

CONTROL TESTING SUPPORT SERVICES FOR GRUPO DE

INVERSIONES SURAMERICANA S.A.

(GRUPO SURA)

Reviewing the internal control system is essential to support the quality, credibility, transparency, and reliability of a company's processes. Based on the Business Group's need to strengthen its internal control environment, BDO provided support to management in the testing of controls for Grupo SURA S.A., SURAMERICANA S.A. and SURA Asset Management S.A. during 2025, 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 the AICPA. The results were communicated to management and the respective governance bodies, contributing to the ongoing strengthening of the SURA Business Group's internal control environment. This work was performed as part of a management support engagement for control testing.

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