			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	2-1	Organization Details: The organization must: A. Report their legal name: Corporacion Financiera Colombiana S. A B. Inform their ownership nature and legal status: Corporation, with private equity. C. Report the location of their venue: Headquarters Carrera 13 # 26 - 45 Bogotá D.C - Colombia D. Inform their countries of operation: Colombia and Peru.			N/A
GRI 2: General Content 2021	2-2	Entities included in the organization's sustainability reports.		Requisition A: See p. 12-13 Requisition B: See p. 29-30 Requisition C: The company's overall results are reported as Holding.	N/A
GRI 2: General Content 2021	2-3	Period, frequency, and point of contact for the report		Requisition A: See p. 01 Requisition B: The financial reporting period is Annual, equal to the reporting period. Requisition C: See p. 01 Requisition D: Paula Duran Fernandez - Sustainability Director, mail: paula. duran@corficolombiana.com	N/A
GRI 2: General Content 2021	2-4	Re-expressions of information: No re-expressions of information were made for this report.		N/A	

	2021	were made for this report.
474		
174		

			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	2-5	External Verification: The organization must: A. Describe its policy and practice for seeking external verification, including whether and how the highest governing body and senior management are involved: Three quotes are requested, years of experience in IGS verification, market representation, standardized parameters and economic offer are evaluated. Senior management reviews and suggests at least two options, and the procurement area continues the process verifying that they meet the purchasing parameters.		Requisition B: See p. 30	N/A
GRI 2: General Content 2021	2-6	Activities, value chain and other business relationships.		Requisition A: See p. 12-13 Requisition B: Not applicable Requisition C: There were no significant changes in the above items.	N/A
GRI 2: General Content 2021	2-7	Employees	FN-AC-330a.1 - See p. 11-12	GRI Requisition A, B, C: See link www.corficolombiana.com/ GRI Standards	N/A
GRI 2: General Content 2021	2-8	Workers who are not employees		GRI Requisition A, B, C: See link www.corficolombiana.com/ GRI Standards	N/A
GRI 2: General Content 2021	2-9	Structure and composition of governance		Requisition A: See p. 16-17 Requisition B: See p. 79-80 Requisition C: See p. 16 -17 - 79 -80	N/A
GRI 2: General Content 2021	2-10	Nomination and selection of the highest governing body		Requisition A, B: View in link https://www.corficolombiana.com/ corporate-governance (see Board Appointment and Remuneration Policy)	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	2-11	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

	Table of Contents GRI Universal Standards 2021 & SASB							
Title of GRI Standard	Number of the content	Name of the content	SASB	Page	Omissions			
GRI 2: General Content 2021	2-27	Compliance with laws and regulations	FN-AC-270a.1 - Non-Applicable FN-AC-270a.2 - No such procedures exist. FN-AC-510A.1 "In the course of the investigation and statement of objections made in September 2018 by the Superintendence of Industry and Trade, on the occasion of the Odebrecht's corruption scandal, upon Resolution 82510 of December 28, 2020 a sanction was imposed, in the following terms: i) stated that Constructora Norberto Odebrecht S.A., Odebrecht Participaciones e Investimentos S.A., Corficolombiana S.A., Episol S.A.S. Concessionaire Ruta del Sol S.A.S. in Liquidation and Gabriel Ignacio Garcia, among other natural persons, violated free competition for having incurred the agreement foreseen in paragraph 9 of art. 47 of Decree 2153 of 1992 and the general prohibition provided for in art. 1 of law 155 of 1959. (ii) as a result of the above declaration, it imposed fines on each of the companies mentioned. To Corficolombiana S.A \$55,564 and Episol S.A.S. \$33.826 The sanction was appealed and confirmed in Resolution May 30343, 2021. The companies proceeded to pay the sum of \$16,675 and \$10,148, respectively, equivalent to 30% of the value of the sanction, and requested an agreement or payment facility for the cancellation of the respective balance. By resolutions 37764 and 38510 of June 21 and 23, 2021, respectively, the Superintendence of Industry and Trade approved the payment agreements requested; the aforementioned resolutions established that the balance of the fines shall be paid in four quarterly installments counted from September 9, 2021. Since the SIC, in the proceedings that led to the imposition of the sanction, violated the due process, in November 2021 a complaint was filed for a means of control of nullity and restoration of the right of the respective resolutions. The amount of the loss corresponds to that recorded in the respective financial statements."		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 2: General Content 2021	2-28	Member associations		Requisition A: See p. 61	N/A
GRI 2: General Content 2021	2-29	Stakeholder participation approach	FN-AC-270a.3 - See p. 62	Requisition A: See p. 62	N/A
GRI 2: General Content 2021	2-30	Collective negotiation agreements		Not applicable	N/A
GRI 3: Material issues 2021	3-1	Process for determining material issues		Requisition A, B: See p. 65, 66, 67	N/A
GRI 3: Material issues 2021	3-2	List of material issues		Requisition A, B: See p. 67	N/A
GRI 3: Material issues 2021	3-3	Management of material issues		Requisition A, B: See p. 65, 66, 67	N/A
GRI 1: Foundation 2021	N/A	Requisition 7: Publish a GRI content index		Starts on page 162	N/A
GRI 1: Foundation 2021	N/A	Requisition 8: Provide a declaration of use: B. Report prepared in accordance with GRI standards		See page 01	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 201:	201-1	Direct economic value generated and distributed: The reporting organization should provide the following information:		The separate and consolidated audited financial statements without notes are contained in the annex to this 2021 Management and Sustainability Report. Audited financial statements with notes are available digitally on our website at www.corficolombiana.com.	N/A
GRI 201:	201-2	Financial implications and other risks and opportunities arising from climate change		Requisition A: See p. 104, 105	N/A
GRI 201:	201-3	Defined benefit plan obligations and other retirement plans		Requisition A, B, C, D, E: See link www.corficolombiana.com/ Estándares-GRI	N/A
GRI 201	201-4	Financial assistance received from the government: The reporting organization should provide the following information		Not applicable	N/A
GRI 202	202-1	Market presence		Requisition A, B, C, D: See link www.corficolombiana.com/ Estándares-GRI	N/A
GRI 202	202-2	Proportion of high-level executives hired from the local community		Requisition A, B, C, D: See link www.corficolombiana.com/ Estándares-GRI	N/A
GRI 205	205-1	Operations assessed for risks related to corruption		Requisition A, B: See p. 86, 87	N/A
GRI 205	205-2	Communication and training on anti-corruption policies and procedures		Requisitions A, B, C, D: See p. 93	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 205	205-3	Confirmed incidents of corruption and actions taken		Requisitions A, B, C, D: See p. 88 - 89 - 90 - 91	N/A
GRI 206	206-1	Anticompetitive legal actions behavioral practices, antitrust, and monopoly practices		Not applicable	N/A
GRI 302	302 -1	Energy consumption within the organization		Requisitions A, B, C, D: See p. 98 - 99 -100	N/A
GRI 302	302-2	Energy consumption outside the organization		Not applicable	N/A
GRI 302	302-3	Energy intensity: The reporting organization should provide the following information: A. The energy intensity ratio of the organization. B. The specific parameters (denominator) that have been selected to calculate the ratio: Total revenue. B. The types of energy included in the intensity ratio (fuel, electricity, heating, cooling, steam or all): Scope 1 and 2. D. If the ratio covers power consumption within the organization, outside the organization, or both: *Corficolombiana, subsidiaries and investments.		Revenue emission intensity history 2019 0.03824 2020 0.03499 2021 0.43197	N/A
GRI 302	302-4	Reduced energy consumption		Requisitions A, B, C, D: See p. 100 - 101	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 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
		Other direct GHG emissions (Scope	CORFICOLOMBIANA		YEA R				
	305-3	The reporting organization should provide the following information: *Base year: 2019, Corficolombiana is presented.	GHG emissions	2019	2020	2021			
GRI 305			Scope 1	77	74	76			N/A
GKI 303			Scope 2	273	256	200			14/71
			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

Table of Contents GRI Universal Standards 2021 & SASB

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

CHAPOS · Annendices

MANAGEMENT AND SUSTAINABILITY REPORT
Corficolombiana 2021

185

			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
Governm ent	al, social and corporate management	· ·	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
Governm ent	corporate	·	FN-AC-510A.3	See link: https://www.corficolombiana.com/ documents/20123/170244/reglame nto- asambleaaccionistas.pdf/613ab3a2- 1d17-bdc0-c938- 9597a75b2eae?t=1622554041523	N/A
Governm ent	Systemic risk	Percentage of open-ended fund assets managed by liquidity classification category	FN-AC-550a.1: Not applicable		N/A
Governm ent	•	Total risk against operations of securities financing	FN-AC-550a.3: Not applicable		N/A
Governm ent	•	Net risk versus derivatives Of credit cards	FN-AC-550a.4: Not applicable		N/A