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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 Grupo Aval Acciones y Valores S.A.'s participation in guilds, associations and other spaces of institutional representation in the jurisdictions where the Company maintains memberships or participates directly. Currently, the main activities of participation and institutional representation of the holding company are carried out in Colombia, where the management of its trade union relations and public affairs is concentrated. Subordinate entities are responsible for managing their participation in guilds and associations in other jurisdictions, in accordance with their own corporate governance frameworks and applicable regulations.

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.

3.3 Legal and ethical compliance

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

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

3.4 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.
- Periodically verify that Grupo Aval's participation in guilds and associations, as well as the positions promoted through such spaces, are consistent with the Group's sustainability and climate change strategy, its public climate commitments and the objectives of the Paris Agreement.
- 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.

3.6 Climate Alignment Review and Monitoring

Grupo Aval will carry out, at least once a year, a review of its participation in guilds, associations and other spaces of institutional representation in order to assess its alignment with the Group's sustainability and climate change strategy, its public climate commitments and the objectives of the Paris Agreement.

This review will consider the institutional positions supported or promoted through these bodies, as well as the coherence between these and the climate commitments assumed by Grupo Aval.

The results of the review will be reported to the Presidency and, where appropriate, to the government bodies responsible for the supervision of ESG matters, in order to define management or relationship actions in the face of potential misalignments identified.

4. Direct lobbying

Grupo Aval does not engage in direct lobbying activities related to climate change before public authorities or regulators. The Company's participation in matters of sectoral interest and public policy is mainly developed through its involvement with guilds and business associations. Consequently, the review and monitoring mechanisms established in these guidelines focus on ensuring that such participation is consistent with the organization's climate strategy and with the objectives of the Paris Agreement.



Guidelines for the participation and oversight of Grupo Aval Acciones y Valores S.A in associations and trade organizations in Colombia

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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) - 2025

Nombre	Grupo AVAL	Banco de Bogotá	Banco de Occidente	Banco Popular	Banco AV Villas	Porvenir	Corfi	Total
ASOBANCARIA	\$ 64.860.831	\$ 2.156.108.023	\$ 1.010.496.766	\$ 474.817.588	\$ 481.435.313	\$ 96.419.367	\$ 44.591.421	\$ 4.328.729.309
CONSEJO PRIVADO DE COMPETITIVIDAD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155.906.400	\$ 155.906.400
ASOCIACION NACIONAL DE INSTITUCIONES FINANCIERAS - ANIF	\$ 97.580.000	\$ 507.794.800	\$ 289.905.600	\$ 270.020.690	\$ 237.026.400	\$ 27.296.400	\$ 153.840.000	\$ 1.583.463.890
ASOCIACION CONSEJO EMPRESARIAL - CECODES	\$ 45.000.000	\$ -	\$ -	\$ -	\$ -	\$ 53.800.000	\$ 53.800.000	\$ 152.600.000
PRI ASSOCIATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39.690.000	\$ 50.496.778	\$ 90.186.778
CORPORACIÓN RED LOCAL DEL PACTO GLOBAL EN COLOMBIA	\$ 44.997.720	\$ -	\$ 19.736.485	\$ -	\$ -	\$ 20.020.000	\$ 19.929.000	\$ 104.683.205
ASOCIACION GREMIAL CIVICA CENTRO INTERNACIONAL SAN DIEGO	\$ 44.334.697	\$ 63.828.000	\$ -	\$ 13.597.000	\$ -	\$ 15.536.653	\$ 15.720.000	\$ 153.016.350
ASOCIACION DE GESTION HUMANA ACRIP BOGOTA Y CUNDINAMARCA	\$ 2.829.496	\$ 10.502.000	\$ -	\$ -	\$ -	\$ -	\$ 14.294.000	\$ 27.625.496
UNEP- FI PBR /NET ZERO BANKING ALLIANCE	\$ 71.687.024	\$ 45.333.465	\$ 34.489.297	\$ 28.699.100	\$ 33.988.199	\$ -	\$ -	\$ 214.197.085
ASOCIACION NACIONAL DE EMPRESARIOS DE COLOMBIA - ANDI	\$ -	\$ 14.830.000	\$ 188.813.000	\$ -	\$ -	\$ -	\$ -	\$ 203.643.000
							Total	\$ 7.014.051.513

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

The figures are presented only for the year 2025, as information for previous years is not available; however, this does not imply that contributions were not made in prior years.

Contributions	2025
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)	\$ 7,014,051,513
Other (e.g., expenses related to ballot measures or referendums)	\$0.00
Total contributions and others	\$ 7,014,051,513



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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	✓