BANCO GNB SUDAMERIS S.A. AND SUBSIDIARIES

Condensed Consolidated Interim Statements of Financial Position

For the periods ended June 30, 2026 (Unaudited) and December 31, 2025 (Audited)

(Stated in millions of COP)

ASSETS	June 30, 2026	December 31, 2025
CASH AND CASH EQUIVALENTS	7,943,884	11,633,016
FINANCIAL ASSETS AT FAIR VALUE		
Debt securities	6,706,912	7,389,128
Equity instruments	5,084,520	4,600,713
Total securities	**11,791,432**	**11,989,841**
Derivatives	64,962	62,015
Total financial assets at fair value	**11,856,394**	**12,051,856**
AT AMORTIZED COST		
Debt securities at amortized cost, net	1,958,392	1,859,285
	1,958,392	**1,859,285**
Loans portfolio		
Commercial	18,655,898	18,459,155
Consumer	10,016,003	9,354,087
Mortgage	910,673	947,142
Impairment allowance	(908,429)	(986,863)
Total loan portfolio, net	**28,674,145**	**27,773,521**
Other accounts receivable, net	286,040	267,195
Total financial assets at amortized cost	**30,918,577**	**29,900,001**
NON-CURRENT ASSETS HELD FOR SALE, NET	10	114,540
INCOME TAX ASSETS		
Current	210,063	226,274
Deferred	73,490	164,879
TANGIBLE ASSETS, NET		
Investment properties	1,660,815	1,159,664
Own property and equipment, net of depreciation	974,465	952,270
Right-of-use property and equipment, net of depreciation	77,340	81,546
Total activos tangibles	**2,712,620**	**2,193,480**
INTANGIBLE ASSETS, NET		
Goodwill	666,989	673,270
Other intangible assets	53,706	62,281
Total intangible assets	**720,695**	**735,551**
OTHER ASSETS, NET	136,168	343,155
TOTAL ASSETS	**54,571,901**	**57,362,752**

LIABILITIES AND EQUITY	June 30, 2026	December 31, 2025
LIABILITIES		
FINANCIAL LIABILITIES AT FAIR VALUE		
Derivatives	26,246	13,475
FINANCIAL LIABILITIES AT AMORTIZED COST		
Customer deposits		
Checking accounts	3,666,915	4,490,129
Savings accounts	21,907,732	19,750,318
Term Deposits	15,948,329	15,810,352
	41,522,976	**40,050,799**
Financial Obligations		
Short-term financial obligations	1,269,849	4,185,177
Obligations with rediscount entities and foreign banks	2,063,232	2,125,419
Total debt	**3,333,081**	**6,310,596**
Long-term financial obligations	2,111,426	3,801,586
Total financial liabilities	**5,444,507**	**10,112,182**
LEASE LIABILITIES	83,544	89,389
EMPLOYEE BENEFITS	101,906	101,570
PROVISIONS		
For legal contingencies	14,772	14,950
Other provisions	57,442	53,084
INCOME TAX LIABILITY		
Current (Paraguay)	13,027	11,320
OTHER LIABILITIES	758,722	741,600
TOTAL LIABILITIES	**48,023,142**	**51,188,369**
EQUITY		
Controlling interests		
Subscribed and paid-in capital	74,966	74,966
Share premium	786,469	786,469
Retained earnings	4,016,880	3,812,326
Reserves	3,290,007	1,834,586
Profit for the period	615,220	2,035,926
Income from prior years	111,653	(58,186)
Other comprehensive income	236,842	294,818
Total equity of controlling interests	**5,115,157**	**4,968,579**
Non-controlling interests	**1,433,602**	**1,205,804**
TOTAL EQUITY	**6,548,759**	**6,174,383**
TOTAL LIABILITIES AND EQUITY	**54,571,901**	**57,362,752**

Ricardo Díaz Romero
Registered Agent

David Cardoso Canizales
T.P. 47878-T
Public Accountant

Catherine Celis Hernández
T.P. 151787-T
Statutory Auditor
Appointed by PricewaterhouseCoopers Ltda.

BANCO GNB SUDAMERIS S.A. AND SUBSIDIARIES

Condensed Consolidated Interim Statements of Income

For the six-month and three-month periods ended June 30, 2026 and 2025 (Unaudited)

(Stated in millions of COP, except for net profit per share)

	January 1 to June 30, 2026	January 1 to June 30, 2025	April 1 to June 30, 2026	April 1 to June 30, 2025
	(Unaudited)		(Unaudited))	
Interest income from financial assets at amortized cost				
Loan portfolio interest	1,620,975	1,517,821	844,433	773,898
Interest on debt securities at amortized cost	56,916	48,563	30,730	24,400
Other interest	126,458	165,492	63,708	88,031
Total interest income	**1,804,349**	**1,731,876**	**938,871**	**886,329**
Interest expense on deposits financing financial assets at amortized cost				
Deposits				
Checking accounts	38,541	46,288	16,309	25,035
Term deposit	569,958	570,437	298,311	294,069
Savings deposits	753,775	627,253	418,533	313,489
Total interest expense on deposits	**1,362,274**	**1,243,978**	**733,153**	**632,593**
Expense for financial obligations and other interest				
Short-term financial obligations	5,554	4,178	2,221	2,255
Long-term financial obligations	82,256	98,706	34,101	46,326
Bonds and investment securities	125,878	127,201	61,334	63,905
Obligations with rediscount entities	23,109	28,248	12,742	13,639
Interest on lease liabilities	2,859	1,185	1,726	61
Total interest expenses	**1,601,930**	**1,503,496**	**845,277**	**758,779**
Net interest income from financial assets at amortized cost	**202,419**	**228,380**	**93,594**	**127,550**
Impairment loss on financial assets at amortized cost				
Loan portfolio and interest receivable	547,846	686,393	274,175	249,853
Assets received in payment and returned	1,617	1,549	1,617	581
Impairment loss on investments	66	2,543	47	2,456
Recovered loans and receivables	345,844	346,578	172,494	163,451
Total loss due to impairment of financial assets at amortized cost	**895,373**	**1,037,063**	**448,333**	**416,341**
Net interest after impairment losses on financial assets	**(1,266)**	**(115,527)**	**(9,751)**	**38,111**
Commissions and fees				
Commission and fee income	289,160	244,462	139,585	124,427
Commission and fee expenses	131,690	127,786	66,309	67,497
Net fee and commission income	**157,470**	**116,676**	**73,276**	**56,930**
Valuation of financial assets at fair value				
Income from valuation of debt securities at fair value	360,070	352,042	168,034	193,436
Income from valuation of equity instruments at fair value	569,613	465,843	248,999	169,947
Income from valuation of derivatives	22,677	24,691	35,832	21,930
Income from valuation of financial assets at fair value	**952,360**	**842,576**	**452,865**	**385,313**
Net interest, commissions, fees and valuation income	**1,108,564**	**843,725**	**516,390**	**480,354**
Other income				
Sale of investments	9,687	6,553	6,317	2,177
Gain on sale of loan portfolio	1,243	-	(22)	-
Dividends	2,296	2,609	2,153	2,118
Exchange difference, net	52,301	(26,830)	33,921	(28,946)
Industrial and service income - Hotels	26,551	27,878	12,160	12,319
Others	265,664	132,025	159,722	57,900
Total other income	**357,742**	**142,235**	**214,251**	**45,568**
Other expenses				
Personnel expenses	235,971	206,593	121,875	104,262
Loss on sale of investments	12,487	6,428	10,133	4,017
General administrative expenses	157,601	151,169	79,177	75,090
Depreciation expenses	14,895	12,314	6,035	5,707
Depreciation of right-of-use	12,326	11,220	7,279	5,542
Amortization expenses	10,040	2,541	8,747	1,323
Service costs - Hotels	11,661	10,812	5,714	5,408
Others	181,230	199,240	9,807	112,169
Total other expenses	**636,211**	**600,317**	**248,767**	**313,518**
Profit before income taxes	**830,095**	**385,643**	**481,874**	**212,404**
Income tax	54,245	39,908	21,304	36,393
NET INCOME FOR THE PERIOD	**775,850**	**345,735**	**460,570**	**176,011**
Profit from continuing operations attributable to:				
Controlling interests	615,220	278,765	376,552	150,220
Non-controlling interests	160,630	66,970	84,018	25,791
	775,850	**345,735**	**460,570**	**176,011**
Net profit per share of controlling stockholders (in COP)	3,283	1,487	2,009	802

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BANCO GNB SUDAMERIS S.A. AND SUBSIDIARIES

Condensed Consolidated Interim Statements of Other Comprehensive Income

For the six-month and three-month periods ended June 30, 2026 and 2025 (Unaudited)

(Stated in millions of COP)

	January 1 to June 30, 2026	January 1 to June 30, 2025	April 1 to June 30, 2026	April 1 to June 30, 2025
	(Unaudited)		(Unaudited)	
NET INCOME FOR THE PERIOD	**775,850**	345,735	460,568	176,011
Components of other comprehensive income net of taxes				
Items that may be subsequently reclassified to income				
Translation of investment in foreign subsidiaries	(160,244)	(162,061)	(79,433)	(6,483)
Exchange differences on hedges of long-term financial liabilities	106,063	157,317	131,939	46,993
Differences between the provision and impairment recorded in the calculation of the separate and consolidated financial statements	101,648	(133,896)	79,442	(2,855)
Deferred income tax	(75,260)	(12,424)	(68,663)	(48,906)
	(27,793)	**(151,064)**	**63,285**	**(11,251)**
Items that will not be reclassified to income				
Revaluation of assets	(24,122)	24,252	4,043	10,658
Deferred tax on items that will not be reclassified to profit or loss	(5,695)	(7,613)	(4,335)	(7,613)
Total other comprehensive income for the period, net of taxes	**(57,610)**	**(134,425)**	**62,993**	**(8,206)**
Total other comprehensive income for the period	**718,240**	**211,310**	**523,561**	**167,805**
Comprehensive income attributable to:				
Controlling interest	557,244	144,340	424,917	142,014
Non-controlling interest	160,996	66,970	98,644	25,791
	718,240	**211,310**	**523,561**	**167,805**

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BANCO GNB SUDAMERIS S.A. AND SUBSIDIARIES

Condensed Consolidated Interim Statements of Changes in Shareholders' Equity

For the six-month periods ended June 30, 2026 and 2025 (Unaudited)

(Stated in millions of COP)

	Subscribed and paid in capital	Share Premium	Reserves	Net Income for the Period	Accumulated Results	Retained Earnings	Other Comprehensive Income	Total Controlling Interests	Non-controlling Interests	Equity
Balance at December 31, 2024	**74,966**	**786,469**	**1,654,502**	**212,975**	**5,417**	**1,872,894**	**503,665**	**3,237,994**	**1,049,154**	**4,287,148**
Transfer to accumulated earnings	-	-	-	(212,975)	212,975	-	-	-	-	-
Appropriation of profit to increase the legal reserve	-	-	180,083	-	(180,083)	-	-	-	-	-
Net movement in other comprehensive income	-	-	-	-	-	-	(134,425)	(134,425)	-	(134,425)
Dividends paid	-	-	-	-	(96,494)	(96,494)	-	(96,494)	-	(96,494)
Non-controlling interests	-	-	-	-	-	-	-	-	(80,802)	(80,802)
Income for the period	-	-	-	278,765	-	278,765	-	278,765	66,970	345,735
Balance at June 30, 2025 (Unaudited)	**74,966**	**786,469**	**1,834,585**	**278,765**	**(58,185)**	**2,055,165**	**369,240**	**3,285,840**	**1,035,322**	**4,321,162**

	Subscribed and paid in capital	Share Premium	Reserves	Net Income for the Period	Accumulated Results	Retained Earnings	Other Comprehensive Income	Total Controlling Interests	Non-controlling Interests	Equity
Balance at December 31, 2025	**74,966**	**786,469**	**1,834,586**	**2,035,926**	**(58,186)**	**3,812,326**	**294,818**	**4,968,579**	**1,205,804**	**6,174,383**
Transfer to accumulated earnings	-	-	-	(2,035,926)	2,035,926	-	-	-	-	-
Appropriation of earnings to legal reserve"	-	-	1,455,421	-	(1,455,421)	0	-	-	-	-
Net movement in other comprehensive income	-	-	-	-	-	-	(57,976)	(57,976)	366	(57,610)
Dividends paid	-	-	-	-	(399,999)	(399,999)	-	(399,999)	(3,079)	(403,078)
Revaluation of property sold by the bank	-	-	-	-	8,900	8,900	-	8,900	-	8,900
Capitalization of subsidiaries	-	-	-	-	(19,567)	(19,567)	-	(19,567)	69,881	50,314
Income for the period	-	-	-	615,220	-	615,220	-	615,220	160,630	775,850
Balance at June 30, 2026 (Unaudited)	**74,966**	**786,469**	**3,290,007**	**615,220**	**111,653**	**4,016,880**	**236,842**	**5,115,157**	**1,433,602**	**6,548,759**

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BANCO GNB SUDAMERIS S.A. AND SUBSIDIARIES
Condensed Consolidated Interim Statements of Cash Flow
For the six-month periods ended June 30, 2026 and 2025 (Unaudited)
(Stated in millions of COP)

	June 30, 2026	June 30, 2025
Cash flows from operating activities:		
Net income for the period	775,850	345,735
Reconciliation between income for the period and net cash provided by operating activities:		
Income tax	54,245	39,908
Depreciation of property and equipment	27,221	23,534
Amortization of intangible assets	10,040	2,541
Impairment of financial assets	547,846	686,393
Recovery of losses on financial assets	(345,844)	(346,578)
(Gain) Loss on valuation of trading derivatives	(22,677)	(24,691)
Gain on valuation of debt securities at amortized cost	(56,916)	(48,563)
Gain on valuation of investments at fair value	(929,683)	(817,885)
Gain on sale of investments	2,801	(125)
Impairment of investments	66	2,543
Gain on sale of property and equipment	(5,708)	(2,916)
Interest income	(1,747,432)	(1,683,313)
Dividend income	(2,296)	(2,609)
Interest expense	1,599,071	1,502,311
Interest expense under IFRS 16	2,859	1,185
Gain (Loss) in valuation of investment properties	(125,084)	3,435
Currency exchange differences	(15,250)	121,867
Impairment of assets received in lieu of payment	1,617	1,549
Gain on early termination of lease agreements	(5,642)	(2,665)
Changes in operating assets and liabilities		
Increase in loan portfolio	(1,298,026)	(1,327,330)
Increase (Decrease) in other accounts receivable	60,133	(222,926)
Increase (Decrease) in customer deposits	(192,428)	56,607
Decrease (Increase) in other assets	24,491	(197,319)
Increase (Decrease) in other liabilities	22,435	(66,693)
Decrease in allowances	(34,744)	(29,896)
Increase in employee benefit plans	312	3,682
Decrease (Increase) in short-term obligations	(730,157)	2,256,010
Principal payments on short-term obligations	(2,288,663)	(2,639,469)
(Decrease) Increase in obligations with development entities	96,055	(33,223)
Principal payments on loans with development entities	(58,398)	(191,770)
Interest paid on finance leases under IFRS 16.	(2,859)	-
Net variation in non-current assets held for sale	(8,037)	(1,889)
Net variation in deferred and current taxes	(37,587)	564,941
Net movement of derivative transactions	30,070	(2,217)
Income tax paid	(50,574)	(32,164)
Dividends received	2,296	-
Interest received from the loan portfolio	1,531,700	1,402,383
Interest paid on short-term financial obligations and borrowings from foreign entities	(110,098)	(136,850)
Variation in investments - Debt securities at fair value	1,190,580	561,275
Variation in investments - Equity securities	258,485	(99,584)
Net cash used in operating activities	**(1,829,930)**	**(334,776)**
Cash flows from investment activities:		
Variation in investments in debt securities at amortized cost	30,886	(50,947)
Acquisition of property and equipment	(21,766)	(9,707)
Disposal of property and equipment	1,930	37
Variation of intangible assets	536	(1,880)
Net cash used in investment activities	**11,586**	**(62,497)**
Cash flows from financing activities:		
Decrease in long-term financial obligations	(1,466,067)	-
Interest paid on long-term debt	(128,474)	(11,162)
Dividends paid	(403,085)	-
Capital increase	-	
Lease payments	(8,322)	(4,269)
Interest paid on lease liabilities (IFRS 16)	-	
Non-controlling interests	-	(81,800)
Net cash used in financing activities	**(2,005,948)**	**(97,231)**
Decrease in net cash and cash equivalents before the effect of exchange rate changes	**(3,824,292)**	**(494,504)**
Effect of exchange rate fluctuations on cash and cash equivalents	135,160	11,908
Net decrease in cash and cash equivalents	(3,689,132)	(482,596)
Cash and cash equivalents at beginning of the year	11,633,016	11,806,230
Cash and cash equivalents at end of the year	7,943,884	11,323,634

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