



BYMA

Bolsas y Mercados
Argentinos

AUDIT AND ETHICS COMMITTEE REGULATIONS

(R-81008 version 02)

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1. INTRODUCTION

- 1.1 These Regulations govern the operation of the Audit and Ethics Committee (hereinafter the “Committee”), which reports to the Board of Directors of Bolsas y Mercados Argentinos S.A. (hereinafter “BYMA”).
- 1.2 These Regulations may be amended by the Committee and submitted to the Board of Directors for approval.
- 1.3 The Regulations must be published on BYMA’s website.

2. COMPOSITION:

- 2.1 The Audit and Ethics Committee shall comprise at least three (3) regular members of the Board of Directors, along with alternates, as determined by the Board of Directors in the exercise of its internal organizational powers. Alternate members shall replace their respective regular members in the event of absence, incapacity, death, or termination of duties, which shall be the only occasions on which alternate members may participate in meetings.
- 2.2 The majority of the Committee members must be independent. Directors who meet the requirements established under applicable law and/or the regulations of the National Securities Commission (CNV) shall be deemed independent.
- 2.3 All members must understand financial information and contribute other knowledge and experience relevant to the Company.
- 2.4 The composition of the Audit and Ethics Committee shall be published on BYMA’s website.

3. APPOINTMENT:

- 3.1. Committee members shall be appointed by a majority vote of the Board of Directors. Committee members shall serve for a one-year term and may be reelected indefinitely.
- 3.2. The Committee shall appoint a Chair from among its independent members.
- 3.3. The Chair shall have the following duties, without prejudice to any others not listed herein that are inherent to the nature of the position:
 - a) Convene the Committee meetings.
 - b) Establish the agenda.
 - c) Represent the Audit and Ethics Committee at Board of Directors' meetings and at BYMA Shareholders’ Meetings.
- 3.4. In the event of the Chair’s absence, such Chair shall be replaced by one of the independent members of the Committee who is present or participating via means of simultaneous transmission of sound, images, and/or words.

4. MEETINGS:

- 4.1 The Committee shall meet at least four (4) times a year and more frequently if circumstances so require or if requested by any of its members.
- 4.2 External or internal auditors may request a meeting whenever necessary.
- 4.3 Internal Audit shall issue reports to be submitted for consideration by the members of the Audit and Ethics Committee. Such reports shall be produced as frequently as the business requires or in accordance with the Annual Audit Plan, and shall be addressed to the Chair of the Audit and Ethics Committee. Upon receipt of the reports, the Chair of the Committee may, if deemed necessary, convene an extraordinary meeting of the Committee; otherwise, the reports shall be considered at the first meeting following their receipt.

- 4.4 In addition, the Committee shall meet at least twice a year with the internal and external auditors. These meetings shall not be plenary sessions, though they may become so after the matters concerning each audit have been addressed.
- 4.5 At the request of the Chair, the Corporate Secretary shall act as Secretary of the Committee.
- 4.6 The Committee shall endeavor to address the following matters on a quarterly basis: approval of the previous minutes, pending matters, budget matters, internal and external audit reports, risk reports, legal contingency reports, regulatory compliance reports, accounting and financial reports, and conflicts of interest and ethics matters. The foregoing list is merely illustrative and not exhaustive of the matters that the Committee may address in the performance of its duties.

5. NOTICE OF MEETINGS:

- 5.1 The convening of meetings shall comply with the same formalities as Board of Directors' meetings, as established in the Board Regulations, the Bylaws, and the Capital Markets Law.
- 5.2 Meetings shall be called at least one (1) day in advance; however, in the event of urgency, they may be called on the same day.
- 5.3 The notice of meeting shall be sent via email with an acknowledgment of receipt. To this end, upon assuming their duties, each Committee member shall designate an email address where all notifications shall be deemed valid.
- 5.4 The agenda shall be attached to or included with the notice.
- 5.5 In the event that a matter is to be introduced under "miscellaneous items," its inclusion must first be submitted to the unanimous vote of those present. In the event of a tie, the Chair shall have the casting vote.

6. MEETING ATTENDANCE:

- 6.1 The regular members of the Committee shall attend its meetings.
- 6.2 In the event of the death, leave of absence, resignation, incapacity, or removal of a member, that member shall be replaced by the corresponding alternate director, who shall hold the same status if the incumbent was an independent member. In any case, Committee members shall remain in office until their successors are appointed.
- 6.3 The admission to a meeting of any other members of the Board of Directors or members of the Supervisory Committee shall be decided by a majority vote of the Committee members. Any person participating in the meetings who is not a member of the Committee shall not have the right to vote.

7. MINUTES:

- 7.1 The Committee shall keep the minutes of its meetings in the corresponding minute book and shall report regularly to the Board of Directors, including its conclusions, recommendations, and any other matters it deems necessary. Reports to the Board of Directors shall be presented orally by the Chair of the Committee or any other member designated by the Committee.

8. FUNCTIONS AND RESPONSIBILITIES:

- 8.1 The Audit Committee shall have the duties and responsibilities established in current regulations. Notwithstanding the foregoing, it shall be responsible for:
 - a) Ensuring that, upon assuming office, Committee members sign an affidavit stating that they are aware of the current Code of Conduct and Ethics.

- b) Supervising, reporting on, advising regarding, and proposing courses of action concerning BYMA's activities, as well as performing all functions assigned to it by the laws and regulations in force applicable to the Company (hereinafter the "Applicable Law"), the Bylaws, or the Board of Directors' Regulations.
- c) Being accountable to the Board of Directors and not sub-delegating any of the powers or authority granted to it. Requests for information and documentation shall be made by the Chair of the Committee and shall be channeled through the Corporate Secretary and/or the person designated for such purpose. In the event that the information is directly related to the actions of members of the Executive Committee, such information may be requested from the Internal Audit Manager. The information and documentation collected are confidential, and Committee members, as well as any advisors they may retain, shall maintain strict confidentiality regarding the same. Any violation shall be considered a serious offense. Once the task for which such documentation was requested has been completed, it shall be returned to the Internal Audit Manager. The Committee shall not retain any originals, copies, records, or any other documentation.
- d) Assisting the Board of Directors in its responsibility to oversee the financial statements and, in the performance of its duties, not providing by itself any specialized or expert assurance regarding the Company's financial statements, which are prepared and approved by the Board of Directors.

9. **AUTHORITY:**

- 9.1 The Committee has full authority to investigate all matters within its purview that are set forth in these Regulations or with respect to which the Applicable Law requires its intervention.
- 9.2 The Committee is authorized to retain independent professional, legal, and/or other advice and shall establish the fees thereof, as well as secure the assistance of third parties with sufficient experience and knowledge, if it deems such assistance necessary. For its operations, the Committee shall have an annual budget approved by BYMA's General Shareholders' Meeting.
- 9.3 In fulfilling its responsibilities, the Audit and Ethics Committee shall have access to the books and records of BYMA and its subsidiaries and/or affiliates, as well as the right to receive the information required to perform its duties.

10. **DUTIES:**

- 10.1 The Committee shall have the duties established in current regulations. Notwithstanding the foregoing, it shall be responsible for:
 - a) Ensuring that Committee members attend the Company's General Shareholders' Meetings and are prepared to answer shareholders' questions regarding the Committee's activities.
 - b) Requiring any director, officer, internal member of the Audit and Ethics Committee, company employee, or any person whose advice is sought by the Committee to attend meetings and provide the information the Committee requires.
 - c) Providing an opinion on the Board of Directors' proposal for the appointment of the external auditors to be hired by the Company and ensuring their independence.
 - d) Reviewing the plans of the external auditors, evaluating their performance, and issuing an opinion thereon upon the presentation and publication of the annual financial statements.
 - e) Reporting on the fees for the external audit and other services provided by the audit firm, as well as by other firms providing services related to auditing, accounting, systems, internal control, and financial and administrative consulting, as well as courses related to these topics.

- f) Supervising the operation of internal control systems and the administrative-accounting system, as well as the reliability of the latter and of all financial information or other significant facts submitted to the oversight authorities in compliance with the applicable reporting regime.
- g) Supervising the implementation of policies regarding information and disclosure on the Company's comprehensive risk management, including technological, operational, and compliance risks, as well as those relevant to financial reporting.
- h) Providing the market with information regarding transactions in which there is a conflict of interest involving members of the corporate bodies or controlling shareholders, as provided by the Head of the Integrity Program and/or Internal Audit in accordance with the current Conflict of Interest Policy.
- i) Providing an opinion on the reasonableness of the proposed compensation for the Company's directors as recommended by the Nominating, Compensation, and ESG Committee and the Board of Directors.
- j) Providing an opinion on compliance with legal requirements and on the reasonableness of the terms and conditions for the issuance of shares or securities convertible into shares, in the event of a capital increase with the exclusion or limitation of preferential subscription rights proposed by the Board of Directors.
- k) Verifying compliance with applicable rules of conduct.
- l) Issuing a reasoned opinion regarding transactions with related parties in the cases established by law and issuing a reasoned opinion and communicating it to the market in compliance with the law whenever a potential conflict of interest exists or may exist within the Company, with the Head of the Integrity Program and/or Internal Audit required to keep the Committee informed in such cases.
- m) Reviewing the internal auditors' plans, submitting them to the Board of Directors for approval, and evaluating their performance.
- n) Preparing an annual action plan for the fiscal year, and reporting it to the Board of Directors and the Supervisory Committee. In the event that the provisions of the annual action plan have not been fulfilled prior to the removal of the Committee members, the new plan shall include the items of work pending resolution. Annually and prior to the conclusion of its term, the outgoing Committee shall be responsible for submitting a report to the Board of Directors detailing the degree of compliance with the work plan and the respective results.
- o) Considering any other matter that the Board of Directors may delegate to it from time to time, as well as any other function established by law that falls within the purview of the Audit and Ethics Committee.
- p) Regularly supervising and reviewing the adequacy and implementation of the procedures established for (a) the receipt, retention, and handling of complaints received by the Integrity Program Officer regarding financial statements, internal accounting controls, and/or audit-related matters; and (b) safeguarding the confidentiality of anonymous submissions made by Company employees to the Integrity Program Officer regarding matters concerning questionable financial statements and other issues.
- q) Serving as the Code of Conduct and Ethics Enforcement Committee.
- r) Issuing, at the frequency determined by the Committee, but at least upon the presentation and publication of the annual financial statements, an Annual Report detailing the handling during the fiscal year of matters within its jurisdiction as provided for in Article 110 of Law No. 26,831 and in the Rules of the National Securities Commission. Such report shall be submitted to the Board of Directors and made available to the shareholders.

11. COMPENSATION:

11.1 Committee members shall be entitled to receive the Directors' fees applicable to them, plus an additional amount to be set by the Board of Directors for performing specific duties on the Committee.

CHANGE CONTROL

DATE	CHANGE-REASON
June 2026	Comprehensive review and update.
<i>December 2018</i>	<i>Updated to the current format.</i>