this Statement (and shall be deemed to be given in writing even though submitted electronically);
- the Offerors may in their sole discretion elect to treat as valid an electronic tender of Notes in respect of which the relevant Holder does not fully comply with all the requirements of these terms;
- unless waived by the Offerors, any irregularities in connection with tenders of Notes must be cured within such time as the Offerors shall determine. None of the Offerors, the Dealer Managers, the Tender and Information Agent, the Trustee or any other person shall be under any duty to give notification of any defects or irregularities in such tenders of such Notes, nor will any of such entities incur any liability for failure to give such notifications. Tenders of such Notes may be deemed not to have been made until such irregularities have been cured or waived. The Offerors, in their sole discretion, may waive any irregularities in any tenders of Notes, which may include irregularities in how or when Notes are tendered;
- none of the Offerors, the Dealer Managers, the Tender and Information Agent or the Trustee shall accept any responsibility for failure of delivery of a notice, communication or electronic acceptance instruction;
- any rights or claims which a Holder may have against the Offerors in respect of any tendered Notes or the Tender Offer shall be extinguished or otherwise released upon the payment to such Holder of the Tender Offer Consideration and Accrued Interest;

- without limiting the manner in which the Offerors may choose to make any public announcement, the Offerors shall have no obligation to publish, advertise or otherwise communicate any such public announcement other than by issuing a press release or notice, in addition to any press release or notice required pursuant to the terms of the Indenture;
- there are no appraisal or other similar statutory rights available to the Holders in connection with the Tender Offer; and
- the contract constituted by the Offerors' acceptance for payment in accordance with the terms of this Statement of all Notes validly tendered (or defectively tendered, if such defect has been waived by the Offerors) shall be governed by, and construed in accordance with the laws of the State of New York.

### **Holders Are Responsible for Complying with the Procedures of the Tender Offer**

Holders of Notes are responsible for complying with all of the procedures for tendering Notes for purchase. If the instructions are not strictly complied with, the Agent's Message or the Notice of Guaranteed Delivery may be rejected in our sole discretion. None of the Dealer Managers, the Tender and Information Agent, the Trustee or we assumes any responsibility for informing any Holder of Notes of irregularities with respect to such Holder's participation in the Tender Offer or in respect of instructions to, or existing arrangement with, any custodian acting for Holders.

### **Future Purchases of Notes**

From time to time following the Tender Offer, we may purchase Notes in the open market, in privately negotiated transactions, through tender offers or otherwise, or may redeem or defease Notes pursuant to the terms of the Indenture. Any future purchases, including redemptions pursuant to the Indenture, may be on the same terms or on terms that are more or less favorable to Holders than the terms of the Tender Offer. Any future purchases by us will depend on various factors existing at that time. There can be no assurance as to which, if any, of these alternatives (or combinations thereof) we will pursue in the future.

### **Holders' Responsibility to Consult Advisers**

Each Holder is solely responsible for making its own independent appraisal of all matters as such Holder deems appropriate (including those relating to the Tender Offer, the Offerors, the Guarantors and their affiliates) and each Holder must make its own decision as to whether or not to tender its Notes.

None of the Offerors, the Guarantors, the Dealer Managers, the Tender and Information Agent, the Trustee nor their respective affiliates makes any recommendation to you as to whether or not you should tender your Notes pursuant to the Tender Offer. Holders must make their own decisions with regard to tendering Notes, and no one has been authorized by any of the Offerors, the Guarantors, the Dealer Managers, the Tender and Information Agent, the Trustee or any of their respective affiliates to make such a recommendation.

Holders should consult their own tax, accounting, financial and legal advisers regarding the suitability to themselves of the tax or accounting consequences of participating in the Tender Offer. None of the Offerors, the Guarantors, their respective boards of directors or boards of managers, the Dealer Managers, the Tender and Information Agent, the Trustee nor any of their respective affiliates has made or will make any assessment of the merits of this Statement and the related documents or of the impact of the Tender Offer on the interests of Holders either as a class or as individuals. Holders are liable for their own taxes and, except as described below with respect to certain transfer taxes, have no recourse to any of the Offerors, the Guarantors, their respective boards of directors or boards of managers, the Dealer Managers, the Tender and Information Agent, the Trustee or any of their respective affiliates with respect to taxes arising in connection with the Tender Offer.

See “Certain U.S., Colombian, Chilean and Peruvian Income Tax Considerations” for a discussion of certain tax matters that should be considered in evaluating the Tender Offer.

### **Expiration Time; Guaranteed Delivery Time; Extensions; Amendments**

The Expiration Time is 9:00 a.m. (New York City time) on January 28, 2025, unless extended. The Guaranteed Delivery Time is 5:00 p.m. (New York City time) on January 30, 2025, unless extended.

Subject to applicable securities laws and the terms and conditions set forth in the Offer Documents, we expressly reserve the right to (i) waive any or all of the conditions to the Tender Offer prior to the date of acceptance for purchase of Notes in the Tender Offer if any of the conditions to the Tender Offer are not satisfied, (ii) extend the Expiration Time, or (iii) otherwise amend the terms of or terminate the Tender Offer if any of the conditions to the Tender Offer are not satisfied or waived. In order to extend the Expiration Time, we will notify the Tender and Information Agent, and will make a public announcement as soon as practicable on the next business day after the previously scheduled Expiration Time. The rights reserved by us in this paragraph are in addition to our rights described under “—Conditions of the Tender Offer.” During any extension of the Tender Offer, all Notes validly tendered and not accepted for purchase will remain subject to the Tender Offer and may, subject to the terms and conditions of the Tender Offer, be accepted for purchase by us.

**The minimum period during which the Tender Offer will remain open following material changes in the terms of the Tender Offer or in the information concerning the Tender Offer will depend upon the facts and circumstances of such change, including the relative materiality of the changes. If we amend the terms of the Tender Offer in a manner determined by us to constitute a material adverse change to the Holders, we will promptly disclose such amendment in a manner reasonably calculated to inform Holders of such amendment and, to the extent necessary, extend the Withdrawal Deadline and/or Expiration Time for a period of time deemed by us to be the extent required by law and to be adequate to permit such Holders to validly withdraw their Notes.**

## Procedures for Tendering Notes

The tender of Notes pursuant to the Tender Offer and in accordance with the procedures described below will constitute a tender of Notes. The method of tendering Notes and any required signature guarantees and all other required documents, including (other than through the Guaranteed Delivery Procedures) delivery through DTC and any acceptance of an Agent's Message transmitted through ATOP, is at the election and risk of the person tendering Notes and tender of Notes will be deemed made only when actually received by the Tender and Information Agent.

**There will be no Letter of Transmittal for the Tender Offer.**

## Guaranteed Delivery

If a Holder desires to tender Notes pursuant to the Tender Offer and such Holder cannot comply with the procedure for book-entry transfer by the Expiration Time, such Holder may effect a tender of Notes pursuant to a guaranteed delivery (the “**Guaranteed Delivery Procedures**”) if all of the following are complied with:

- such tender is made by or through an Eligible Institution (as defined herein);
- at or prior to the Expiration Time, such Eligible Institution has complied with ATOP's procedures applicable to guaranteed delivery; and in either case representing that the Holder(s) own such Notes, and the tender is being made thereby and guaranteeing that, no later than the Guaranteed Delivery Time, a properly transmitted Agent's Message, together with confirmation of book-entry transfer of the Notes specified therein pursuant to the procedures set forth under the caption “—Procedures for Tendering Notes,” will be deposited by such Eligible Institution with the Tender and Information Agent; and
- no later than the Guaranteed Delivery Time, a properly transmitted Agent's Message, together with confirmation of book-entry transfer of the Notes specified therein pursuant to the procedures set forth under the caption “—Procedures for Tendering Notes,” and all other required documents are received by the Tender and Information Agent.

Interest will cease to accrue on the Settlement Date for all Notes accepted in the Tender Offer, including those tendered pursuant to the Guaranteed Delivery Procedures.

The Eligible Institution that tenders Notes pursuant to the Guaranteed Delivery Procedures must (i) comply with ATOP's procedures applicable to guaranteed delivery, and (ii) no later than the Guaranteed Delivery Time, deliver the Agent's Message, together with confirmation of book-entry transfer of the Notes specified therein, to the Tender and Information Agent as specified above. **Failure to do so could result in a financial loss to such Eligible Institution.**

If a Holder is tendering Notes through ATOP pursuant to the Guaranteed Delivery Procedures, the Eligible Institution should not complete and deliver the Notice of Guaranteed Delivery, but such Eligible Institution will be required to agree to be bound by the terms of the

Tender Offer, including the Notice of Guaranteed Delivery, as if it was executed and delivered by such Eligible Institution. Eligible Holders who hold Old Notes in book-entry form and tender pursuant to the Guaranteed Delivery Procedures should, at or prior to the Guaranteed Delivery Time, only comply with ATOP's procedures applicable to guaranteed delivery.

Notes may be tendered pursuant to the Guaranteed Delivery Procedures only in minimum denominations of U.S.\$200,000 and integral multiples of U.S.\$1,000 in excess thereof. No alternative, condition or contingent tenders will be accepted.

An “**Eligible Institution**” is one of the following firms or other entities identified in Rule 17Ad-15 under the U.S. Securities Exchange Act of 1934, as amended (as the following terms are defined in such Rule 17Ad-15):

- a bank;
- a broker, dealer, municipal securities dealer, municipal securities broker, government securities dealer or government securities broker;
- a credit union;
- a national securities exchange, registered securities association or clearing agency; or
- a savings institution that is a participant in a Securities Transfer Association recognized program.

### **Tender of Notes**

The tender of Notes by a Holder (and subsequent acceptance of such tender by us) pursuant to one of the procedures set forth below will constitute a binding agreement between such Holder and the Offerors in accordance with the terms and subject to the conditions set forth herein, which agreement will be governed by, and construed in accordance with, the laws of the State of New York.

The procedures by which Notes may be tendered by beneficial owners who are not registered Holders will depend upon the manner in which Notes are held.

### **Tender of Notes Held Through a Custodian**

Any beneficial owner whose Notes are registered in the name of a broker, dealer, commercial bank, trust company or other nominee and who wishes to tender Notes should contact the registered Holder promptly and instruct such Holder to tender Notes on such beneficial owner's behalf. Any beneficial owner of Notes held through DTC or its nominee, through authority granted by DTC, may direct the DTC participant through which that beneficial owner's Notes are held in DTC to tender Notes on that beneficial owner's behalf.

### **Tender of Notes Held Through DTC**

To effectively tender Notes, DTC participants should either electronically transmit their acceptance through ATOP (and thereby tender Notes), for the Tender Offer. Upon receipt of such

Holder's acceptance through ATOP, DTC will edit and verify the acceptance and send an Agent's Message to the Tender and Information Agent for its acceptance.

The method of delivery of Notes, any required signature guarantees and all other required documents, including delivery through DTC and any acceptance of an Agent's Message transmitted through ATOP, is at the election and risk of the person tendering Notes, and delivery will be deemed made only when actually received by the Tender and Information Agent.

Tendering Holders who wish to tender their Notes and subscribe for the New Notes should quote an Allocation Identifier Code, which can be obtained by contacting the Dealer Managers, in their ATOP Electronic Acceptance Instruction. An Allocation Identifier Code is only required if a tendering Holder wishes to subscribe for the New Notes and is not required for a Holder to tender its Notes.

The Offerors will review tender instructions received on or prior to the pricing of the New Money Offering (which is expected to be on or about the Expiration Time) and may give priority to those investors tendering with Allocation Identifier Codes in connection with the allocation of New Notes. However, allocations of New Notes will be determined by the Offerors and the joint book-running managers in their sole discretion and no assurances can be given that any Holder that tenders Notes will be given an allocation of New Notes at the levels it may subscribe for, or at all.

### **Book-Entry Delivery Procedures**

Any financial institution that is a participant in DTC may make book-entry tender of Notes by causing DTC to transfer such Notes into the Tender and Information Agent's account and in accordance with DTC's ATOP. Delivery of documents to DTC does not constitute delivery to the Tender and Information Agent. The confirmation of a book-entry transfer into the Tender and Information Agent's account at DTC as described above is referred to herein as a "**Book-Entry Confirmation.**"

The term "**Agent's Message**" means a message, transmitted by DTC to and received by the Tender and Information Agent and forming a part of the Book-Entry Confirmation, which states that DTC has received an express acknowledgment from a tendering participant, which acknowledgment states that such participant has received and agrees to be bound by this Statement and the Offerors may enforce that agreement against such participant.

### **Representations, Warranties and Undertakings**

By submitting a valid electronic acceptance instruction and tendering Notes pursuant to any of the procedures described above, a Holder is deemed to represent, warrant, undertake and agree to the Offerors, the Tender and Information Agent, the Dealer Managers and the Trustee that:

1. the Holder has received and reviewed this Statement, understands and agrees to be bound by all the terms of the Tender Offer and has full power and authority to tender Notes;

2. the Notes are, at the time of acceptance, and will continue to be, until the payment on the Settlement Date, or the termination or withdrawal of the Tender Offer, or, in the case of Notes in respect of which the tender has been revoked, the date on which such tender is validly revoked, held by it;
3. the Holder acknowledges that all authority conferred or agreed to be conferred pursuant to these representations, warranties and undertakings and every obligation of the Holder shall be binding upon the successors, assigns, heirs, executors, administrators, trustees in bankruptcy and legal representatives of the Holder and shall not be affected by, and shall survive, the death or incapacity of the Holder;
4. if Notes are accepted by the Offerors for payment, the Holder acknowledges that the value date for delivery and receipt will be the Settlement Date;
5. the Notes that are the subject of the electronic acceptance instruction will, on the Settlement Date, be transferred by the Holder with full title guarantee free from all liens, charges and encumbrances and together with all rights attached thereto;
6. with respect to any Notes that are tendered and accepted for purchase, the Holder releases and discharges us, the Dealer Managers, the Tender and Information Agent and the Trustee from any and all claims the Holder may have now, or may have in the future, arising out of, or related to, such Notes, including, without limitation, any claims that the Holder is entitled to receive additional principal or interest payments with respect to such Notes or to participate in any redemption or defeasance of such Notes;
7. the Holder is not a person to whom it is unlawful to make an invitation pursuant to the Tender Offer under applicable securities laws;
8. the Holder is outside the Republic of France or, if the Holder is located in the Republic of France, the Holder is a qualified investor or acting directly for the account of a qualified investor (as defined in article L.411-2 of the French *Code monétaire et financier* and Decree No. 98-880 dated 1 October 1998);
9. the Holder is not a resident of or located in the Republic of Italy or, if the Holder is located or resident in the Republic of Italy, the Holder is a qualified investor (*investitore qualificato*) (as defined pursuant to Article 100, first paragraph, letter a) of the Financial Services Act and Article 34-ter, first paragraph, letter b) of the Issuers' Regulation);
10. the Holder is outside the Kingdom of Belgium or, if the Holder is located in the Kingdom of Belgium, the Holder is a professional or institutional investor referred to in article 3.2 of the Public Decree, acting on behalf of your own account;
11. the Holder is not located or resident in Australia or, if the Holder is located or resident in Australia, the Holder is a professional investor as defined in Section 9 of the Corporations Act or a wholesale client as defined in Section 761 G of the

Corporations Act or otherwise a person to whom an offer may be made under Corporations Regulation 7.9.97 under the Corporations Act;

12. the Holder is not a resident of and/or located in the European Economic Area (the “**EEA**”) or, if the Holder is a resident of and/or located in the EEA, it is not (i) a retail client as defined in point (11) of Article 4(1) of Directive 2014/65/EU (as amended, “**MiFID II**”), or (ii) a customer within the meaning of Directive (EU) 2016/97 (as amended, the “**Insurance Distribution Directive**”), where that customer would not qualify as a professional client as defined in point (10) of Article 4(1) of MiFID II;
13. the Holder is not a resident of and/or located in the United Kingdom (the “**UK**”) or, if the Holder is a resident of and/or located in the UK, it is not (i) a retail client as defined in point (8) of Article 2 of Regulation (EU) No 2017/565 as it forms part of domestic law in the UK by virtue of the European Union (Withdrawal) Act 2018 (the “**EUWA**”), or (ii) a customer within the meaning of the provisions of the Financial Services and Markets Act 2000 (as amended, the “**FSMA**”) and any rules or regulations made under the FSMA to implement the Insurance Distribution Directive, where that customer would not qualify as a professional client, as defined in point (8) of Article 2(1) of Regulation (EU) No 600/2014 as it forms part of domestic law in the UK by virtue of the EUWA; and
14. the Holder is not a resident and/or located in the UK or, if the Holder is a resident and/or located in the UK, the Holder is a person falling within the definition of investment professional (as defined in Article 19(5) of the Financial Services and Markets Act 2000 (Financial Promotion) Order 2005 (the “**Order**”)) or within Article 43(2) of the Order, or to whom this Statement may lawfully be communicated in accordance with the Order.

Your custodian or nominee, by delivering, or causing to be delivered, a completed Agent’s Message to the Tender and Information Agent is representing and warranting that you, as owner of the Notes, have represented, warranted and agreed to each of the above. If you are unable to give the foregoing representations, warranties and undertakings, you should contact the Dealer Managers or the Tender and Information Agent.

## **Other Matters**

Tenders of Notes pursuant to the procedures described above, and acceptance thereof by us for purchase, will constitute a binding agreement between us and the tendering Holder of such Notes, upon the terms and subject to the conditions of the Tender Offer in effect on the date Notes are accepted by us.

By tendering Notes through any of the procedures set forth above, and subject to and effective upon acceptance for purchase of, and payment for, Notes tendered therewith, a Holder (i) irrevocably sells, assigns and transfers to or upon the order of us all right, title and interest in and to all Notes tendered thereby, (ii) waives any and all other rights with respect to Notes (including, without limitation, the Holder’s waiver of any existing or past defaults and their

consequences in respect of Notes and the Indenture), (iii) with respect to any Notes that are tendered and accepted for purchase, releases and discharges us, the Dealer Managers, the Tender and Information Agent and the Trustee from any and all claims the Holder may have now, or may have in the future, arising out of, or related to, such Notes, including, without limitation, any claims that the Holder is entitled to receive additional principal or interest payments with respect to such Notes or to participate in any redemption or defeasance of such Notes, and (iv) irrevocably constitutes and appoints the Tender and Information Agent as the true and lawful agent and attorney-in-fact of the Holder with respect to any such tendered Notes, with full power of substitution and resubstitution (such power of attorney being deemed to be an irrevocable power coupled with an interest) to (a) deliver certificates representing such Notes, or transfer ownership of such Notes on the account books maintained by DTC, together, in any such case, with all accompanying evidences of transfer and authenticity, to us, (b) present such Notes for transfer on the relevant security register, and (c) receive all benefits or otherwise exercise all rights of beneficial ownership of such Notes (except that the Tender and Information Agent will have no rights to, or control over, funds from us, except as agent for the Holder, for the Tender Offer Consideration and Accrued Interest for any tendered Notes that are purchased by us).

All questions as to the form of all documents and the validity (including time of receipt) and acceptance of all tenders of Notes will be determined by us, in our sole discretion, the determination of which shall be final and binding. Alternative, conditional or contingent tenders of Notes will not be considered valid. We reserve the absolute right, in our sole discretion, to reject any or all tenders of Notes that are not in proper form or the acceptance of which, in our opinion, would be unlawful. We also reserve the right to waive any defects, irregularities or conditions of tender as to particular Notes.

Our interpretation of the terms and conditions of the Tender Offer will be final and binding. Any defect or irregularity in connection with tenders of Notes must be cured within such time as we determine, unless waived by us. Tenders of Notes shall not be deemed to have been made until all defects and irregularities have been waived by us or cured. None of the Offerors, the Dealer Managers, the Tender and Information Agent, the Trustee or any other person will be under any duty to give notice of any defects or irregularities in tenders of Notes, or will incur any liability to Holders for failure to give any such notice.

### **Acceptance of and Payment for Notes**

Upon the terms and subject to the conditions of the Tender Offer, upon satisfaction or waiver of the conditions to the Tender Offer specified herein under “Terms of the Tender Offer—Conditions of the Tender Offer,” we will take the following actions: (a) accept for purchase Notes validly tendered (or defectively tendered, if we waive such defect), and not validly withdrawn, and (b) promptly pay the applicable Tender Offer Consideration on the Settlement Date for all Notes accepted for purchase.

For purposes of the Tender Offer, we will be deemed to have accepted Notes for purchase if, as and when we give oral (promptly confirmed in writing) or written notice thereof to the Tender and Information Agent.

With respect to tendered Notes that we do not accept, such Notes will be returned to Holders without expense to any such Holders promptly (or, in the case of Notes tendered by book-entry transfer, such Notes will be credited to the account maintained at DTC from which such Notes were delivered) after the expiration or termination of the Tender Offer, unless other instructions were given by the Holder to the book-entry transfer facility.

We will pay for Notes accepted for purchase in the Tender Offer by depositing such payment in cash with the Tender and Information Agent (or, upon the Tender and Information Agent's instructions, with DTC), which will act as agent for you for the purpose of receiving the Tender Offer Consideration and transmitting the Tender Offer Consideration together with Accrued Interest, to you on the Settlement Date. We will not be responsible for any mistakes or delays made by DTC or its participants in distributing the Tender Offer Consideration to the persons entitled to them, and no additional interest will be payable because of any such mistake or delay. Tendering Holders who electronically transmit their acceptance through ATOP should indicate in the book-entry transfer facility their acceptance through ATOP and the name and address to which payment of the cash consideration and/or certificates evidencing Notes not accepted for purchase, each as appropriate, are to be issued or sent, if different from the name and address of the person transmitting such acceptance through ATOP, as the case may be.

We expressly reserve the absolute right, in our sole discretion, at any time, and subject to applicable law, to (i) to modify or waive any of the conditions of the Tender Offer; (ii) to amend any of the terms of the Tender Offer, (iii) to terminate or withdraw the Tender Offer or (iv) to modify the Tender Offer Consideration.

If, for any reason, acceptance for purchase of, or payment for, validly tendered Notes pursuant to the Tender Offer is delayed, or we are unable to accept for purchase or to pay for validly tendered Notes pursuant to the Tender Offer, then the Tender and Information Agent may, nevertheless, on behalf of us, retain tendered Notes, without prejudice to our rights described under “—Procedures for Tendering Notes—Expiration Time; Guaranteed Delivery Time; Extensions; Amendments” and “—Conditions of the Tender Offer” and “—Withdrawal of Tenders.”

You will not be obliged to pay brokerage commissions or fees to the Dealer Managers, the Tender and Information Agent, or us with respect to the Tender Offer.

We will pay all transfer taxes applicable to the purchase and transfer of Notes pursuant to the Tender Offer, except if the payment of the Tender Offer Consideration is being made to, or if the Notes that are not tendered or not purchased in the Tender Offer are to be registered or issued in the name of, any person other than the Holder of the Notes or the participant in whose name the Notes are held on the books of DTC, in which case the amount of any transfer taxes (whether imposed on the tendering Holder(s) or such other person(s)) payable on account of the transfer to such person will be deducted from the Tender Offer Consideration unless satisfactory evidence of the payment of such taxes or exemption therefrom is submitted.

### **Withdrawal of Tenders**

Withdrawal rights with respect to the Notes will terminate on the Withdrawal Deadline. The Withdrawal Deadline is 9:00 a.m. (New York City time) on January 28, 2025, unless extended,

in which case the Withdrawal Deadline will be such date to which such Withdrawal Deadline is extended. Notwithstanding the foregoing, if we amend the terms of the Tender Offer in a manner determined by us to constitute a material adverse change to the Holders, we will promptly disclose such amendment in a manner reasonably calculated to inform Holders of such amendment and, to the extent necessary, extend the Withdrawal Deadline, the Tender Offer for a period of time deemed by us to be the extent required by law and to be adequate to permit such Holders to validly withdraw their Notes.

Any permitted withdrawal of Notes may not be rescinded. Other than as described above, following the Withdrawal Deadline, Notes may no longer be validly withdrawn. Any Notes properly withdrawn will thereafter be deemed not validly tendered for purposes of the Tender Offer; provided, however, that withdrawn Notes may be tendered by following one of the appropriate procedures described in the Offer Documents at any time at or prior to the Expiration Time. See “—Procedures for Tendering Notes” and “—Guaranteed Delivery.”

Tendered Notes will be validly withdrawn if the Tender Offer is terminated without any Notes being purchased thereunder.

In the event of a termination or withdrawal of the Tender Offer, Notes tendered pursuant to the Tender Offer will be promptly returned to you or credited to your account through DTC and your DTC participant.

For a withdrawal of a tender of Notes to be effective, a written or facsimile transmission notice of withdrawal of Notes must be received by the Tender and Information Agent at or prior to the Withdrawal Deadline, by a properly transmitted “**Request Message**.” Any such notice of withdrawal must (a) specify the name of the person who tendered Notes to be withdrawn, the name of the participant in DTC whose name appears on the security position listing as the owner of such Notes, if different from that of the person who deposited Notes, (b) include the principal amount of Notes to be withdrawn.

Withdrawal of Notes can only be accomplished in accordance with the foregoing procedures.

All questions as to the form and validity (including time of receipt) of any notice of withdrawal of a tender of a Note will be determined by us, which determination shall be final and binding. None of us, the Dealer Managers, the Tender and Information Agent, the Trustee or any other person will be under any duty to give notification of any defect or irregularity in any notice of withdrawal of a tendered Note or incur any liability for failure to give any such notification.

## **CERTAIN U.S., COLOMBIAN, CHILEAN AND PERUVIAN INCOME TAX CONSIDERATIONS**

### **Certain U.S. Federal Income Tax Considerations**

The following is a summary of certain U.S. federal income tax considerations of participating in the Tender Offer that may be relevant to a Holder (as defined below) of Notes. The summary is based on the U.S. Internal Revenue Code of 1986, as amended (the “**Code**”), applicable Treasury regulations, rulings and decisions now in effect, all of which are subject to change, possibly with retroactive effect. This summary does not address particular tax considerations that may be applicable to Holders that are subject to special tax rules, such as banks, tax-exempt entities, insurance companies, regulated investment companies, real estate investment trusts, dealers in securities or currencies, traders in securities electing to mark to market, Holders that hold Notes as a position in a “straddle” or conversion transaction, or as part of a “synthetic security” or other integrated financial transaction, entities taxed as partnerships or the partners therein, U.S. expatriates, nonresident alien individuals present in the United States for more than 182 days in the taxable year in which they sell the Notes, or U.S. Holders (as defined below) that have a “functional currency” other than the U.S. dollar. This discussion assumes that the Notes are held as “capital assets” within the meaning of Section 1221 of the Code.

Furthermore, this discussion does not address all of the U.S. federal income tax considerations that may be relevant to a tendering Holder of Notes that also purchases New Notes in the New Notes Offering and such Holders should consult their own tax advisors concerning the U.S. federal income tax consequences to them of the acquisition of New Notes in the New Notes Offering and the sale of their Notes pursuant to the Tender Offer.

The Offerors have not sought any ruling from the Internal Revenue Service (the “**IRS**”) with respect to the statements made and the conclusions reached in this discussion, and there can be no assurance that the IRS will agree with these statements and conclusions. In addition, the discussion does not address any U.S. federal gift or estate tax considerations, any alternative minimum tax considerations, the Medicare tax on net investment income, the special timing rules prescribed under Section 451(b) of the Code or any aspects of state, local or foreign taxation that may be relevant to a Holder. Accordingly, each Holder should consult its own tax advisor with regard to the Tender Offer and the application of U.S. federal income tax laws and other federal tax laws, as well as the laws of any state, local or foreign taxing jurisdictions, to its particular situation.

As used herein, a “**U.S. Holder**” is a beneficial owner of a Note that is, for U.S. federal income tax purposes: (i) an individual who is a citizen or resident of the United States, (ii) a U.S. domestic corporation or (iii) a person that otherwise is subject to U.S. federal income taxation on a net income basis in respect of the Notes; a “**Non-U.S. Holder**” is a beneficial owner of a Note that is not a U.S. Holder and is not an entity or arrangement treated as a partnership for U.S. federal income tax purposes; and a “**Holder**” is a U.S. Holder or a Non-U.S. Holder.

### **Tax Considerations for Tendering U.S. Holders**

#### ***Sale of the Notes***

A sale of the Notes pursuant to the Tender Offer by U.S. Holders will be a taxable transaction for U.S. federal income tax purposes. A U.S. Holder selling Notes pursuant to the Tender Offer will recognize gain or loss in an amount equal to the difference between the amount of cash received (excluding amounts received attributable to Accrued Interest, which amounts, increased by any tax withheld in respect thereof, will be taxed as ordinary interest income to the extent not previously included in income) and the U.S. Holder's adjusted tax basis in the Notes sold at the time of sale. A U.S. Holder's adjusted tax basis in a Note generally will equal the amount paid therefor, increased by the amount of any market discount previously taken into income by the U.S. Holder with respect to the Notes and reduced by the amount of any amortizable bond premium previously amortized by the U.S. Holder with respect to the Notes. Subject to the market discount rules discussed below, any gain or loss will be capital gain or loss and will be long-term capital gain or loss if the U.S. Holder's holding period for the Notes on the date of sale was more than one year. Long-term capital gain recognized by a non-corporate U.S. Holder generally will be subject to U.S. federal income tax at a reduced rate. The deductibility of capital losses is subject to limitations.

In general, if a U.S. Holder acquired the Notes with market discount, any gain realized by a U.S. Holder on the sale of the Notes will be treated as ordinary income to the extent of the portion of the market discount that has accrued while the Notes were held by the U.S. Holder, unless the U.S. Holder has elected to include market discount in income currently as it accrues. Subject to a statutory *de minimis* exception, market discount for a Note is the excess of the stated principal amount of the Note over the U.S. Holder's tax basis in the Note immediately after its acquisition by such U.S. Holder.

Subject to generally applicable limitations and conditions, any Colombian, Peruvian or Chilean tax, as the case may be, imposed on a sale of the Notes (including any tax withheld from payments attributable to Accrued Interest) by a U.S. Holder may be eligible for credit against such U.S. Holder's U.S. federal income tax liability. These generally applicable limitations and conditions include requirements adopted by the IRS in regulations promulgated in December 2021, and any Colombian, Peruvian or Chilean tax will need to satisfy these requirements in order to be eligible to be a creditable tax for a U.S. Holder. In the case of a U.S. Holder that either (i) is eligible for, and properly elects to claim, the benefits of the income tax treaty between Chile and the United States, in the case of any Chilean tax, or (ii) consistently elects to apply a modified version of the U.S. foreign tax credit rules that is permitted under recently issued temporary guidance and complies with specific requirements set forth in such guidance, the Colombian, Peruvian or Chilean tax, as the case may be, generally will be treated as meeting the requirements and therefore as a creditable tax.

In the case of all other U.S. Holders, (i) any Colombian, Peruvian or Chilean tax imposed on gains from the sale of the Notes will generally not be a creditable tax and (ii) in the case of any Colombian, Peruvian or Chilean tax imposed on Accrued Interest, the application of these requirements to the applicable non-U.S. tax is uncertain and we have not determined whether these requirements have been met. However, although the matter is not free from doubt, Accrued Interest is expected to be reported as income from sources within the United States, and the remainder of this discussion assumes that treatment is correct. Additionally, capital gain or loss recognized by a U.S. Holder on the sale of the Notes generally will be U.S. source gain or loss for U.S. foreign tax credit purposes (except to the extent that the U.S. Holder establishes the right to treat any gain

as foreign source income under the income tax treaty between Chile and the United States, in the case of any gain that is subject to Chilean tax). Consequently, even if the Colombian, Peruvian or Chilean tax (whether imposed with respect to Accrued Interest or gain) qualifies as a creditable tax as described above, a U.S. Holder may not be able to credit the tax against its U.S. federal income tax liability unless such credit can be applied (subject to generally applicable conditions and limitations) against tax due on other income treated as derived from foreign sources.

If any Colombian, Peruvian or Chilean tax on gains from the sale of the Notes is not a creditable tax, the tax would generally reduce the amount realized on the sale of the Notes even if the U.S. Holder has elected to claim a foreign tax credit for other taxes in the same year. If any Colombian, Peruvian or Chilean tax on Accrued Interest is not a creditable tax for a U.S. Holder or the U.S. Holder does not elect to claim a foreign tax credit for any foreign income taxes paid or accrued in the same taxable year, the U.S. Holder may be able to deduct the non-U.S. tax in computing such U.S. Holder's taxable income for U.S. federal income tax purposes.

The temporary guidance discussed above also indicates that the Treasury and the IRS are considering proposing amendments to the December 2021 regulations and that the temporary guidance can be relied upon until additional guidance is issued that withdraws or modifies the temporary guidance. The availability and calculation of foreign tax credits and deductions for foreign taxes depend on a U.S. Holder's particular circumstances and involve the application of complex rules to those circumstances. U.S. Holders should consult their own tax advisors regarding the application of the foreign tax credit rules to a sale of the Notes and any Colombian, Peruvian or Chilean tax imposed on such sale and on any amounts attributable to Accrued Interest.

## **Tax Considerations for Tendering Non-U.S. Holders**

### ***Sale of the Notes***

Subject to the discussion below under "FATCA Withholding" and "Information Reporting and Backup Withholding for U.S. Holders and Non-U.S. Holders," a Non-U.S. Holder generally will not be subject to U.S. federal income or withholding tax on any gain realized from a sale of Notes pursuant to the Tender Offer (which gain would generally be determined in the same manner as would be the case for a U.S. Holder, as described above under "Tax Considerations for Tendering U.S. Holders") or the receipt of Accrued Interest, provided in the case of Accrued Interest that (i) the Non-U.S. Holder properly certifies as to its foreign status by providing a properly executed IRS Form W-8BEN or W-8BEN-E (or appropriate substitute form) to the applicable withholding agent; (ii) the Non-U.S. Holder does not actually or constructively own 10% or more of our capital or profits interests; and (iii) the Non-U.S. Holder is not a controlled foreign corporation that is actually or constructively related to us within the meaning of Section 864(d)(4) of the Code.

### **FATCA Withholding**

Under the U.S. tax rules known as the Foreign Account Tax Compliance Act ("FATCA"), a Holder of Notes will generally be subject to 30% U.S. withholding tax on payments with respect to Accrued Interest on the Notes if the Holder is not FATCA compliant, or holds its Notes through a foreign financial institution that is not FATCA compliant. In order to be treated as FATCA

compliant, a Holder must provide certain documentation (for a Non-U.S. Holder, usually an IRS Form W-8BEN or W-8BEN-E) containing information about its identity, its FATCA status, and if required, its direct and indirect U.S. owners. These requirements may be modified by the adoption or implementation of an intergovernmental agreement between the United States and another country or by future U.S. Treasury regulations. If any taxes are required to be deducted or withheld from any payments in respect of the Notes as a result of a Holder's or intermediary's failure to comply with the foregoing rules, no additional amounts will be paid on the Notes as a result of the deduction or withholding of such tax.

Documentation that Holders provide in order to be treated as FATCA compliant may be reported to the IRS and other tax authorities, including information about a Holder's identity, its FATCA status, and if applicable, its direct and indirect U.S. owners. Holders should consult their own tax advisors about how information reporting and the possible imposition of withholding tax under FATCA may apply to the Tender Offer.

### **Information Reporting and Backup Withholding for U.S. Holders and Non-U.S. Holders**

A U.S. Holder who tenders its Notes may be subject to information reporting requirements and backup withholding unless the U.S. Holder (i) is a corporation (other than an "S" corporation) or comes within certain other exempt categories and demonstrates this fact if required, or (ii) in the case of backup withholding, the U.S. Holder provides a correct taxpayer identification number, certifies that it is not currently subject to backup withholding and otherwise complies with applicable requirements of the backup withholding rules. Non-U.S. Holders may be required to comply with applicable certification procedures to establish that they are not United States persons in order to avoid the application of such information reporting requirements and backup withholding. However, information returns may be filed with the IRS in connection with any payments of Accrued Interest to a Non-U.S. Holder, even if the Holder complies with such procedures. The amount of any backup withholding from a payment to a U.S. Holder or Non-U.S. Holder will be allowed as a credit against the Holder's U.S. federal income tax liability and may entitle the Holder to a refund, provided that the required information is timely furnished to the IRS.

### **Non-Tendering Holders**

There generally will be no U.S. federal income tax consequences to non-tendering Holders as a result of the Tender Offer.

### **Certain Colombian Income Tax Considerations**

The information set forth below is intended to be a general discussion only and does not address all possible tax considerations relating to the Tender Offer. Holders and beneficial owners should consult their own tax advisors regarding the Colombian tax consequences of selling the Notes pursuant to the Tender Offer, including the application of the tax considerations discussed below to their specific situations.

For the purposes of this summary, the term "**Non-Colombian Holder**" means either: (i) in the case of an individual, a person who is not a resident in Colombia for Colombian tax purposes or (ii) in the case of a legal entity, a legal entity that does not have its main domicile in Colombia, is not incorporated under Colombian law, and does not have its effective place of management in

Colombia. The term “**Colombian Holder**” means either: (i) in the case of an individual, a person who is a resident in Colombia for Colombian tax purposes or (ii) a legal entity that has its main domicile in Colombia, has been incorporated in Colombia in accordance with the laws in force in the country, or has its effective place of management in Colombia.

Under Colombian tax law, a Non-Colombian Holder would be subject to taxation exclusively with regards to income from Colombian sources, and in most cases, the corresponding tax is collected through withholding tax, which should be the final tax for the Non-Colombian Holder. Conversely, a Colombian Holder is liable to tax on worldwide income and gains.

Colombian-sourced income is generally defined as income originated, among other things, on the exploitation of assets located in Colombia (article 24 Colombian Tax Code (“**CTC**”). Specifically, credit rights (including those stemming for a noteholder from Notes) are understood to be located in Colombia if the debtor has its residence or domicile in Colombia or if the credit rights are economically linked to Colombia.

Interest is considered to be of Colombian source if it is obtained from credits owned in Colombia or economically linked to the country. In these cases, interest or payments associated with financial income obtained by Non-Colombian Holders would be subject to a withholding tax of 15% (if the credit is granted for a term of one or more years), or to a withholding tax of 20% (if the credit is granted for a term of less than one year). Provided that the withholdings are duly applied, the withheld amounts would be the final income tax liability in Colombia for Non-Colombian Holders.

Colombian law states that certain credits obtained abroad are not considered to be owned in Colombia by the lender. These credits include securities, bonds, or other debt instruments (i.e., the Notes) issued by a Colombian issuer and that are traded abroad. Consequently, the aforementioned law resolves the situation of notes that are traded abroad, in that it expressly states that the notes should not be considered as credits owned in the country. Colombian law does not, however, state that said credits should not be considered economically linked to Colombia.

In Revenue Ruling No. 3227 of November 25, 2016, the Colombian Tax Office concluded that interest on debt instruments issued by a Colombian issuer and traded abroad should not be considered sourced in Colombia provided that the creditor is neither domiciled nor a tax resident of Colombia. Later, in Ruling No. 1397 of October 29, 2020, the Colombian Tax Office further analyzed when a credit should be considered economically linked to the country, ruling that it is if the creditor is a tax resident of Colombia. Both rulings were based on the content of Judgment No. 17358 issued by the Supreme Administrative Court (*Consejo de Estado*) on August 11, 2011.

On November 9, 2023, the Colombian Supreme Administrative Court declared Ruling No. 1397 illegal (as being falsely motivated), as it was based on an incorrect interpretation of Judgment No. 17358 of August 29, 2011. The Supreme Administrative Court did not provide an interpretation in its 2023 judgment regarding when a credit should be considered “economically linked” to Colombia.

At this time, there are no precedents that indicate what should be understood as a credit “economically linked” to the country and, accordingly, there could be many interpretations. Even

though Revenue Ruling No. 322 of November 25, 2016 has not been expressly declared illegal by The Supreme Administrative Court, the position of the Tax Office on the applicability of this ruling is uncertain as of the date hereof.

As a result, the current situation regarding the applicability of withholding tax on payments associated with financial income derived from the Notes, or the sale of the Notes for a Non-Colombian Holder, is as follows:

- *Payment of interest:* given that the Notes could be considered as not owned in Colombia, as they were issued by a Colombian issuer but are traded abroad, the payments corresponding to the Accrued Interests could not be subject to a withholding tax.

However, it is not clear whether the Notes could be considered economically linked to Colombia. If the Notes are considered economically linked, payment of interest (such as the Accrued Interest) will be understood as a Colombian-sourced income and should be subject to withholding tax at a rate of 15% since the notes have a term greater than a year.

- *Deduction of the Interest:* If the interest is not of Colombian source and consequently not subject to withholding taxes, the interest expense would be added to any other cost or expense incurred abroad that was not subject to withholding taxes unless the specific cost or expense falls within a list of exceptions contained in Article 122 CTC. The aggregate of these expenses would only be deductible up to an amount equal to 15% of the taxpayer's net taxable income before their deduction. Under certain double taxation agreements entered into by Colombia with some countries, the 15% limitation does not apply, so the interest paid to tax residents of said countries would be fully deductible.

If the interest is considered of Colombian source and no withholdings are made, the interest would not be deductible for the Colombian Co-Issuers.

Additionally, for Colombian Holders, the income (interest or payments associated with financial income (, i.e., the income obtained from the sale of the Notes) received would be levied at either 35% (for legal entities) or at a progressive rate between 19% and 39% (for individuals).

Payments other than interest, such as fees, commissions or any other financial expenses made directly by any of the Colombian Co-Issuers to non-Colombian residents, are subject to a 20% withholding tax.

### **Certain Chilean Income Tax Considerations**

The information set forth below is intended to be a general discussion only and does not address all possible tax considerations relating to the Tender Offer. Holders and beneficial owners are advised to consult their own tax advisors regarding the consequences of tendering Notes in the Tender Offer, regarding, without limitation, the consequences of Chilean tax laws and the tax laws of any applicable foreign, state or local jurisdiction.

Under Chilean law, provisions contained in statutes such as tax rates applicable to foreign investors, the computation of taxable income for Chilean purposes, the event the occurrence of which is subject to taxation, the person or entity liable for the declaration and payment of taxes and the manner in which Chilean taxes are imposed and collected may be amended only by another law or tax treaty. In addition, the manner in which Chilean taxes are imposed and declared may be interpreted and ruled on by the Chilean tax authorities. The Chilean tax authorities enact rulings and regulations of either general or specific application and interpret the provisions of Chilean tax law. According to article 26 of the Chilean Tax Code, the collection of taxes may not be applied retroactively against taxpayers who act in good faith relying on such rulings, regulations or interpretations, but Chilean tax authorities may change their rulings, regulations or interpretations prospectively.

For the purposes of this summary, the term “**Foreign Holder**” means either (i) in the case of an individual, a person who is not resident or domiciled in Chile or (ii) in the case of a legal entity, a legal entity that is organized outside of Chile, including those organized outside of Chile under Chilean law, unless the Notes are assigned to a branch, or an agent, representative or permanent establishment of such entity in Chile. For purposes of Chilean taxation, (a) an individual holder is deemed resident in Chile if he or she has remained in Chile, interruptedly or not, for a period that in total exceeds 183 days within any 12 months period or (b) an individual is deemed domiciled in Chile if he or she resides in Chile with the actual or presumptive intent of staying in Chile (such intention to be evidenced by circumstances such as the acceptance of employment in Chile, to have the principal place of business in Chile or the relocation of one’s family to Chile).

### ***Payments of Interest and Premium***

Under article 59 No. 1 letter d) of the Chilean Income Tax Law (*Ley sobre Impuesto a la Renta*), payments of interest (such as the Accrued Interest), and all other payments deemed to be payments of interest, if any, made from Chile TowerCo to a Foreign Holder in respect of the Notes will be subject to a Chilean withholding tax currently assessed at the rate of 4.0%. Under applicable tax laws, the withholding agent may be required to withhold tax on payments made to certain Holders pursuant to the Tender Offer.

Chile TowerCo will gross up the amounts of Chilean tax due in respect of Accrued Interest that Chile TowerCo pays to the registered Holders under the Tender Offer pursuant to the same methodology, and subject to exceptions, as specified in the Indenture. However, pursuant to the thin capitalization rules contained in the article 41 F of the Chilean Income Tax Law (the “**Chilean Thin Capitalization Rules**”), interest, premiums, remuneration for services, financial expenses and any other contractual surcharges paid, credited to an account or made available to entities related to Chile TowerCo in respect of loans or liabilities (e.g., Notes) during the year in which the indebtedness is considered to be excessive, are subject to a single tax of 35.0% that will be applied separately. The 4.0% withholding tax already paid can be used as a credit against the applicable 35.0% single tax. Chile TowerCo’s indebtedness will be excessive when at the end of the corresponding fiscal year Chile TowerCo has a “total annual indebtedness” with entities incorporated, domiciled, residing, or established whether in a foreign country or in Chile, and whether or not related to Chile TowerCo, that exceeds three times Chile TowerCo’s tax adjusted equity, as calculated for Chilean tax purposes. Only short-term debt (i.e., with maturity of less than 90 days, including extensions or renewals) with non-related parties may be excluded from the

“total annual indebtedness” calculation. Consequently, interest or premium paid to entities related to Chile TowerCo with respect to debt that exceeds this excessive indebtedness ratio will be subject to a 35.0% tax rate.

Under the Chilean Thin Capitalization Rules, a lender or creditor, such as a holder of the Notes, will be deemed to be related to the payor or debtor, if: (i) the beneficiary (i.e., lender or creditor) is incorporated, domiciled, resident or established in one of the territories or jurisdictions within the scope of article 41 H of the Chilean Income Tax Law (i.e., preferential tax regimes, as defined in the same section 41 H); or (ii) the beneficiary (i.e., lender or creditor) and debtor belong to the same corporate group, or the beneficiary or debtor directly or indirectly owns or participates in 10% or more of the capital or the profits of the other, or if the beneficiary and debtor have a common partner or shareholder which, directly or indirectly, owns or participates in 10% or more of the capital or the profits of both, and that beneficiary is incorporated, domiciled, resident or established outside Chile; or (iii) the debt is guaranteed directly or indirectly by a related third party under the terms of (i) and (ii) above, and (iv) below; provided such third party is domiciled or resident outside of Chile and is also the final beneficiary of the interest from the financing; (iv) securities are placed and acquired by independent entities and are subsequently acquired or transferred to a related entity according to prior numbers (i) to (iii) above; or (v) a party carries out one or more transactions with a third party which, in turn, carries out, directly or indirectly, with a related party of the first party, one or more transactions similar or identical to those carried out with the first party, whatever the role in which said third party and the parties intervene in such operations. The interest payer resident or domiciled in Chile will be required to file a sworn statement in this regard in the form set forth by the Chilean tax authorities. The interest payer resident or domiciled in Chile will also be required to withhold, declare and pay such withholding tax.

### ***Capital Gains***

According to Article 11 of the Chilean Income Tax Law, bonds and other private or public securities issued in Chile by taxpayers domiciled, resident or established in Chile, such as Chile TowerCo, will be deemed to be located in Chile. Notwithstanding the foregoing, since the Notes were issued outside of Chile, capital gains arising from the disposition of the Notes pursuant to the Tender Offer by a Foreign Holder outside of Chile would not be deemed as Chilean source income, and therefore will not be subject to Chilean income taxes.

### ***Other***

Under existing Chilean law and regulations, a Foreign Holder will not be subject to any Chilean taxes in respect of payments of principal made by us with respect to the Notes.

A Holder whose Notes are not purchased by the Offerors pursuant to the Tender Offer will not incur any Chilean tax liability because of the consummation of the Tender Offer.

### **Certain Peruvian Income Tax Considerations**

The following is a general summary of the principal Peruvian tax consequences that would arise as a result of the acceptance of the Tender Offer by Holders or beneficial owners of the Notes who are deemed non-Peruvian Holders.

The term “**non-Peruvian Holder**” means the Holder or beneficial owner of a Note, as applicable, who is not a Peruvian Holder. For purposes of this section, “**Peruvian Holder**” means the Holder or beneficial owner, as applicable, of a Note who, for Peruvian income tax purposes, is treated as a resident of Peru. A legal entity is treated as a Peruvian tax resident if it has been incorporated in Peru, or if it is deemed to be a permanent establishment in Peru of a foreign entity. An individual is deemed to be a Peruvian tax resident if such individual: (i) is a Peruvian citizen and has a regular residence in Peru, or (ii) is not a Peruvian citizen but has resided in Peru for at least 183 calendar days during any twelve-month period.

This summary does not constitute tax advice, does not address all of the Peruvian tax consequences that may be applicable to specific Holders or beneficial owners of the Notes and does not purport to be a comprehensive description of all the tax considerations that may be relevant to a decision to accept the Tender Offer. Furthermore, this summary does not address any tax consequences arising under the laws of any taxing jurisdiction other than Peru.

This summary is based on the Peruvian tax law and corresponding regulations in effect as of the date of this Statement, all of which are subject to change or to be interpreted in a new or different manner than that set forth herein, which could affect the continued validity of this general summary.

The tax implications described herein may vary depending on the applicability of a treaty for the avoidance of double taxation entered into by Peru and currently in force. Peru has currently in force treaties to avoid double taxation with the Andean Community (Bolivia, Colombia and Ecuador), Brazil, Canada, Chile, Switzerland, South Korea, Mexico, Portugal and Japan.

Holders of the Notes should consult with their own tax advisors as to the particular consequences that will arise as a result of accepting the Tender Offer under the tax laws of Peru, as well as the tax laws of any other jurisdiction or under any applicable double taxation treaty to which Peru is a party which is in effect.

## ***Income Tax***

### ***Payment of Accrued and Unpaid Interest***

Interest paid by Peruvian issuers to non-Peruvian Holders is subject to income tax withholding at a preferential rate of 4.99%; provided that the following conditions are jointly met: (i) the non-Peruvian Holders and the issuer are not considered to be related parties pursuant to the Peruvian Income Tax Law and (ii) in the case of non-Peruvian Holders that are individuals, the interest (a) does not derive from a transaction from or through a low or no-tax jurisdiction or a non-cooperative jurisdiction; and (b) is not subject to a preferential tax regime.

Thus, subject to the above requirements, interest paid by Peru TowerCo to non-Peruvian Holders, including amounts with respect to Accrued Interest payable pursuant to the Tender Offer, will be subject to income tax withholding in Peru at a rate of 4.99%. If these conditions are not met, the applicable withholding rate will be 30%.

We have agreed, subject to specific exceptions and limitations, to pay to Holders such additional amounts as will result in the receipt by each beneficial owner of the net amounts that

would otherwise have been receivable by such beneficial owner in the absence of such Peruvian withholding taxes.

#### *Payment of Tender Offer Consideration*

Any consideration (other than accrued and unpaid interest) paid to non-Peruvian Holders in excess of the principal amount of the Notes to be repurchased pursuant to the Tender Offer, if any, would be considered interest for Peruvian income tax purposes, as established by the Peruvian national tax authority in an interpretation issued on June 21, 2023.

Therefore, the tax treatment described immediately above under the heading “Payment of accrued and unpaid interest” would be applicable to any such excess amount paid by Peru TowerCo to non-Peruvian Holders.

If, pursuant to a different interpretation of the applicable regulations, it was understood that such consideration would rather constitute a capital gain for Peruvian income tax purposes, such income might not be subject to tax or rather be subject to a 30% general tax, unless a double taxation treaty is applicable.

We have agreed, subject to specific exceptions and limitations, to pay to Holders such additional amounts as will result in the receipt by each beneficial owner of the net amount that would otherwise have been receivable by such beneficial owner in the absence of any such Peruvian withholding taxes.

#### *Other Peruvian Tax Considerations*

Additionally, it is important to mention that in Peru there is a Financial Transactions Tax (“**FTT**”) at a 0.005% rate on debits and credits made in a Peruvian bank or other financial institution account, and in general on any banking transaction through Peruvian banks or other financial institutions, either in national or foreign currency. If any sum is paid out from or through the Peruvian Financial System (*Sistema Financiero Peruano*, or “**PFS**”), such debit will also be levied at the corresponding FTT rate. The taxpayer of the FTT is the holder of the PFS bank account, but the PFS bank acts as withholding agent.

**HOLDERS OF THE NOTES SHOULD CONSULT WITH THEIR OWN TAX ADVISORS AS TO THE PARTICULAR CONSEQUENCES THAT WILL ARISE AS A RESULT OF ACCEPTING THE TENDER OFFER UNDER THE TAX LAWS OF PERU, AS WELL AS THE TAX LAWS OF ANY OTHER JURISDICTION OR UNDER ANY APPLICABLE DOUBLE TAXATION TREATY TO WHICH PERU IS A PARTY WHICH IS IN EFFECT.**

## **DEALER MANAGERS; TENDER AND INFORMATION AGENT**

### **Dealer Managers**

We have engaged Goldman Sachs & Co. LLC, J.P. Morgan Securities LLC, Deutsche Bank Securities Inc. and Scotia Capital (USA) Inc. to act as the Dealer Managers in connection with the Tender Offer. In this capacity, the Dealer Managers may contact Holders or beneficial owners of the Notes regarding the Tender Offer and may ask brokers, dealers, commercial banks and others to mail this Statement and other materials to beneficial owners of the Notes.

We have retained D.F. King & Co., Inc. as Tender and Information Agent for the Tender Offer. We will pay the Tender and Information Agent customary fees for its services and reimburse it for its reasonable and proven expenses. We have also agreed to indemnify the Tender and Information Agent for liabilities it may incur in its capacity as such.

At any given time, the Dealer Managers may trade the Notes or any other securities of ours for their own account, or for the accounts of their customers, and accordingly, may hold a long or short position in the Notes or those other securities and the Dealer Managers may participate in the Tender Offer by submitting one or more offers or consents on its own behalf or on behalf of their clients. The Dealer Managers are not obligated to make a market in the Notes or to tender in the Tender Offer any Notes that it or its affiliates may own.

We have agreed to pay a customary fee for their services and reimburse the reasonable and proven expenses that the Dealer Managers may incur for their services as Dealer Managers, and we have also agreed to indemnify the Dealer Managers and their affiliates for liabilities they may incur as a result of acting as the Dealer Managers, including liabilities to which they may be subject under securities laws. We will reimburse the Dealer Managers for their reasonable out-of-pocket expenses. The Dealer Managers and their affiliates have engaged in, and may in the future engage in, investment banking and other commercial dealings in the ordinary course of business with us or our affiliates. They also have received, or may in the future receive, customary fees and commissions for these transactions. The Dealer Managers are acting as initial purchasers for the New Notes Offering.

In addition, in the ordinary course of their business activities, the Dealer Managers and their affiliates may make or hold a broad array of investments and actively trade debt and equity securities (or related derivative securities) and financial instruments (including bank loans) for their own account and for the accounts of their customers. Such investments and securities activities may involve securities and/or instruments of ours or our affiliates. The Dealer Managers and their affiliates may also make investment recommendations and/or publish or express independent research views in respect of such securities or financial instruments and may hold, or recommend to clients that they acquire, long and/or short positions in such securities and instruments.

Any Holder that has questions concerning the terms of the Tender Offer may contact the Dealer Managers at the addresses and telephone numbers set forth on the back cover of this Statement. Requests for additional copies of documentation related to the Tender Offer, requests for copies of the Indenture and any questions or requests for assistance in tendering may be directed

to the Tender and Information Agent at the address and telephone number set forth on the back cover of this Statement. Beneficial Owners of Notes may also contact their brokers, dealers, commercial banks or trust companies for assistance concerning the Tender Offer.

None of the Dealer Managers, the Tender and Information Agent nor any director, employee or affiliate of any of them assumes any responsibility for the accuracy or completeness of the information concerning the Offerors or the Guarantors or any of their respective subsidiaries or affiliates, contained in this Statement, or for any failure by the Offerors or the Guarantors to disclose events that may have occurred after the date of this Statement that may affect the significance or accuracy of this information.

None of the Offerors, the Guarantors, the Tender and Information Agent, the Dealer Managers, the Trustee or any director, employee or affiliate of any of them makes any recommendation as to whether or not Holders should tender Notes pursuant to the Tender Offer. Each Holder must decide whether to tender Notes and the amount of Notes to tender. Holders are urged to review carefully all information contained in this Statement.

In connection with the Tender Offer, our directors and officers and regular employees (who will not be specifically compensated for such services) may solicit tenders by use of the mails, personally or by telephone. We will also pay brokerage houses and other custodians, nominees and fiduciaries the reasonable out-of-pocket expenses incurred by them in forwarding copies of this Statement and related documents to the beneficial owners of the Notes and in handling or forwarding tenders of Notes by their customers.

## **MISCELLANEOUS**

We are not aware of any jurisdiction where the making of the Tender Offer is not in compliance with the laws of such jurisdiction. If we become aware of any jurisdiction where the making of the Tender Offer would not be in compliance with such laws, we will make a good faith effort to comply with any such laws or may seek to have such laws declared inapplicable to the Tender Offer. If, after such good faith effort, we cannot comply with any such applicable laws, the Tender Offer will not be made to (nor will tenders be accepted from or on behalf of) the Holders residing in each such jurisdiction.

*The Tender and Information Agent for the Tender Offer is:*

**D.F. King & Co., Inc.**

48 Wall Street  
New York, NY 10005  
Toll Free: +1 (877) 478-5045  
Banks & Broker Call: +1 (212) 269-5550  
Email: atp@dfking.com

Any questions regarding procedures for tendering Notes or requests for additional copies of the Offer Documents should be directed to the Information Agent at the address and telephone numbers set forth above. Copies of the Offer Documents are available for Holders at the following web address:

[www.dfking.com/atp](http://www.dfking.com/atp)

Any questions regarding the terms of the Tender Offer should be directed to the Dealer Managers at the addresses and telephone numbers set forth below.

*The Dealer Managers for the Tender Offer are:*

**Goldman Sachs & Co. LLC**  
200 West Street  
New York, New York 10282  
Attention: Liability Management Group  
Toll-Free: +1 (800) 828-3182  
Collect: +1 (212) 357-1452

**Deutsche Bank Securities Inc.**  
1 Columbus Circle  
New York, New York 10019  
Attention: Liability Management Group  
Toll-Free: +1 (866) 627-0391  
Collect: +1 (212) 250-2955

**J.P. Morgan Securities LLC**  
383 Madison Avenue  
New York, New York 10179  
Attention: Latin America Debt Capital  
Markets  
Toll Free: +1 (866) 846-2874  
Collect: +1 (212) 834-7279

**Scotia Capital (USA) Inc.**  
250 Vesey Street  
New York, NY 10281  
Attention: Debt Capital Markets  
Toll-Free: +1 (800) 372-3930  
Collect: +1 (212) 225-5559