

Policy on System of Internal Control over Financial Information (SCIIF) and Sustainability Information (SCIIS)



01 Purpose

In an environment of increasing transparency requirements for stakeholders that requires efficient internal control systems, the purpose of this policy is to:

- Provide guidelines, by establishing and testing controls, to achieve reasonable assurance of the quality and reliability of financial and sustainability information in accordance with best practices, and
- Establish the basic principles and the overall action framework, defining the roles and responsibilities so that there is an adequate System of Internal Control over Financial Information (*Sistema de Control Interno sobre la Información Financiera*) (hereinafter, SCIIF) and the System of Internal Control over Sustainability Information (*Sistema de Control Interno sobre la Información de Sostenibilidad*) (hereinafter, SCIIS), aligning with good practices on corporate governance and developed in accordance with best practices and standards, and compliance with current legal requirements.

02 Scope of Application

This policy on SCIIF and SCIIS applies to all processes of Dia Group companies considered annually to be significant for financial or sustainability reporting.

03 Basic operating principles

An internal control system is a systematic process to provide reasonable assurance regarding the reliability and quality of financial and sustainability information that is prepared and reported to the market.

The Dia Group's SCIIF and SCIIS are based on the COSO 2013 (Committee of Sponsoring Organisations of the Tradeway Commission) international framework on matters of internal control of financial information and COSO 2023 as a benchmark for internal control over sustainability information, and have been built on its five components: a) control environment, b) risk assessment, c) control activities, d) Information and communication and e) oversight, and are inspired by the following objectives of each component:

- Control environment: promoting best practices by establishing processes, structures, roles and functions related to internal control over financial and sustainability information.
- Risk assessment: ensuring that risks that may affect the reliability and integrity of the

Group's financial and sustainability information are identified, evaluated and managed proactively and with the controls necessary for the mitigation of said risks within the risk appetite.

- Control activities: ensuring that controls are designed, formalised and properly executed in processes that help mitigate the risks of financial and sustainability information within the approved risk appetite, and all of this must be done with criteria of consistency between the significance of the risk and the cost and the means necessary to manage it properly.
- Information and communication: identifying, collecting, processing and distributing information about transactions, facts, indicators and other events, in a period of time and in formats that, having been formally communicated through the established channels, allow the people involved to perform the functions they have been assigned, including those of executing the controls for which they are responsible.
- Oversight: evaluating continuously to assess the design and operation of the SCIIF and SCIIS by the Internal Control and Risk Management Department, as well as the performance of independent evaluations of the suitability, sufficiency and its effectiveness by the Internal Audit Department to cover the responsibility for supervision of the SCIIF and SCIIS by the Audit and Compliance Committee (ACC).

04 Scope and Assertions

The **scope** of the SCIIF and the SCIIS will determine the processes, documented in flowcharts/descriptive tables and risk and control matrices, and the procedures necessary for the execution of the controls that will be periodically reviewed to evaluate their design and degree of effectiveness.

The determination of the scope of the SCIIF and the SCIIS, which will be carried out annually by the Internal Control and Risk Management Department, will follow a methodology with quantitative materiality and qualitative criteria, and will make it possible to identify those accounting headings and aspects of sustainability with processes relevant to the regular reporting of the Group.

Said relevant processes shall have controls identified to ensure their reliability and compliance with the objectives or assertions, whether of the SCIIF or SCIIS, that is, each control must be related to any of the following **assertions**:

1) Assertions to ensure the reliability of financial information (SCIIF):

- Existence and occurrence: include in the financial information the transactions, facts and other events that actually exist and record them at the appropriate time.
- Integrity: reflect in the financial information all transactions, facts and other events which affect the company.
- Evaluation: record and assess transactions, events and other events in accordance with applicable regulations.
- Presentation, breakdown and comparability: classify, present and disclose transactions, facts and other events in accordance with applicable regulations.
- Rights and Obligations: reflect in the financial information, as of the corresponding date, the rights and obligations in accordance with the applicable regulations.

2) Assertions to ensure reliability of sustainability information (SCIIS):

- Obtain accurate, complete and relevant ESG data in the information collection process.
- Ensure that the information corresponds to the time period established for reporting it.
- Ensure accuracy of calculations by avoiding, among other things, duplication of data.
- Clearly define the scope of the information to be included in the report, i.e., which companies or processes will be considered within the scope of consolidation.
- Ensure that data from different sources is aggregated correctly and consistently.
- Identify and report the material and relevant ESG aspects for the Group and its stakeholders, based on dual materiality analysis.
- Ensure the integrity and objectivity of the information presented.
- Present information in a clear, concise and understandable manner.

05 Responsibilities

This SCIIF and SCIIS policy is a mandatory framework for all levels of the organisation:

- The **Board of Directors** has ultimate responsibility for approving this policy.

- The **Audit and Compliance Committee (ACC)**, with the support of the Internal Audit function, will oversee the existence and proper and effective maintenance of the SCIIF and the SCIIS, as well as ensuring compliance with said policy.
- The **Management Board** is the highest body responsible for defining, implementing and reviewing the proper functioning of the SCIIF and SCIIS at all levels of the Dia Group.
- The **Global Finance Department** is responsible for preparing and reporting financial information, as well as sustainability information that must comply with standards and other applicable regulations. Additionally, it is responsible for identifying the risks of error or fraud in financial and sustainability information.
- The **Internal Control and Risk Management Department**, under the Global Finance Department, is involved in the design, implementation and monitoring of the SCIIF and the SCIIS. Additionally, it promotes awareness of the importance of internal control in the Group's business units, supporting the definition of the documentation associated with the SCIIF and SCIIS, validation of the effectiveness of its controls, as well determining and implementing the action plans associated with the incidents identified. It will also regularly report on the operation of the SCIIF and the SCIIS to the ACC.

06 Approval, communication and effectiveness

This Policy, proposed by the Audit and Compliance Committee, has been approved on 26 February 2025 by the Board of Directors of Distribuidora Internacional de Alimentación S.A. and is applicable until the Board of Directors approves its update, review or repeal.

This Policy will be communicated and disseminated through the usual channels and will be available on the Dia Group website.

Version History

Ver. Date	Summary of Changes	Responsible party	Approved
1. 26.02.2025	Initial Version (V1)	Internal Control and Risk Management Department	Board of Directors