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1. OBJECTIVE

To establish and communicate the principles and expected conduct that suppliers, contractors, and business partners shall follow; to promote ethics and integrity as fundamental and non-negotiable values; and to guide and supplement their professional and ethical judgment in order to strengthen their business and operational relationships and create value in carrying out their activities.

2. SCOPE

Aval Valor Compartido S.A.S. sets forth guidelines and clarifications for our suppliers regarding the conduct expected in contractual relationships, with the aim of incorporating responsible business practices and ensuring compliance with applicable legal requirements. The provisions of this Code are intended to supplement, but not replace, the contractual provisions agreed with suppliers. In the event of a conflict between the Supplier Code of Conduct and a specific contractual provision, the latter shall prevail.

This Code applies to all suppliers, contractors, and third parties (hereinafter, the "Supplier") that provide goods or services to Aval Valor Compartido S.A.S., Grupo Aval Acciones y Valores S.A., or any of the entities comprising Grupo Aval, whether directly or through Aval Valor Compartido S.A.S. via the Sourcing Synergies Center (CSA), regardless of their geographic location.

3. GLOSSARY

- **Supply chain:** The set of activities, resources, and parties involved in producing and delivering goods or services, from the point of origin to the end customer.
- **Code of Conduct:** A document that establishes the principles, guidelines, and conduct expected of suppliers in their relationship with the organization.
- **Conflict of interest:** A situation in which personal, financial, or third-party interests may interfere with objectivity in decision-making.
- **Due diligence:** The process of identifying, assessing, and managing risks associated with legal, ethical, social, and environmental aspects of the Supplier's operations.
- **Data Processor:** A natural or legal person that processes personal data on behalf of the Data Controller, in accordance with applicable regulations.
- **GHG (Greenhouse Gases):** Gases generated directly or indirectly by the Supplier's operations that contribute to global warming and climate change.

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- **ILO (International Labour Organization):** An international organization that establishes labor standards, including prohibitions on child labor and forced labor.
- **Supplier:** A natural or legal person that directly or indirectly supplies goods or services to Aval Valor Compartido S.A.S., Grupo Aval, or its entities.
- **Data Controller:** A legal entity that determines how personal data is collected and used.
- **Traceability:** The ability to track and verify the history, location, and application of processes, goods, or services within the value chain.

4. GENERAL PRINCIPLES

The Supplier shall conduct its activities in accordance with the following principles:

4.1 REGULATORY COMPLIANCE

Act in strict compliance with the applicable laws of the countries in which it operates and with its contractual obligations.

4.2 INTEGRITY AND TRANSPARENCY

Conduct its operations ethically, with integrity, and transparently, avoiding all forms of corruption, fraud, or improper practices.

4.3 RESPECT FOR HUMAN RIGHTS

Respect and promote internationally recognized human rights by adopting practices that prevent adverse impacts on people.

4.4 ENVIRONMENTAL RESPONSIBILITY

Conduct its activities with an emphasis on environmental protection and the efficient use of natural resources.

4.5 DUE DILIGENCE AND RESPONSIBLE MANAGEMENT

Identify, prevent, mitigate, and manage the social, environmental, and ethical risks and impacts associated with its operations.

4.6 CONTINUOUS IMPROVEMENT

Continuously strengthen its sustainability practices by incorporating nationally and internationally recognized standards and best practices.

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4.7 VALUE CHAIN APPROACH

Encourage the adoption of these principles throughout its own supply chain and promote responsible relationships with third parties.

4.8 TRACEABILITY AND ACCOUNTABILITY

The Supplier shall maintain accurate, clear, and verifiable information on its operations and be able to demonstrate compliance with this Code, facilitate the traceability of its processes, and cooperate with any monitoring mechanisms required of it.

4.9 PROPORTIONALITY

The Supplier shall implement the principles of this Code in a manner proportionate to its size, nature, and risk level, prioritizing the management of the most significant social, environmental, and ethical impacts.

5. CONDUCT GUIDELINES

The Supplier shall ensure that the following guidelines are followed in its processes, operations, and supply chains:

5.1. PROHIBITION OF FORCED OR COMPULSORY LABOR

- a) The Supplier shall ensure that its operations are free from forced labor, servitude, modern slavery, and human trafficking. It shall also ensure that all employment relationships are entered into and maintained voluntarily, without coercion, deception, withholding of documents, threats, or undue restrictions of any kind. This includes allowing employees to terminate their employment voluntarily and in accordance with applicable law.
- b) The Supplier shall comply with international regulations and standards concerning the prohibition of forced labor, including International Labour Organization (ILO) Convention No. 29 (C029, n.d.) and Convention No. 105 (C105, n.d.). Domestic suppliers shall strictly comply with applicable Colombian legislation prohibiting forced labor (the Political Constitution of Colombia and the Substantive Labor Code).

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5.2. PROHIBITION OF CHILD LABOR

- a) The Supplier shall refrain from employing minors in its processes or operations. It shall also ensure that, where the law permits the employment of minors who have reached the minimum working age, all legal requirements are met and such minors do not participate in prohibited activities or any activities that could endanger their health, safety, or overall development.
- b) In all cases, the Supplier shall comply with International Labour Organization (ILO) Convention No. 138 on minimum age (C138, n.d.) and Convention No. 182 on the worst forms of child labor (C 182,n.d.), ensuring that no minor is involved in its operations.

5.3. SAFE, FAIR, AND DECENT WORKING CONDITIONS

- a) The Supplier shall ensure safe, fair, and decent working conditions in compliance with the labor laws applicable in each country in which it operates and with international labor rights standards. Accordingly, it shall provide a work environment free from discrimination, exploitation, harassment, coercion, and any form of unfair treatment, as well as fair wages and appropriate working conditions.
- b) The Supplier shall allow audits requested by Aval Valor Compartido S.A.S., Grupo Aval Acciones y Valores S.A., or any of the entities comprising Grupo Aval to verify compliance and shall report any relevant incident when requested.

5.4. OCCUPATIONAL SAFETY AND HEALTH

- a) The Supplier shall also provide a safe and healthy working environment by implementing effective occupational safety and health management systems aligned with applicable national and international legislation, including Decree 1072 of 2015. This includes implementing measures to prevent occupational accidents and diseases, providing appropriate training in safe work practices, and ensuring that its workers have access to medical and emergency services.

5.5. NON-DISCRIMINATION AND EQUAL OPPORTUNITIES

- a) The Supplier shall reject all forms of discrimination and promote equal opportunities for all individuals, regardless of race, gender identity, sexual orientation, age, religion, nationality, disability, or any other personal or social status.

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- b) The Supplier shall at all times comply with the applicable legislation in this area and the provisions of ILO Convention No. 111 on discrimination, conduct periodic training sessions and campaigns, and adopt awareness-raising and dissemination protocols regarding workplace and sexual harassment, in accordance with applicable regulations.

5.6. FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING

The Supplier shall respect its employees' right to form or join unions and participate in labor representation activities in accordance with the local laws of the country in which it operates and international standards on freedom of association. Workers shall be able to exercise this right without fear of retaliation, harassment, or discrimination.

5.7. ENVIRONMENTAL MANAGEMENT

5.7.1. Carbon Footprint Management

The Supplier shall implement initiatives to monitor and measure greenhouse gas (GHG) emissions generated by its operations in accordance with internationally recognized standards. It shall also promote the development of strategies to reduce its carbon footprint.

5.7.2. Waste Management and Circular Economy

- a) The Supplier shall implement strategies and practices for the integrated management of waste and materials, aimed at reduction, reuse, recycling, and recovery, and shall promote circular economy principles in its operations.
- b) The Supplier shall properly manage the waste generated in the course of its activities and implement plans, programs, or procedures for its integrated management, promoting waste reduction, recovery, and final disposal in accordance with applicable environmental regulations, as well as the use of circular economy models in its operations.

5.7.3. Natural Resource Efficiency

The Supplier shall adopt practices to optimize the consumption of water, energy, and raw materials and promote the use of clean technologies and renewable energy in its operations.

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5.7.4. Biodiversity Protection

The Supplier shall take measures to protect and conserve biodiversity and ecosystems in its areas of operation. This includes avoiding activities that destroy natural habitats and adopting methods that minimize environmental impact.

6. ETHICS AND TRANSPARENCY

6.1. ANTI-CORRUPTION AND CONFLICTS OF INTEREST

- a) The Supplier shall maintain a firm commitment to ethics and integrity and avoid all forms of corruption, bribery, and improper practices in its operations. It shall manage its business relationships transparently and fairly, avoiding conflicts of interest that could compromise impartiality and objectivity in decision-making.

The Supplier shall avoid conduct that could expose Aval Valor Compartido S.A.S., Grupo Aval Acciones y Valores S.A., or any entity comprising Grupo Aval to reputational risk.

The Supplier also undertakes to:

- a. Promptly report, through the channels designated and communicated by the Entities, any situation, conduct, or indication that contravenes ethical principles and/or corporate values.
- b. Disclose, before and throughout the business relationship, any actual, potential, or perceived conflict of interest, including those arising from family relationships up to the fourth degree of consanguinity, the second degree of affinity, or any other relationship that could affect the parties' independence.
- c. Refrain from offering, promising, authorizing, soliciting, or receiving gifts, hospitality, benefits, or invitations that could improperly influence a business decision, confer an unjustified benefit, or be inconsistent with the legitimate framework of the business relationship.
- d. Acknowledge that failure to comply with these guidelines may result in termination of the business relationship, without prejudice to any applicable legal or contractual action.

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6.2. PROMOTION OF FREE COMPETITION

Aval Valor Compartido S.A.S., Grupo Aval Acciones y Valores S.A., and the entities comprising Grupo Aval promote free competition and avoid any action that limits or restricts the ability to compete fairly, independently, and autonomously. Accordingly, the Supplier shall conduct its operations in accordance with the principles of fair competition and applicable legislation on the protection of free competition.

6.3. SANCTIONS FOR UNLAWFUL CONDUCT

If a Supplier engages in conduct that violates this Code, Aval Valor Compartido S.A.S., Grupo Aval Acciones y Valores S.A., and the entities comprising Grupo Aval reserve the right to take appropriate measures, which may include the temporary suspension or permanent termination of contracts or business relationships; exclusion of the Supplier from ongoing selection processes; and disqualification from participating in future negotiations or contracting processes with the organization. These measures shall be applied only after the case has been reviewed and assessed in order to ensure due process.

Likewise, if a Supplier, directly or indirectly, or any of its business partners, contractors, subcontractors, employees, representatives, or related third parties engages in conduct that violates the principles, guidelines, or provisions established in this Code, the organization may take any corrective, preventive, or sanctioning measures it deems appropriate in accordance with applicable regulations and its internal procedures.

6.4. LEGALITY AND REGULATORY COMPLIANCE

Any Supplier engaged by Aval Valor Compartido S.A.S., Grupo Aval Acciones y Valores S.A., or any of the entities comprising Grupo Aval shall, both upon its engagement and throughout performance of the applicable contract, strictly comply with the laws of the Republic of Colombia and the regulations applicable to its business activities. It shall also comply with the laws in force in the countries or territories where it operates and provides services, within the applicable legal framework.

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6.5. PERSONAL DATA PROTECTION AND SUPPLIER RESPONSIBILITIES

- a) All information relating to personal data that the Supplier collects, receives, or obtains by any means from Aval Valor Compartido S.A.S., Grupo Aval Acciones y Valores S.A., or any of the entities comprising Grupo Aval, as well as their clients and/or third parties, and that is not in the public domain, shall be processed in accordance with Law 1581 of 2012 and any other provisions that amend or supplement it.
- b) Aval Valor Compartido S.A.S., Grupo Aval Acciones y Valores S.A., or any of the entities comprising Grupo Aval shall act as Data Controllers for the personal data, and the Supplier shall act as the Data Processor and comply with the obligations established in Decree 1377 of 2013, including accountability with respect to the processing of personal data. This information shall be considered confidential and processed in accordance with the data protection policies of Aval Valor Compartido S.A.S., Grupo Aval Acciones y Valores S.A., or any of the entities comprising Grupo Aval.

For these purposes, the Supplier shall:

- a. Process the data solely for the purposes authorized by Aval Valor Compartido S.A.S., Grupo Aval Acciones y Valores S.A., or any of the entities comprising Grupo Aval.
 - b. Put in place, maintain, and/or implement technical, human, and administrative measures to protect the information.
 - c. Ensure the confidentiality, integrity, and availability of the data.
 - d. Refrain from sharing, disclosing, transmitting, or transferring data without express authorization.
 - e. Notify Aval Valor Compartido S.A.S., Grupo Aval Acciones y Valores S.A., or any of the entities comprising Grupo Aval of any security incident that compromises the data.
- c) The personal data processing policies of Aval Valor Compartido S.A.S., Grupo Aval Acciones y Valores S.A., and the entities comprising Grupo Aval are available on their respective websites.

6.6. COMPLAINTS AND REPORTING OF CODE OF CONDUCT VIOLATIONS

The Supplier shall report any circumstance, conduct, or condition that contravenes the principles, guidelines, or practices contained in this document through the supplier communication channel: proveedoresAVAL@avalvc.com.co.

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Reports may also be submitted through the Ethics Line of Aval Valor Compartido S.A.S., Grupo Aval Acciones y Valores S.A., and/or the Ethics Lines available on the entities' web portals, using the channels provided for that purpose.

- Grupo Aval Acciones y Valores S.A. Ethics Line website: <https://www.grupoaval.com/lineaetica>
- AVC Ethics Line website: <https://www.avalvc.com.co/linea-etica>

7. DISSEMINATION AND ACCEPTANCE OF THE CODE OF CONDUCT

- The Code of Conduct shall be disseminated to Suppliers through the channels defined by the organization. The Supplier shall be responsible for reading and understanding the Code and shall ensure that it is known throughout its organization.
- Acceptance shall be completed through the established mechanisms (forms, electronic means, or incorporation into the applicable contract) and shall be a requirement for onboarding and continued eligibility.
- If the Code is updated, the Supplier may be required to accept it again.

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8. VERSION CONTROL

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