

1. OBJECTIVE

Reaffirm and consolidate our corporate commitment to the promotion, protection, respect, and remediation of Human Rights (HR) when applicable, within Grupo Aval Acciones y Valores S.A. (Grupo Aval or the Company), and its subordinate companies (together with the Company, hereinafter, the “subordinates”).

2. SCOPE

The Corporate Human Rights Policy is addressed to Grupo Aval and its subordinates, as well as to any other strategic ally with which it has a relationship in the development of business activities, such as: Board of Directors, affiliates, collaborators, shareholders and investors, opinion leaders, government and regulatory entities, and suppliers.

3. GENERAL GUIDELINES

3.1 COMMITMENTS

- Respect and promotion of Human Rights as a criterion for management and decision making.
- Rejection of any act that violates or infringes upon Human Rights. These include, but are not limited to, forced labor, labor harassment and human trafficking.
- Absolute respect for the employee's personal dignity and beliefs.
- Respect and non-discrimination to people, collaborators, clients, contractors or suppliers due to differences in sex, gender, gender identity, sexual orientation, ethnic identity, age, religion, disability (physical, sensory, intellectual, psychic), social level, hierarchy or any other condition and/or characteristic of their identity.
- Generation of dignified, safe and healthy working conditions.
- Recognition of our employees' right to rest.
- Rejection of child labor.
- Compliance with current labor legislation.
- Fair remuneration in accordance with the law.
- Respect for the right to free association and collective bargaining.
- Recognition of the value of the culture and diversity of the people and territories where we operate.
- Transparency in decision making, in the handling of information and before the community in general.

3.2 CONTROL MECHANISMS

The compliance and evaluation of this policy is derived from the guidelines supported by the Code of Ethics and Conduct, Code of Good Governance, Internal Work Regulations, and the Labor Coexistence Policy. Grupo Aval and its subordinates must verify that the areas in charge of the management of this

Area: Sostenibilidad	Código: SOS-PO-SOS-1	Versión: 2	Fecha 22/07/2025	Publicación:
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action framework are responsible for exercising control and evaluation according to their procedures, on the commitments generated in this policy.

For purposes of its application, each of Grupo Aval's Subordinates is responsible for adopting or creating its own policy in terms consistent with those set forth herein.

3.3 COMMUNICATION CHANNELS

- **Ethics Line:** mechanism established with the purpose of encouraging compliance with ethical standards, as well as to prevent potential fraud events, bad practices and irregular situations within Grupo Aval and its Subordinates. The ethics line has been established under security parameters that guarantee the confidentiality of the information.
- **Labor Coexistence Committee** or the one acting as such: its purpose is to hear and evaluate complaints or eventual situations of labor harassment, as well as to recommend to Grupo Aval or its Subordinates, as the case may be, the pertinent corrective measures to overcome such conducts and monitor compliance with the preventive measures established, in order to promote work under dignified and fair conditions, harmony and a good occupational environment for all collaborators.
- **Ethics and Conduct Committee** or the one that takes its place: mechanism established to evaluate and resolve the situations reported to it, considering the guidelines of the Code of Ethics and Conduct, and other rules governing the company.
- **Due Diligence in Human Rights Matters:** Grupo Aval ensures the dissemination and communication of this policy to all stakeholders. The communication and reporting of progress and challenges related to human rights are carried out within the framework of due diligence processes, understood as a continuous set of actions aimed at identifying, preventing, and mitigating actual and potential negative impacts of business operations on human rights. This due diligence approach is developed in line with the United Nations Guiding Principles and national standards, involving stakeholder engagement and transparency in risk management and the responses adopted.

3.4 APPROVAL AND IMPLEMENTATION

This Policy is approved by the Board of Directors of Grupo Aval. It will be communicated to all stakeholders and integrated into key internal management processes. Grupo Aval and its subordinate companies must implement this policy according to their context and needs.

4. GLOSSARY

- **Labor Harassment:** In accordance with Law 1010 of 2006, labor harassment is understood as any persistent and demonstrable conduct directed at an employee, worker, or collaborator by an employer, supervisor, hierarchical superior, co-worker, or subordinate, aimed at instilling fear, intimidation, terror, or distress, causing work-related harm, generating demotivation, or inducing resignation. Such conduct may manifest through mistreatment, persecution, discrimination, obstruction, inequity, neglect, humiliation, or any behavior that undermines the self-esteem and dignity of the worker. This Policy includes preventive, corrective, and disciplinary measures in accordance with current Colombian regulations.
- **Human Rights (HR):** These are rights inherent to all human beings, without distinction of nationality, sex, ethnic origin, color, religion, language, or any other condition. They are fundamental attributes

Área: Sostenibilidad	Código: SOS-PO-SOS-1	Versión: 2	Fecha 22/07/2025	Publicación:
----------------------	----------------------	------------	---------------------	--------------

that belong to us by virtue of our existence and guarantee dignity, freedom, and equality. In Colombia, these rights are recognized in the Political Constitution, which protects civil, political, economic, social, cultural, collective, and environmental rights, and are complemented by international treaties ratified by the State.

- **Stakeholder:** individual, entity or organization that has direct or indirect interest and/or influence in the activities of Grupo Aval.
- **Entities/ Affiliates/ Subordinates:** companies that are part of the corporate conglomerate and whose actions directly impact the business in terms of reputation and financial materiality.
- **Forced Labor:** work that is performed involuntarily and under threat of any penalty. It refers to situations in which people are forced to work through the use of violence or intimidation, or by more subtle means such as a manipulated debt, withholding of identity documents or threats of reporting to immigration authorities.

5. REGULATIONS

This Corporate Human Rights Policy is based on the Political Constitution of Colombia, which recognizes the protection and direct application of human rights, and on international treaties ratified by the country; Law 1010 of 2006 on labor harassment; the UN Guiding Principles on Business and Human Rights; the International Covenants on Civil and Political Rights and on Economic, Social and Cultural Rights; the ILO Fundamental Conventions; the OECD Guidelines for Responsible Business Conduct; and the Universal Declaration of Human Rights. Together, these form a robust and articulated regulatory framework that guides responsible business management and due diligence in human rights matters. Additionally, as a normative reference, it includes the internal policies and manuals of Grupo Aval and each of its subordinates.

Área: Sostenibilidad	Código: SOS-PO-SOS-1	Versión: 2	Fecha 22/07/2025	Publicación:
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