BANCO GNB SUDAMERIS S.A. AND SUBSIDIARIES

Condensed Consolidated Interim Statements of Financial Position

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

(Stated in millions of COP)

ASSETS	September 30, 2026	December 31, 2025
CASH AND CASH EQUIVALENTS	6,627,514	11,633,016
FINANCIAL ASSETS AT FAIR VALUE		
Debt securities	7,220,554	7,389,128
Equity instruments	5,762,615	4,600,713
Total securities	**12,983,169**	**11,989,841**
Derivatives	348,586	62,015
Total financial assets at fair value	**13,331,755**	**12,051,856**
AT AMORTIZED COST		
Debt securities at amortized cost, net	2,041,675	1,859,285
	2,041,675	**1,859,285**
Loans portfolio		
Commercial	19,544,821	18,459,155
Consumer	10,160,526	9,354,087
Mortgage	903,457	947,142
Impairment allowance	(931,449)	(986,863)
Total loan portfolio, net	**29,677,355**	**27,773,521**
Other accounts receivable, net	360,114	267,195
Total financial assets at amortized cost	**32,079,144**	**29,900,001**
NON-CURRENT ASSETS HELD FOR SALE, NET	9	114,540
INCOME TAX ASSETS		
Current	198,454	226,274
Deferred	25,689	164,879
TANGIBLE ASSETS, NET		
Investment properties	1,580,714	1,159,664
Own property and equipment, net of depreciation	971,916	952,270
Right-of-use property and equipment, net of depreciation	76,800	81,546
Total activos tangibles	**2,629,430**	**2,193,480**
INTANGIBLE ASSETS, NET		
Goodwill	668,119	673,270
Other intangible assets	59,050	62,281
Total intangible assets	**727,169**	**735,551**
OTHER ASSETS, NET	122,564	343,155
TOTAL ASSETS	**55,741,728**	**57,362,752**

LIABILITIES AND EQUITY	September 30, 2026	December 31, 2025
LIABILITIES		
FINANCIAL LIABILITIES AT FAIR VALUE		
Derivatives	286,752	13,475
FINANCIAL LIABILITIES AT AMORTIZED COST		
Customer deposits		
Checking accounts	3,358,779	4,490,129
Savings accounts	22,108,712	19,750,318
Term Deposits	16,394,862	15,810,352
	41,862,353	**40,050,799**
Financial Obligations		
Short-term financial obligations	1,710,478	4,185,177
Obligations with rediscount entities and foreign banks	2,105,858	2,125,419
Total debt	**3,816,336**	**6,310,596**
Long-term financial obligations	2,165,026	3,801,586
Total financial liabilities	**5,981,362**	**10,112,182**
LEASE LIABILITIES	81,728	89,389
EMPLOYEE BENEFITS	117,301	101,570
PROVISIONS		
For legal contingencies	14,737	14,950
Other provisions	62,693	53,084
INCOME TAX LIABILITY		
Current (Paraguay)	10,137	11,320
OTHER LIABILITIES	696,101	741,600
TOTAL LIABILITIES	**49,113,164**	**51,188,369**
EQUITY		
Controlling interests		
Subscribed and paid-in capital	74,966	74,966
Share premium	786,469	786,469
Retained earnings	4,058,284	3,812,326
Reserves	3,290,007	1,834,586
Profit for the period	674,244	2,035,926
Income from prior years	94,033	(58,186)
Other comprehensive income	218,553	294,818
Total equity of controlling interests	**5,138,272**	**4,968,579**
Non-controlling interests	**1,490,292**	**1,205,804**
TOTAL EQUITY	**6,628,564**	**6,174,383**
TOTAL LIABILITIES AND EQUITY	**55,741,728**	**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 nive-month and three-month periods ended September 30, 2026 and 2025 (Unaudited)

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

	January 1 to September 30, 2026	January 1 to September 30, 2025	July 1 to September 30, 2026	July 1 to September 30, 2025
Interest income from financial assets at amortized cost				
Loan portfolio interest	2,469,337	2,292,796	848,362	774,975
Interest on debt securities at amortized cost	93,852	72,469	36,936	23,906
Other interest	199,112	241,369	72,654	75,877
Total interest income	**2,762,301**	**2,606,634**	**957,952**	**874,758**
Interest expense on deposits financing financial assets at amortized cost				
Deposits				
Checking accounts	52,872	69,972	14,331	23,684
Term deposit	887,443	867,275	317,485	296,838
Savings deposits	1,227,209	946,567	473,434	319,314
Total interest expense on deposits	**2,167,524**	**1,883,814**	**805,250**	**639,836**
Expense for financial obligations and other interest				
Short-term financial obligations	7,196	5,825	1,642	1,647
Long-term financial obligations	132,105	138,232	49,849	39,526
Bonds and investment securities	159,251	190,627	33,373	63,426
Obligations with rediscount entities	37,330	40,172	14,221	11,924
Interest on lease liabilities	3,379	1,690	520	505
Total interest expenses	**2,506,785**	**2,260,360**	**904,855**	**756,864**
Net interest income from financial assets at amortized cost	**255,516**	**346,274**	**53,097**	**117,894**
Impairment loss on financial assets at amortized cost				
Loan portfolio and interest receivable	789,167	1,308,321	241,321	621,928
Assets received in payment and returned	9,421	9,846	7,804	8,297
Impairment loss on investments	2,093	1,980	2,027	(563)
Total loss due to impairment of financial assets at amortized cost	**1,275,299**	**1,897,809**	**379,926**	**860,746**
Recovered loans and receivables	474,618	577,662	128,774	231,084
Net interest after impairment losses on financial assets	**(70,547)**	**(396,211)**	**(69,281)**	**(280,684)**
Commissions and fees				
Commission and fee income	423,764	375,690	134,604	131,228
Commission and fee expenses	193,207	197,080	61,517	69,294
Net fee and commission income	**230,557**	**178,610**	**73,087**	**61,934**
Valuation of financial assets at fair value				
Income from valuation of debt securities at fair value	501,362	539,096	141,292	187,054
Income from valuation of equity instruments at fair value	818,832	1,034,122	249,219	568,279
Income from valuation of derivatives	67,316	66,194	44,639	41,503
Income from valuation of financial assets at fair value	**1,387,510**	**1,639,412**	**435,150**	**796,836**
Net interest, commissions, fees and valuation income	**1,547,520**	**1,421,811**	**438,956**	**578,086**
Other income				
Sale of investments	12,953	10,163	3,266	3,610
Gain on sale of loan portfolio	1,193	1,737	(50)	1,737
Dividends	2,634	2,737	338	128
Exchange difference, net	22,221	(70,174)	(30,080)	(43,344)
Industrial and service income - Hotels	39,084	41,427	12,533	13,549
Others	243,133	178,010	(22,531)	45,985
Total other income	**321,218**	**163,900**	**(36,524)**	**21,665**
Other expenses				
Personnel expenses	347,043	311,464	111,072	104,871
Loss on sale of investments	16,406	10,134	3,919	3,706
General administrative expenses	227,685	232,429	70,084	81,260
Depreciation expenses	22,550	18,288	7,655	5,974
Depreciation of right-of-use	14,882	16,564	2,556	5,344
Amortization expenses	10,903	3,900	863	1,359
Service costs - Hotels	17,414	16,562	5,753	5,750
Others	291,748	332,608	110,518	133,368
Total other expenses	**948,631**	**941,949**	**312,420**	**341,632**
Profit before income taxes	**920,107**	**643,762**	**90,012**	**258,119**
Income tax	68,751	54,483	14,506	14,575
NET INCOME FOR THE PERIOD	**851,356**	**589,279**	**75,506**	**243,544**
Profit from continuing operations attributable to:				
Controlling interests	674,244	467,456	59,024	188,691
Non-controlling interests	177,112	121,823	16,482	54,853
	851,356	**589,279**	**75,506**	**243,544**
Net profit per share of controlling stockholders (in COP)	3,598	2,494	315	1,007

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BANCO GNB SUDAMERIS S.A. AND SUBSIDIARIES

Condensed Consolidated Interim Statements of Changes in Shareholders' Equity

For the nine-month periods ended September 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	-	-	-	-	-	-	(165,544)	(165,544)	(341)	(165,885)
Dividends paid	-	-	-	-	(96,494)	(96,494)	-	(96,494)	-	(96,494)
Non-controlling interests	-	-	-	-	-	-	-	-	(26,010)	(26,010)
Income for the period	-	-	-	467,456	-	278,765	-	467,456	121,823	589,279
Balance at September 30, 2025 (Unaudited)	**74,966**	**786,469**	**1,834,585**	**467,456**	**(58,185)**	**2,055,165**	**338,121**	**3,443,412**	**1,144,626**	**4,588,038**

	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)	-	-	-	-	-
Net movement in other comprehensive income	-	-	-	-	-	-	(76,265)	(76,265)	(3,912)	(80,177)
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	-	-	-	-	(37,187)	(37,187)	-	(37,187)	114,367	77,180
Income for the period	-	-	-	674,244	-	674,244	-	674,244	177,112	851,356
Balance at September 30, 2026 (Unaudited)	**74,966**	**786,469**	**3,290,007**	**674,244**	**94,033**	**4,058,284**	**218,553**	**5,138,272**	**1,490,292**	**6,628,564**

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BANCO GNB SUDAMERIS S.A. AND SUBSIDIARIES

Condensed Consolidated Interim Statements of Other Comprehensive Income

For the nine-month and three-month periods ended September 30, 2026 and 2025 (Unaudited)

(Stated in millions of COP)

	January 1 to September 30, 2026	January 1 to September 30, 2025	July 1 to September 30, 2026	July 1 to September 30, 2025
NET INCOME FOR THE PERIOD	**851,356**	**589,279**	**75,506**	**243,544**
Components of other comprehensive income net of taxes				
Items that may be subsequently reclassified to income				
Translation of investment in foreign subsidiaries	(238,136)	(153,748)	(77,892)	8,313
Exchange differences on hedges of long-term financial liabilities	184,865	226,502	78,802	69,185
Differences between the provision and impairment recorded in the calculation of the separate and consolidated financial statements	102,294	(192,263)	646	(58,367)
Deferred income tax	(107,481)	(78,656)	(32,221)	(66,232)
	(58,458)	**(198,165)**	**(30,665)**	**(47,101)**
Items that will not be reclassified to income				
Revaluation of assets	(12,386)	32,621	11,736	8,369
Deferred tax on items that will not be reclassified to profit or loss	(9,333)	-	(3,638)	7,613
Total other comprehensive income for the period, net of taxes	**(80,177)**	**(165,544)**	**(22,567)**	**(31,119)**
Total other comprehensive income for the period	**771,179**	**423,735**	**52,939**	**212,425**
Comprehensive income attributable to:				
Controlling interest	597,979	301,912	40,735	157,572
Non-controlling interest	173,200	121,482	12,204	54,512
	771,179	**423,394**	**52,939**	**212,084**

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

	September 30, 2026	September 30, 2025
Cash flows from operating activities:		
Net income for the period	**851,356**	**589,279**
Reconciliation between income for the period and net cash provided by operating activities:		
Income tax	68,751	54,483
Depreciation of property and equipment	37,432	34,851
Amortization of intangible assets	10,903	3,900
Impairment of financial assets	789,167	1,308,321
Recovery of losses on financial assets	(474,618)	(577,662)
Gain on valuation of trading derivative instruments	(67,316)	(66,194)
Gain on valuation of debt securities at amortized cost	(93,852)	(72,469)
Gain on valuation of investments at fair value	(1,320,194)	(1,573,218)
Loss (Gain) on sale of investments	3,454	(30)
Impairment of investments	2,093	1,980
Gain on sale of property and equipment	(18,175)	(9,251)
Interest income	(2,668,449)	(2,534,165)
Dividend income	(2,634)	(2,737)
Interest expense	2,503,407	2,258,669
Interest expense under IFRS 16	3,379	1,690
(Gain) loss in valuation of investment properties	(349,125)	36,078
Currency exchange differences	118,390	160,533
Impairment of assets received in lieu of payment	9,421	9,846
Loss (gain) on early termination of lease agreements	2,178	(4,088)
Changes in operating assets and liabilities		
Increase in loan portfolio	(3,588,535)	(2,535,583)
Increase (Decrease) in other accounts receivable	(33,928)	(204,117)
Increase in customer deposits	1,450,906	1,356,160
Decrease (increase) in other assets	31,208	(81,265)
(Decrease) increase in other liabilities	(40,947)	19,950
(Decrease) increase in allowances	(45,622)	26,467
Increase in employee benefit plans	13,652	20,418
Increase in short-term obligations	135,417	1,259,747
Principal payments on short-term obligations	(2,607,819)	(2,673,255)
Increase (Decrease) in obligations with development entities	237,306	(108,612)
Principal payments on loans with development entities	(76,650)	(87,565)
Interest paid on finance leases under IFRS 16.	(3,379)	(1,690)
Net variation in non-current assets held for sale	(15,841)	(9,822)
Net variation in deferred and current taxes	298,289	564,938
Net movement of derivative transactions	35,973	19,657
Income tax paid	(50,574)	(31,784)
Dividends received	2,634	-
Interest received from the loan portfolio	2,366,774	2,141,176
Interest paid on short-term financial obligations and borrowings from foreign entities	(176,894)	(194,154)
Variation in investments - Debt securities at fair value	458,352	930,169
Variation in investments - Equity securities	(523,697)	(500,990)
Net cash used in operating activities	**(2,727,807)**	**(470,339)**
Cash flows from investment activities:		
Variation in investments in debt securities at amortized cost	(120,727)	160,087
Acquisition of property and equipment	(73,842)	(14,580)
Disposal of property and equipment	11,494	174,681
Variation of intangible assets	(8,542)	(10,817)
Net cash (used in) provided by investing activities	**(191,617)**	**309,371**
Cash flows from financing activities:		
(Decrease) increase in long-term financial obligations	(1,408,934)	193,709
Interest paid on long-term debt	(144,474)	(142,563)
Dividends paid	(403,078)	(96,494)
Lease payments	(19,976)	(14,957)
Non-controlling interests	-	(26,352)
Net cash used in financing activities	**(1,976,462)**	**(86,657)**
Decrease in net cash and cash equivalents before the effect of exchange rate changes	**(4,895,886)**	**(247,625)**
Effect of exchange rate fluctuations on cash and cash equivalents	(109,616)	(143,641)
Net decrease in cash and cash equivalents	(5,005,502)	(391,266)
Cash and cash equivalents at beginning of the year	11,633,016	11,806,230
Cash and cash equivalents at end of the year	**6,627,514**	**11,414,964**

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