

3. Procedure for Evaluating the External Auditor's Performance

1. Purpose

To define the Committee's assessment of the external auditor's performance, so that the Committee can select and propose to the GSM his or her ratification or replacement.

2. Scope

The external auditor's activities and the reports issued under the agreements signed at the time of his or her appointment.

3. Definitions

- 3.1. Committee.- Audit, Ethics, Corporate Governance and Compliance Committee.
- 3.2. GSM.- General Shareholders' Meeting.

4. References

The Company's Corporate Governance Code.

5. Procedures

- The Committee is responsible for evaluating the external auditor's performance at least once a year and for submitting, within 30 (thirty) calendar days after the evaluation, a copy of the minutes duly signed by its members to the General Shareholders Meeting or to the Board of Directors, in case of delegation.
- After the issuance of the financial statement reports for the fiscal year-end closing, assessing the external auditor's performance is mandatory and must be carried out by the Committee no later than May 31 of the following year. Such Minutes must include a final conclusion recommending the external auditor's ratification or replacement.
- The following is an indicative, although non-restrictive, list of criteria that the Committee must consider while evaluating the external auditor's performance and whose results must be included in the Minutes:
 - The fulfillment of all the services contracted, including consulting related to financial issues, internal control, accounting expert

reports, operational audits, systems audits, project assessment, evaluation or implementation of cost systems, tax audits, appraisals for asset adjustments, portfolio evaluation, inventories, or other special services.

- Compliance with professional fees and charges, including additional fees, if applicable. In the case of additional professional fees, the reason for them must be analyzed.
- The involvement and assistance in consultations requested by the Committee on any important issue that has arisen as the subject of its review.
- The existence of possible situations of conflict of interest.
- The fulfillment of its Plan, with emphasis on scheduled activities and report deadlines.
- Confirmation of compliance with the independence standards established by the regulatory entities. For this purpose, it is recommended that the advisory services be carried out by an external audit firm other than the one responsible for issuing the financial statements or, if carried out by the same external auditor, that this does not affect the independence of his or her opinion. This may require the request of an independence report issued by the external auditor, as well as a detailed description of all the tasks carried out for the Company, including expert reports, specifying the percentage and amount that each one represents in the external auditor's revenues. The Committee must discuss with the external auditor those issues in the aforementioned report that could affect the objectivity and independence of the services provided and, if necessary, seek legal advice for this purpose.
- The presence in meetings and effective participation of the person responsible for the external audit firm.
- The compliance and involvement of the staff designated as responsible by the external auditor; this team's experience and capacity must be taken into account.
- The presentation of an internal control declaration that comprises recommendations with added value and that include the comments of the Company's management areas.
- The completion of an assessment, at least once a year, of the internal auditor's performance and qualifications.