

Bogotá, August 19, 2025

To Whom It May Concern:

This is to certify that, within the annual risk-based internal audit plan for Grupo Aval Acciones y Valores S.A., approved by the Audit Committee for the year 2025, audit engagements have been included covering the following processes:

1. **Information Technology (IT) Infrastructure and Information Security Management Systems:** Audits focused on the evaluation of general IT controls, as well as the review of compliance with the guidelines and policies established for the Information Security Management System (ISMS).
2. **Compliance with the Privacy Policy:** Review of processes related to personal data management, verifying compliance with the current privacy policy, as well as alignment with applicable regulations.
3. **Risk Management:** The annual audit plan includes several audit engagements of the risk management process, assessing the identification, analysis, treatment, and monitoring of risks, in accordance with the methodological framework adopted by the organization. This includes topics such as: Risk Management Framework (RMF) and risk exposure and concentration limits of the Aval Financial Conglomerate, Anti-Money Laundering and Combating the Financing of Terrorism (AML-CFT), Anti-Bribery and Anti-Corruption Program (ABAC), and SOX Law Compliance.

Sincerely,



Firma recuperable

X

Luis Alfonso Fajardo Junco

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Gerente de Auditoría Interna

Firmado por: Luis Alfonso Fajardo Junco