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LIMITED ASSURANCE REPORT ON SELECTED SUSTAINABILITY INFORMATION INCLUDED IN THE 2025 ANNUAL REPORT OF GRUPO DE INVERSIONES SURAMERICANA S.A.

To the Administration of Grupo de Inversiones Suramericana S.A.

Limited assurance report on selected sustainability information included in Grupo de Inversiones Suramericana S.A.'s 2025 Annual Report.

We have carried out limited assurance work on sustainability information selected in the 2025 Annual Report detailed in Appendix A (hereinafter, information subject to assurance), in accordance with the criteria defined and detailed in Appendix A of Grupo de Inversiones Suramericana S.A. (hereinafter "Grupo Sura" or "Company") for the year ended December 31, 2025.

Our work was carried out by a multidisciplinary team that includes assurance professionals and specialists in sustainability and the environment.

Our limited assurance commitment was made only in connection with the selected sustainability information included in Exhibit A. Our assurance report does not extend to prior period information or other information included in the 2025 Annual Report, or other information related to the 2025 Annual Report that may contain images, audio, or video.

Criteria

The criteria used by Grupo Sura's management to prepare the information subject to assurance included in the 2025 Annual Report were established considering the concepts, requirements and principles set forth in Appendix A.

Responsibility of the Administration for the information subject to assurance included in the 2025 Annual Report of Grupo de Inversiones Suramericana S.A.

The Administration is responsible for the preparation of the information subject to assurance included in the 2025 Annual Report in accordance with the criteria established in Annex A. This responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation of the information to be assured, which is free from material misstatement, whether due to fraud or error.

Deloitte refers to one or more entities of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and its affiliates of a member firm (hereinafter "Related Entities") (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") as well as each of its member firms and its Related Entities are legally separate and independent entities, which cannot be bound or bound to each other with respect to third parties. DTTL and each member firm of DTTL and its Related Entity is solely responsible for its own acts and omissions, and not those of the others. DTTL does not provide services to clients. See www.deloitte.com/co for more information.

Inherent limitations of the assurance engagement

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

Our Independence and Quality Control

We have complied with the ethical and independence requirements of the CPA code of professional ethics 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 applies the International Standard on Quality Management ("ISQM") 1 and therefore maintains a comprehensive quality control system that includes documented policies and procedures related to compliance with ethical requirements, professional standards, and requirements of applicable law and regulations.

Responsibility of independent professionals

It is our responsibility to express a limited assurance conclusion about the information that is the subject of assurance based on the procedures we have performed and the evidence we have obtained.
We carry out our limited assurance work in accordance with NIEA 3000 (revised) International Standard for 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 planning and performance of the work to obtain limited assurance as to whether the information subject to assurance included in the 2025 Annual Report is free from material misstatement.

The procedures we performed were based on 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 agreement or reconciliation with the underlying records.

Given the circumstances of the engagement, we have carried out the following procedures:

a. Through inquiries, we obtained an understanding of Grupo Sura's control environment and information systems, which were relevant, but we did not evaluate the design of the particular control activities, nor did we obtain evidence on their implementation, nor did we test their operational effectiveness.

b. Understanding of the tools used to generate, aggregate and report the information subject to assurance through inquiries with those responsible for the related processes.

c. Substantive testing on a random selective basis of the information to be assured, developed by management, to determine standards and indicators and to ensure that the data have been adequately measured, recorded, collected and reported through:

    i. Inspection of policies and procedures established by the company.

    ii. Inspection of internal and external support documents.

    iii. Recalculations

iv. Comparisons of the contents presented by the Administration with those established 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 performed only with respect to the information subject to assurance included in Exhibit A, for the year ended December 31, 2025; and we have not performed any procedures with respect to prior years, projections and future goals, or any other element of other information included in the 2025 Annual Report for the year ended December 31, 2025 and, therefore, we do not express a conclusion thereon.

A limited assurance job involves assessing the appropriateness, in the circumstances, of management's use of the criteria as a basis for the preparation of the information subject to assurance; assessing all risks of material misstatement of the information subject to assurance due to fraud or error; responding to assessed risks as necessary in the circumstances; and assessing the quality of the information to be assessed.general presentation of the information subject to assurance included in the 2025 Annual Report. The scope of a limited assurance engagement is substantially smaller than that of a reasonable assurance engagement in relation to both risk assessment procedures, including an understanding of internal control, as well as procedures performed in response to assessed risks. Therefore, we do not express a reasonable assurance conclusion as to whether the information subject to assurance has been prepared in all material respects, in accordance with the provisions of the criteria section of this report.

We consider that the evidence obtained is sufficient and appropriate to provide a basis for our conclusion of limited assurance.

Conclusion of Limited Assurance

Based on the work carried out described in this report, the procedures carried out and the evidence obtained, we have not come to our attention any matter that leads us to believe that the information subject to assurance included in Appendix A of Grupo de Inversiones Suramericana S.A. for the year ended December 31, 2025, it has not complied in all material aspects, in accordance with the provisions of the criteria section of this report.

Restricting Use and Distribution of the Report

Our report is issued exclusively for the purpose set out in the first paragraph and must not be used for any other purpose or distributed to other parties on its own. This report relates only to the matters referred to in the preceding sections and the information subject to assurance included in Exhibit A and does not extend to any other financial and non-financial information included in the 2025 Annual Report for the year ended December 31, 2025, or to the financial statements, taken as a whole.

Original Signed by:

Juan David López Montoya

Deloitte.

ANNEX A

The following are the criteria for indicators in scope of the 2025 Annual Report prepared by the Administration:

Proprietary Metrics

Own standard	Description	Fact
DJSI 2.1.1 Internal energy consumption	The consumption of renewable and non-renewable electricity purchased through the different operators in each of the countries and the consumption of self-generated direct energy. **Formula:** *Internal energy consumption (MWh) = ∑ energy consumption renewable + ∑non-renewable energy consumption*	Energy consumed (Mwh):52,159 Renewable energy (Mwh): 35,121 Non-renewable energy (Mwh): 17.038
	Measurement coverage, using direct employees for calculation	100 %
DJSI 2.4.1 Emissions (scope 1)	Total direct greenhouse gas emissions; emissions derived from the burning of fuels for use by own vehicles (own mobile sources), power plants (own fixed sources) and refrigerants for use by air conditioners (fugitive sources). **Formula:** *Scope 1 emissions = ∑ Mobile source emissions + ∑ Fixed source emissions + ∑ Fugitive source emissions + ∑ treatment plant emissions*	Scope 1 Emissions (TonCO2e): 3,746
	Measurement coverage, using direct employees for calculation. **Formula:** *Scope 1 coverage = (Fixed sources × Power plant coverage+ Fugitive sources× fugitive source coverage+ Mobile sources× vehicle coverage + treatment plant× treatment plant coverage) / Scope 1 emissions*	98%
	Emissions intensity **Formula:** GHG Intensity Scope 1 = Absolute Emissions Scope 1 / Total Employees.	0.127
DJSI 2.4.2 Emissions (scope 2)	Emissions derived from the purchase and consumption of electricity through National Interconnected Systems **Formula:** *Scope 2 Emissions (market-based) = ∑ (Total electricity consumption by contract type × Emission Factor of the supplier or instrument)*	Scope 2 Emissions (TonCO2e): 2,258

Standard own	Description	Fact
	Emissions derived from the purchase and consumption of electricity through National Interconnected Systems. (location-based) **Formula:** *Scope 2 Emissions (location-based) = ∑ (Total Electricity Consumption × Grid Emission Factor)*	Scope 2 emissions (TonCO2e) base year: 8,428 Scope 2 Emissions (TonCO2e): 5,643
	Measurement coverage, using direct employees for calculation	100%
	Emissions intensity **Formula:** GHG Intensity Scope 2 = Absolute Emissions Scope 2 / Total Employees. (Location based only)	Current Year 2025: 0.192 Base Year 2023: 0.286
DJSI 2.4.3 Other emissions (scope 3)	Business travel; referring to the emissions generated by the transportation to work of Grupo Empresarial Sura employees. -Business trips; considering GHG emissions from air travel executives that are not included in Scope 1 emissions. **Formula:** *Group Scope 3 Emissions (tCO_2e) = ∑ (Annual distance traveled (km) × Emission factor of the mode of transport)*	Scope 3 Emissions (TonCO2e): Business Trips: 7,191 Business Trips: 31,468
DJSI 3.2.5 Ratio between the basic salary and the remuneration of women and men	Remuneration ratio by job category of men and women **Formula:** (Average salary for women – Average salary for men) / Average salary for men	**GRUPO SURA** Senior Management: 57.88% Middle Management: 12.10% Junior Management: 26.8% Non-Managerial Positions: 26.70% Dependent advisors: N.A **SOUTH AMERICAN** Senior Management: 3.45% Middle Management: 16.50% Junior Management: 7.98% Non-Managerial Positions: 22.03% Dependent advisors : 14.50% **SURA AM** Senior Management: 27.7% Middle Management: 16.5% Junior Management: 8.2% Non-Managerial Positions: 18.7%

Dependent advisors: 15.5%

Standard own	Description	Fact
		GRUPO SURA Senior Management: 62.03% Middle Management: 12.09% Junior Management: 28.38% Non-Managerial Positions: 29.19% Dependent advisors: N.A
	Ratio of remuneration by job category plus incentives for men and women **Formula:** ((Average salary + female incentives) – (Average salary + male incentives)) / (Average salary + male incentives)	**SOUTH AMERICAN** Senior Management: 0.41% Middle Management: 13.90% Junior Management: 9.31% Non-Managerial Positions: 21.91% Dependent advisors : 19.52%
		SURA AM Senior Management: 31.5% Middle Management: 21.5% Junior Management: 11.9% Non-Managerial Positions: 20.0% Dependent advisors: 16.8%
DJSI 3.3.1 Investment and average hours of Training	Average hours of training and development by job category **Formula:** Total hours of training given to employees / Total number of employees trained	Senior Management: 57.94 Hrs Middle Management: 77.52 Hrs Junior Management: 74.90 Hrs Non-Managerial Positions: 38.54 Hrs Interns: 83.48 Hrs Apprentices: 162.92 Hrs Commercial/ Advisors: 69.22 Hrs
	Investment in training **Formula:** Sum of investment in training	USD$ 5,400,831
DJSI 3.4.3 Absenteeism rate	The percentage of absenteeism of workers due to common illness, occupational diseases and accidents of the total number of scheduled days. **Formula:** [Number of Hours Away in the Accounting Period / Total Hours Scheduled to Work in the Accounting Period] x 100	Absenteeism rate: 2.75% Work accidents: 0.05% Common Illness: 2.70% Occupational Disease: 0.0%
Own 1 Investments in sustainability	Investments in pesos (Millions of pesos) that Grupo Sura has in relation to products that have a certification that generates a positive social or environmental impact (green bonds, social bonds, sustainable bonds, projects with GRESB certifications and projects with certifications L E E D) .	MMCOP $ 1,262,065
	Total value of thematic investments that were made in 2025	

(that the purchase date of the instrument is 2025), using the face value.	MMCOP $ 216,595