

Annexes

1. Glossary and Acronyms

ALM	Asset and Liability Management
BC	Banking Correspondent
BdB	<i>Banco de Bogotá</i>
Carbon Neutrality	“Carbon neutrality occurs when a country, an industry, an organization, a city, or even a human being, manages to ensure that the emissions generated through its activities are proportional to the carbon capture that s/he or it carries out” ¹²
CASA	It is an initiative of the <i>Colombian Sustainable Construction Council (CSCC)</i> , whose main objective is to provide the Colombian construction industry with a tool that facilitates the sustainable housing construction, within the framework of a transparent and agile methodology, in alignment with national green growth policies.
CFEN (for the Spanish acronym)	Net Stable Funding Ratio
Climate Change	“...it refers to long-term changes in temperature and weather patterns. These changes can be natural, for example, through variations in the solar cycle. But since the 19 th century, human activities have been the main driver of climate change, mainly due to the burning of fossil fuels such as coal, oil and gas.” ¹³
<i>DJSI</i>	<i>Dow Jones Sustainability Index</i>
EDGE	<i>Excellence in Design for Great Efficiencies</i> , is an innovation from <i>IFC</i> , a free-to-use software that helps design green buildings in more than 100 countries. <i>EDGE</i> calculates savings during building use, as well as the reduction of carbon emissions compared to the base case.
<i>ETF</i>	Exchange Traded Funds
FICs (for the Spanish acronym)	Mutual Funds
FIRAS (for the Spanish acronym)	<i>Environmental and Social Risk Identification Form</i> through which <i>ESRMS</i> evaluations are performed.
GEI (for the Spanish acronym)	<i>Greenhouse Gases</i> . “These are gaseous components of the atmosphere, both natural and anthropogenic (resulting from human activity), which accumulate and absorb the sun’s infrared energy ¹⁴ ”, creating a greenhouse effect that increases the earth’s surface temperature. The main gases responsible of the greenhouse effect are: carbon dioxide (CO ₂), which is generated from the use of fossil fuels such as coal, gas and oil; methane (CH ₄), which is emitted by wetlands and ruminants during digestive process; nitrous oxide (N ₂ O), produced by the bacterial decomposition of organic matter.

¹² WWF (2021), *What does it mean that Colombia wants to be carbon neutral by 2050?* Retrieved from: <https://www.wwf.org.co/7367514/Que-significa-que-Colombia-quiera-ser-carbono-neutral-para-2050>

¹³ United Nations, *Climate Action, What is climate change?* Taken from: <https://www.un.org/es/climatechange/what-is-climate-change>

¹⁴ IDEAM, *Climate Change*. Taken from: [http://www.ideam.gov.co/web/atencion-y-participacion-ciudadana/cambio-climatico#:~:text=Los%20gases%20de%20efecto%20invernadero%20\(GEI\)%20o%20gases%20de%20invernadero,la%20atm%C3%B3sfera%20y%20las%20nubes](http://www.ideam.gov.co/web/atencion-y-participacion-ciudadana/cambio-climatico#:~:text=Los%20gases%20de%20efecto%20invernadero%20(GEI)%20o%20gases%20de%20invernadero,la%20atm%C3%B3sfera%20y%20las%20nubes).

GHG Protocol	<i>Greenhouse Gas Protocol</i>
GPTW	<i>Great Place To Work</i>
GRI	<i>Global Reporting Initiative</i>
<i>Icontec</i>	<i>Colombian Institute of Technical Standards and Certification</i>
IFC	<i>International Finance Corporation</i>
IOT	Internet of Things
LEED	Leadership in Energy and Environmental Design, is a certification that recognizes the strategies and best practices in construction, focusing on building performance, and has versions for new buildings, existing buildings, operation and maintenance, commercial interiors and envelope, and core
MFH	<i>Multi Financial Holding</i>
Net zero	"It means cutting greenhouse gas emissions to as close to zero as possible for null emissions, with some residual emissions being reabsorbed by the atmosphere through, for example, the ocean and forests". ¹⁵
NPS	<i>Net Promoter Score</i>
OCR	Optical Character Recognition
PAB (for the Spanish acronym)	Banking Administration Program
PCAF	Partnership for Carbon Accounting Financials / Platform for Measuring the Carbon Footprint in Finance
<i>PSE (for the Spanish acronym)</i>	Secure Electronic Payment - Secure Online Payment
RAEE (for the Spanish acronym)	Electrical and electronic equipment waste
REC	Renewable Energy Certificate
Resilience	Capacity of a living being to adapt to a disturbing agent or an adverse state or situation.
RPA	Robotic Process Automation
RUIA (for the Spanish acronym)	Single Registry of Environmental Violators

SARAS (for the Spanish acronym)	<i>Environmental and Social Risk Management System (ESRMS)</i>
SASB	<i>Sustainability Accounting Standards Board</i>
SGSST (for the Spanish acronym)	Occupational Health and Safety Management System
SLA	Service Level Agreements
TCFD	<i>Task Force on Climate-related Financial Disclosures</i>
UNEP-FI	<i>United Nations Environment Programme Finance Initiative</i>

¹⁵ United Nations, Climate Action. Getting to net-zero emissions: the world commits to take action. Taken from: <https://www.un.org/es/climatechange/net-zero-coalition>

2. Annual Corporate Governance Report 2022

The 2022 annual Corporate Governance report was prepared to inform about the performance of the Bank's and its subsidiaries' governance model and on relevant changes occurred during 2022. The report was accepted by the Bank's Board of Directors, which recommended its presentation at the General Shareholders' Meeting after previous review from the Audit Committee. The contents of this report comply with the provisions included in recommendation 33.3 of the Code of Best Corporate Governance Practices – *Código País*, established by Circular 028 / 2014 issued by the *Financial Superintendence of Colombia*.

We would like to highlight the main activities carried out in 2022, and up to the date of this report, in terms of our Corporate Governance practices:

- We held five General Shareholders' Meetings in 2022. One ordinary meeting and four extraordinary meetings. In the extraordinary meetings we reviewed matters related to the 75% spin-off of *BAC Holding International Corp (BHI)* shares, dividend distribution and the administration of conflicts of interest from some members of the Bank's Board, in reference to the Bank's participation in the tender offer on *BHI* shares, proposed by *Esadinco S.A.*
- Continuing with our commitment to optimize the implementation of corporate governance practices, we improved our compliance with the 148 recommendations contained in the *Código País*, reaching a score of 90.5%.
- *Banco de Bogotá* hired Governance Consultants, an independent company expert on corporate governance, to perform an external evaluation on the Board of Directors and its supporting committees.
- In 2022 the following documents were reformed: Code of Ethics, Board of Directors' Rules of Procedure and the Integral Risk Management Committee's Rules of Procedure. These documents are available at the Bank's website.
- Internal Audit carried out a review on the Bank's Corporate Governance, examining processes related to the General Shareholders' Meetings, Board of Directors' meetings, and Board Committee' meetings. They also reviewed the Annual Corporate Governance Report, the 2021 *Código País* survey and the process followed to disclose Relevant Information. We obtained a satisfactory result with no issues to resolve.
- We addressed issues related to corporate governance during the inspection visit from the *Financial Superintendence of Colombia*, as well as requirements on the matter from *Grupo Aval*'s Comptroller.

Ownership Structure of *Grupo Banco de Bogotá*

The Bank's capital as of December 31st / 2022 was represented by a total of 355,251,068 outstanding common shares, with a nominal value of \$10.00 pesos each.

As a result of dividend payment in shares, approved by the General Shareholders' Meeting in its extraordinary session held on April 26th / 2022, subscribed and paid-in capital went from \$3,312,805,550 to \$3,552,510,680 pesos and outstanding shares increased from 331,280,555 to 355,251,068.

As of December 31st / 2022 the main shareholders are *Grupo Aval Acciones y Valores S.A.* (68.9%), *Grupo Paz Bautista* (11.8%), other shareholders (11.0%) and other companies from the *Sarmiento Angulo* Organization (8.3%).

Some members of the Bank's Board directly own shares, which represent 0.0047% of the voting rights, as follows:

Board Member	No. of Shares
Sergio Uribe Arboleda	11,274
Luis Carlos Sarmiento Gutiérrez	2,766
Sergio Arboleda Casas	1,355
José Fernando Isaza Delgado	800
Álvaro Velásquez Cock	178
Alfonso de la Espriella Ossio	147
Jorge Iván Villegas Montoya	125

The Bank's website (<https://www.bancodebogota.com/wps/portal/banco-de-bogota/bogota/investor-relations/about/corporate-structure>) presents the composition of *Grupo Banco de Bogotá* and Note 1 to the consolidated financial statements presents the Bank's shareholdings in subsidiaries.

In 2022, there were no purchases of the Bank's shares from Senior Management.

During the reporting period, there were no agreements between shareholders, to the Bank's knowledge, and no shares owned by the Bank were registered.

Grupo Banco de Bogotá's Management Structure

The Board of Directors is comprised of five principal members and their personal alternates, and their appointment was approved at the General Shareholders' Meeting held on March 29th / 2022, in accordance with the procedure set forth in the Rules of Procedure for the General Shareholders' Meeting. Two of the Board lines are represented by independent members.

The independence criteria considered is set forth in Paragraph 2, Article 44 of Law 964 / 2005, which states the following: not being an employee or manager at the Bank or any of its affiliates, subsidiaries or controlling companies; not being a controlling shareholder; not being partner or employee of companies that provide advise or consultancy services, or in the case of being so that the revenues from services rendered to the Bank or the group do not represent more than 20% of their operating income; not being an employee or manager of a foundation or another entity that receives donations from the Bank; not being a manager of an entity that has one of the Bank's legal representatives as part of its Board of Directors; not receiving remuneration from the Bank different from fees for attending Board' and Board Committees' meetings. Additionally, independent members sign a declaration of further independence conditions.

The composition of the current Board of Directors is as follows:

Board of Directors

Principal Members	Alternate Members
Luis Carlos Sarmiento Gutiérrez	Jorge Iván Villegas Montoya
Sergio Uribe Arboleda*	Sergio Arboleda Casas*
Alfonso de la Espriella Ossio	Ana María Cuéllar Jaramillo
Carlos Arcesio Paz Bautista	Álvaro Velásquez Cock
José Fernando Isaza Delgado*	Carlos Ignacio Jaramillo Jaramillo*

* Independent Members.

A summary of the Directors' *résumés*, including the year of their appointment as Board members, is published at the bank's website (<https://www.bancodebogota.com/wps/portal/banco-de-bogota/bogota/investor-relations/corporate-governance/board-directors>).

In 2022, there were no changes in the composition of the Board of Directors.

Board of Directors' Committees, at the date of this report, are: Audit Committee, Credit Committee, Integral Risk Management Committee, Sustainability Committee, Corporate Governance Committee and Remuneration & Compensation Committee, whose composition is as follows:

 <p>Credit Committee</p> <ul style="list-style-type: none"> Luis Carlos Sarmiento Gutiérrez Sergio Uribe Arboleda Alfonso de la Espriella Ossio Carlos Arcesio Paz Bautista José Fernando Isaza Delgado 	 <p>Audit Committee</p> <ul style="list-style-type: none"> Sergio Uribe Arboleda Alfonso de la Espriella Ossio Alvaro Velásquez Cock 	 <p>Integral Risk Management Committee</p> <ul style="list-style-type: none"> José Fernando Isaza Delgado Ana María Cuéllar Jaramillo Jorge Iván Villegas Montoya
 <p>Sustainability Committee</p> <ul style="list-style-type: none"> Sergio Uribe Arboleda José Fernando Isaza Delgado 8 members from management 	 <p>Corporate Governance Committee</p> <ul style="list-style-type: none"> Sergio Arboleda Casas Jorge Iván Villegas Montoya 2 members from management 	 <p>Remuneration & Compensation Committee</p> <ul style="list-style-type: none"> Luis Carlos Sarmiento Gutiérrez 2 members from management



For all the meetings of the Board of Directors and its Committees, the necessary quorum was met in order to deliberate and decide. It is important to mention that *Banco de Bogotá's* Board of Directors usually meets on a weekly basis and the quorum for these sessions, with the presence of the principal or the alternate member, was 100%.

Respective decisions were made unanimously by all attending members. Furthermore, it is worth noting that in 2022 the Bank's Board of Directors met for 65 sessions.

Attendance of Directors to Board meetings in 2022 is as follows:

Principal Director or personal alternate	Attendance to Board meetings
Luis Carlos Sarmiento Gutiérrez	100%
Jorge Iván Villegas Montoya	100%
Sergio Uribe Arboleda	100%
Sergio Arboleda Casas	100%
Alfonso de la Espriella Ossio	100%
Ana María Cuéllar Jaramillo	100%
Carlos Arcesio Paz Bautista	100%
Alvaro Velásquez Cock	100%
José Fernando Isaza Delgado	100%
Carlos Ignacio Jaramillo Jaramillo	100%

Attendance to Board Committee' meetings is as follows:

 <p>Audit Committee</p>	<p>Attendance</p>	 <p>Integral Risk Management Committee</p>	<p>Attendance</p>
Sergio Uribe Arboleda	93%	José Fernando Isaza Delgado	100%
Alfonso de la Espriella Ossio	100%	Jorge Iván Villegas Montoya	100%
Alvaro Velásquez Cock	100%	Ana María Cuéllar Jaramillo	100%

Sustainability Committee		Corporate Governance Committee	
Attendance		Attendance	
Sergio Uribe Arboleda	100%	Sergio Arboleda Casas	100%
José Fernando Isaza Delgado	100%	Jorge Iván Villegas Montoya	100%

Remuneration & Compensation Committee	
Attendance	
Luis Carlos Sarmiento Gutiérrez	100%

None of the members of the Bank’s Board of Directors are executives at *Banco de Bogotá* or at any of its subsidiaries. Furthermore, no member from the Bank’s Senior Management is a member of the Board of Directors.

The following Board Members are also members of the Boards of Directors of the subsidiaries:

Subsidiary	Banco de Bogotá’s Board Member
 Fiduciaria Bogotá	Jorge Iván Villegas Montoya
 Almaviva	Alfonso de la Espriella Ossio
 Banco de Bogotá Panamá	Álvaro Velásquez Cock Sergio Uribe Arboleda Sergio Arboleda Casas

The Bank has a Policy for the Board of Directors’ Appointment and Compensation, published in the Corporate Governance section of the website, which establishes the requirements and procedures to be followed for nominating candidates as Board members, as well as for defining their compensation, which is the responsibility of the General Shareholders’ Meeting. At the Ordinary Shareholders’ Meeting held on March 29th / 2022, a fee of \$1,335,000 pesos was approved for the Board of Directors, for the assistance to each session of the Board or its Committees, for the period between April / 2022 and March / 2023. The Board of Directors does not receive any further compensation derived from other definitions nor a variable compensation.

Senior Management compensation is in line with best compensation practices existing in the labor market, thus allowing the Bank to maintain a competitive level and ensuring the permanence of outstanding personnel with high human and technical potential, in order to comply with the Bank’s strategy and objectives. This remuneration is defined taking into account corporate guidelines from our controlling parent company.

Note 33 to the separate financial statements and Note 35 to the consolidated financial statements for 2022, disclose the fees paid to Board members as well as benefits for key personnel.

The Chairman of the Board of Directors or the Vice-Chairman were responsible for directing Board meetings, which were held with some members attending in person and some members attending virtually during 2022, following parameters established by regulation and by the Board of Directors’ Rules of Procedure.

The General Secretary summoned the meetings of the Board of Directors and invited to the committees’ meetings, according to the established schedule; prepared the agenda for the meetings; published relevant material for each meeting at the virtual platform used for the Board and its committees; verified the deliberative and decision-making quorum; prepared the minutes, duly safeguarded them and their supporting documents and issued the respective extracts.

In 2022, information on the following subjects was presented to the Board of Directors:

- Annual budget, periodic financial results, follow up on management indicators, market share and financial analysis on assets and liabilities, among others.
- Presentation on the evolution of the Bank’s Strategic Plan.
- Weekly review on Treasury products such as FX, Derivatives, Investment Portfolios and Hedging operations.
- Market evolution and macroeconomic variables.
- Monthly report on treasury operations’ risk (limit compliance, related party transactions, etc...).
- Monthly report on loan portfolio charge offs.
- Quarterly report on *AMLCTF* from the Compliance Control Unit.
- Report on capacity evaluation and maturity on information security.
- Report on *Financial Consumer’s Attention System*.
- Report on Business Continuity.

- Presentations on the Bank's Commercial Plan, Digital Strategy, performance of payroll loans and credit cards, Resolution Plan, ALM – pricing and profitability, Stress Testing plans, Bank's Agile Growth Plan, progress on digital channels, results of advertising campaigns and ratings, payment channels' initiatives, branch and ATM footprint optimization and the presentation on the debate of the pension system and the health system's reform.
- Approval of limits for operations with Banks, Insurance Companies, Trust Companies, Investment Funds and Stockbrokers.
- Update of manuals and policies.
- Training on Business Continuity, and on transparency and ethical behavior in financial business from the criminal law perspective, among others.

In 2022, *Banco de Bogotá* hired *Governance Consultants*, an independent consulting firm specialized in corporate governance, to perform an external evaluation on the Board of Directors and its supporting committees. As stipulated in the Rules of Procedure for the Board of Directors, the General Shareholders' Meeting shall evaluate the Board's performance, through the study and approval of the Management Report submitted for its consideration. 2021's Management Report was approved at the General Shareholders' Meeting held in March 2022.

The Audit Committee and the Board of Directors received reports and conclusions from the Statutory Auditor, and Management presented the respective action plans. The Statutory Auditor issued unqualified opinions regarding the 2022 separate and consolidated financial statements.

In 2022, the Board of Directors did not require any external counsel. The information of the Board of Directors was handled through the Bank's Secretary General's office with the responsibility and confidentiality required, using the virtual platform that provides information security.

The issues under the responsibility of the Board of Directors' Committees were discussed at the meetings, in accordance with their rules of procedure, including the following, among others:

- At the Credit Committee meetings, credit projects that fell under its competency were studied and approved, while those that exceeded said competency were recommended. The Board of Directors approved changes to the Credit Committee's approving limits at its session held on December 6th / 2022.
- At the Audit Committee meetings, guidelines and recommendations to strengthen the Bank's and its subsidiaries' control systems were provided. Accounting procedures and reports and recommendations from the Statutory Auditor were evaluated, as well as reports on internal control from the Internal Audit. Financial Statements were reviewed and material operations with related parties were evaluated.
- At the meetings of the Board's Integral Risk Management Committee, monitoring on management indicators' dashboards was performed, in order to duly control and monitor the risks that the Bank faces. Similarly, the Risk Appetite Declaration's update was approved, the workplan to implement the Integral Risk Management System was defined in accordance with prescriptions from the *Financial Superintendence of Colombia*, and the Rules of Procedure for this Committee and for the Board of Directors were modified in order to update the risk related functions as required by the Integral Risk Management System. Also, the committee analyzed several regulatory standards related to risk management and/or with impact on risk management such as the implementation of requirements regarding the Net Stable Funding Coefficient, the Conglomerates' Concentration Policy for *Grupo Aval's* Conglomerate and the administration of Credit Risk from Climate Change and the Resolution Plan, among others.
- At the Sustainability Committee meetings, issues regarding the strengthening of the sustainable finance model were reviewed, as well as the update of the Committee's responsibilities regarding management of climate change, as part of the sustainability strategy. The committee also approved the new structure of follow-up committees; the roles and incentives related to the

sustainable finance model; the affiliation to *Net Zero Banking Alliance* and to the *UNEP-FI's* Principles for Responsible Banking; the roadmap of the *Net Zero* and Climate Change Management strategy; the strategy of sustainability reports' disclosure; the strategic focus regarding sustainability for 2023, related to climate and social matters.

- At the meeting of Corporate Governance Committee, results from the Board of Directors' external evaluation were reviewed.
- The Remuneration & Compensation Committee revised the variable remuneration framework for employees in the commercial areas, as well as compensation guidelines used in 2022, in accordance with parameters from our parent company.

Operations with Related Parties

Grupo Banco de Bogotá has business relations and carries out transactions, in the ordinary course of its business, with significant shareholders, Board members, Senior Management members and other related parties.

Procedures implemented by the Bank regarding related party transactions include assurance that they are carried out under market conditions, in accordance with the policies and guidelines established in the *Corporate Governance Code*, the *Code of Ethics, Conduct and Transparency*, the *Reference Framework for Institutional Relations* and *Aval Financial Conglomerate's Conflict of Interest Policy*, with the purpose of using suitable corporate governance practices for their identification, management, control and disclosure. Specifically, limits established for related party transactions must be defined based on objective criteria, comparable to those used for third parties. The aforementioned documents are available to shareholders at the Bank's website, in the Investor Relations section. Note 33 to the separate financial statements and Note 35 to the consolidated financial statements for 2022, provide information on transactions with related parties.

Managing Conflicts of Interest

In order to disclose and manage possible conflicts of interest that may arise, the Board of Directors has adopted measures set forth in the *Corporate Governance Code* and the *Code of Ethics, Conduct and Transparency*, which must be observed by the entity's Board members, managers and employees. These documents follow parameters set forth by our parent company in the *Reference Framework for Institutional Relations* and *Aval Financial Conglomerate's Conflict of Interest Policy*.

It is the Bank's policy for employees and managers to identify, disclose and when necessary, manage those conflicts of interest that may arise while carrying out their activities.

As prescribed in the *Code of Ethics, Conduct and Transparency*, in 2022 the information that could be construed as a conflict of interest was revealed, informing it to the appropriate levels.

In 2022, *Banco de Bogotá* accepted the tender offer on *BAC Holding International Corp (BHI)*'s shares from *Esadince S.A.*, a company controlled by Mr. *Luis Carlos Sarmiento Angulo*, approved by the Board of Directors at its meeting held on December 6th / 2022. Prior to the Board's approval, the members of the Board of Directors revealed the existence of possible conflicts of interest, submitting them to the consideration of the Shareholders' Meeting on December 1st / 2022. The General Shareholders' Meeting relieved all of the Directors from their conflicts of interest, with the exception of Mr. *Luis Carlos Sarmiento Gutiérrez*, for them to deliberate and validly decide, in accordance with the law and the bylaws, on the Bank's participation in the tender offer.

Internal Control System

The Bank has an *Internal Control System (ICS)*, governed by principles of self-control, self-regulation and self-management, which identifies the elements of the internal control system throughout the organizational structure. The *Internal Control System*

is the set of policies, principles, rules, procedures and verification and evaluation mechanisms established to provide a reasonable degree of assurance that the following objectives will be achieved: improve efficiency and effectiveness of the Bank's operations; seek to reduce risks and, if they arise, mitigate their impact; carry out an appropriate risk management; increase reliability and opportunity of the Bank's information, particularly financial information; and adequately comply with applicable laws and regulations.

Banco de Bogotá's Corporate Governance model is designed to allow internal control systems to permanently evolve in order to make timely strategic business decisions, within a controlled risk management framework, in accordance with established risk appetite and tolerance thresholds.

In 2022, the Bank's internal control and risk management systems adapted rapidly to successfully face emerging risks, carrying out necessary adjustments in procedures and key controls when necessary; this reflects that the Bank maintains its processes under continuous improvement, pursuing reasonable risk mitigation.

The specific functions of the Board of Directors and the Bank's CEO with respect to the *Internal Control System* are defined in the Rules of Procedure for the Board of Directors and current regulation, respectively.

Risk Management System

The Bank has an *Integral Risk Management (IRM)* system that aims to provide a comprehensive view of risks, a strong risk governance model with an active role from the Board of Directors and from Management on this matter, and to establish a risk appetite and tolerance framework. The specific functions of the Board of Directors, the Board's Integral Risk Management Committee and the Bank's CEO, with respect to *IRM*, are defined in current regulation, in the Rules of Procedure for the Board of Directors, the Rules of Procedure for the Board's Integral Risk Management Committee, the *Corporate Governance Code* and in the Risk Appetite Framework, respectively.

Similarly, the Bank maintains an updated set of risk management systems that describe risk identification, measurement, monitoring and control, namely: *Credit Risk Management System (SARC*, for the Spanish original), *Market Risk Management System (SARM*, for the Spanish original), *Liquidity Risk Management System (SARL*, for the Spanish original), *Operational Risk Management System (SARO*, for the Spanish original), *Money Laundering and Terrorism Financing Risk Management System (SARLAFT*, for the Spanish original). The foregoing notwithstanding compliance with the various additional regulatory provisions regarding business continuity, cybersecurity, and financial consumer service, among others.

Main risks are monitored using a risk dashboard system, which is regularly presented to the Board of Directors' Integral Risk Management Committee, along with follow-up on their materialization, permitting the establishment of response and supervision plans for their mitigation.

Finally, information on management of the risks faced by the Bank while carrying out its operations in 2022 is included in the year-end reports presented to the General Shareholders' Meeting (Management Report, Financial Statements and Notes, Internal Control Report, Financial Consumer Ombudsman's Report).

General Shareholders' Meeting

General Shareholders' Meetings were held in five (5) occasions in 2022, following each time the legal and statutory provisions and in accordance with the Shareholders' Meeting Rules of Procedure. For all meetings, summoning was carried out in compliance with the provisions of the Code of Commerce, of the Bank's Bylaws and the Rules of Procedure for the General Shareholders' Meeting

On January 18th / 2022 the Shareholders' Meeting met at an extraordinary session, to approve the Bank's financial statements as of June / 2021 and to approve the project for the spin-off of 75% of the investment in *BAC Holding International Corp.*

The ordinary Shareholder's Meeting took place on March 29th / 2022, with a quorum of 93.5% of the subscribed and paid-in shares. At that meeting, documents related to the 2021 financial closing were approved such as the Management Report and Financial Statements (Separate and Consolidated); Board members were appointed and their remuneration fees were approved, among others. Regarding the Statutory Auditor, the Shareholders' Meeting approved the appointment of *KPMG S.A.S.* for the period between April / 2022 and March / 2023, with a yearly fee of \$4,486,889,698 pesos. Furthermore, the reform to the *Corporate Governance Code* was presented and the reform to the Shareholders' Meeting Rules of Procedure was approved; these reforms were the result of a profound review of corporate governance standards established by *Banco de Bogotá*, as part of its strategic objectives.

The Earnings Distribution Project was approved at the March 29th meeting. However, after a review from management, an Extraordinary Shareholders' Meeting was summoned for April 26th / 2022, where a dividend payment in shares was approved. Subsequently, at the Extraordinary Shareholders' Meeting held on May 20th / 2022 the source of funds for dividend payment was modified.

At the Extraordinary session held on December 1st / 2022, the Shareholders' Meeting agreed with the analysis regarding the conditions for the Bank to participate in the tender offer on *BAC Holding International Corp (BHI)*'s shares and consequently approved, in the terms of *Aval Financial Conglomerate's Conflict of Interest Policy*, the Bank's participation in the tender offer. Furthermore, the General Shareholders' Meeting relieved the Directors from their conflicts of interest, with the exception of Mr. *Luis Carlos Sarmiento Gutiérrez*, for them to decide on the Bank's participation in the tender offer, as per Numeral 7, Article 23 of Law 222 / 1995.

For the Ordinary Shareholders' Meeting, all the necessary information to exercise the right of inspection within the legal term was available for shareholders at the Secretary General's office and also at the Bank's website as required by current regulation and the Bank's Corporate Governance documents. For the Extraordinary Shareholders' Meetings information was published at the Bank's website.

Shareholders' requests on information, certificates, updates regarding the transfer of shares and dividend payments, among others, were addressed, as well as inquiries regarding details on the Shareholders' Meeting. Summons to the Meetings, shareholder rights and obligations, and decisions made were disclosed to shareholders and the market in general at the *Financial Superintendence of Colombia's* website, as Relevant Information, and at the Bank's website.

Information Provided to the Market

To promote equal treatment to shareholders and investors and promote their permanent participation, we provide them, particularly, and the market, in general, with timely and accurate information regarding the Bank's financial performance, aspects of Corporate Governance, relevant information, issuances, ratings and presentations, among others, at our website, in the "Investor Relations" section.

The website also provides contact information at the Bank. Contacts are in the capacity of addressing or directing any inquiry. We also provide contact information at *Deceval*, the entity that is in charge of the administration of the Bank's shares and to the Bank's and to *Aval's* whistleblowing lines.

In 2022, quarterly results' conference calls were held corresponding to the fourth quarter of 2021, first, second and third quarters of 2022, where detailed information was presented to investors, analysts and other stakeholders regarding *Banco de Bogotá's* consolidated financial performance.

Compliance with the *Corporate Governance Code*

The Bank has established a management and control structure, as well as procedures, for monitoring compliance with the *Corporate Governance Code*. No claims were reported regarding non-compliance with the Bank's *Corporate Governance Code* in 2022.

Best Corporate Practices Implementation Report

The Bank, in compliance with the provisions of Circular 028 / 2014 issued by the *Financial Superintendence of Colombia*, completed and submitted to that entity, on January 30th, 2023, the Best Corporate Practices Implementation Report for 2022, which is published at the Bank's website.

As part of *Banco de Bogotá's* strategy regarding ESG, every year we implement enhancements on our corporate governance practices, which led us to obtain in 2022 a 90.5% compliance in the Best Corporate Practices Implementation Report, known as *Código País*.

Finally, we reiterate our commitment to maintain high Corporate Governance standards, especially regarding the implementation of General Shareholders' Meetings, respecting minority shareholder's rights, the implementation of Board of Directors' and Board Committees' meetings, information disclosure and an appropriate control environment, among other aspects.

3. Management Report on the Internal Control System

The *Circular Básica Jurídica (Basic Legal Circular)* issued by the *Colombian Financial Superintendence* defines and specifies some general and special requirements related to the Internal Control System, over which the Bank maintains a process of permanent monitoring and continuous improvement, which adjusts itself to new risk circumstances that arise, under an integral and strategic control outlook.

In compliance with sections 6.1.2.1 and 6.1.2.5, Chapter IV, Title I, Part I of the Basic Legal Circular (C.E. 029 / 14) issued by the *Financial Superintendence*, we present a report on the tasks undertaken by the Audit Committee during 2022, as well as the monitoring conducted on risk exposure levels at *Banco de Bogotá S.A.* and its subsidiaries:

- 1 Committee members are, *Sergio Uribe Arboleda*, *Alfonso de la Espriella Ossio* and *Álvaro Velásquez Cock*.
The committee held sessions on February 10th and 24th, May 5th and 12th, July 14th, August 11th, September 1st and 15th, October 6th and 20th, November 10th and 17th, and December 6th and 15th, 2022, as per the meeting minutes numbered from 200 to 213, respectively, in order to support the Board of Directors in its responsibilities to supervise internal control and implemented risk management systems, as well as to assess accounting procedures, to follow-up on reports from the Statutory Auditor and the Comptroller's Office, and to analyze the events that, given their nature, are to be studied by this committee.
- 2 The internal audit function at the Bank and its affiliates, performed by the Bank's Comptroller's Office, has evolved given the assistance and dedication from *Grupo Aval's* Corporate Comptroller who, apart from imparting guidance and corporate directives, has driven these entities to adopt international auditing standards through risk-based reviews, and, as third line of defense, to be independent from the other two. Accordingly, main conclusions drawn from the audits were presented and timely analyzed by the Audit Committee.

Furthermore, the Comptroller's Office has been able to put together an interdisciplinary and sufficient team, in the capacity to perform an objective evaluation on key controls established by every process and system across the Bank and its affiliates, including main activities managed through outsourcing.
- 3 During this period, we had an external evaluation on the quality of the performance of the Internal Audit team vs the standards from the *International Professional Practices Framework (IPPF)*, with outstanding results, evidencing that this role contributes every day to strengthening the Bank's internal control system, integral risk management and corporate governance.
- 4 The Audit Committee ensured that Management provided control bodies with all information needed to perform their duties. It also monitored independence and effectiveness of the internal audit function, that it had the necessary human and material resources to perform its duties and that there were no limitations that prevented its adequate performance.

Consequently, the Audit Committee considers that the Bank has provided the Comptroller's Office with the necessary resources and that the latter has independence to adequately perform its tasks.
- 5 Likewise, the Committee was informed about the Statutory Auditor's Work Plan, as well as the Internal Audit Work Plan which was prepared based on a self-assessment of existing risks for 2022. It considered adjustments on key procedures and controls.

6 During 2022, the Audit Committee was informed on the progression of those work plans, through periodic reports on evaluation results and on other matters related to the internal audit function, as well as follow-up on action plans implemented by Management in order to attend suggestions and recommendations.

Additionally, the Audit Committee had the opportunity to request and know the reports it deemed appropriate for the proper performance of its functions.

7 Also, it ensured that preparation, presentation and disclosure of financial information as of March, June and September 2022 was made in accordance with the provisions of applicable regulations. Furthermore, it had knowledge of the reports from the Statutory Auditor on these financial statements, which did not include any findings and/or notes to highlight, as stated in the minutes.

8 No relevant conflict of interest' situations were known, that fell outside established corporate governance policies and that might have involved the Bank, its affiliates and other related parties, either directly or indirectly, including the analysis that derived in the necessary approvals and processes to accept the tender offer on *BAC Holding International Corp (BHI)*'s shares from *Esadinco S.A.*, in compliance with existing regulation for this kind of transactions.

9 Furthermore, a management report from the Bank's Comptroller's actions was submitted to the Audit Committee, including the result of the evaluation of the effectiveness and proper functioning of components of the internal control system, including key controls on main information and risk management systems. No weaknesses were observed that would compromise their effectiveness and risk-mitigation capacity, as of December 31st / 2022.

10 From the findings reported by the control bodies to the Bank's Management, improvement actions were implemented, such as: redesign of processes; adjustments or implementation of controls; systems' development; reinforcement of control monitoring; promotion of training activities; relevant instructions to achieve compliance with current regulation and correction of breaches.

The Bank continues strengthening its control culture, in such a way that internal control has become part of day-to-day activities at all levels of the organization, thus reflecting results in customer service and value generation, both strategic pillars of the Bank.

11 The Committee was informed on 284 complaints received through the *Línea Ética* (171 from *Banco de Bogotá's* and 113 from *Grupo Aval's*) as well as on the actions taken, conclusions of the most relevant investigations and the use of disciplinary or administrative sanctions imposed on employees involved in regulatory infringement or in actions contrary to an ethical behavior (18 cases of attention warnings / suspensions, 76 dismissals / resignations).

12 The Committee was also notified about the main information requests from the *Financiam Superintendencia* and the results of the inspection visits, along with observations and action plans for their mitigation, derived from said visits.

13 Consequently, it was informed by the Comptroller's Office, the Statutory Auditor and by Management, that *Banco de Bogotá* and its affiliates have a corporate model to integrally manage those risks to which they are exposed while carrying out their activities (credit, market, liquidity, money laundering and operational risks, including aspects on information security, cybersecurity and business continuity, among others), and also to identify emerging risks, following *Grupo Aval's* guidelines, in such a way that they are reasonably mitigated and adequately managed, defining key controls for those risks considered of greater impact. These are permanently monitored through control dashboards.

Risk models have been continuously consolidated and adjusted in response to the evolution and dynamics demanded by the company's strategic objectives, within reasonable risk appetite levels and in compliance with the current regulation framework.

14 Likewise, the Comptroller's Office and Management expressed that internal control structure and procedures reasonably protect the Entity's assets, as well as those of third parties that it manages through its affiliates (trust funds, investment funds, etc) and that there are sufficient controls to verify that transactions are being adequately authorized and registered.

Finally, the Audit Committee was informed by the Statutory Auditor, through its opinion, that Financial Statements, both separate and consolidated, as well as Notes and other Annexes as of December 31st, / 2022, reasonably present the Bank's financial situation, in accordance with accounting and financial reporting standards accepted in Colombia, which is why the Committee approved their presentation to the Board of Directors and recommended their subsequent presentation to the Shareholders' Meeting.

Therefore, the Audit Committee finds that the Bank and its affiliates maintain an adequate internal control structure, which has been reviewed to the extent that regulation has required it, and deficiencies and new risk situations have been identified.

No material deficiencies were detected. Consequently, designed procedures and established controls provide reasonable assurance to obtain operational objectives, to rely on financial information and to comply with regulation applicable to the Bank.

4. Independent Verification Memorandum



AS-2966-23
March 15, 2023

Independent accountant's assurance Report

To the Management of Banco de Bogotá S.A.

1. Scope

We have been engaged by **Banco de Bogotá S.A.** (hereinafter "**Banco de Bogotá**" or "**the Company**"), to perform a limited assurance engagement, as defined by the International Standards on Assurance Engagements (hereinafter "**The Engagement**"), to report on the identified sustainability information ("**Subject Matter**") that is detailed in **Annex 1**¹ we carry out limited assurance procedures to Banco de Bogotá "Informe de Gestión Sostenible 2022" (the "Report") in its Spanish version for the period from January 1 to December 31, 2022

2. Criteria Applied by Banco de Bogotá

In preparing the **Subject Matter** included in The Report, the Company applied the GRI Global Reporting Initiative Standards in accordance with the declared conformity option in GRI detailed in Requirement 8 1_Fundamentos 2021, Dow Jones Sustainability Indices criteria and company-specific criteria (the "Criteria") that are listed in Annex 2 of this Report.

3. Company Responsibilities

The Management of Banco de Bogotá is responsible for selecting the Criteria and presenting the Subject Matter in accordance with these Criteria, in all material aspects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the subject matter, such that it is free from material misstatement, whether due to fraud or error.

¹ GRI indicators: 2.7(a), 2.9(b), 2-30(a), 205-3, 302-1, 303-5, 305-1, 305-2, 305-3, 404-1, 401-2, 418-1
GRI Indicators Sector Supplement: FS16
DJSI indicators: DJSI 0.1, DJSI 3.5.4, DJSI 3.7.4
Indicators with own combined criteria/DJSI: BdB.1/DJSI 3.8.2, BdB.6/DJSI 2.2.3, BdB.8/DJSI2.2.5, BdB.9/DJSI 2.2.6, BdB.13/DJSI 3.5.8, BdB.18/DJSI 3.6.2 - 3.6.3, BdB.21/DJSI 3.9.1
Own indicators: BdB.17

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4. EY Responsibilities

Our responsibility is to express a conclusion about the presentation of the Subject Matter based on the evidence we have obtained.

We conducted our engagement in accordance with International Standards on Assurance Engagements other than Audits or Review of Historical Financial Information (ISAE 3000) and the terms and conditions for this commitment agreed with Banco de Bogotá on January 20th, 2023, in contract No.1-755-1. Such standards require us to plan and perform our engagement to obtain limited assurance about whether, in all material respects, the Subject Matter is presented in accordance with the Criteria, and to issue a report. The nature, timing and extend of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate provide a basis for our limited assurance conclusions.

5. Our Independence and Quality Control

We have maintained our independence and confirmed that we comply with the requirements of the Code of Ethics for Professional Accountants issued by the *International Ethics Standards Board for Accountants*, and have the required competencies and experience to carry out this assurance engagement.

EY also applies International Quality Control Standard 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements*, and accordingly maintains a comprehensive quality assurance system that includes documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.



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6. Description of the Procedures Performed

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance. As such, our review does not guarantee that we have become aware of all material matters that would be disclosed in a reasonable compromise.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to the verification of aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, mainly of persons responsible for preparing The Report related information, and applying analytical and other appropriate procedures.

Our limited assurance procedures performed included, but were not limited to:

- a. Conduct interviews with Company personnel to understand the business and the process of preparing The Report.
- b. Conduct interviews with those responsible for preparing the Report to understand the process of collecting, consolidating, and presenting the information of the Subject Matter.
- c. Verified that the calculation criteria have been correctly applied in accordance with the methodologies described in the Criteria.
- d. Conduct analytical review procedures to support the reasonableness of the data.
- e. Identify and test the assumptions that support the calculations.
- f. Test, based on sampling, the source information to verify the accuracy of the data.



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- g. Read the material aspects (GRI 3-1, GRI 3-2 and GRI 3-3) associated with the Subject Matter to verify that they have been correctly applied in accordance with the Criteria.
- h. Comparison of the contents presented in The Report with what is established according with the declaration of use of conformity declared by the Company in GRI Requirement 8 1_Foundations 2021 of the GRI Global Reporting Initiative Standards.

We also performed such other procedures as we considered necessary in the circumstances.

7. Limitations of Our Assurance Commitment

Our assurance engagement was limited to the Subject Matter contained in the Report for the period between January 1 and December 31, 2022, does not include information from previous years included in the Report, nor is it related to future projections or future targets.

Nor did it intend to determine whether the technological tools used for the development of The Report are the most appropriate and/or efficient.

8. Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modification that should be made to the information of the Subject Matter, contained in the Report, for the period from January 1 to December 31, 2022, for it to be in accordance with what is established in the criteria.

9. Use of This Verification Report

Our responsibility, when carrying out verification activities, is solely with the Company's Management, therefore, we do not accept or assume any responsibility for any other purpose or towards any other person or organization.



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Other information

The notification to the Global Reporting Initiative (GRI) about the publication of **The Report**, following the guidelines of the GRI 1 standard: Foundations, In accordance requirements 9: Notify GRI (the organization must notify GRI of the use of the GRI standards and its declaration of use, by sending an email to reportregistration@globalreporting.org, is responsibility of the Company and we have been informed that it will be done within 5 business days following the issuance of this conclusion.

Cordially

Carolina Aristizábal
Independent Accountant
Professional Card 112781-T
Designated by Ernst & Young Audit S.A.S.



ANNEX 1

• **Subject Matter**

The sustainability information identified (the "**Subject Matter**") in the indicators included in **the Report** printed and included by the Company on its website² is presented in the following table³:

Material Topic	Content	Criteria	Description
General disclosures	2-7(a) ⁴	GRI	Employees
	2-9(b) ⁵	GRI	Governance structure and composition
	DJSI 0.1	DJSI	Company Information
	205-3	GRI	Confirmed incidents of corruption cases and action taken
Dialogues with Stakeholders	418-1	GRI/DJSI	Substantiated complaints concerning breaches of customer privacy and losses of customer data
	BdB.21/DJSI 3.9.1	Own/ DJSI	Customer satisfaction Measuring
	302-1	GRI/DJSI	Energy consumption within the organization
	303-5	GRI/DJSI	Water consumption
Efficient use of resources	305-1	GRI/DJSI	Direct (Scope 1) GHG emissions
	305-2	GRI/DJSI	Energy Indirect (Scope 2) GHG emissions
	305-3	GRI/DJSI	Other indirect (Scope 3) GHG emissions
	BdB.6/DJSI 2.2.3	Own / DJSI	Energy consumption
	BdB.8/DJSI 2.2.5	Own /DJSI	Waste disposal.
	BdB.9/DJSI 2.2.6	Own/ DJSI	Emissions from business travel

² They are published in the 2022 sustainability report on the official website of Banco de Bogotá in the section Sustainability / Management Documents / Our management and sustainability report: <https://www.bancodebogota.com/wps/themes/html/minisitios/sostenibilidad/biblioteca.html>. The work carried out by EY does not include consideration of these activities and, therefore, EY accepts no responsibility for any difference between the information presented on such website and the Subject Matter contained in the Report on which the Commitment was made and the conclusion was issued.

³ Apart from what is described in the table, which sets out the scope of our work, we do not apply assurance procedures on the remaining information included in the Report and, consequently, we do not express a conclusion on this information.

⁴ Only disclosure "a" is verified: indicate the total number of employees and disaggregate it by gender and region.

⁵ Only disclosure "b" is verified: list the committees of the highest governing body responsible for decision-making and supervision of the management of the organization's impacts on the economy, the environment and people.



Material Topic	Content	Criteria	Description
Relationship with our customers	BdB.13/DJSI 3.5.8	Own/ DJSI	Rating of the Great Place To Work survey by gender, age, level in the organization, nationality.
	BdB.18/DJSI 3.6.2 - DJSI 3.6.3	Own/ DJSI	Investment Banco de Bogotá Foundation
	FS16	GRI	Initiatives to improve literacy and financial literacy according to the type of beneficiary.
	401-2	GRI	Employee benefits a full-time that are not given to employees part-time or temporary
	404-1	GRI	Average annual training hours per employee, by sex and job category
Innovation and information technologies	DJSI 3.5.4	DJSI	Performance evaluation
	DJSI 3.7.4	DJSI	Absenteeism rate
	2-30(a) ⁶	GRI	Collective bargaining agreements
	BdB.1/DJSI 3.8.2	Own/ DJSI	Percentage of banked people and economic benefits generated by this concept.
	BdB.17	Own	Number of beneficiaries of the program and number of municipalities covered.

⁶ Only disclosure "a" is verified: indicate the total percentage of employees covered by collective bargaining agreements.



ANNEX 2

1. GRI Content Criteria

The assurance criteria that are applicable to the **Subject Matter** and the declaration of presentation in self-declared conformity, are defined based on the provisions of the GRI document 1_Foundations 202 available on page <https://www.globalreporting.org/standards/gri-standards-translations/gri-standards-spanish-translations-download-center/> and the sector supplement of financial services available at <https://www.globalreporting.org/search/?query=Financial+services>

2. DJSI Content Criteria (Dow Jones Sustainability Index)

The assurance criteria that are those applicable to the Subject Matter and to the declaration of presentation in self-declared conformity. These criteria are included by the company in order to present its stakeholders with relevant information that is requested to be made public in the DJSI sustainability questionnaire.

These DJSI standard evaluation criteria incorporated in Annex 1 form an integral part of our limited assurance report.

Indicator / DJSI Form Questions	Description	Criterion
DJSI 0.1	Company Information	The Bank reports: <ul style="list-style-type: none"> - Total revenues reported at the financial close of the immediately preceding year are measured in COPs and provided through the individual financial statements. - Number of employees of the bank according to the definition of the Full Time Employee, full-time employees with individual figures.



Indicator / DJSI Form Questions	Description	Criterion
DJSI 3.5.4	Type of individual performance appraisal	The Bank reports: <ul style="list-style-type: none"> - Type and coverage by employees in individual performance evaluations used as performance-related compensation. - The following types are included: management by objectives, systematic use of measurable objectives agreed with the top line, multidimensional performance evaluation and formal comparative ranking of employees within an employee category - Total employees who participated in the measurement / Total employees invited to participate.
		The Bank reports: <ul style="list-style-type: none"> - The percentage of absenteeism considering the number of hours not worked due to occasional causes that are accidents at work, occupational disease and common illness and the number of hours of the full working day.
DJSI 3.7.4	Absentee Rate	



3. Indicators with own combined criteria / (Dow Jones Sustainability Index)

The assurance criteria that are those applicable to the Subject Matter and to the declaration of presentation in self-declared conformity.

These criteria are included by the company to present its stakeholders with relevant information that is requested to be made public in the DJSI sustainability questionnaire and integrate them with its own indicators that the company has built based on the contents of GRI.

These Own/DJSI evaluation criteria incorporated in Annex 1 form an integral part of our limited assurance report.

Indicator / DJSI Form Questions	Description	Criterion
BdB.1/DJSI 3.8.2	Financial Inclusion Measurement & Impact	The Bank reports: <ul style="list-style-type: none"> - Measurement of banked persons at the end of the immediately preceding year, as well as. - The economic benefits received in financial inclusion initiatives, understood as a microfinance portfolio for Banco de Bogotá
BdB.6/DJSI 2.2.3	Energy Consumption	The Bank reports: <ul style="list-style-type: none"> - Calculation of the total consumed in renewable energy in the organization on an annual basis with a cut-off to December 31 of the year immediately prior to the date of the report.
BdB.8/DJSI 2.2.5	Waste disposal	The Bank reports: <ul style="list-style-type: none"> - Calculation of the total waste generated annually, as well as the amount of waste reused and/or recycled annually



Indicator / DJSI Form Questions	Description	Criterion
BdB.9/DJS 2.2.6	Emissions from business travel	<p>The Bank reports:</p> <ul style="list-style-type: none"> - The routes made by the collaborators (origin and destination) and take into account the emission factors of the International Civil Aviation Organization - ICAO (for air travel) and the Environmental Protection Agency of the United States - EPA (for land travel) and based on these factors are multiplied by the trips and number of passengers to obtain the total emissions.
BdB.13/DJSI 3.5.8	Trend of employee engagement	<p>The Bank reports:</p> <ul style="list-style-type: none"> - The calculation and methodology belong to the Great Place to Work (GPTW) organization. Through surveys carried out by the Bank's internal media, they make calculations to give the results according to what is published in the Management and Sustainability Report, including the results by gender, age, levels in the organization and nationality.
BdB.18/DJSI 3.6.2 - 3.6.3	Philanthropic activities	<p>The Bank reports:</p> <ul style="list-style-type: none"> - The list of donations made during the year by three defined dimensions (Development, well-being, and care for the environment).
BdB.21/DJSI 3.9.1	Customer satisfaction measuring	<p>The Bank reports:</p> <ul style="list-style-type: none"> - Net Promoter Score (NPS): The objective of the NPS is to measure the relationship that the client has had with Banco de Bogotá, taking into account customers with seniority of more than 6 months (PJ) and more than 1 year (PN), minimum with an active product and that do NOT have arrears greater than 60 days, neither punished wallet nor embargoed product. - The indicator is delivered as NPS= %promoters - % detractors



Criteria of the Contents of Own Indicators

These criteria are included by the company in order to present to its stakeholders relevant information that is requested to be public; the company's own indicators based on GRI contents.

The assurance criteria that are those applicable to the Subject Matter and to the declaration of presentation in self-declared conformity. These evaluation criteria incorporated in Annex 1 form an integral part of our limited assurance report.

Indicator	Description	Criterion
BdB.17	Number of beneficiaries of the programs and number of municipalities covered	<p>The Bank reports:</p> <ul style="list-style-type: none"> - The indicator is related to the number of beneficiaries of the financial education programs that the bank offers, and the number of municipalities covered with this same concept.

5. ESG Table

Includes ratios based on the following standards and measurements: GRI, SASB, DJSI, MSCI, TCFD, Global Compact, SDGs and Asobancaria's Green Protocol.

Type	Indicator	Indicator description	Location in the B&B Management Report	Page	Standards	Omission	External Verification
GRI 2. General Contents 2021	2-1	Details of the organization: (a) Legal name of the organization (b) Nature of ownership and legal form (c) Location of the parent company (d) Countries in which it operates	a. Banco de Bogotá b. Banco de Bogotá c. Bogotá, Colombia - Calle 36 # 7 - 47 d. About this report	3			
GRI 2. General Contents 2021	2-2	Entities included in the organization's sustainability report: (a) List all its entities included in its sustainability reports. (b) Consolidated financial statements (c) If the organization consists of multiple entities, explain the approach used to consolidate the information.	About this report Our financial results Our financial results	3	DJSI		
GRI 2. General Contents 2021	2-3	Reporting period, frequency and point of contact: (a) Reporting period and frequency of sustainability reporting. (b) Period of presentation of financial reports (c) Report the date of publication of the report or information reported. (d) Contact point for questions regarding the report or the information reported.	Reporting period: 2022 Frequency: Annual Reporting period: 2022 March 2023 sostenibilidad@bancodebogota.com.co	3			
GRI 2. General Contents 2021	2-4	Restatements of information from prior reporting periods	In 2022, there were no restatements of information or data from previous reporting periods.	3			
GRI 2. General Contents 2021	2-5	External verification: (a) Describe the policy and practice for seeking external assurance, including the involvement of the highest governance body and senior management. (b) Whether the organization's sustainability report has been externally verified.	The Bank requested three quotes and evaluated them on the basis of technical/functional and economic capacity. Senior management, through a committee, approves the contracting of the supplier. EY Verification Memorandum The report has been audited by Ernst & Young Audit S.A.S.	- 190	DJSI		
GRI 2. General Contents 2021	2-6	Activities, value chain and other business relationships: (a) Report the sector in which it operates. (b) Organizational value chain (c) Report other relevant business relationships (d) Describe significant changes in 2-6(a), 2-6(b) and 2-6(c) compared to the previous reporting period.	Commercial bank Presence and coverage Sustainable growth Analytical capabilities and digital transformation Our Consolidated Bank Key figures Our stakeholders Partners and society Our stakeholders Partners and society There are no relevant significant changes to report.	32, 38 y 62 -			

Type	Indicator	Indicator description	Location in the B&B Management Report	Page	Standards	Omission	External Verification
GRI 2. General Contents 2021	2-7	<p>Employees:</p> <p>(a) Report the total number of employees by contract, gender, and region.</p> <p>(b) Breakdown permanent, temporary, full time and part time</p> <p>(c) Describe the methodologies and assumptions used to compile the data.</p> <p>(d) Report contextual information necessary to understand the data reported under 2-7-a and 2-7-b.</p> <p>(e) Describe significant fluctuations in the number of employees during the reporting period and between reporting periods.</p>	<p>Partners and society * Our Employees</p> <p>The methodology used is full-time equivalent (FTE).</p> <p>Partners and society</p> <p>There are no relevant significant changes to report.</p>	126 y 129	DJSI		Verification of indicator 2-7 (a) is performed.
GRI 2. General Contents 2021	2-8	<p>Outsourcing workers:</p> <p>(a) Report total number of outsourced workers</p> <p>(b) Describe the methodologies and assumptions used to compile the data.</p> <p>(c) Describe significant fluctuations in the number of outsourced workers in the reporting period and between reporting periods.</p> <p>Governance structure and composition:</p> <p>(a) Describe the governance structure, including committees of the highest governance body of the organization.</p>	<p>Partners and society</p> <p>The methodology used is full-time equivalent (FTE).</p> <p>There are no relevant significant changes to report.</p> <p>Banco de Bogotá Website: www.bancodebogota.com.co Investor Relations / Corporate Governance / Committees / Sustainability Committee</p>	129	SDG 8		
GRI 2. General Contents 2021	2-9	<p>(b) List the committees of the highest governance body that are responsible for ESG decision-making and oversight.</p> <p>(c) Describe the composition of the highest governance body and its committees.</p>	<p>Corporate Governance Corporate Governance Report The Sustainability Committee, in which JD members participate and which meets every six months. For more information, please visit: www.bancodebogota.com.co / Corporate Governance / Committees / Sustainability Committee.</p> <p>* Corporate Governance - Board of Directors www.bancodebogota.com.co / Corporate Governance</p>	17	Global Compact DJSI		X
GRI 2. General Contents 2021	2-10	<p>Nomination and selection of the highest governance body:</p> <p>(a) Describe the nomination and selection processes for the highest governance body and its committees.</p> <p>(b) Describe the criteria used for the nomination and selection of members of the highest governance body, including whether and how the following aspects are taken into account:</p> <ol style="list-style-type: none"> Views of stakeholders (including shareholders). Diversity. Independence. Competencies relevant to the organization's impacts. 	<p>* Corporate Governance: Corporate Governance Report</p>	17	DJSI		
GRI 2. General Contents 2021	2-11	<p>Chairman of the highest governing body:</p> <p>(a) Report whether the Chair of the highest governance body is also a senior executive of the organization.</p> <p>(b) If the president is also a senior executive, explain his or her role within the organization, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated.</p> <p>Indicate whether the Chair of the highest governance body is also an executive officer (if so, explain his/her role within the organization and the reasons for this).</p>	<p>* Corporate Governance • Board of Directors</p> <p>* Annual Corporate Governance Report</p>	16 y 17	Global Compact DJSI		

Type	Indicator	Indicator description	Location in the BdB Management Report	Page	Standards	Omission	External Verification
GRI 2. General Contents 2021	2-12	Role of the highest governance body in overseeing impact management: (a) Role of the highest governance body and senior executives in developing, approving and updating the organization's purpose, value or mission statements, strategies, policies and objectives related to sustainable development.	* Corporate Governance - Board of Directors - Sustainability Committee - Senior Management: Isabel Cristina Martínez is the VP of Sustainability and Corporate Services of Banco de Bogotá, in charge of the management and execution of the sustainability strategy and reports directly to the President of Banco de Bogotá.	16 y 17	DJSI		
		(b) Describe the highest governance body's role in overseeing the organization's due diligence and other processes for identifying and managing the organization's impacts on the economy, environment, and people.	* Corporate Governance - Board of Directors - Sustainability Committee		DJSI		
		(c) Describe the role of the highest governance body in reviewing the effectiveness of the organization's processes as described in 2-12-b, and report the frequency of this review.	* Corporate Governance - Sustainability Committee: frequency of meetings, twice a year.				
GRI 2. General Contents 2021	2-13	Delegation of responsibility for impact management: (a) Describe how the highest governance body delegates responsibility for managing the organization's impacts on the economy, environment and people.	BdB has a Sustainability Committee which meets every six months. It has members of the Board of Directors and members of senior management, reports directly to the Board of Directors in accordance with the material issues defined in its sustainability strategy. In some cases it meets with all the members of the DB. For more information, please visit: www.bancodebogota.com.co / Corporate Governance / Committees / Sustainability Committee.	-	Global Compact DJSI		
		(b) Describe the process and frequency with which senior executives or other employees report to the highest governance body on the management of the organization's impacts on the economy, environment and people.	* Corporate Governance - Sustainability Committee For more information, please visit: www.bancodebogota.com.co / Corporate Governance / Committees / Sustainability Committee.	17	DJSI TCFD		
GRI 2. General Contents 2021	2-14	Role of the highest governance body in the preparation of sustainability reports: (a) Report whether the highest governance body is responsible for reviewing and approving the information reported, including the organization's material issues and, if so, describe the process for reviewing and approving the information. (b) If the highest governance body is not responsible for reviewing and approving the information reported, including the organization's material issues, explain why.	The Management and Sustainability Report and associated documents of Banco de Bogotá for the year 2022 were approved by the Board of Directors. The Board of Directors is the body responsible for approving the annual Management and Sustainability Report.	16 y 50			
GRI 2. General Contents 2021	2-15	Conflicts of interest: (a) Describe the highest governance body's processes for ensuring that conflicts of interest are prevented and mitigated. (b) Report whether conflicts of interest are disclosed to stakeholders, including	* Corporate Governance - Corporate Governance Report	176			

Type	Indicator	Indicator description	Location in the BdB Management Report	Page	Standards	Omission	External Verification
GRI 2. General Contents 2021	2-16	Communication of critical concerns: (a) Describe whether and how critical concerns are communicated to the highest governance body. (b) Report the total number and nature of critical concerns that were communicated to the highest governance body during the reporting period.	* Corporate Governance - Corporate Governance Report	176			
GRI 2. General Contents 2021	2-17	Collective knowledge of the highest governance body: (a) Report on measures taken to promote the highest governance body's collective knowledge, skills and experience in sustainable development.	Roles of Board Members www.bancodebogota.com.co / Corporate Governance / Board of Directors / Profiles	16			
GRI 2. General Contents 2021	2-18	Performance evaluation of the highest governance body: (a) Describe the processes for evaluating the highest governance body's performance in overseeing the management of the organization's impacts on the economy, the environment, and people. (b) Report whether the evaluations are independent or not, and the frequency of the evaluations. (c) Describe actions taken in response to evaluations, including changes in the composition of the highest governance body and organizational practices.	Annual Corporate Governance Report www.bancodebogota.com.co / Investor Relations / Corporate Governance	176			
GRI 2. General Contents 2021	2-19	Remuneration policies: (a) Describe the compensation policies for members of the highest governance body and senior executives. (b) Describe how compensation policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to managing the organization's impacts on the economy, environment, and people.	Annual Corporate Governance Report www.bancodebogota.com.co / Investor Relations / Corporate Governance The salary policy is approved by the Board of Directors, which establishes the percentage increases for promotions, performance evaluations and entry-level salaries. Likewise, members of senior management (senior executives) receive annual compensation, based on the fulfillment of objectives and goals designed to measure ESG issues, such as: those resulting from performance alignment based on results in the Dow Jones Sustainability Index - DJSI Corporate Assessment; those applicable to green and climate portfolio growth; those related to climate change risk management; and other specific ones corresponding to project compliance on ESG issues.	176			
GRI 2. General Contents 2021	2-20	Processes for determining remuneration: (a) Describe the process for the design of its compensation policies and for the determination of compensation. (b) Report the results of voting by stakeholders (including shareholders) on remuneration policies and proposals, if applicable.	Annual Corporate Governance Report www.bancodebogota.com.co / Investor Relations / Corporate Governance	176			

Type	Indicator	Indicator description	Location in the BdB Management Report	Page	Standards	Omission	External Verification
GRI 2. General Contents 2021	2-21	<p>Total annual compensation ratio:</p> <p>(a) Indicate the ratio of the annual total compensation of the organization's highest paid individual to the average annual total compensation of all employees (excluding the highest paid individual).</p> <p>(b) Indicate the ratio of the percentage increase in the annual total compensation of the organization's highest paid individual to the average percentage increase in the annual total compensation of all employees (excluding the highest paid individual).</p> <p>(c) Report the background information needed to understand the data and how it was collected.</p>	At Banco de Bogotá the ratio of total annual compensation is calculated with the total annual compensation of the highest paid person in the organization / Median of the total annual compensation of all employees in the organization, not including the highest paid person. However, the Bank does not report the information for security reasons of its employees.	-			
GRI 2. General Contents 2021	2-22	<p>Sustainable development strategy statement:</p> <p>(a) Statement from the highest governance body or the chief executive of the organization about the relevance of sustainable development to the organization and its strategy for contributing to sustainable development.</p>	Letter from the President	5	Global Compact		
GRI 2. General Contents 2021	2-23	<p>Policy commitments:</p> <p>(a) Policy of commitment to responsible business conduct</p> <p>(b) Policy of specific commitment to respect human rights</p> <p>(c) Link to commitment policies, if they are public, if not, explain the reason</p> <p>(d) Report the level at which each of the engagement policies was approved within the organization, even if this is the highest level.</p> <p>(e) Report the extent to which the engagement policies apply to the organization's activities and business relationships.</p> <p>(f) Describe how policy commitments are communicated to employees, business partners and other relevant parties.</p>	<p>* Banco de Bogotá web page: www.bancodebogota.com.co / sustainability</p> <ul style="list-style-type: none"> - Values and principles - Code of Ethics - Corporate governance policy - Human Rights Policy - Environmental and Climate Change Policy <p>* Web page Banco de Bogotá:</p> <ul style="list-style-type: none"> - Sustainability Policy - Human Rights Policy - Environmental and Climate Change Policy <p>On Banco de Bogotá's website: www.bancodebogota.com.co / Sustainability / Library. All ESG - Sustainability policies are published.</p> <p>All of the bank's policies are approved by the Sustainability Committee, the highest decision-making body created for sustainability matters, with the participation of members of the Bank's Board of Directors.</p> <p>The policies apply to 100% of the activities carried out by the Bank. Consult: TCFD Report and Management and Sustainability Report at www.bancodebogota.com.co / sustainability / Library</p> <p>Sustainability Strategy</p> <ul style="list-style-type: none"> * Our stakeholders - Dialogues with stakeholders 	26	DJSI		
				-	Global Compact DJSI		
				-	DJSI		
				-	DJSI		
				62	DJSI		

Type	Indicator	Indicator description	Location in the BdB Management Report	Page	Standards	Omission	External Verification
GRI 2. General Contents 2021	2-24	Incorporation of commitment policies - The organization shall: (a) Describe how it incorporates each of its policy commitments for responsible business conduct in all its activities and business relationships.	* Employees and Society - Human Rights www.bancodebogota.com.co / sustainability / Library - Human Rights Report Partners and Society - Training and development	62	Global Compact DJSI		
GRI 2. General Contents 2021	2-25	Processes to remediate negative impacts - The organization shall: (a) Describe its commitments to provide or cooperate in the remediation of negative impacts that the organization identifies as having caused or contributed to. (b) Describe its approach to identifying and addressing grievances, including the grievance mechanisms the organization has established or participates in. (c) Describe other processes by which the organization provides for or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to. (d) Describe how stakeholders who are the intended users of grievance mechanisms are involved in the design, review, operation and improvement of these mechanisms. (e) Describe how the organization monitors the effectiveness of grievance mechanisms and other remediation processes, and report examples of their effectiveness, including feedback from stakeholders.	www.bancodebogota.com.co / Sustainability / Library - Human Rights Policy: Channels of attention. Hotlines: - Ethical line Banco de Bogotá - Ethical line Aval - Labor Coexistence Committee - SAFC Committee - Financial consumer ombudsman's office	26 y 62	DJSI		
GRI 2. General Contents 2021	2-26	Mechanisms for seeking advice and raising concerns: (a) Describe the mechanisms for individuals: i. Seek advice on the implementation of the organization's policies and practices for responsible business conduct ii. Raise concerns about the organization's business conduct.	* Our Bank - Ethics and transparency Banco de Bogotá has an ethics hotline, a channel for employees, customers, shareholders and suppliers, which allows them to anonymously report situations related to fraud, corruption, money laundering or any irregular activity they may notice within the entity.	26	DJSI Global Pact		
GRI 2. General Contents 2021	2-27	Compliance with laws and regulations - The organization shall: (a) Report the total number of significant instances of non-compliance with laws and regulations during the reporting period. (b) Report the total number and monetary value of fines for non-compliance with laws and regulations that were paid during the reporting period. (c) Describe significant instances of noncompliance. (d) Describe how it has determined significant instances of noncompliance.	During 2022 no fines were received from the Superintendence of Industry and Commerce (SIC), however, in the year of management, one (1) fine was paid and received in 2021 by this entity in the amount of COP \$50,032,424. SIC sanction information is available at: https://www.sic.gov.co/sanciones-proteccion-datos-personales-2022 .	-	DJSI		
GRI 2. General Contents 2021	2-28	Associations to which it belongs: (a) Report on industry associations, other associations and national or international organizations in which it participates in a significant way.	Sustainability Strategy Our Stakeholders	62	Global Compact		

Type	Indicator	Indicator description	Location in the B&B Management Report	Page	Standards	Omission	External Verification
GRI 2. General Contents 2021	2-29	Stakeholder engagement approach: (a) Describe your approach to stakeholder engagement.	* Sustainability strategy - Our Stakeholders - Materiality report	50 y 62			
GRI 2. General Contents 2021	2-30 DJSI	Collective bargaining agreements: (a) Report the percentage of employees covered by a collective bargaining agreement. (b) For employees not covered by collective bargaining agreements, report whether the organization determines its working conditions and terms of employment on the basis of collective bargaining agreements covering its other employees or on the basis of collective bargaining agreements of other organizations.	We have a percentage of employees participating in a collective bargaining agreement of 53.8%. For non-contracted employees, working conditions are determined based on the Salary Policy, Remuneration Policy where benefits and allowances are established. See the section on benefits and benefits.	130	DJSI		X
GRI 2. General Contents 2021	3-1	Process for determining material issues: The organization shall: (a) Describe the process you have followed to determine your material issues. (b) Specify the stakeholders and experts whose opinions have informed the process of determining its material issues.	* Materiality report	50	DJSI		
GRI 2. General Contents 2021	3-2	List of material items: The organization shall: (a) List your material issues identified in the process to define the content of the report. (b) Report changes in material issues compared to previous reporting periods: the scope, boundary, or valuation methods applied in the report.	* Materiality report	50	DJSI		
GRI 2. General Contents 2021	3-3	Management of material issues: For each material issue reported under Content 3-2, the organization shall: (a) Describe the actual and potential negative and positive impacts on the economy, the environment and people, including impacts on their human rights. (b) Report whether the organization is involved in negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships. (c) Describe your policies or commitments in relation to the material issue. (d) Describe the actions taken to manage the issue and related impacts. (e) Report on the follow-up of the effectiveness of the actions taken. (f) Describe how stakeholder engagement has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).	Materiality Report	50	DSJI		
DJSI - General Information	DJSI 0.1 - 0.2	Company information: i. Report total revenues for the reporting period. ii. Report total number of employees in the reporting period.	All figures are calculated on the basis of FTE: 14,265 employees and total revenues of: \$ 9,991,957,195,478.69	130	DJSI		X
Outlook: Prosperity Strategic front: Sustainable business Subject: Financial inclusion							

Type	Indicator	Indicator description	Location in the BdB Management Report	Page	Standards	Omission	External Verification
GRI Sectoral Supplement: Financial Services	FS14	Initiatives to improve access to financial services for disadvantaged people.	* Sustainable Growth	75	SDG 1 - 8 - 10		
MSCI - Financial Inclusion	MSCI.5	Describe programs and related data (if available) targeting specific/ underserved demographics	* Sustainable Growth	75			
GRI Sectoral Supplement: Financial Services	FS13	Accessibility in areas of low population density or disadvantaged locations.	* Our coverage	38	SDG 1 - 8 - 10		
Proprietary Indicator Banco de Bogotá	BdB.1 DJSI	Percentage of people banked and economic benefits generated by this concept.	Sustainable growth In 2022, we achieved a banking penetration rate of 1.55% and 6.45% cumulative, with economic benefits represented in earnings of \$8,858 billion (COP 2022). Our 2023 goal is to maintain 1.5% bankarization.	-	DJSI SDG 1 - 8 - 10		X
SASB - Generation of financial inclusion and capacity	FN-CB-240a.1	(1) number and (2) amount of outstanding loans qualified for programs designed to promote small business and community development, including a description of how to integrate the results into its strategy for generating financial inclusion and capacity.	Sustainable growth - Impact indicators of our sustainable portfolio	91			
SASB - Generation of financial inclusion and capacity	FN-CB-240a.2	(1) Number and (2) amount of past due and nonperforming loans qualified for programs designed to promote small business and community development.	Sustainable growth - Impact indicators of our sustainable portfolio	91			
SASB - Generation of financial inclusion and capacity	FN-CB-240a.3	Number of no-cost or low-cost retail checking accounts provided to previously unbanked or underbanked customers: "Econocuenta".	Sustainable growth - Social action portfolio	89			
Subject: Environmental and social business							
GRI Economic Performance 2016	201,1	Direct economic value generated and distributed	Our ESG impact	15	DJSI SDG 8		
DJSI - Financial Performance	DJSI	Return on investment in human capital metric, which serves as a an overall measure of the return on your Human Capital programs.	Partners and society Growth and development Return on investment in human capital programs	141			
SASB - Financial activity	FN-CB-000.A	(1) Number and (2) value of checking and savings accounts by segment: (a) personal and (b) small businesses.	Sustainable growth - Impact indicators of our sustainable portfolio	92	DJSI SDG 8		

Type	Indicator	Indicator description	Location in the B&B Management Report	Page	Standards	Omission	External Verification
SASB - Financial activity MSCI - Business	FN-CB-000.B MSCI.13	(1) Number and (2) value of loans by segment: (a) (a) personal, (b) small business, and (c) corporate. Mortgage loans and revolving credits will be excluded from the scope of the disclosure.	Sustainable growth - Impact indicators of our sustainable portfolio	92	DJSI SDG 8		
GRI Sectoral Supplement: Financial Services	FS7 DJSI	Monetary value of products and services designed to provide a specific social benefit for each line of business broken down by purpose.	Sustainable growth - Consolidating our sustainable product portfolio - Growth of our sustainable portfolio	86 y 90	MSCI DJSI SDG 1 - 8 - 10		
GRI Sectoral Supplement: Financial Services	FS8 DJSI	Monetary value of products and services designed to provide a specific environmental benefit for each line of business broken down by purpose.	Sustainable growth - Consolidating our sustainable product portfolio - Growth of our sustainable portfolio	86 y 90	MSCI DJSI Green Protocol SDG 7- 11 - 13		
MSCI - Sustainable portfolio	MSCI.3	Describe in detail the bank's sustainable portfolio, including amounts, characteristics, terms, etc., and include the link to consult the portfolio.	Sustainable growth - Consolidating our sustainable product portfolio - Growth of our sustainable portfolio The complete portfolio can be consulted at: www.bancodebogota.com.co/Sustainability/Library/TCFDReport	86 y 90	MSCI DJSI Green Protocol ODS 1 - 8 - 10 - 7- 11 - 13		
Subject: Governance, ethics and transparency							
GRI Anticorruption 2016	205,3	Confirmed cases of corruption and actions taken.	*Our Anticorruption Management During 2022, there were no confirmed incidents of corruption of any nature, or involving employees who have been dismissed or subject to any disciplinary action. Likewise, there were no confirmed cases in which contracts with business partners were terminated or not renewed due to corruption-related violations, nor were there any public legal cases related to corruption brought directly against the organization or its employees during the reporting period.	27	Pacto global DJSI ODS 16		X
GRI Unfair Competition 2016	206,1	Legal actions related to unfair competition		-	Pacto global DJSI ODS 16		
SASB - Ethics corporate	FN-CB-510a.1	Total amount of monetary losses as a result of legal proceedings related to fraud, insider trading, antitrust, unfair competition, market manipulation, malpractice, or other related financial industry laws or regulations, including a brief description of the nature, context, and corrective actions taken as a result of monetary losses.	During 2022 Banco de Bogotá did not attend any judicial process regarding unfair competition, monopolistic practices, against free competition, use of privileged information, market manipulation, malpractice.	-	Pacto global DJSI ODS 17		

Type	Indicator	Indicator description	Location in the BdB Management Report	Page	Standards	Omission	External Verification
SASB - Ethics corporate	FN-CB-510a.2	Description of whistle-blowing policies and procedures.	<p>*Ethics and transparency</p> <p>www.bancodebogota.com.co / Sustainability / Library - Human Rights Policy: Channels of attention. Hotlines: - Ethical line Banco de Bogotá - Ethical line Aval - Labor Coexistence Committee - SAFC Committee - Financial consumer ombudsman's office</p> <p>Banco de Bogotá has an ethics hotline, which through physical mail, e-mail, telephone or the Bank's website, the interested party may report omissions in the Bank's internal control system, fraud, corruption, conflicts of interest, among others, anonymously. The Bank's Comptroller General's Office conducts investigations of incidents or events through forensic audits. This process of study and analysis of the cases is found in the Audit Management Manual, in section 7 - ETHICAL GUIDELINE - EVALUATION AND FOLLOW-UP OF COMPLAINTS RECEIVED".</p>	26	Pacto global DJSI ODS 18		
MSCI - Ethics	MSCI.17	Describe how the supervision of ethical matters is carried out in the bank, including briefly the functions of the compliance officer and detailing how the members of the Board of Directors are involved in these matters.	<p>* Corporate Governance / Board of Directors * Ethics and transparency * Our anti-corruption management * Human Rights Policy</p> <p>The compliance officer is: Luis Bernardo Quevedo who heads the Bank's Compliance Unit, where they are in charge of overseeing ethical issues in the bank. The bank also has an Ethics Committee where cases are evaluated and corrective measures are taken.</p>	16, 26 y 27	Global Compact DJSI SDG 19		
MSCI - Ethics	MSCI.18	Describe if you carry out auditing processes to the different ethical standards and detail the periodicity with which they are carried out.	<p>* Ethics and transparency</p> <p>The Comptroller's Office of Banco de Bogotá audits annually the different processes of the ABAC program and periodically audits the processes related to Internal Control. In addition, the external auditors KPMG perform two audits during the year, one on compliance with ABAC policies and the other on a transactional sample of the Bank's expenses. In addition, it performs auditing processes to sustainability standards. Audits are conducted on an annual basis.</p>	26	Global Compact DJSI SDG 20		

Type	Indicator	Indicator description	Location in the BdB Management Report	Page	Standards	Omission	External Verification
MSCI - Ethics	MSCI.19	Number and percentage of employees trained in ethics topics/codes of ethics	In 2022, the Bank trained 100% of its employees in ethical issues, including the Code of Ethics. The number of trained employees in 2022 corresponds to 14,265, corresponding to 100% of our total workforce in Colombia.	-	Global Compact DJSI SDG 20		
GRI Public Policy 2016	415,1	Value of political contributions by country and recipient	Banco de Bogotá does not make contributions to political parties, as defined in the Code of Ethics and Conduct, in which the Bank prohibits all employees, without exception, from making contributions of this nature on behalf of the Bank. For further information, please refer to the Code of Ethics, Section 8.2 / 8.2.1. Thus in 2022, the Bank made no contributions (zero) to the categories: lobbying, national, regional or local political campaigns, trade associations, think tanks and all those categories considered in the Dow Jones Sustainability Index (DJSI) Corporate Assessment, because the Bank does not make contributions of this type. Consult: www.bancodebogota.com.co / Sustainability	-	Global Compact DJSI SDG 16		
GRI Diversity and equal opportunity	405,1	Diversity in governing bodies and employees	*Corporate governance	16	Global Compact DJSI SDG 5 and 16		
Strategic front: Risk management							
Subject: Emerging risks							
SASB - Management of systemic risk	FN-CB-550a.1 DJSI	Global systemically important bank (G-SIB) assessment score, by category, including a description of whether the score as a global systemically important bank (G-SIB) is calculated by itself or obtained from regulatory authorities and whether it is required to report the underlying data to regulatory authorities.	Banco de Bogotá is not part of the G - SIB, therefore it does not represent systemic importance at a global level. However, it is the second largest bank in Colombia, so it is of national importance.	-	DJSI SDG 16		
DJSI - Emerging Risks	DJSI	Description of our emerging risks, mitigation plans and concrete actions	Risk control * Emerging risks	113	DJSI SDG 16		
Subject: Information security and personal data protection							
GRI Customer Privacy 2016	418.1 DJSI	Substantiated complaints regarding breaches of customer privacy and loss of customer data.	*Risk control - Information security So far in 2022, we have had no substantiated claims related to violations of customer privacy by third parties and corroborated by Banco de Bogotá or regulatory authorities, and there were no cases of leaks, theft or loss of customer data.	111	Global Compact DJSI SDG 16 MSCI		X
SASB - Data Security	FN-CB-230a.1	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of account holders affected, including a description of corrective actions implemented in response to data breaches.	*Risk control - Information security In 2022, there were no cases in terms of security and cybersecurity associated with data breach issues.	111	Global Compact DJSI SDG 16		

Type	Indicator	Indicator description	Location in the BdB Management Report	Page	Standards	Omission	External Verification
SASB - Data security	FN-CB-230a.2	Description of the approach to identifying and addressing data security risks.	*Risk control - Information security	111	Global Compact DJSI SDG 16		
MSCI - Information Security	MSCI.14	Report the frequency of auditing of Information Security policies and systems.	Internal audits: At least once a year, in accordance with the audit plan approved by the Audit Committee for the year 2022. In 2022, 2 specific reviews of the Bank's Information Security Policies and Systems were carried out and transversally, the audit work includes tests aimed at validating compliance with said policies.	111	Global Compact DJSI SDG 16		
MSCI - Information Security	MSCI.15	Describe the executive body responsible for monitoring Data Privacy and Security, and state whether any member of the Board of Directors is involved.	www.bancodebogota.com.co / Sustainability / Biblioteca / Privacy Policy of personal data / Model	-	Global Compact DJSI SDG 16		
MSCI - Information Security	MSCI.16	List the number and percentage of employees trained in data security and/or privacy-related risks and procedures.	13,660 employees trained (95.7% of total employees) on data security and/or privacy-related risks and procedures	111	Global Compact DJSI SDG 16		
Subject: Supply Chain							
Proprietary Indicator Banco de Bogotá	BdB.3	Number of local and foreign partners hired	* Employees and Society Suppliers and allies: 98.62% of our allies are national.	143	Global Compact SDG 12		
Proprietary Indicator Banco de Bogotá	BdB.4	Number of suppliers in Colombia by geographic area	* Employees and Society Suppliers and allies	143	Global Compact SDG 12		
Proprietary Indicator Banco de Bogotá	BdB.5	Initiatives to provide training and education to suppliers on sustainability issues.	* Employees and Society Suppliers and allies	55 y 143	Global Compact SDG 12		
Perspective: Planet							
Strategic front: Environment							
Subject: Climate Change Management							
TCFD Recommendations	Governance model	Board / Committee oversight of climate risks and opportunities. Management's role in assessing and managing climate risks and opportunities.		58	TCFD		
TCFD Recommendations	Strategy	Identification of climate change risks and opportunities. Impact of risks on financial planning processes. Resilience of the strategy.	Sustainability Strategy * Climate change management	59	TCFD		
TCFD Recommendations	Risk management	Climate risk identification and assessment process. Processes for managing climate-related risks. Integration of climate risks with conventional risk management.	You can consult the TCFD 2021 Report Banco de Bogotá at: www.bancodebogota.com.co / Sustainability / Library / Documents / TCFD Report	60	TCFD		
TCFD Recommendations	Objectives and metrics	Use of metrics in risk assessment. Quantification of GHG emissions for Scopes 1, 2 and 3. Definition of medium and long term objectives.		60	TCFD		
Subject: Environmental and social risk assessment SARAS							

Type	Indicator	Indicator description	Location in the BdB Management Report	Page	Standards	Omission	External Verification
GRI Economic Performance 2016	201,2	Financial implications and other risks and opportunities arising from climate change	Risk control - Environmental and Social Risk Management System - SARAS - Climate change risk Additionally, you can consult the TCFD Report at: www.bancodebogota.com.co/Sustainability/Library	104 y 109	DJSI Green Protocol ODS 6, 7, 12, 12, 13, 15		
GRI Sectoral Supplement: Financial Services	FS2	Procedures for the evaluation and control of social and environmental risks in the business lines.	Risk control - Environmental and Social Risk Management System - SARAS - Climate change risk Through the SARAS process, the Bank's commercial executive interacts with the client, requesting the completion of the environmental and social information form, its importance and relevance. It may be that during the evaluation process, plans or commitments that the client must comply with in accordance with current environmental regulations or standards established in relation to the production process being carried out may come to light.	104 y 109	MSCI DJSI Green Protocol ODS 6, 7, 12, 12, 13, 15		
SASB - Incorporation of environmental factors, and management in the credit analysis	FN-CB-410a.2	Description of the approach to incorporating environmental, social and corporate governance (ESG) factors into credit analysis.		104 y 109	MSCI DJSI Green Protocol ODS 6, 7, 12, 12, 13, 15		
SASB - Incorporation of environmental factors, and management in the credit analysis	FN-CB-410a.1	Commercial and industrial credit exposure, by sector	See Note 11 to the 2022 Separate Financial Statements - Note 11.4, available at: https://www.bancodebogota.com/wps/portal/banco-de-bogota/bogota/relacion-inversionista/accionistas-asambleas/asamblea-accionista .	-			
MSCI - ESG Risks	MSCI.1	Describe the scope of the system to manage the portfolio's ESG risks, including whether it covers Project Finance.	Risk control - Environmental and Social Risk Management System - SARAS - Climate change risk - Evaluation of ESG criteria for Project Finance	104 y 109	MSCI DJSI Green Protocol ODS 6, 7, 12, 12, 13, 15 Equator Principles		
MSCI - ESG Risks	MSCI.2 DJSI	Describe the Credit Risk team's involvement in ESG risk due diligence, including 3 general examples of such involvement. Include amounts of assessed credits.	Risk control - Environmental and Social Risk Management System - SARAS:	107	MSCI DJSI Green Protocol ODS 6, 7, 12, 12, 13, 15 Equator Principles		

Type	Indicator	Indicator description	Location in the BdB Management Report	Page	Standards	Omission	External Verification
GRI Sector Supplement: Financial Services	FS3	Processes for monitoring customers' implementation of environmental and social requirements included in contracts or transactions.	SARAS implementation monitoring is carried out in accordance with the periodicity of compliance defined by the competent environmental authority, taking into account environmental licenses and permits.	-	DJSI Green Protocol ODS 6, 7, 12, 12, 13, 15		
GRI Sector Supplement: Financial Services	FS4	Process(es) for improving employee competency to implement environmental and social policies and procedures applied to business lines.	With the support of the Sustainable Finance Center of the Universidad de los Andes, we trained 332 of our employees in climate change risk.	-	DJSI Green Protocol ODS 6, 7, 12, 12, 13, 15		
GRI Sector Supplement: Financial Services	FS9	Coverage and frequency of audits to assess the implementation of environmental and social policies and risk assessment procedures.	In 2022, an internal audit was conducted on the Environmental and Social Risk Management System - SARAS and on the Bank's Sustainability Strategy management.	-	DJSI Green Protocol ODS 6, 7, 12, 12, 13, 15		
Subject: Eco - operational efficiency *Our FTE includes all employees working in branches and administrative headquarters, regardless of their type of contract. *Scope: 100%.							
GRI Energy 2016	302.1 DJSI	Energy consumption in the organization.	* Commitment to the environment - Energy efficiency	121	DJSI Green Protocol ODS 6, 7, 12, 12, 13, 15		X
Proprietary Indicator Banco de Bogotá	BdB.6 DJSI	Renewable energy generated by the organization	* Commitment to the environment - Energy efficiency	121	DJSI Green Protocol ODS 6, 7, 12, 12, 13, 15		X
GRI Water and Effluents 2016	303.5 DJSI	Total water withdrawal by source	* Commitment to the environment - Water efficiency Banco de Bogotá consumes water directly from the water supply of the water companies in each region where its headquarters are located; there are no additional sources, except for those regions where there is no availability of drinking water supply from the water company and where water is purchased by tanker trucks. Consumption is obtained directly from utility bills and recorded monthly in the Energy Master software for consultation, analysis and monitoring.	122	DJSI Green Protocol ODS 6, 7, 12, 12, 13, 15	(b) Only total consumption is reported and consumption in high water stress zones is detailed.	X

Type	Indicator	Indicator description	Location in the BdB Management Report	Page	Standards	Omission	External Verification
GRI Emissions 2016	305.1 DJSI	Greenhouse gases (Scope 1).	<p>*Commitment to the environment - Corporate carbon footprint</p> <p>The information for the following paragraphs is clarified below: (b) The greenhouse gases CH4, N2O, SF6 are used to calculate the carbon footprint. (e) Emission factors from FECOC 2015 and IPCC are taken as well as warming potentials from IPCC. (f) Control is operational control of consolidation of information</p>	120	DJSI Green Protocol ODS 6, 7, 12, 12, 13, 15		X
GRI Emissions 2016	305.2 DJSI	Indirect energy greenhouse gases (Scope 2).	<p>*Commitment to the environment - Corporate carbon footprint</p> <p>The information for the following paragraphs is clarified below: (c) Greenhouse gases CH4, N2O, SF6 are used to calculate the carbon footprint. (e) Emission factors are taken from UPME and warming potentials are taken from IPCC. (f) Control is operational control of the consolidation of information.</p>	120	DJSI Green Protocol ODS 6, 7, 12, 12, 13, 15		X
GRI Emissions 2016	305.3 DJSI	Other indirect greenhouse gas emissions (Scope 3).	<p>*Commitment to the environment - Corporate carbon footprint</p> <p>The information for the following paragraphs is clarified below: (b) The greenhouse gases CH4, N2O, SF6 are used to calculate the carbon footprint. (f) Emission factors are taken from EPA and warming potentials are taken from IPCC).</p>	120	DJSI Green Protocol ODS 6, 7, 12, 12, 13, 15		X
Proprietary Indicator Banco de Bogotá	BdB.7	Actions to manage our waste and amount of waste managed	<p>*Commitment to the environment - Integrated waste management</p>	123	DJSI Green Protocol ODS 6, 7, 12, 12, 13, 15		
Proprietary Indicator Banco de Bogotá	BdB.8 DJSI	Amount of waste generated, reused and recycled annually.	<p>*Commitment to the environment - Integrated waste management: Waste managed by type - 2022</p>	124	DJSI Green Protocol ODS 6, 7, 12, 12, 13, 15		X
Proprietary Indicator Banco de Bogotá	BdB.9	Measurement of internal and external annual paper consumption (tons)	<p>*Commitment to the environment - Integrated waste management: Paper consumption in the organization 2019 -2022</p>	123	DJSI Green Protocol ODS 6, 7, 12, 12, 13, 15		

Type	Indicator	Indicator description	Location in the BdB Management Report	Page	Standards	Omission	External Verification
DJSI - Carbon footprint	DJSI	Measuring travel emissions consumption	*Commitment to the environment - Corporate carbon footprint: see last two notes of the table Carbon Footprint Calculation 2019 - 2022.	120	DJSI Green Protocol ODS 6, 7, 12, 12, 13, 15		X
Subject: Environmental programs							
Proprietary Indicator Banco de Bogotá	BdB.10	Initiatives to promote sustainable mobility	*Commitment to the environment - Environmental Programs: Sustainable Mobility	125	DJSI Green Protocol ODS 6, 7, 12, 12, 13, 15		
Strategic front: Innovation and digital transformation							
Subject: Innovation and digital transformation							
Proprietary Indicator Banco de Bogotá	BdB.11	Initiatives that promote innovation in products and services.	* Analytical capacity and digital transformation * Sustainable growth	75 y 95	SDG 9		
Proprietary Indicator Banco de Bogotá	BdB.12	New products and services through digital channels	* Analytical capacity and digital transformation * Sustainable growth	75 y 95	SDG 9		
Perspective: People							
Strategic front: Impact on society							
Subject: Human talent management							
GRI Training and Education 2016	404,1	Average hours of training per year per employee by gender, and by employee category.	Partners and society * Growth and development	141	Global Compact DJSI SDG 8		X
DJSI - Training	DJSI	Average hours per FTE of training and development and the average amount invested per FTE in training and development, by gender, age range, level in the organization, race/ethnicity/nationality, type of training.	Partners and society * Growth and development 100% of the employees trained are Colombians	139 y 141			
GRI Training and Education 2016	404.2 DJSI	Skills management and continuing education programs that promote the employability of employees and support them in managing the end of their professional careers.	Partners and society * Growth and development	139 y 140	Global Compact DJSI SDG 8		
DJSI - Training MSCI - Training	DJSI MSCI.12	Describe two programs focused on leadership and management skills and detail if there are training plans for succession purposes.	Partners and society * Growth and development	139 y 140	Global Compact DJSI SDG 8		
MSCI - Training	MSCI.8	Describe the processes for filling vacancies with internal personnel, detail the percentage of vacancies filled internally and briefly describe the training programs to prepare candidates for such positions.	Partners and society * Growth and development	140	Global Compact DJSI SDG 8		
MSCI - Training	MSCI.9	Describe the apprenticeship and trainee programs including relevant data related to such management.	Partners and society * Growth and development	140	Global Compact DJSI SDG 8		
MSCI - Training	MSCI.10	Describe partnerships with universities for employee training, and provide the number of employees trained according to the programs provided.	Partners and society * Growth and development	142	Global Compact DJSI SDG 8		

Type	Indicator	Indicator description	Location in the B&B Management Report	Page	Standards	Omission	External Verification
GRI Occupational Health and Safety 2016	403,1	Occupational health and safety management system	Partners and society * We promote wellness Our Occupational Health and Safety Management System (OHSMS) promotes safe and healthy work environments by providing a framework that enables the organization to consistently identify and control its health and safety risks, reduce the potential for accidents and illnesses, support legal compliance and improve overall performance. Committed to this purpose, since 2019 the OSH SG reached 100% compliance with the standard resolution 312 / 2020, allowing us in 2021, to continue contributing to the improvement of the quality of working life, physical, mental and social well-being of people in the work environment. www.bancodebogota.com.co Sustainability / Library Occupational health and safety policy	137	Global Compact DJSI SDGs 3 and 8		
GRI Occupational Health and Safety 2016	403,2	Hazard identification, risk assessment and incident investigation	www.bancodebogota.com.co Sustainability / Library Occupational health and safety policy Partners and society * We promote wellness	137	Global Compact DJSI SDGs 3 and 8		
GRI Occupational Health and Safety 2016	403,3	Occupational health services	Partners and society * We promote wellness	137	Global Compact DJSI SDGs 3 and 8		
GRI Occupational Health and Safety 2016	403,4	Worker participation, consultation and communication on occupational health and safety	Partners and society * We promote wellness	137	Global Compact DJSI SDGs 3 and 8		
GRI Occupational Health and Safety 2016	403,5	Occupational health and safety training for workers	Partners and society * We promote wellness	137	Global Compact DJSI SDGs 3 and 8		
GRI Occupational Health and Safety 2016	403,6	Promotion of workers' health	Partners and society * We promote wellness	137	Global Compact DJSI SDGs 3 and 8		
GRI Occupational Health and Safety 2016	403,7	Prevention and mitigation of impacts on the health and safety of workers directly linked through business relationships.	Partners and society * We promote wellness	137	Global Compact DJSI SDGs 3 and 8		
GRI Occupational Health and Safety 2016	403,8	Workers covered by an occupational safety and health management system	Partners and society * We promote wellness	137	Global Compact DJSI SDGs 3 and 8		
GRI Occupational Health and Safety 2016	403,9	Injuries due to occupational accidents	Partners and society * We promote wellness	138	Global Compact DJSI SDGs 3 and 8		
DJSI - SST	DJSI	Absenteeism rate	Partners and society * We promote wellness	138	Global Compact DJSI SDGs 3 and 8		X

Type	Indicator	Indicator description	Location in the B&B Management Report	Page	Standards	Omission	External Verification
Proprietary Indicator Banco de Bogotá	BdB.13 DJSI	Organizational climate survey rating - Great Place To Work by gender, age, level in the organization, nationality.	Partners and society * Human talent strategy All employees (100% of the total silver) who responded to the survey are Colombian.	127 y 128	MSCI Global Compact DJSI SDGs 3, 5 and 8		X
MSCI - Work Climate	MSCI.7	Describe the results of MERCO Talent including conclusions and commitments.	Partners and society * Human talent strategy All employees (100% of the total silver) who responded to the survey are Colombian.	129	MSCI Global Compact DJSI SDGs 3, 5 and 8		
GRI Training and Education 2016	404,3	Percentage of employees receiving regular performance and career development reviews.	Partners and society * Growth and development	139	Global Compact DJSI SDGs 3, 5 and 8		
DJSI Talent attraction and retention	DJSI	Type and coverage of individual employee performance evaluations used to measure compensation and performance.	Partners and society * Growth and development The performance management and appraisal process for the year 2021 ended in May 2022; therefore, for this report, the management performed in the reporting year will be reported with respect to the previous year's process. The results are as follows: Management by Objectives (94%), Multidimensional (94%), and Comparative ranking of employees by category (94%).	139	Global Compact DJSI SDGs 3, 5 and 8		X
GRI Employment 2016	401.1 DJSI	Total number of employees, rate of new hires, vacancies filled by internal candidates, employee turnover and average hiring cost, disaggregated by age, gender, region, race/ethnicity/nationality, level in organization.	Partners and society * This is how our talent is made up	131	Global Compact DJSI SDGs 3, 5 and 8		
GRI Employment 2016	401,2	Benefits for full-time employees that are not provided to temporary or part-time employees, broken down by Significant locations of activity.	Partners and society * We promote wellness	136 y 137	Global Compact DJSI SDGs 3, 5 and 8		X
MSCI - Employee benefits	MSCI.11	Describe the non-wage benefits along with their main characteristics and detail which employees are covered.	Partners and society * We promote wellness	136 y 137	Global Compact DJSI SDGs 3, 5 and 8		
DJSI - Employee Programs	DJSI	Describe programs and initiatives to provide welfare to employees such as: flexible schedules, work from home, flexible and part-time schedules, contributions and facilities for childcare, benefits or facilities for breastfeeding, parental pay above the legal minimum, among others.	Partners and society * We promote wellness	135 - 137	MSCI.11		
Proprietary Indicator Banco de Bogotá	BdB.14	Number of employees participating in telecommuting and flexible hours.	Partners and society * We promote wellness	138	Global Compact DJSI SDGs 3 and 8		
DJSI - Gender Diversity	DJSI	Describe the representation of gender diversity in the workforce.	Partners and society * This is how our talent is made up	129	Global Compact DJSI SDG 3 and 9		
DJSI - Diversity	DJSI	Describe the representation of diversity in the workforce by race, ethnicity, nationality.	Partners and society * This is how our talent is made up	134			
DJSI - Diversity other minorities	DJSI	Describe the representation of diversity in the workforce by other minorities: population with disabilities, LGBTIQ+ population, by age range, others.	Partners and society * This is how our talent is made up	133 y 134			

Type	Indicator	Indicator description	Location in the B&B Management Report	Page	Standards	Omission	External Verification
DJSI - Equity	DJSI	Include salary indicators for men and women	Partners and society * We promote a diverse, equitable and inclusive Bank for all.	134			
GRI Non-discrimination 2016	406,1	Number of incidents of discrimination and harassment	Partners and society * We promote a diverse, equitable and inclusive Bank for all.	133			
Subject: Human rights							
Proprietary Indicator Banco de Bogotá	BdB.15	Human Rights Management System	Society	143	Global Compact DJSI SDG 8		
Proprietary Indicator Banco de Bogotá	BdB.16	Diversity and inclusion initiatives	Partners and Society * We promote a diverse, equitable and inclusive Bank for all.	132	Global Compact DJSI SDG 8		
Subject: Financial education							
GRI Sector Supplement: Financial Services	FS16	Initiatives to improve financial literacy and education by type of beneficiary.	Partners and society * Society - Financial education	144	DJSI SDGS 1, 4, 10 MSCI.5		X
Proprietary Indicator Banco de Bogotá	Bdb.17	Number of people benefiting from the program and number of municipalities covered.	Partners and society * Society - Financial education	144	DJSI SDGS 1, 4, 10		X
SASB - Generation of financial inclusion and capacity	FN-CB-240a.4	Number of participants in financial education initiatives for unbanked, underbanked or underserved clients, including a description of the financial education initiatives.	Partners and society * Society - Financial education Through our Financial Education program we reach municipalities in rural areas with vulnerable and unbanked populations. In the 2023 report, we will include this segmentation as part of our reporting.	144	DJSI SDGS 1, 4, 10		
Subject: Corporate citizenship							
Proprietary Indicator Banco de Bogotá	BdB.18 DJSI	Amounts invested in social development in the communities where we operate by strategic line (London Benchmarking Group).	Partners and Society * Society - Social investment - Banco de Bogotá Foundation *The amounts verified by EY correspond to those included in the Fundación Banco de Bogotá.	147 y 148	DJSI ODS 1, 4, 10, 13		X
Proprietary Indicator Banco de Bogotá	BdB.19	Programs that generate social development	Partners and Society * Society - Social investment - Banco de Bogotá Foundation - Social impact programs	147 - 149	DJSI ODS 1, 4, 10, 13		
Proprietary Indicator Banco de Bogotá	BdB.20	Corporate volunteering initiatives in the reporting period.	Society - Social investment - Social Impact Programs - We support the education and welfare of children in the country.	147 - 151	DJSI ODS 1, 4, 10, 13		

Type	Indicator	Indicator description	Location in the BdB Management Report	Page	Standards	Omission	External Verification
Strategic front: Stakeholder engagement							
Subject: Customer Relationship							
Proprietary Indicator Banco de Bogotá	BdB.21 DJSI	Customer satisfaction measurement	*Customer -Improving our customers' experience We measure our clients' satisfaction through the Net Promoter Score (NPS), which allows us to know the perception of the service we offer. In 2022, we will close with an indicator of 49.4 points, 27% higher than in 2021. The actions we have taken on this front can be consulted in the Management Report - Customer section.	68	DJSI SDG 8		X
MSCI - Financial Consumer	MSCI.6	Describe the evolution of financial consumer complaints, as well as the internal complaint handling procedures, along with the committees involved and their functions.	The management of complaints from financial consumers and their monitoring are carried out through the Financial Consumer Service System - SACF and the process System for the Administration of Requests, Complaints and Claims Received from Financial Consumers. In the Bank, these matters are managed through the Customer Experience Committee, where reported cases are reviewed and actions taken in these cases.	-	MSCI		
MSCI - Financial Consumer	MSCI.4	Number of employees and hours of training in financial consumer protection issues	*Customer During 2022, 6,379 employees were trained in topics related to financial consumer protection.	67	MSCI		
Subject: Dialogues with stakeholders							
Proprietary Indicator Banco de Bogotá	BdB.22	Stakeholder engagement and dialogue mechanisms and initiatives	Sustainability Strategy * Our stakeholders	62	DJSI SDG 8		

Banco de Bogotá's Management and Sustainability Report and this ESG Indicators Table have been verified by Ernst and Young EY.

