

Table of Contents GRI Universal Standards 2021 and SASB					
Title of GRI Standard	Number of the content	Name of the content	SASB	Page	Omissions
GRI 2: General Content 2021	2-11	President of the highest governing body:		Not applicable	N/A
GRI 2: General Content 2021	2-12	Role of the highest governance body in monitoring impact management.		Requisition A, B, C: See p. 80-81	N/A
GRI 2: General Content 2021	2-13	Delegation of responsibility for impact management		Requisition A, B: See p. 80-81	N/A
GRI 2: General Content 2021	2-14	Role of the highest governance body in sustainability reporting: The Management and Sustainability Report was reviewed and approved by the Board of Directors No. 1966 of February 23, 2022			N/A
GRI 2: General Content 2021	2-15	Conflicts of interest		Requisition A, B: See link https://www.corficolombiana.com/corporate-governance (see Code of Ethics and Conduct)	N/A
GRI 2: General Content 2021	2-16	Communication of critical concerns.		Requisition A, B: See link https://www.corficolombiana.com/corporate-governance (see Corporate Governance Annual Report)	N/A
GRI 2: General Content 2021	2-17	Collective knowledge of the highest governing bodies.		Requisition A. See link https://www.corficolombiana.com/corporate-governance (see Corporate Governance Annual Report)	N/A
GRI 2: General Content 2021	2-18	Performance assessment of the highest governing body.		Requisition A, B, C: See p. 79 - 80 - 81	N/A

Table of Contents GRI Universal Standards 2021 and SASB					
Title of GRI Standard	Number of the content	Name of the content	SASB	Page	Omissions
GRI 2: General Content 2021	2-19	Remuneration policies		Requisition A, B: See link https://www.corficolombiana.com/corporate-governance (see Board Appointment and Remuneration Policy) and link www.corficolombiana.com/Estándares-GRI	N/A
GRI 2: General Content 202	2-20	Process for determining remuneration		Requisition A, B: See link https://www.corficolombiana.com/corporate-governance (see Board Appointment and Remuneration Policy)	N/A
GRI 2: General Content 2021	2-21	Total annual compensation rate		Requisition A, B, C: See link www.corficolombiana.com/Estándares-GRI	N/A
GRI 2: General Content 2021	2-22	Sustainable development strategy statement		Requisition A: See p. 60-61	N/A
GRI 2: General Content 2021	2-23	Policies and commitments		Requisition A, B: See p. 86-87	N/A
GRI 2: General Content 2021	2-24	Incorporation of policies.		Requisition A: See p. 126	N/A
GRI 2: General Content 2021	2-25	Processes to remedy negative impacts		Requisition A, B, C, D: See p. 86-87	N/A
GRI 2: General Content 2021	2-26	Mechanisms to seek advice and raise concerns	FN-AC-510a.2 - See p. 86 - 87	Requisition A: See p. 86 - 87	N/A

Title of GRI Standard	Number of the content	Name of the content	SASB				Page	Omissions
GRI 302	302-5	Reduction of energy requirements for products and services					Not applicable	N/A
GRI 305	305-1	Direct GHG Emissions (Scope 1)					Requisitions A, B, C, D: See p. 98	N/A
GRI 305	305-2	Direct GHG Emissions upon energy generation (Scope 2)					Requisitions A, B, C, D: See p. 98	N/A
GRI 305	305-3	Other direct GHG emissions (Scope 3) The reporting organization should provide the following information: *Base year: 2019, Corficolombiana is presented.	CORFICOLOMBIANA	YEAR				N/A
			GHG emissions	2019	2020	2021		
			Scope 1	77	74	76		
			Scope 2	273	256	200		
			Scope 3	96.13	15.80	15.98		
Total	446.13	345.80	291.9					
GRI 305	305-4	Intensity of GHG emissions					See GRI 302-3 * 1 and 2 range measurements are included.	N/A
GRI 305	305-5	Reduction of GHG emissions					See GRI 302-3 * 1 and 2 range measurements are included.	N/A
GRI 305	305-6	Emissions of ozone-depleting substances (ODS):					Corficolombiana reports 57.99 Ton of fluorinated compounds and 0.01 Ton of nitrous oxide.	N/A
GRI 401	401-1	New hire employees and turnover					Requisitions A, B: See p. 111 See link www.corficolombiana.com/Estándares-GRI	N/A
	401-2	Benefits for full-time employees not given to part-time or temporary employees					Requisitions A, B: See p. 112 See link www.corficolombiana.com/Estándares-GRI	N/A

Table of Contents GRI

Title of GRI Standard	Number of the content	Name of the content	SASB	Page	Omissions
	401-3	Parental Leave		See link www.corficolombiana.com/Estándares-GRI	N/A
GRI 403	403 - 1	Occupational health and safety management system		Requisitions A, B: See p. 116 See link www.corficolombiana.com/Estándares-GRI	N/A
GRI 403	403-2	Hazard identification, risk assessment and incident investigation		See link www.corficolombiana.com/GRI-Standards	N/A
GRI 403	403-3	Occupational health services		See link www.corficolombiana.com/Estándares-GRI	N/A
GRI 403	403-4	Worker participation, consultation and communication on occupational health and safety		See link www.corficolombiana.com/Estándares-GRI	N/A
GRI 403	403-5	Worker training on occupational health and safety		See link www.corficolombiana.com/Estándares-GRI	N/A
GRI 403	403-6	Promotion of workers' health		See link www.corficolombiana.com/Estándares-GRI	N/A
GRI 403	403-7	Prevention and mitigation of impacts on the health and safety of workers directly linked to business relations		See link www.corficolombiana.com/Estándares-GRI	N/A
GRI 403	403-8	Occupational health and safety management system coverage		See link www.corficolombiana.com/Estándares-GRI	N/A
GRI 403	403-9	Injuries due to work accident		See link www.corficolombiana.com/Estándares-GRI	N/A

Table of Contents GRI Universal Standards 2021 & SASB					
Title of GRI Standard	Number of the content	Name of the content	SASB	Page	Omissions
GRI 403	403-10	Occupational diseases and illnesses		See link www.corficolombiana.com/GRI-Standards	N/A
GRI 404	404-1	Average number of training hours per year per employee		See link www.corficolombiana.com/GRI-Standards	N/A
	404-2	Employee skills improvement programs and transition assistance programs		Requisitions A, B: See p. 112 See link www.corficolombiana.com/GRI-Standards	N/A
	404-3	Percentage of employees receiving periodic performance and career development assessments		Requisition A: See p. 113 See link www.corficolombiana.com/GRI-Standards	N/A
GRI 405	405-1	Diversity in government bodies and employees		Requisitions A, B: See p. 110 - 111 See link www.corficolombiana.com/GRI-Standards	N/A
GRI 405	405-2	Ratio of the basic wage and the remuneration of women compared to men		Requisition A, B: See link www.corficolombiana.com/GRI-Standards	N/A
GRI 413	413-1	Local community participation operations, impact assessments and development programs		Requisition A: See p. 122 - 123 - 124 - 125	N/A
GRI 413	413-2	Operations with significant negative impacts – actual or potential – on local communities.		Not applicable	N/A

Table of Contents GRI Universal Standards 2021 & SASB					
Title of GRI Standard	Number of the content	Name of the content	SASB	Page	Omissions
Government	Incorporation of environmental, social and corporate management factors in investment advice and management	Description of the approach to incorporating environmental, social and corporate management factors (ESG) into investment or equity management processes and strategies	FN-AC-410a.2 - See p. 126 and see link https://www.corficolombiana.com/gobierno-corporativo – Sustainable Procurement Policy	See p. 126 and see link https://www.corficolombiana.com/gobierno-corporativo – Sustainable Procurement Policy	N/A
Government	Incorporation of environmental, social and corporate management factors in investment advice and management	Description of policies and procedures for proxy voting and intervention in participating enterprises	FN-AC-510A.3	See link: https://www.corficolombiana.com/documents/20123/170244/reglamento-asambleaaccionistas.pdf/613ab3a2-1d17-bdc0-c938-9597a75b2eae?t=1622554041523	N/A
Government	Systemic risk management	Percentage of open-ended fund assets managed by liquidity classification category	FN-AC-550a.1: Not applicable		N/A
Government	Systemic risk management	Total risk against operations of securities financing	FN-AC-550a.3: Not applicable		N/A
Government	Systemic risk management	Net risk versus derivatives Of credit cards	FN-AC-550a.4: Not applicable		N/A