

EXTERNAL AUDIT FOR GRUPO DE INVERSIONES SURAMERICANA S.A. (GRUPO SURA)

Reviewing the internal control system is essential to ensure the quality, credibility, transparency, and reliability of a company's process. Based on the Business Group's need to strengthen its internal control system, BDO conducted a testing process over controls for Grupo SURA S.A., ARUS S.A., SURAMERICANA S.A. and SURA Asset Management S.A. during 2024, as outlined below:

- Design and implementation testing of key controls
- Operating effectiveness testing for controls that passed the initial phase
- Quality assurance reviews over the work performed by internal auditors on predefined key controls

These procedures were conducted in accordance with the *Statements on Standards for Consulting Services* issued by AICPA. The results have been communicated to the respective entities and the company's governance bodies, contributing to the continued enhancement of SURA Business Group's internal control environment.

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