



CORPORATE CONTROL POLICY

PURPOSE

To establish the principles for the effective and efficient functioning of the control system of ISA and its companies in order to achieve the organizational goals.

PRINCIPLES

- We comply with and respect the laws, conventions, agreements, treaties and commitments voluntarily undertaken in the countries where we operate.
- Internal control is a process conducted by the Board of Directors, the management and employees of ISA and its companies, which was developed to offer a reasonable level of security in order to achieve the operational goals, as well as their reporting and compliance.
- We develop, implement and manage an effective and efficient control system in an objective, systematic and certified manner, in compliance with best practices.
- We ensure that the control system will contain the mechanisms and practices required to comply with the Corporate Reference Framework.
- We promote the individual commitment of our employees to self-management as an essential element for the effectiveness of the control system.
- We analyze and streamline the practices in order to maintain an effective and efficient control system.