

## GUIDELINES FOR THE PARTICIPATION AND OVERSIGHT OF GRUPO AVAL ACCIONES Y VALORES S.A. IN ASSOCIATIONS AND TRADE ORGANIZATIONS IN COLOMBIA

### 1. Purpose

To establish the guidelines that direct Grupo Aval Acciones y Valores S.A. ("Grupo Aval") in its participation in associations and trade organizations, ensuring that such involvement contributes to institutional strengthening, capacity building and networking, and constructive dialogue on business, social, and environmental issues.

This participation must be carried out from a politically neutral position, in alignment with our corporate values, and in compliance with national and international commitments and regulations, including climate action and adherence to the Paris Agreement.

### 2. Scope

These guidelines apply to all areas, executives, and employees of Grupo Aval who act on behalf of the organization in associations or trade organizations at the national level, and their adoption is encouraged across the Group's entities, with the purpose of ensuring a coherent and aligned position in the different stakeholder engagement spaces.

### 3. Guidelines

#### 3.1 Purpose of participation

- Define the strategic objectives that justify participation in each association or trade organization.
- Ensure that the objectives are aligned with sustainability, innovation, and the development of the financial sector.
- Promote consistency of our actions and positions with national and international commitments and regulations, particularly the Paris Agreement and other global sustainability and climate change frameworks.

#### 3.2 Representation

- Appoint suitable representatives who act in accordance with Grupo Aval's values and principles.
- Ensure that institutional positions are presented with independence, technical rigor, and without political inclination.

#### 3.3 Evaluation of Participation Effectiveness

- Periodically monitor the outcomes of participation in associations and trade organizations, assessing aspects such as value creation, capacity development, building of strategic networks, contributions to public policy, and alignment with the sustainability strategy.

#### 3.4 Legal and ethical compliance

- Ensure that all activities arising from participation comply with applicable regulations and corporate governance standards.

- Maintain ethical, transparent, and integrity-driven practices consistent with institutional values.

### 3.5 Reporting and Oversight

- The person designated to represent Grupo Aval in associations and trade organizations shall periodically document the main achievements, challenges, and positions adopted within the scope of their participation. This information may be consolidated annually and, when applicable, included in the Management and Sustainability Report or other related corporate disclosures, facilitating transparency and organizational learning.
- Verify that participation aligns with Grupo Aval's sustainability and climate change strategy.
- In the event of identifying inconsistencies or misalignments with international commitments (such as the Paris Agreement), the matter will be reported to the Executive Committee and the Presidency, who will evaluate the organization's permanence or withdrawal from the respective association. If such inconsistencies persist, a decision will be made not to continue participating in the association.

**Annex 1. Annual Contribution to Trade Associations and Voluntary Business Memberships by Grupo Aval and its Entities. The figures are expressed in Colombian pesos (COP) - 2024**

| Nombre   | Grupo AVAL    | Banco de Bogotá  | Banco de Occidente | Banco Popular  | Banco AV Villas | Porvenir       | Corfi          | Total                   |
|--|---------------|------------------|--------------------|----------------|-----------------|----------------|----------------|-------------------------|
| ASOBANCARIA  | \$ -          | \$ 2,064,466,255 | \$ 745,679,308     | \$ 510,790,014 | \$ 658,812,270  | \$ 681,479,550 | \$ 403,104,912 | \$ 5,064,332,309        |
| CONSEJO PRIVADO DE COMPETITIVIDAD                        | \$ -          | \$ -             | \$ -               | \$ -           | \$ -            | \$ -           | \$ 148,200,000 | \$ 148,200,000          |
| ASOCIACION NACIONAL DE INSTITUCIONES FINANCIERAS - ANIF  | \$ -          | \$ 372,018,089   | \$ 231,094,800     | \$ -           | \$ 183,015,600  | \$ 569,588,366 | \$ 107,391,600 | \$ 1,463,108,455        |
| ASOCIACION CONSEJO EMPRESARIAL - CECODES                 | \$ -          | \$ -             | \$ -               | \$ -           | \$ -            | \$ 50,950,000  | \$ 50,950,000  | \$ 101,900,000          |
| PRI ASSOCIATION  | \$ -          | \$ -             | \$ -               | \$ -           | \$ -            | \$ 35,258,893  | \$ 26,002,204  | \$ 61,261,097           |
| CORPORACIÓN RED LOCAL DEL PACTO GLOBAL EN COLOMBIA       | \$ 21,904,700 | \$ 4,408,000     | \$ 19,929,000      | \$ -           | \$ -            | \$ 18,024,188  | \$ 18,200,000  | \$ 82,465,888           |
| ASOCIACION GREMIAL CIVICA CENTRO INTERNACIONAL SAN DIEGO | \$ 42,143,248 | \$ 58,272,000    | \$ -               | \$ 9,237,000   | \$ 14,519,999   | \$ 46,949,013  | \$ 14,352,000  | \$ 185,473,260          |
| ASOCIACION DE GESTION HUMANA ACRIP BOGOTA Y CUNDINAMARCA | \$ 3,225,135  | \$ 26,970,000    | \$ -               | \$ -           | \$ -            | \$ 2,800,000   | \$ 12,015,440  | \$ 45,010,575           |
| UNEP- FI PBR /NET ZERO BANKING ALLIANCE                  | \$ 83,594,640 | \$ 77,041,518    | \$ 30,188,100      | \$ 30,072,330  | \$ -            | \$ -           | \$ -           | \$ 220,896,588          |
| ASOCIACION NACIONAL DE EMPRESARIOS DE COLOMBIA - ANDI    | \$ -          | \$ 14,350,000    | \$ 179,481,000     | \$ 184,105,017 | \$ -            | \$ 81,369,000  | \$ -           | \$ 459,305,017          |
|  |               |                  |                    |                |                 |                | <b>Total</b>   | <b>\$ 7,831,953,189</b> |

\*The amounts indicated include the Value Added Tax (VAT)

The figures are presented only for the year 2024, as information for previous years is not available; however, this does not imply that contributions were not made in prior years.

| Contributions  | 2024             |
|--|------------------|
| Lobbying, Interest Representation, or similar                                | \$0.00           |
| Local, regional or national political campaigns / organizations / candidates | \$0.00           |
| Trade associations or tax-exempt groups (e.g., think tanks)                  | \$ 7,831,953,189 |
| Other (e.g., expenses related to ballot measures or referendums)             | \$0.00           |
| Total contributions and others   | \$ 7,831,953,189 |

**Annex 2.** Annual Contribution to Trade Associations and Voluntary Business Memberships Aligned with the Paris Agreement and Climate Change Management by Grupo Aval and its Entities

The Paris Agreement is a binding international treaty adopted in 2015 that seeks to limit global warming to 1.5 °C, or well below 2 °C, compared to pre-industrial levels, establishing a target of climate neutrality by mid-century.

| NAME  | Aligned with Paris Agreement |
|---|------------------------------|
| ASOBANCARIA   | ✓                            |
| PRIVATE COMPETITIVENESS COUNCIL                             | ✓                            |
| CORPORACIÓN LOCAL NETWORK OF THE GLOBAL COMPACT IN COLOMBIA | ✓                            |
| BUSINESS COUNCIL ASSOCIATION - CECODES                      | ✓                            |
| UNEP-FI PBR   | ✓                            |
| PRI ASSOCIATION   | ✓                            |