



# ALEATICA

## DEF-POLI-01 FINANCE POLICY

**Policy assigned to:**

Finance Function

**Revised by:**

ALEATICA General Management

**Approved by:**

Date: July 15th 2021

The Board of Directors of ALEATICA

**Scope:**

This shall apply to all of the companies in which ALEATICA SAU or ALEATICA SAB have a controlling interest. For those companies in which ALEATICA has an interest and where it has appointed a member of its governing body, such members shall propose that measures be taken which are similar to those stated herein and shall report to the keeper of this document on whether the investee company has taken measures that are comparable to those established here or adopted the latter.

**Document classification**

Public

**Change tracking**

Revision	Section	Brief description of the change

**Related and applicable documentation**

	Ethics Code
	Anticorruption Policy
DPM-POLI-01	Regulatory and Quality Control Policy

## FINANCE POLICY

At ALEATICA, our priority is to strengthen financial solvency in a way that makes it possible to guarantee the continuity of our businesses through the efficient management of our resources, the appropriate management of our financial risks and the transparency of each of our transactions and projects.

ALEATICA's guiding principles are:

- a. Ensure that our Corporate and Business Units comply with the applicable financial regulations and legislation.
- b. Control and manage financial activity and the risks that could affect the organization.
- c. Internal financial transparency and with the company's interest groups.
- d. Add value to our ALEATICA interest groups, such as users, communities, shareholders, workers and third parties, by optimizing our financial structure to align ourselves to ALEATICA's global strategy and the budgeted projects.

To operate by the above mentioned principles, ALEATICA has assumed the following commitments:

1. Establish an Internal Control model to manage our financial risks in accordance with our internal normative and market best practices.
2. Establish a Comprehensive Financial Information System that guarantees financial strength, traceability and transparency in the recording and reporting of financial activity movements.
3. Define and follow up on the budget and reforecast that each Functional area and Business Unit establishes to achieve the objectives of the business plan.
4. Train and guide the Functions and Business Units in order to advise them on the use of financial resources for decision making.
5. Implement and operate operating systems (ERPs) that allow for interaction and control over the organization's resources in an efficient way.
6. Generate financial reports in due time and form for interest groups using Business Intelligent - BI.
7. Establish optimal financial models for each of the operations of the Business Units.
8. Control and efficient management of the treasury of each Business Unit and Corporate.

9. Ensure the optimal functioning of the insurance contracting scheme that cover the risks associated with the activity carried out by the Business and Corporate Units of the ALEATICA group.
10. Ensure continuous improvement in financial processes seeking to strengthen the efficiency and solvency of ALEATICA.