



Sirs.

Shareholders and other interested parties of  
**Corporación Financiera Colombiana S.A. (hereinafter “The Corporation”)**  
Bogotá D.C., Colombia

## **INDEPENDENT LIMITED ASSURANCE REPORT**

### **Scope of our Work**

We have been engaged by **Corporación Financiera Colombiana S.A. (“The Corporation”)** to perform a limited assurance engagement on the information detailed in Annex A (hereinafter, the information subject to assurance), included in the Management and Sustainability Report for the year ended december 31, 2023.

Our limited assurance engagement was performed solely in relation to the selected sustainability information included in Annex A. Our assurance report does not extend to prior periods' information nor other information included in the Management and Sustainability Report 2023, nor other information related to that report that may incorporate images, audios, or videos.

### **Criteria applied by Corporación Financiera Colombiana S.A.**

The criteria used by The Corporation's management to prepare the assurance information detailed in annex A and included in the Management and Sustainability Report 2023 were established considering the concepts, requirements and principles contained in the Global Reporting Initiative (GRI), as well as its own indicators that respond to the information publication requirements of the Corporate Sustainability Assessment (CSA) of S&P Global, which are detailed in annex A enclosed.

### **Responsibilities of Corporación Financiera Colombiana S.A. management on the information subject to assurance included in the Management and Sustainability Report 2023**

The Corporation's management is responsible for the preparation and presentation of the information subject to assurance included in the Management and Sustainability Report 2023, in accordance with the criteria of the Global Reporting Initiative (GRI) standards, as well as its own indicators that respond to the information publication requirements of the Corporate Sustainability Assessment (CSA) of S&P Global, which are detailed in annex A enclosed. This responsibility includes designing, implementing, and preserving internal control necessary to allow for the preparation of information subject to assurance that is free from material errors, whether due to fraud or error.

### **Responsibilities of BDO**

Our responsibility is to express a limited assurance conclusion on the information subject to assurance based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with ISAE 3000 (revised) International Standard on Assurance Engagements other than the audit or review of historical financial information issued by the “International Auditing and Assurance Standards Board” (IAASB). This standard requires us to conclude if any facts have come to

our attention that cause us to believe that management's representations are not fairly stated in all material respects. In a limited assurance engagement, the practitioner performs procedures (primarily by making inquiries of management and others within the entity, as appropriate, and applying analytical procedures), and evaluates the evidence obtained.

The procedures we performed were supported by our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluation of the adequacy of quantification methods and reporting policies, and concordance or reconciliation with the underlying records.

Given the circumstances of commitment, we have performed the following procedures:

- a) Through inquiries, it obtained an understanding of the control environment and significant The Corporation information systems but did not evaluate the design of the control activities or collect evidence on their implementation, nor test their operating effectiveness.
- b) Understanding of the instruments used to generate, compile, and report the information subject to assurance by inquiries with the personnel responsible for the related processes.
- c) Inquiry with management to understand the process carried out by Corporación Financiera Colombiana S.A., regarding the material issues as well as the participation of stakeholders in this process.
- d) Interviews with The Corporation personnel to have a better understanding of the business and the Report preparation process.
- e) Interviews with the corporate staff of Corporación Financiera Colombiana S.A. responsible for the information to be reported in order to understand the process of collection, consolidation and presentation of the information subject to assurance.
- f) Verification of the calculation criteria and their proper application according to the methodologies described in the criteria of the indicators under assurance.
- g) Performing analytical review procedures to support the fairness of the data.
- h) Comparison of the information reported in the Management and Sustainability Report with the information corresponding to the relevant underlying sources to ensure that the information has been included in the Management and Sustainability Report.
- i) Analysis of the collection and internal control processes of the quantitative data reflected in the Report, regarding the reliability of the information, using analytical procedures and review tests based on sampling.
- j) Reading of the information included in the Management and Sustainability Report to compare it with the criteria self-declared by The Corporation in accordance with the compliance requirements of GRI 1 - Fundamentals.
- k) Reading of the information included in the Management and Sustainability Report to compare it with the criteria defined by the GRI 2 - General Disclosures and GRI 3 - Material topics. The above in accordance with the declaration of use that The Corporation applied: with reference to the GRI Standards.
- l) Applied substantive tests on a random selective basis of the information subject to assurance, prepared by management, to determine the standards, indicators and

verify that the data were accurately measured, recorded, compiled, and reported through:

- i. Inspection of policies and procedures set by The Corporation.
- ii. Inspection of supporting documents of internal and external sources.
- iii. Recalculations.
- iv. Information reported by Management compared to that set forth in the criteria section of this report.

Annex A details the information subject to assurance included in the scope of our work.

Our limited assurance engagement was conducted only with respect to the information subject to assurance included in Annex A, for the year ended december 31, 2023; and we have not performed any procedures with respect to prior years, future projections and goals, or any other elements of other information included in the Management and Sustainability Report for the year ended december 31, 2023 and, therefore, we do not express a conclusion in this regard.

The procedures applied in a limited assurance engagement vary in nature and timing of application and are of reduced scope than in the case of a reasonable assurance engagement and, consequently, the level of reliability obtained in a limited assurance engagement is substantially lower than that which would have been achieved in the case of a reasonable assurance engagement.

We consider that the evidence collected is adequate and appropriate to provide a basis for our limited assurance conclusion.

### **Independence and Quality Control**

We have complied with the ethical and independence requirements of the professional code of ethics for public accountants issued by the International Ethics Standard Board for Accountants (IESBA), which is based on the principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm BDO Audit S.A.S BIC applies the International Standard on Quality Management (“ISQM”) 1 and, therefore, preserves a comprehensive quality control system that includes documented policies and procedures related to compliance with ethical requirements, professional standards and requirements of applicable laws and regulations.

### **Inherent limitations of the assurance engagement**

The selected sustainability disclosures are subject to inherent uncertainty due to the use of non-financial information which is subject to greater inherent limitations than financial information due to the nature of the methods used to determine, calculate, sample or estimate such information. In the preparation of the information, the entity performs qualitative interpretations about the relevance, materiality and accuracy of the information that are subject to assumptions and judgments.

### **Conclusion of limited assurance**

Based on the procedures we have performed and on the evidence we have gathered, no situation has been brought to call our attention that leads us to believe that the information subject to assurance included in Annex A of the Management and Sustainability Report for the year ended December 31, 2023 of Corporación Financiera Colombiana S.A., has not complied with the provisions of the criteria section of this report.

## Restriction on use of the Report

Our report is exclusively issued for the purpose set forth in the first paragraph and should not be used for any other purpose nor be distributed to other parties separately. This report covers only the issues mentioned in the preceding sections and the information subject to assurance included in Annex A and does not extend to any other financial and non-financial information included in the Management and Sustainability Report of Corporación Financiera Colombiana S.A. for the year ended december 31, 2023, nor to its financial statements, taken as a whole.

## Action plan

BDO Audit S.A.S. BIC delivers to Corporación Financiera Colombiana S.A. through an additional report, recommendations of action for future preparation of the Management and Sustainability Report, which do not modify the conclusion expressed in this report, seeking to strengthen the process of construction, management, measurement, review, reporting and communication of the Corporation's sustainability indicators.

Luis Fernando  
Gomez  
Gonzalez

Firmado digitalmente por Luis  
Fernando Gomez Gonzalez  
DN: cn=Luis Fernando Gomez  
Gonzalez, c=CO, o=Luis Fernando  
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Fecha: 2024.03.12 15:52:00 -05'00'

**Luis Fernando Gómez González**  
**Audit and Assurance Partner**  
**Certified Public Accountant PL 144.355**

Member of  
BDO Audit S.A.S BIC  
Bogotá D.C., March 12, 2024.

## ANEXO A

### Alcance del aseguramiento limitado

The following are the GRI Standards, and the indicators defined by Management as its own that respond to the information publication requirements of the Corporate Sustainability Assessment (CSA) of S&P Global covered by this assurance.

These criteria are an integral part of our independent limited assurance report on the Management and Sustainability Report of Corporación Financiera Colombiana S.A. for the period from January 1 to December 31, 2023.

Standard GRI	Description
2-9	Governance structure and composition.
201-1	Direct economic value generated and distributed.
401-1	New employee hires and employee turnover.
405-2	Ratio of basic salary and remuneration of women to men.
302 -1	Energy consumption within the organization.
303-5	Water consumption (m3).
305-1	Direct (Scope 1) GHG emissions.
305-2	Energy indirect (Scope 2) GHG emissions (Location method) and (Market Method).
305-3	Other indirect (Scope 3) GHG emissions.
305-4	GHG emissions intensity.
306-3	Waste generated.
205-1	Operations assessed for risks related to corruption.
205-2	Communication and training about anti-corruption policies and procedures.
205-3	Confirmed incidents of corruption and actions taken.

Own Indicator	Description
Absenteeism rate	Absentee rate calculation: [Number of absentee days in the accounting period /Total days scheduled to be worked in the accounting period] x 100

"Corficolombiana S.A. has presented the information cited in this GRI content index for the period from January 1, 2023 to December 31, 2023, using the GRI Standards as a reference."

Contents GRI Universal Standards 2023						
GRI Standard Title	Content Number	Content Name	Page	Omissions		
				Missing requirements	Reason	Explanation
GRI 2: General contents 2021	2-1	Organization details	Requirements A: inform your legal name: Corporación Financiera Colombiana S.A. Requirements B: inform its nature of ownership and legal form: Sociedad Anonima, with capital of private origin. Requirements C : inform the location of your headquarters: Central Office Carrera 13 # 26 - 45 Bogotá D.C - Colombia Requirement D: report your countries of operation: Colombia and Peru. See Section 1.1 Our impact and presence	N/A		
GRI 2: General Contents 2021	2-2	Entities included in the organization's sustainability reports.	Requirement A: See section 01.2 Our Business in numbers Requirement B: See section 7 Financial Statements Requirement C: We consolidated 97.2 % of our Investments	N/A		
GRI 2: General Contents 2021	2-3	Reporting period, frequency and contact point	Requirement A: See "About the Report" section Requirement B: The financial and sustainability reporting period is annual, equal to the reporting period. Requirement C: See section "About the Report". Requirement D: Paula Durán Fernández - Vice President of Strategy and Sustainability, Email: paula.duran@corfi.com	N/A		
GRI 2: General Contents 2021	2-4	Restatements of information	No restatements of information were made for this report.	N/A		
GRI 2: General Contents 2021	2-5	External verification:	Requirement A. Describe your policy and practice for seeking external verification: Three quotations 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 comply with the purchasing parameters. Requirement B: See section 08. Annexes - 08.1 Assurance Report	N/A		
GRI 2: General Contents 2021	2-6	Activities, value chain and other business relationships.	Requirement A,B,C: See section 01.2 Our Business in numbers Requirement D: There were no significant changes in the above items during the reporting period.	N/A		
GRI 2: General Content 2021	2-7	Employees	Requirements A, B, C, D, E See section 04.3 Our People Make the Difference	N/A		
GRI 2: General Content 2021	2-8	Non-employee workers	Requirements A, B, C, D, E: See section 04.3 Our People Make the Difference	N/A		
GRI 2: General Content 2021	2-9	Governance structure and composition	Requirement A: See section 01.3 Our Board of Directors and 06.2 Good Governance. Requirement B: See section 06.2 Good Governance Requirement C: See section 01.3 Our Board of Directors	vi. underrepresented social groups;	Not applicable	The omitted numeral does not precede since the Board of Directors does not have underrepresented groups.
GRI 2: General Content 2021	2-10	Nomination and selection of the highest governing body	Requirement A, B: See Board of Directors Appointment and Remuneration Policy: <a href="https://www.corficolombiana.com/documents/20123/745211/Board-of-directors-appointment-and-remuneration-policy.pdf/28926158-7c0f-c80d-0e15-feff84b6f1dd?t=1625161677918">https://www.corficolombiana.com/documents/20123/745211/Board-of-directors-appointment-and-remuneration-policy.pdf/28926158-7c0f-c80d-0e15-feff84b6f1dd?t=1625161677918</a>	N/A		
GRI 2: General Content 2021	2-11	CEO of the highest governing body:	Requirement A: The Chairman of the Board of Directors of Corficolombiana, Luis Carlos Sarmiento Gutiérrez, does not hold an executive position within the organization. Requirement B: The president is not a senior executive of the organization.	N/A		
GRI 2: General Content 2021	2-12	Role of the highest governance body in overseeing impact management.	Requirements A, B, C See section 06.2 Good Governance	N/A		
GRI 2: General Content 2021	2-13	Delegation of responsibility for impact management	Requirements A, B See Section 06.2 Good Governance	N/A		
GRI 2: General Content 2021	2-14	Role of the highest governance body in sustainability reporting	The Board of Directors reviewed and approved the Management and Sustainability Report 2023, in the 2013 minutes of February 19, 2023.	N/A		
GRI 2: General Content 2021	2-15	Conflicts of interest	Requirements A, B : See Code of Ethics and Conduct: <a href="https://www.corficolombiana.com/documents/20123/0/Code-of-ethics-and-conduct-corfi.pdf/81e4e799-92e4-6cc1-2e65-519f59c26bfa?t=1688126985226">https://www.corficolombiana.com/documents/20123/0/Code-of-ethics-and-conduct-corfi.pdf/81e4e799-92e4-6cc1-2e65-519f59c26bfa?t=1688126985226</a>	N/A		
GRI 2: General Content 2021	2-16	Communication of critical concerns.	Requirements A, B : See link Annual Corporate Governance Report: <a href="https://www.corficolombiana.com/documents/20123/0/NFORME-COMITE-DE-GOBIERNO-Y-SOSTENIBILIDAD-corfi-engl.pdf/2061a5e6-52b0-c495-71f5-bdf39b36bb27?t=1712793923670">https://www.corficolombiana.com/documents/20123/0/NFORME-COMITE-DE-GOBIERNO-Y-SOSTENIBILIDAD-corfi-engl.pdf/2061a5e6-52b0-c495-71f5-bdf39b36bb27?t=1712793923670</a>	N/A		
GRI 2: General Content 2021	2-17	Collective knowledge of the highest governance body.	Requirement A. See link Annual Corporate Governance Report: <a href="https://www.corficolombiana.com/documents/20123/0/NFORME-COMITE-DE-GOBIERNO-Y-SOSTENIBILIDAD-corfi-engl.pdf/2061a5e6-52b0-c495-71f5-bdf39b36bb27?t=1712793923670">https://www.corficolombiana.com/documents/20123/0/NFORME-COMITE-DE-GOBIERNO-Y-SOSTENIBILIDAD-corfi-engl.pdf/2061a5e6-52b0-c495-71f5-bdf39b36bb27?t=1712793923670</a>	N/A		
GRI 2: General Content 2021	2-18	Performance evaluation of the highest governance body.	Requirements A, B, C: See section 06.2 Good Governance	N/A		
GRI 2: General Content 2021	2-19	Compensation policies	Requirements A, B : See section 06.2 Good Governance. Also see Board of Directors Appointment and Remuneration Policy: <a href="https://www.corficolombiana.com/documents/20123/745211/Board-of-directors-appointment-and-remuneration-policy.pdf/28926158-7c0f-c80d-0e15-feff84b6f1dd?t=1625161677918">https://www.corficolombiana.com/documents/20123/745211/Board-of-directors-appointment-and-remuneration-policy.pdf/28926158-7c0f-c80d-0e15-feff84b6f1dd?t=1625161677918</a>  Annual Corporate Governance Report: <a href="https://www.corficolombiana.com/documents/20123/0/NFORME-COMITE-DE-GOBIERNO-Y-SOSTENIBILIDAD-corfi-engl.pdf/2061a5e6-52b0-c495-71f5-bdf39b36bb27?t=1712793923670">https://www.corficolombiana.com/documents/20123/0/NFORME-COMITE-DE-GOBIERNO-Y-SOSTENIBILIDAD-corfi-engl.pdf/2061a5e6-52b0-c495-71f5-bdf39b36bb27?t=1712793923670</a>	N/A		
GRI 2: General Content 2021	2-20	Process for determining compensation	Requirements A, B : See Board of Directors Appointment and Remuneration Policy: <a href="https://www.corficolombiana.com/documents/20123/745211/Board-of-directors-appointment-and-remuneration-policy.pdf/28926158-7c0f-c80d-0e15-feff84b6f1dd?t=1625161677918">https://www.corficolombiana.com/documents/20123/745211/Board-of-directors-appointment-and-remuneration-policy.pdf/28926158-7c0f-c80d-0e15-feff84b6f1dd?t=1625161677918</a>	N/A		

GRI 2: General Content 2021	2-21	Total annual compensation ratio	Requirements A, B, C : See section 04.4 We promote human rights, diversity and inclusion.	N/A		
GRI 2: General Content 2021	2-22	Sustainable development strategy statement	Requirement A: See section 03.4.Sustainability Governance.	N/A		
GRI 2: General Content 2021	2-23	Policies and commitments	Requirements A, B, C, D: See section 06.3. We act ethically and transparently	N/A		
GRI 2: General Content 2021	2-24	Incorporation of policies.	Requirement A: See Responsible Investment Policy: <a href="https://www.corficolombiana.com/documents/20123/0/Reponsible-Investment-Policy-corfi.pdf/95afa7bd-bf5b-42a0-33af-3d7c75a217d2?t=1688062670217">https://www.corficolombiana.com/documents/20123/0/Reponsible-Investment-Policy-corfi.pdf/95afa7bd-bf5b-42a0-33af-3d7c75a217d2?t=1688062670217</a>	N/A		
GRI 2: General Content 2021	2-25	Processes to remediate negative impacts	Requirements A, B, C, D: See section 06.3. We act ethically and transparently Requirement E: See the Code of Ethics and Conduct: <a href="https://www.corficolombiana.com/documents/20123/0/Code-of-ethics-and-conduct-corfi.pdf/81e4e799-92e4-6cc1-2e65-519f59c26bfa?t=1688126985226">https://www.corficolombiana.com/documents/20123/0/Code-of-ethics-and-conduct-corfi.pdf/81e4e799-92e4-6cc1-2e65-519f59c26bfa?t=1688126985226</a>	N/A		
GRI 2: General Content 2021	2-26	Mechanisms for seeking advice and making pre-options	Requirement A: See the Code of Ethics and Conduct: <a href="https://www.corficolombiana.com/documents/20123/0/Code-of-ethics-and-conduct-corfi.pdf/81e4e799-92e4-6cc1-2e65-519f59c26bfa?t=1688126985226">https://www.corficolombiana.com/documents/20123/0/Code-of-ethics-and-conduct-corfi.pdf/81e4e799-92e4-6cc1-2e65-519f59c26bfa?t=1688126985226</a>	N/A		
GRI 2: General Content 2021	2-27	Compliance with laws and regulations	See Section 06.3. We act ethically and transparently	N/A		
GRI 2: General Content 2021	2-28	Member associations	Requirement A: See section 03.6. Conscious and purposeful investment	N/A		
GRI 2: General Content 2021	2-29	Stakeholder engagement approach	Requirement A: See section 03.3. Our key stakeholders	N/A		
GRI 2: General Content 2021	2-30	Collective bargaining agreements	Not Applicable.	2-30	Not applicable	During the reporting period there were no negotiations and/or collective bargaining agreements.
GRI 3: Material Issues 2021	3-1	Process for determining material issues	Requirement A: See section 03.2.Corficolombiana Sostenible and materiality Requirement B: See section 03.3 Our key stakeholders	N/A		
GRI 3: Material Issues 2021	3-2	List of material issues	Requirement A: See section 03.2.Corficolombiana Sustainability and materiality Requirement B: Changes in the list of material issues with respect to the previous reporting period	N/A		Requirement B: In 2023 the Board of Directors approved the update of the Material Issues for Corficolombiana S.A., having performed a sector benchmark. Material issues are included: Innovation and Information Security The material issues of Employability, Training, education and development are grouped under the material topic Talent Management
GRI 3: Material Issues 2021	3-3	Management of material issues	Requirement A, B, C, D, E, F: See section 03.2. Corficolombiana Sostenible and materiality	N/A		
Topic Standars	Content Number	Content Name	Page	Omissions		
				Missing requirements	Reason	Explanation
GRI 201	201-1	Direct economic value generated and distributed	Requirement A, B: see section 04.2. We generate and distribute value. The audited consolidated separate financial statements without notes are included in the appendix to this Management and Sustainability Report 2023. The audited financial statements with notes are available digitally on our website <a href="http://www.corficolombiana.com">www.corficolombiana.com</a> .	N/A		
GRI 201	201-2	Financial implications and other risks and opportunities arising from climate change	Requirement A: See section 05.3. Managing climate change and mitigating our footprint	N/A		
GRI 201	201-3	Defined benefit plan obligations and other retirement plans	Requirements A, B, C, D, E : See Section 04.3. Our people make the difference - Benefits	N/A		
GRI 201	201-4	Financial assistance received from the government	Not Applicable.	201-4 A,B,C	Not applicable	Corficolombiana did not receive any type of financial assistance from any government during the reporting period.
GRI 205	205-1	Operations assessed for corruption-related risks	Requirements A, B: See section 06.3. We act ethically and transparently	N/A		
GRI 205	205-2	Communication and training on anti-corruption policies and procedures	Requirement A, B, C, D, E: see section 06.3. We act ethically and transparently - Ethics Training	N/A		
GRI 205	205-3	Confirmed incidents of corruption and actions taken	Requirement A, B, C, D: See section 06.3. We act ethically and transparently	N/A		
GRI 206	206-1	Antitrust, antitrust, monopoly and behavioral practices anti-competitive legal actions	Not Applicable.	206-1 A.B	Not applicable	During the reporting year, no legal actions were filed with respect to unfair competition and violations of the applicable legislation on monopolistic practices and against free competition.
GRI 207	207-1	Fiscal approach	Requirement A: See the Tax Policy: <a href="https://www.corficolombiana.com/documents/20123/0/TAX-POLICY-CORFI.pdf/ba117b98-3fe6-71da-7a98-a3034004cebe?t=1688063039693">https://www.corficolombiana.com/documents/20123/0/TAX-POLICY-CORFI.pdf/ba117b98-3fe6-71da-7a98-a3034004cebe?t=1688063039693</a>  Corficolombiana has a Tax Policy that has been approved by the Accounting and Tax Policy Committee and by the Board of Directors of the Corporation. The Policy establishes the guidelines for the tax management of each of the companies, with respect to the filing of income tax returns, determination of deferred taxes and timely responses to the requirements of the control entities. The majority of the Corporation's operations are in Colombia, with some participation in other markets such as Peru, Panama, and Mexico. In this way, the Tax Policy contemplates the economic activities of Corficolombiana and its subsidiaries, in compliance with current regulations in Colombia, Peru, Mexico and Panama. Our Corporate Governance model is based on a set of practices of transparency, ethics, prudence, good faith and internal control that guarantee the trust, soundness and sustainability of Corficolombiana and its subsidiaries.	N/A		

GRI 207	207-2	Fiscal governance, control and risk management	Requirement A,B,C: See the Tax Policy: <a href="https://www.corficolombiana.com/documents/20123/0/TAX-POLICY-CORFI.pdf/ba117b98-3fe6-71da-7a98-a3034004cebe?t=1688063039693">https://www.corficolombiana.com/documents/20123/0/TAX-POLICY-CORFI.pdf/ba117b98-3fe6-71da-7a98-a3034004cebe?t=1688063039693</a>	N/A																										
GRI 302	302 -1	Energy consumption within the organization	Requirement A, B, C, D, E: <div>Energy consumption by sector in 2023 (MWh)</div> <table><tr><th>Sector</th><th>Non-renewable energy consumption (MWh)</th><th>Renewable energy consumption (MWh)</th></tr><tr><td>Corficolombiana</td><td>1083</td><td>0</td></tr></table>	Sector	Non-renewable energy consumption (MWh)	Renewable energy consumption (MWh)	Corficolombiana	1083	0	N/A																				
Sector	Non-renewable energy consumption (MWh)	Renewable energy consumption (MWh)																												
Corficolombiana	1083	0																												
GRI 302	302-2	Energy consumption outside the organization	Requirement A, B: <div>Energy consumption by sector in 2023 (MWh)</div> <table><tr><th>Sector</th><th>Non-renewable energy consumption (MWh)</th><th>Renewable energy consumption (MWh)</th></tr><tr><td>Finance</td><td>219</td><td>0</td></tr><tr><td>EnergyAnd Gas</td><td>273.631</td><td>207</td></tr><tr><td>Infrastructure</td><td>16.161</td><td>4.989</td></tr><tr><td>Tourism</td><td>31.396</td><td>230</td></tr><tr><td>Agroindustry</td><td>5.444</td><td>2.332</td></tr><tr><td>Other</td><td>167</td><td>4.178</td></tr><tr><td>Total</td><td>327.018</td><td>11.936</td></tr></table>	Sector	Non-renewable energy consumption (MWh)	Renewable energy consumption (MWh)	Finance	219	0	EnergyAnd Gas	273.631	207	Infrastructure	16.161	4.989	Tourism	31.396	230	Agroindustry	5.444	2.332	Other	167	4.178	Total	327.018	11.936	N/A		
Sector	Non-renewable energy consumption (MWh)	Renewable energy consumption (MWh)																												
Finance	219	0																												
EnergyAnd Gas	273.631	207																												
Infrastructure	16.161	4.989																												
Tourism	31.396	230																												
Agroindustry	5.444	2.332																												
Other	167	4.178																												
Total	327.018	11.936																												
GRI 302	302-3	Energy intensity	Requirement A. The energy intensity ratio of the organization: <i>energy consumption/Operating Income Million COP</i> <div>Corficolombiana 2023</div> <table><tr><td>Energy consumption</td><td>1.083</td></tr><tr><td>Income Million COP</td><td>2.359.198</td></tr><tr><td>Energy intensity</td><td>0,000459</td></tr></table> Requirement B. The specific parameters (denominator) that have been selected to calculate the ratio: <i>Operating Income Million COP</i> Requirement C. The types of energy included in the intensity ratio (fuel, electricity, heating, cooling, steam or all): <i>Scope 1 and 2</i> . Requirement D. Whether the ratio covers energy consumption within the organization, outside the organization, or both: <i>Corficolombiana, subsidiaries and investments</i> .	Energy consumption	1.083	Income Million COP	2.359.198	Energy intensity	0,000459	N/A																				
Energy consumption	1.083																													
Income Million COP	2.359.198																													
Energy intensity	0,000459																													
GRI 302	302-4	Reduction of energy consumption	Requirements A, B, C, D: <div>Reduction of energy consumption Vs. base year</div> <table><tr><th>Sector</th><th>Energy consumption (MWh) 2019</th><th>Energy consumption (MWh) 2023</th></tr><tr><td>Corficolombiana</td><td>1.642</td><td>1.082</td></tr></table> <i>Corficolombiana S.A.: reports the electric power acquired from the grid.</i>	Sector	Energy consumption (MWh) 2019	Energy consumption (MWh) 2023	Corficolombiana	1.642	1.082	N/A																				
Sector	Energy consumption (MWh) 2019	Energy consumption (MWh) 2023																												
Corficolombiana	1.642	1.082																												
GRI 302	302-5	Reduction of energy requirements of products and services	Requirements A, B, C: Corficolombiana's business purpose does not include the sale of products and/or services. However, in section 05. We are committed to protecting our planet, we can see the emission reductions under scope 2 of the main companies in which we invest in the energy and gas, infrastructure, agroindustry, and financial sectors.	N/A																										
GRI 303	303-3	Water extraction	Requirements A,B, C, D: <div>Extracción de Agua en el año 2023 (m3)</div> <table><tr><th>Sector</th><th>Acueducto (m3)</th><th>Subterranea (m3)</th><th>Superficial (m3)</th></tr><tr><td>Corficolombiana</td><td>5.548</td><td>0</td><td>0</td></tr></table> <i>Corficolombiana S.A. does not store water and obtains the information from utility bills.</i>	Sector	Acueducto (m3)	Subterranea (m3)	Superficial (m3)	Corficolombiana	5.548	0	0																			
Sector	Acueducto (m3)	Subterranea (m3)	Superficial (m3)																											
Corficolombiana	5.548	0	0																											
GRI 305	305-1	Direct GHG emissions (Scope 1)	Requirements A, B, C, D, E, F, G: See section 05. We are committed to protecting our planet	N/A																										
GRI 305	305-2	Indirect GHG emissions from energy generation (Scope 2)	Requirements A, B, C, D, E, F, G: See section 05. We are committed to protecting our planet	N/A																										
GRI 305	305-3	Other indirect GHG emissions (scope 3)	Requirements A, B, C, D, E, F, G: See section 05. We are committed to protecting our planet	N/A																										
GRI 305	305-4	Intensity of GHG emissions	Requirement A. The organization's GHG emissions intensity ratio: <i>energy consumption/Operating Income Million COP</i> <div>Corficolombiana</div> <table><tr><td>Total Direct Emissions (Scope 1) and Indirect Emissions (Scope 2)</td><td>265,70</td></tr><tr><td>Income Million COP</td><td>2.359.198</td></tr><tr><td>Energy intensity GHG Emissions 2023</td><td>0,000113</td></tr></table> Requirement B. The specific parameters (denominator) that have been selected to calculate the ratio: <i>Operating Income Million COP</i> Requirement C. The types of GHG emissions included in the intensity ratio: <i>Scope 1 and 2</i> . Requirement D. Gases included in the calculation: CO2 , HFCS.	Total Direct Emissions (Scope 1) and Indirect Emissions (Scope 2)	265,70	Income Million COP	2.359.198	Energy intensity GHG Emissions 2023	0,000113	N/A																				
Total Direct Emissions (Scope 1) and Indirect Emissions (Scope 2)	265,70																													
Income Million COP	2.359.198																													
Energy intensity GHG Emissions 2023	0,000113																													
GRI 305	305-5	Reduction of GHG emissions	See section 05. We are committed to protecting our planet	N/A																										
GRI 305	305-6	Emissions of ozone-depleting substances (ODS):	<i>Corficolombiana S.A. reports Fluorinated hydrofluorocarbons -HFCs-: 69.13 TONCO2e</i>	N/A																										
GRI 306	306-3	Waste generated	Requirements A, B: See link Environmental Annex Management and Sustainability Report 2023 <div><table><tr><th>Sector</th><th>Waste recycled/reused (Ton)</th><th>Waste disposed (Ton)</th></tr><tr><td>Corficolombiana</td><td>1,02</td><td>0,50</td></tr></table></div>	Sector	Waste recycled/reused (Ton)	Waste disposed (Ton)	Corficolombiana	1,02	0,50																					
Sector	Waste recycled/reused (Ton)	Waste disposed (Ton)																												
Corficolombiana	1,02	0,50																												
GRI 401	401-1	New employee hires and staff turnover	Requirement A: New employee hires during 2023 in Corficolombiana S.A: 69 new hires Requirement B: Turnover Rate 2023 in Corficolombiana S.A: 16.11%	N/A																										
GRI 401	401-2	Benefits for full-time employees not provided to part-time or temporary employees	Requirements A, B, C, D, E : See Section 04.3. Our people make the difference - Procedure for the Administration of Emotional Benefits: <a href="https://www.corficolombiana.com/documents/20123/0/PROCEDURE-FOR-THE-ADMINISTRATION-OF-EMOTIONAL-BENEFITS-CORFI.pdf/0d09c09e-e922-ce3f-4376-f208f860600f?t=1688066711089">https://www.corficolombiana.com/documents/20123/0/PROCEDURE-FOR-THE-ADMINISTRATION-OF-EMOTIONAL-BENEFITS-CORFI.pdf/0d09c09e-e922-ce3f-4376-f208f860600f?t=1688066711089</a>	N/A																										



GRI 401	401-3	Parental leave	Requirements A, B, C, D, E : See Section 04.3. Our people make the difference - Procedure for the Administration of Emotional Benefits: <a href="https://www.corficolombiana.com/documents/20123/0/PROCEDURE-FOR-THE-ADMINISTRATION-OF-EMOTIONAL-BENEFITS-CORFI.pdf/0d09c09e-e922-ce3f-4376-f208f86060f?t=1688066711089">https://www.corficolombiana.com/documents/20123/0/PROCEDURE-FOR-THE-ADMINISTRATION-OF-EMOTIONAL-BENEFITS-CORFI.pdf/0d09c09e-e922-ce3f-4376-f208f86060f?t=1688066711089</a>	N/A		
GRI 403	403 - 1	Occupational health and safety management system	Requirements A, B: See section 04.3. Our people make the difference - We ensure the well-being and safety of all our employees.	N/A		
GRI 403	403-2	Hazard identification, risk assessment and incident investigation	Requirements A, B, C, D: See Occupational Safety and Health Management System Handbook: <a href="https://www.corficolombiana.com/documents/20123/0/OCCUPATIONAL-SAFETY-AND-HEALTH-MANAGEMENT-SYSTEM-HANDBOOK.pdf/3cfaa6e8-1c22-7125-cc6b-e55d5dce844?t=1688065344543">https://www.corficolombiana.com/documents/20123/0/OCCUPATIONAL-SAFETY-AND-HEALTH-MANAGEMENT-SYSTEM-HANDBOOK.pdf/3cfaa6e8-1c22-7125-cc6b-e55d5dce844?t=1688065344543</a>	N/A		
GRI 403	403-3	Occupational health services	Requirement A: See Occupational Safety and Health Management System Handbook: <a href="https://www.corficolombiana.com/documents/20123/0/OCCUPATIONAL-SAFETY-AND-HEALTH-MANAGEMENT-SYSTEM-HANDBOOK.pdf/3cfaa6e8-1c22-7125-cc6b-e55d5dce844?t=1688065344543">https://www.corficolombiana.com/documents/20123/0/OCCUPATIONAL-SAFETY-AND-HEALTH-MANAGEMENT-SYSTEM-HANDBOOK.pdf/3cfaa6e8-1c22-7125-cc6b-e55d5dce844?t=1688065344543</a>	N/A		
GRI 403	403-4	Worker involvement, consultation and communication on occupational health and safety	Requirement A, B: See Occupational Safety and Health Management System Handbook: <a href="https://www.corficolombiana.com/documents/20123/0/OCCUPATIONAL-SAFETY-AND-HEALTH-MANAGEMENT-SYSTEM-HANDBOOK.pdf/3cfaa6e8-1c22-7125-cc6b-e55d5dce844?t=1688065344543">https://www.corficolombiana.com/documents/20123/0/OCCUPATIONAL-SAFETY-AND-HEALTH-MANAGEMENT-SYSTEM-HANDBOOK.pdf/3cfaa6e8-1c22-7125-cc6b-e55d5dce844?t=1688065344543</a>	N/A		
GRI 403	403-5	Occupational health and safety training for workers	Requirement A: See section 04.3. Our people make the difference - We ensure the well-being and safety of all our employees.	N/A		
GRI 403	403-6	Promotion of workers' health	Requirement A, B: See section 04.3. Our people make the difference - We ensure the well-being and safety of all our employees.	N/A		
GRI 403	403-7	Prevention and mitigation of impacts on the health and safety of workers directly linked to commercial relations.	Requirement A: See Occupational Safety and Health Management System Handbook: <a href="https://www.corficolombiana.com/documents/20123/0/OCCUPATIONAL-SAFETY-AND-HEALTH-MANAGEMENT-SYSTEM-HANDBOOK.pdf/3cfaa6e8-1c22-7125-cc6b-e55d5dce844?t=1688065344543">https://www.corficolombiana.com/documents/20123/0/OCCUPATIONAL-SAFETY-AND-HEALTH-MANAGEMENT-SYSTEM-HANDBOOK.pdf/3cfaa6e8-1c22-7125-cc6b-e55d5dce844?t=1688065344543</a>	N/A		
GRI 403	403-8	Coverage of the occupational health and safety management system	Requirement A, B, C : See Occupational Safety and Health Management System Handbook: <a href="https://www.corficolombiana.com/documents/20123/0/OCCUPATIONAL-SAFETY-AND-HEALTH-MANAGEMENT-SYSTEM-HANDBOOK.pdf/3cfaa6e8-1c22-7125-cc6b-e55d5dce844?t=1688065344543">https://www.corficolombiana.com/documents/20123/0/OCCUPATIONAL-SAFETY-AND-HEALTH-MANAGEMENT-SYSTEM-HANDBOOK.pdf/3cfaa6e8-1c22-7125-cc6b-e55d5dce844?t=1688065344543</a>	N/A		
GRI 403	403-9	Work-related injuries	The DJSI formula of the Absenteeism Rate is checked: [Number of days of absence in the accounting period/Total number of working days scheduled in the accounting period] x 100. See Section 04.3 Our people make the difference - We ensure the well-being and safety of all our employees.	N/A		
GRI 403	403-10	Occupational diseases and illnesses	Requirement A, B, C, D, E: During 2023 Corficolombiana S.A. had no occupational diseases, occupational accidents and/or fatalities due to occupational causes.	N/A		
GRI 404	404-1	Average hours of training per year per employee	Requirement A: See Section 04.3 Our people make the difference - We offer development opportunities to our talent.	N/A		
GRI 405	404-2	Programs to improve employee skills and transition assistance programs	Requirements A, B: See Section 04.3 Our people make the difference - We offer development opportunities to our talent.	N/A		
GRI 406	404-3	Percentage of employees receiving regular performance and professional development	Requirement A: See Section 04.3 Our people make the difference - We start from the premise of attracting and retaining the best talent.	N/A		
GRI 405	405-1	Diversity in governing bodies and employees	Requirements A, B: see section 01.3 Our Board of Directors and 04.3 Our people make the difference	N/A		
GRI 405	405-2	Ratio of basic salary and remuneration of women versus men	Requirements A, B: See Section 04.4 We promote human rights, diversity and inclusion Average gender wage gap 35.47% -Gender average wage gap 35.47% -Gender average wage gap 35.47% -Gender average wage gap 35.47	N/A		
GRI 413	413-1	Operations with local community participation, impact assessments and development	Requirement A : See section 04.6. We multiply our social impact	N/A		
GRI 413	413-2	Operations with significant negative impacts - actual or potential - on local communities.	During the reporting year, there were no operations with significant negative impacts (actual or potential) on local communities.	N/A		

Table of contents SASB Corficolombiana 2023

SUBJECT	METRIC	CODE	ANSWER																																																																																																												
Transparent information and fair advice to customers	(1) Number and (2) percentage of licensed employees and managers identified with a history of consumer-initiated investment-related investigations, private civil litigation, or other regulatory proceedings.	FN-AC-270a.1	<p>Number of licensed employees: 57 employees of Corficolombiana S.A.</p> <p>% of licensed employees: 14 % (of the total number of employees)</p> <p>% of employees with a history of investigations: 0</p> <p>Corficolombiana reports the related investigations within the scope of the functions assigned to the positions as employees of Corficolombiana.</p>																																																																																																												
	Total amount of monetary losses as a result of legal proceedings associated with the marketing and communication of information related to financial products to new and returning customers.	FN-AC-270a.2	<p>In the reporting period, there were no legal proceedings associated with lack of information transparency, including those related to misleading advertising, transparency of fine print, marketing to vulnerable groups (e.g., small investors), transparency of fees, mis-selling of products, overcharging of customers, and legal liability of the entity in relation to information transparency and fair advice.</p>																																																																																																												
	Description of the approach taken to inform customers about products and services.	FN-AC-270a.3	<p>At Corficolombiana, the Financial Consumer Service System (SAC, for its Spanish acronym) has been implemented as an integral part of our operations, with the purpose of guaranteeing adequate attention and complete protection to our financial customers. In accordance with Law 1328 of 2009, this system is a measure adopted by supervised entities to foster an environment that promotes attention, protection and respect for all financial consumers.</p> <p>More information: <a href="https://www.corficolombiana.com/financial-consumer">https://www.corficolombiana.com/financial-consumer</a></p> <p>Financial Consumer Service System Manual: <a href="https://www.corficolombiana.com/documents/20123/0/MANUAL-OF-THE-FINANCIAL-CONSUMER-SERVICE-SYSTEM-SAC.pdf/abefa2d3-1542-7e96-f105-f548e8b61bf3?t=1688095824201">https://www.corficolombiana.com/documents/20123/0/MANUAL-OF-THE-FINANCIAL-CONSUMER-SERVICE-SYSTEM-SAC.pdf/abefa2d3-1542-7e96-f105-f548e8b61bf3?t=1688095824201</a></p> <p>Likewise, as a fundamental part of its commitment to transparency and effective communication, Corficolombiana discloses general information to its stakeholders through various channels. Among these is the preparation and dissemination of the annual management and sustainability report, which provides detailed information on the company's performance and achievements during the year.</p> <p>Likewise, Corficolombiana's website publishes relevant and updated information, offering its stakeholders access to press releases, financial reports, corporate news and other relevant resources.</p> <p>This comprehensive disclosure strategy ensures that investors, employees, customers and the community in general are duly informed about the company's actions and results.</p>																																																																																																												
Diversity and Inclusion Collaborators	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) professionals, and (d) all other employees 3	FN-AC-330a.1	<p>At Corficolombiana, we are firmly committed to cultivating an inclusive and diverse work environment that promotes equal representation of all our employees. We recognize that diversity in all its forms enriches our corporate culture and strengthens our performance as a team. Therefore, our human talent management policies are designed to ensure that the rights, abilities and unique contributions of each individual are respected, regardless of gender, ethnicity, sexual orientation, age or any other distinguishing characteristic. We believe in equal opportunity and fostering an environment where all employees feel valued, listened to and empowered to reach their full potential within the organization.</p> <table><tr><th>Workforce breakdown by employment category and gender (as % of total workforce)</th><th>Women</th><th>Men</th><th>Not reported</th><th>Workforce breakdown by age range by gender (as % of total workforce)</th><th>Women</th><th>Men</th></tr><tr><td>Top management</td><td>1.48</td><td>1.72</td><td>0</td><td>Under 30</td><td>19.59</td><td>9.36</td></tr><tr><td>Middle management</td><td>11.08</td><td>13.05</td><td>0</td><td>Between 30-50</td><td>32.02</td><td>29.06</td></tr><tr><td>Junior management</td><td>33.25</td><td>28.62</td><td>0</td><td>Over 50</td><td>11.88</td><td>7.88</td></tr><tr><td>Functional areas</td><td>7.88</td><td>2.71</td><td>0</td><td>Total</td><td>53.69</td><td>46.31</td></tr><tr><td>Total</td><td>53.69</td><td>46.31</td><td>0</td><td></td><td></td><td></td></tr></table> <table><tr><th>Workforce breakdown by race, ethnicity and nationality (as % of total workforce)</th><th>Total workforce</th><th>Top management</th><th>Middle management</th><th>Junior management</th><th>Functional areas</th></tr><tr><td>Indigenous or Native</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>LGBTQ+ Population</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Migrants</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Venezolan Migrants</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Asian</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Black or African American</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Hispanic or Latino</td><td>100</td><td>100</td><td>100</td><td>100</td><td>100</td></tr><tr><td>White</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Other</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Total</td><td>100</td><td>100</td><td>100</td><td>100</td><td>100</td></tr></table>	Workforce breakdown by employment category and gender (as % of total workforce)	Women	Men	Not reported	Workforce breakdown by age range by gender (as % of total workforce)	Women	Men	Top management	1.48	1.72	0	Under 30	19.59	9.36	Middle management	11.08	13.05	0	Between 30-50	32.02	29.06	Junior management	33.25	28.62	0	Over 50	11.88	7.88	Functional areas	7.88	2.71	0	Total	53.69	46.31	Total	53.69	46.31	0				Workforce breakdown by race, ethnicity and nationality (as % of total workforce)	Total workforce	Top management	Middle management	Junior management	Functional areas	Indigenous or Native	0	0	0	0	0	LGBTQ+ Population	0	0	0	0	0	Migrants	0	0	0	0	0	Venezolan Migrants	0	0	0	0	0	Asian	0	0	0	0	0	Black or African American	0	0	0	0	0	Hispanic or Latino	100	100	100	100	100	White	0	0	0	0	0	Other	0	0	0	0	0	Total	100	100	100	100	100
Workforce breakdown by employment category and gender (as % of total workforce)	Women	Men	Not reported	Workforce breakdown by age range by gender (as % of total workforce)	Women	Men																																																																																																									
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Total	100	100	100	100	100																																																																																																										
Incorporation of environmental, social and governance factors in investment management and advice.	Number of assets under management, by asset class, that employ (1) environmental, social and governance (ESG) integration, (2) thematic sustainability investments, and (3) screening.	FN-AC-410a.1	<p>1. Assets using ESG integration issues: \$17.3 Tr</p> <p>2. Assets using the integration of Sustainability Thematic Investments: \$5.7 Tr</p> <p>3. Applies to all new searches and evaluation of new investments.</p>																																																																																																												
	Description of the approach to incorporating environmental, social and governance (ESG) factors into investment or wealth management processes and strategies.	FN-AC-410a.2	<p>See section 03.6. Conscious and purposeful investment - Management and Sustainability Report 2023</p> <p>Consult here the Responsible Investment Policy: <a href="https://www.corficolombiana.com/documents/20123/0/Reponsible-Investment-Policy-corfi.pdf/95afa7bd-bf5b-f2a0-33af-3d7c75a217d2?t=1688062670217">https://www.corficolombiana.com/documents/20123/0/Reponsible-Investment-Policy-corfi.pdf/95afa7bd-bf5b-f2a0-33af-3d7c75a217d2?t=1688062670217</a></p>																																																																																																												
	Description of proxy voting policies and procedures and investees' shareholding policies and procedures	FN-AC-410a.3	<p>See Responsible Investment Policy - <b>Voting Chapter</b>: <a href="https://www.corficolombiana.com/documents/20123/0/Reponsible-Investment-Policy-corfi.pdf/95afa7bd-bf5b-f2a0-33af-3d7c75a217d2?t=1688062670217">https://www.corficolombiana.com/documents/20123/0/Reponsible-Investment-Policy-corfi.pdf/95afa7bd-bf5b-f2a0-33af-3d7c75a217d2?t=1688062670217</a></p>																																																																																																												

Emissions financed	Absolute gross funded emissions, broken down by (1) Scope 1, (2) Scope 2 and (3) Scope 3	FN-AC-410b.1	<p>Corficolombiana aggregates emissions information according to financial control, therefore in our case Scope 1 emissions correspond to the sum of Scope 1 emissions of the holding company and its subsidiaries, Scope 2 emissions correspond to the sum of Scope 2 emissions of the holding company and its subsidiaries, and Scope 3 emissions correspond to the sum of Scope 3 emissions of the holding company, its subsidiaries and its investments in non-controlled companies (Scope 3 category 15): Investments representing 3.07% of the total investment portfolio in equity securities).</p> <p>With the foregoing, the financed issues Scope 3 - 15. Investments for 2023 are:</p> <table><thead><tr><th>2023</th><th>Sector y type of service</th><th>Scope 1, 2 and 3 Emissions</th><th>Participation (%)</th><th>Emissions financed CFC TonCO2</th></tr></thead><tbody><tr><td>GEB</td><td>Energy and Gas</td><td>319,473</td><td>2.28%</td><td>7,283,987</td></tr><tr><td>Mineros</td><td>Other</td><td>72,044.00</td><td>7.96%</td><td>5,734,702</td></tr><tr><td>Nexa</td><td>Other</td><td>Not reported</td><td>19.90%</td><td>-</td></tr><tr><td>Regional stock holding company- NUAM</td><td>Finance</td><td>232</td><td>1.61</td><td>3,737</td></tr><tr><td>Fiduoccidente</td><td>Finance</td><td>631</td><td>4.40%</td><td>27,754</td></tr><tr><td>AV Villas</td><td>Finance</td><td>4,252</td><td>0.03%</td><td>1,276</td></tr><tr><td>CCRC</td><td>Finance</td><td>232</td><td>1.47%</td><td>3,412</td></tr><tr><td>Metrex</td><td>Energy and Gas</td><td>Not measured</td><td>10.31%</td><td>-</td></tr><tr><td>Aerocali</td><td>Infrastructure</td><td>Not measured</td><td>50.00%</td><td>-</td></tr><tr><td>Aval Digital</td><td>Other</td><td>1.3</td><td>0.000010%</td><td>-</td></tr><tr><td>Entruol</td><td>Other</td><td>Not measured</td><td>20.00%</td><td>-</td></tr><tr><td colspan="4">TOTAL</td><td>13,054.87</td></tr></tbody></table>	2023	Sector y type of service	Scope 1, 2 and 3 Emissions	Participation (%)	Emissions financed CFC TonCO2	GEB	Energy and Gas	319,473	2.28%	7,283,987	Mineros	Other	72,044.00	7.96%	5,734,702	Nexa	Other	Not reported	19.90%	-	Regional stock holding company- NUAM	Finance	232	1.61	3,737	Fiduoccidente	Finance	631	4.40%	27,754	AV Villas	Finance	4,252	0.03%	1,276	CCRC	Finance	232	1.47%	3,412	Metrex	Energy and Gas	Not measured	10.31%	-	Aerocali	Infrastructure	Not measured	50.00%	-	Aval Digital	Other	1.3	0.000010%	-	Entruol	Other	Not measured	20.00%	-	TOTAL				13,054.87
	2023	Sector y type of service	Scope 1, 2 and 3 Emissions	Participation (%)	Emissions financed CFC TonCO2																																																															
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	Mineros	Other	72,044.00	7.96%	5,734,702																																																															
	Nexa	Other	Not reported	19.90%	-																																																															
Regional stock holding company- NUAM	Finance	232	1.61	3,737																																																																
Fiduoccidente	Finance	631	4.40%	27,754																																																																
AV Villas	Finance	4,252	0.03%	1,276																																																																
CCRC	Finance	232	1.47%	3,412																																																																
Metrex	Energy and Gas	Not measured	10.31%	-																																																																
Aerocali	Infrastructure	Not measured	50.00%	-																																																																
Aval Digital	Other	1.3	0.000010%	-																																																																
Entruol	Other	Not measured	20.00%	-																																																																
TOTAL				13,054.87																																																																
	Total amount of assets under management (AUM) included in the information on financed issuances	FN-AC-410b.2	Corficolombiana reports the financed issuances of non-controlled investments whose carrying value amounts to \$ 553.911 Billion.																																																																	
	Percentage of total assets under management (AUM) included in the calculation of financed issuances	FN-AC-410b.3	Corficolombiana reports the financed issuances of non-controlled investments that correspond to 3.07% of the total portfolio of investment in participative securities.																																																																	
	Description of the methodology used to calculate the financed emissions	FN-AC-410b.4	Total Financed Issues = Sum of Scope 1, 2 and 3 by the percentage of participation that Corficolombiana has in each of the Non-controlled investments.																																																																	
Business ethics	Total amount of monetary losses resulting from legal proceedings related to fraud, insider trading, antitrust or anticompetitive practices, market manipulation or other laws or regulations related to the financial sector. antitrust, anticompetitive, market manipulation, malpractice or other laws or regulations related to the financial sector.	FN-AC-510a.1	See Section 06.3 We act ethically and transparently - Management and Sustainability Report 2023.																																																																	
	Description of whistleblower policies and procedures	FN-AC-510a.2	<p>See Section 06.3 We act ethically and transparently - Management and Sustainability Report 2023.</p> <p>Consult the Code of Ethics and Conduct: <a href="https://www.corficolombiana.com/documents/20123/0/Code-of-ethics-and-conduct-cori.pdf/81e4e799-92e4-6cc1-2e65-519f59c26bfa?t=1688126985226">https://www.corficolombiana.com/documents/20123/0/Code-of-ethics-and-conduct-cori.pdf/81e4e799-92e4-6cc1-2e65-519f59c26bfa?t=1688126985226</a></p>																																																																	