Bolsas y Mercados Argentinos

FINANCE AND RISK COMMITTEE REGULATIONS

(R-73003 version 03)

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1. INTRODUCTION

1.1. These Regulations govern the operations of the Finance and Risk 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. These Regulations must be published on BYMA’s website.

2. COMPOSITION

2.1. The Committee shall consist of at least three (3) regular members of the Board of Directors, along with the alternate members corresponding to each designated regular Director.

2.2. The alternate members of the Committee shall replace their respective regular members in the event of absence, incapacity, death, or termination of office, this being the only basis on which the Committee’s alternates may participate in meetings.

2.3. The composition of the 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 term of one (1) year and may be reelected indefinitely provided that the relevant member retains their status as a Director.

3.2. The Committee shall appoint a Chair from among its members.

3.3. The Chair shall have the following duties, without prejudice to any other duties not listed here that are inherent to the nature of the position:

a) to convene the Committee;

b) to set the agenda;

c) to represent the Finance and Risk Committee, for which purpose he or she shall attend meetings of the Board of Directors and Shareholders’ Meetings on its behalf when requested.

3.4. In the event of the Chair’s absence, such chair shall be replaced by one of the Committee members, as determined by the members 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. The Corporate Secretary shall act as Secretary of the Committee. If multiple Committee meetings overlap, the Corporate Secretary shall elect to attend any one of them, notifying the respective Committee of his or her absence.

5. NOTICE OF MEETING

5.1. The convening and conduct of meetings shall comply with the same formalities as Board meetings, as established in the Board Regulations, the Bylaws, and the Law.

5.2. In case of urgency, meetings may be called with one (1) calendar day´s notice, or even on the same day if necessary.

5.3. The notice of meeting shall be sent via email with a read receipt. To this end, upon assuming their duties, each member of the Committee shall provide the Corporate Secretariat or the person designated for that purpose with an email address at which all notifications shall be valid.

5.4. The notice shall be accompanied by the agenda and all information and documentation pertaining to such agenda.

5.5. If an item is to be added to the agenda, its inclusion shall first be approved by the unanimous vote of all members present or participating via remote communication means through other simultaneous transmission methods of sound, images, and words. Notwithstanding the foregoing, in the event of a tie in the vote, the Chair shall have the casting vote.

6. ATTENDANCE AT MEETINGS

6.1. The regular members of the Committee shall attend its meetings.

6.2. In the event of the absence of a member, he or she shall be replaced by the corresponding alternate director. In any case, Committee members shall remain in office until their replacement is 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.

6.4. The Committee may request that directors, officers, employees of BYMA, or any other person whose advice and counsel are sought, attend meetings and provide the relevant information requested. The Committee may also exclude from its meetings any person it deems inappropriate.

7. MINUTES

7.1. The Committee shall keep minutes of its meetings 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 Committee Chair or any member designated by the Committee.

8. POWERS AND DUTIES

8.1. Upon assuming office, Committee members shall sign an affidavit stating their knowledge of the Company's current Code of Conduct and Ethics

8.2. The Committee shall assist the Board of Directors in matters relating to:

a) risk management policy and strategy, and their implementation;

b) supervising and monitoring the performance of Senior Management in the implementation of the Company's risk management policies, procedures, and practices;

c) monitoring the Company's financial condition, capital structure, and financing strategy; and

d) analyzing the main financial risks and the impact of relevant investment and financing decisions on the Company.

8.3. The Committee shall assist the Company's General Shareholders' Meeting in addressing matters pertaining to the Committee's responsibilities.

8.4. The Committee shall oversee risk management and financial policies and strategies with respect to:

a) the development, implementation, and management of the risk management framework in accordance with applicable regulatory requirements and international best practices;

b) the review and recommendation to the Board of Directors policies and strategies related to the Company's risk management and financial structure;

c) the implementation of risk management processes and tools and their alignment with the Company's objectives;

d) the monitoring of the Company's exposure to major risks, including general business, legal, market, credit, liquidity, operational, technological, and reputational risks, and preparing the relevant reports required by third parties; and

e) the adequacy of financial resources and the analyses conducted regarding liquidity and financial stress scenarios.

8.5 The Committee shall assist the Board of Directors in defining and reviewing the Company's risk appetite and tolerance levels, taking into account the business strategy, financial position, and applicable economic and regulatory context.

8.6 The Committee shall assist in identifying, monitoring, and supervising the main risks by:

a) ensuring that Management implements adequate risk management and control processes aligned with the Company's policies;
b) reviewing the assessment of the Company's relevant risks and their alignment with risk appetite and strategic objectives;
c) monitoring key risk indicators and exposures, as well as the measures implemented to mitigate them; and
d) reviewing relevant risk-related aspects contained in compliance, internal control, and internal audit reports.

8.7 The Committee shall assist in the communication and reporting of the Company's relevant risks and financial matters by:

a) overseeing the criteria and processes for communicating and reporting relevant information on risks and the financial situation to the Board of Directors and other stakeholders;
b) ensuring that the Company's relevant risks are properly identified, categorized, and reported; and
c) overseeing that Management provides complete, accurate, and timely information on the Company's principal risks and financial matters.

8.8 The Committee Chair shall coordinate with the Chairs of the other Board committees to ensure that their functions complement one another and to avoid overlaps in matters related to risk, finance, control, and compliance.

9. AUTHORITY

9.1. The Committee shall have the necessary authority to perform its functions and duties, as set forth in the Company's internal regulations or as recommended or required by applicable regulations. All employees are required to cooperate fully with any request from the Committee.

10. COMPENSATION

10.1 Committee members shall receive the directors' fees to which they are entitled, plus an additional amount to be set by the Board of Directors, in accordance with the Company's compensation policy, for performing specific duties on the Committee.

CHANGE CONTROL

DATE	CHANGE-REASON
June 2026	*Approved by the Committee on June 8, 2026, as set forth in Minutes No. 5. The Board of Directors delegated the drafting of this document to the Committee pursuant to Minutes No. 133 dated May 7, 2026, and subsequently ratified the terms of this final document.*