

12. Procedure for Solving Disagreements between External Auditors and the Management

1. Purpose

To establish the guidelines for solving disagreement between the external auditor and management related to the financial statements.

2. Scope

Any disagreement between the external auditor and management regarding the Company's financial statements.

3. Definitions

Committee.- Audit, Ethics, Corporate Governance and Compliance Committee.

4. References

The Company's Corporate Governance Code.

5. Procedures

- The Company's management is responsible for preparing financial statements in accordance with generally accepted accounting principles and the external auditor is responsible for auditing these statements. The Committee is responsible for monitoring and reviewing these tasks, but does not provide any expert or other special assurance on such financial statements regarding compliance with laws, regulations, or generally accepted accounting principles.
- The Committee has the sole and direct responsibility and authority for resolving any disagreement between the management and external auditors with respect to the financial statements.
- Management members and external auditors are required to report to the Committee, in time and in writing, the existence of disagreements in relation to the financial statements.
- After taking notice, the Board may request meetings with the parties it deems appropriate. Likewise, if it is a matter that requires specific knowledge, professionals and/or technical consultants may be hired.
- The Committee's final decision must be communicated to the external auditor and the management with due anticipation of the issuance of the financial statements, and then recorded in the minutes book.

- Nothing contained in this procedure shall alter the external auditor's responsibilities or duties towards the Company, and he or she shall ultimately report to the Committee, in accordance with accounting standards, bylaws, or other regulations.