



Corporate Governance Code of **Grupo Supervielle S.A.**

Update February 2026

I. Corporate Governance Practices

This Corporate Governance Code (hereinafter, the “Code”) constitutes a set of corporate governance best practices applied by Grupo Supervielle through its Board of Directors, Senior Management and Committees, within the scope of the fulfillment of its corporate purpose. It also governs the relationship with shareholders, investors, suppliers and other stakeholders. Grupo Supervielle S.A. (hereinafter, “Grupo Supervielle”, the “Company” or the “Corporation”, interchangeably) adheres to the recommendations, guidelines and best practices on corporate governance set forth

in the regulations of the National Securities Commission and their supplementary and amending provisions (hereinafter, “CNV Regulations”).

It is the responsibility of the Board of Directors of Grupo Supervielle, as well as the boards of directors of its subsidiaries and affiliates, to ensure the effective implementation, compliance with and updating of this Code and of the policies, procedures and regulations derived therefrom, as well as those that may be approved in the future.

II. Applicable Regulations

Grupo Supervielle is a corporation incorporated in the Republic of Argentina and subject to the Argentine General Companies Law No. 19,550 and its supplementary and amending regulations (hereinafter, “General Companies Law”).

Furthermore, as it is admitted to the public offering regime, it is subject to the regulations issued by the National Securities Commission (hereinafter, “CNV”) and to the provisions of the Consolidated Text of the CNV Regulations.

III. Objective

The purpose of this Code is to formalize and provide visibility to the conduct guidelines and corporate governance practices of Grupo Supervielle, which are based on strict standards of full disclosure, efficiency, control, ethics, investor protection, equal treatment of investors and corporate

transparency, in order to create and preserve value for the Company, its shareholders, clients, employees and other stakeholders.

The Code will be reviewed annually, with the support and collaboration of the areas of the group involved therein.

IV. Corporate Governance Structure

4.1. Shareholders’ Meeting

The Shareholders’ Meeting is the highest decision-making body of Grupo Supervielle. At such meetings, shareholders convene periodically in order to adopt resolutions which, in accordance with the law and the

By-laws of Grupo Supervielle, fall within their competence.

The Shareholders’ Meeting may be ordinary or extraordinary, depending on the nature of the matters to be addressed, as set forth

in the applicable regulations.

In compliance with the General Companies Law, the CNV Regulations and the By-laws of Grupo Supervielle, an Ordinary General Shareholders' Meeting must be held annually within four months following the close of the fiscal year.

Grupo Supervielle undertakes to provide shareholders all relevant information regarding the Shareholders' Meeting

The participation of members of the Board of Directors, representatives of the Supervisory Committee, the Chief Executive Officer, and the internal and external

4.1.1. Control Regulatory Regime

The Company adheres to the mandatory tender offer regime provided for in Capital Markets Law No. 26,831 and its regulatory,

4.1.2. Participation of Minority Shareholders in Shareholders' Meetings

Grupo Supervielle acknowledges and promotes the importance of the active participation of minority shareholders in its Shareholders' Meetings and assumes the commitment to ensure the full exercise of their rights. Therefore, there are no limitations of any kind that restrict their

4.1.3. Dividend Policy of Grupo Supervielle's Subsidiaries

The declaration and payment of dividends, to the extent that there are legally available funds to do so, shall be determined by the shareholders at the Ordinary General Shareholders' Meeting.

It is the responsibility of the Board of Directors to make a recommendation to shareholders regarding the amount of dividends to be distributed, which will depend on a number of factors including, but not limited to, operating results, cash flows, financial condition, capital levels, legal, contractual and regulatory requirements, as well as investment and acquisition opportunities.

As a general principle, the Board of Directors

An Ordinary or Extraordinary General Shareholders' Meeting may also be convened whenever so resolved by the Board of Directors, the Supervisory Committee or at the request of shareholders representing at least five percent (5%) of the share capital of Grupo Supervielle.

available to shareholders within the legally established deadlines, in order to ensure the full exercise of their rights and informed decision-making.

auditors in the Shareholders' Meetings is encouraged to ensure proper consideration of the matters on the agenda.

supplementary and amending provisions (hereinafter, the "Capital Markets Law"), in all cases in which it is applicable.

participation.

The Board of Directors may issue voting recommendations and shall inform shareholders of any proposed motion to be submitted for consideration by the Shareholders' Meeting, thus ensuring a transparent deliberative process.

shall favor the efficient use of capital in its recommendation process. Accordingly, the Board will recommend the reinvestment of earnings when there are organic or inorganic investment opportunities, or the distribution of dividends when there is excess capital.

In accordance with the General Companies Law, the CNV Regulations and the By-laws of Grupo Supervielle, at the end of the fiscal year, net and realized earnings shall be allocated in the following order of priority: (i) 5% until reaching 20% of the subscribed capital, to the legal reserve fund; (ii) to the remuneration of the Board of Directors and the Supervisory Committee; (iii) to the payment of dividends on preferred shares,

with priority given to unpaid cumulative dividends; and (iv) the balance, in whole or in part, to additional participation for preferred shares and dividends on common shares, or to optional or contingency reserve funds, or carried forward, or to such destination as determined by the Shareholders' Meeting.

In accordance with the CNV Regulations, cash dividends must be paid to shareholders within 30 calendar days of their approval by the respective Shareholders' Meeting. In the case of dividends paid in shares, or in a combination of shares and cash, the shares and cash must be made available to

4.2. Board of Directors. Functions

The Board of Directors exercises the strategic leadership of Grupo Supervielle and is responsible for safeguarding the Company and the rights of all its shareholders.

The function of the Board of Directors is to carry out the management of the business of Grupo Supervielle and to approve the policies and strategies inspired by the

i. Approving and periodically reviewing the general business strategies and the risk appetite, control and management policies, as well as verifying that management levels adopt the necessary actions to identify,

- (a) The Investment and Financing Policy.
- (b) The Corporate Governance Code and its amendments.
- (c) The Integrity Program and related compliance policies.
- (d) The development of ongoing training programs for directors and senior executives.

The Board of Directors may establish, if it

shareholders within three months of the date of notification of the authorization of the public offering of the shares to be distributed.

Shareholders shall be entitled to receive dividends and any other receivables, if any. Dividends are distributed pro rata according to the number of shares held by each shareholder. The right of shareholders to claim payment of dividends shall be time-barred three years from the date on which they were made available to shareholders, and any amounts not claimed within such period shall be considered extraordinary income of the Company.

Company's vision and mission. In addition, it is responsible for approving and overseeing the implementation of this Code, promoting and reviewing the general business and risk policies and strategies, and ensuring that management levels implement the actions necessary to identify, monitor and mitigate the risks assumed.

In particular, the Board of Directors is responsible for:

monitor and mitigate the risks assumed.

ii. Overseeing regulatory compliance and fostering an organizational culture based on integrity and corporate responsibility.

Powers of the Board of Directors: deems it appropriate and necessary and/or as legally applicable, an Executive Committee and/or other Board committees, determine their organizational structure, functions and limits of authority, and approve their internal regulations, within the powers granted by the By-laws and the law. Each committee shall have its own internal regulations, and the measures or resolutions adopted by such bodies shall be periodically reported to the Board of Directors.

4.2.1. Composition of the Board of Directors

The Board of Directors shall be composed of the number of members determined by the Shareholders' Meeting of Grupo Supervielle, within the limits established in the By-laws of Grupo Supervielle (between a minimum of three and a maximum of nine).

If the Shareholders' Meeting appoints a number of regular directors between three and eight, their office term shall be two

fiscal years. If the Shareholders' Meeting sets the number of regular directors at nine, the term of office shall be three fiscal years. Each year, a proportional portion of the Board of Directors should be renewed, according to the number of members appointed by the Shareholders' Meeting. Directors may be re-elected.

4.2.2. Executive Directors and Independence Criteria. Proportion

Members of the Board of Directors may serve in an executive or non-executive capacity and, in turn, be classified as independent or non-independent.

Executive directors are those who perform executive or technical-administrative functions within Grupo Supervielle.

For the purposes of determining the independence status of each director, the criteria defined by the CNV Regulations and

by the rules of the markets in which the Company's shares are listed, namely Bolsas y Mercados Argentinos S.A. ("BYMA") and the New York Stock Exchange ("NYSE"), shall be applied.

In line with corporate governance best practices, Grupo Supervielle promotes that the composition of its Board of Directors includes an appropriate proportion of independent directors, in accordance with applicable regulations.

4.2.3. Appointment of Directors

In accordance with the provisions of the General Companies Law, the appointment of the members of the Board of Directors falls within the authority of the Ordinary General Shareholders' Meeting.

The Nominations and Remuneration Committee assists the Board of Directors in the director nomination process and in defining the criteria for the identification

and selection of qualified individuals to be candidates for membership on the Board of Directors.

Grupo Supervielle adopts as a fundamental premise its commitment to non-discrimination, not only with respect to the selection of directors, but also in any circumstance, whether internal or external. Such standards of conduct are set forth in the Code of Ethics.

4.2.4. Board of Director's Chairman

The Chairman of the Board of Directors is the legal representative of the Company. The Chair shall preside over meetings of the Board of Directors (casting a deciding vote in the event of a tie) and over the Shareholders' Meetings.

The Chairman shall have the following main functions: (i) to exercise the institutional representation of Grupo Supervielle; (ii) to preserve and disseminate the values

established by the shareholders in relation to Grupo Supervielle; (iii) to promote the strategic development activities of Grupo Supervielle and communicate the strategic guidelines to the organization; (iv) to monitor the management of the business of the companies related to Grupo Supervielle; (v) to ensure the effective functioning of the Board of Directors, with the support of the Board Secretary, and to guarantee that its procedures and governance rules are

respected; (vi) to organize the evaluation process of the members of the Board of Directors; (vii) to organize and coordinate an efficient distribution of tasks among the members of the Board of Directors; (viii) to ensure that all members of the Board of Directors receive ongoing training in order to remain up to date and properly perform their duties; and (ix) to ensure compliance

4.2.5. Vice Chairman of the Board of Directors

The Board of Directors shall appoint from among its members a Vice Chairman or, if it deems it appropriate, a First Vice Chairman and a Second Vice Chairman. The Vice

4.2.6. Board Secretary

The Board of Directors shall appoint a Board Secretary, who need not be a member of such body.

The Board Secretary shall assist the Chairman in the performance of their duties and shall ensure the proper functioning of meetings of the Board of Directors and the Shareholders' Meetings, being particularly responsible for: (i) providing the members of the Board of Directors and the shareholders with the information that may be required; (ii) overseeing the proper maintenance of corporate records; (iii) assisting the Chairman of the Board of Directors in the preparation of and compliance with the agenda for meetings of the Board of Directors and the Shareholders' Meetings; (iv) distributing to the directors all relevant

4.3. Duty of Confidentiality

Members of the Board of Directors shall maintain the confidentiality of the deliberations and decisions of the Board of Directors and of the Committees of which they are members, as well as of all information to which they may have had access in the performance of their duties.

with corporate governance regulations.

In addition to the powers established in the By-laws of Grupo Supervielle and those set forth in this Corporate Governance Code, the Chairman shall have all the powers inherent to such position in order to exercise the effective management of the Company.

Chairman, or as applicable the First Vice Chairman, shall replace the Chairman, and the Second Vice Chairman shall replace the First Vice Chairman, in cases of absence or inability.

information relating to the holding of Board of Directors' meetings and the documentation to be considered therein; (v) distributing to the shareholders all relevant information relating to the holding of Shareholders' Meetings and the documentation to be considered therein; (vi) duly recording in the minutes books the course of the meetings of the management body; (vii) maintaining appropriate records of all Board of Directors' working papers, presentations made by Grupo Supervielle's executives as well as by external advisors; and (viii) ensuring that the Company's good governance procedures and rules are complied with and periodically reviewed.

In all cases, the Board Secretary shall ensure the formal and substantive legality of the actions of the Board of Directors.

Such information shall be used exclusively for the performance of their functions and shall be safeguarded with due diligence.

The duty of confidentiality of each member of the Board of Directors shall remain in force even after they have ceased to hold office.

4.4. Ethics and Standards of Conduct

Directors shall observe ethical conduct consistent with the regulatory requirements applicable to those who perform

4.5. Incompatibilities

In the performance of their duties, directors shall be subject to the incompatibility's regime established by the applicable regulations in force from time to time and, in particular, to the provisions contained in the General Companies Law, the By-laws of Grupo Supervielle and this Code.

Directors may not, either on their own behalf or through intermediaries, hold positions of any kind in companies or

4.6. Cessation of Directors

Directors shall cease to hold office upon the expiration of the term for which they were appointed, unless they are re-elected.

Directors shall submit their resignation in the following circumstances:

- a. When they are affected by any of the situations of incompatibility or prohibition provided for in the applicable regulations, in the By-laws of Grupo Supervielle or in this Code.
- b. When material changes occur in their professional situation or in the capacity under which they were appointed as directors.
- c. In the event of breach of their obligations in the performance of

4.7. Evaluation of the Performance of the Board of Directors

The Shareholders' Meeting of Grupo Supervielle annually considers the management and performance of the Board of Directors when addressing the matters contemplated in Sections 1 and 2 of Article 234 of the General Companies Law.

The Board of Directors carries out an annual

management duties in commercial companies, acting in good faith and in accordance with the principles that constitute the values of Grupo Supervielle.

entities that compete with Grupo Supervielle, nor provide representation or advisory services to such companies, unless prior approval has been granted by the Board of Directors of Grupo Supervielle.

Directors may not hold political office nor carry out any other activities that could adversely affect the image of Grupo Supervielle and/or any of its related companies.

their duties as directors.

- d. When, due to acts attributable to the director in their capacity as such, material harm has been caused to the Company's assets or when the commercial and professional reputation required to hold the position of director of Grupo Supervielle has been impaired.
- e. When their continued service on the Board of Directors may adversely affect the creditworthiness or reputation enjoyed by Grupo Supervielle in the market or otherwise place its interests at risk in any manner.

self-assessment process of its performance, in line with the guidelines and criteria prepared by the Nominations and Remuneration Committee and the Ethics, Compliance & Corporate Governance Committee. As a result of this process, an annual report is prepared. The Board of Directors shall also evaluate the

performance of its Committees and prepare

the corresponding report.

4.8. Compensation of the Board of Directors

The Shareholders' Meeting determines the compensation of directors in accordance with reasonableness criteria, based on the results obtained during their term of office, considering the provisions of the General

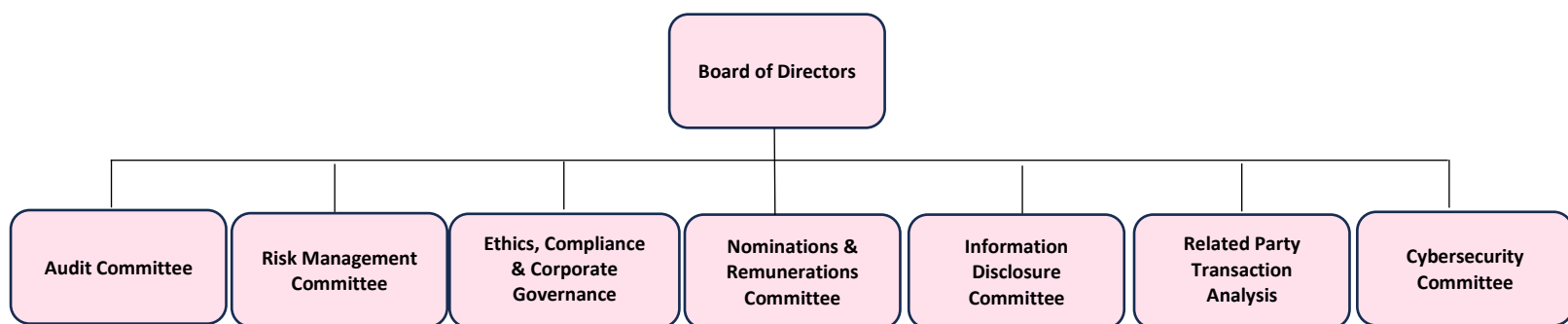
Companies Law, the By-laws of Grupo Supervielle and the CNV Regulations. Likewise, the Audit Committee issues an opinion on the reasonableness of the proposed fees for the Board of Directors, as required by Capital Markets Law.

4.9. Coverage of Liabilities

Grupo Supervielle shall provide coverage, through a civil liability insurance policy entered into with an insurance company, for the liabilities that directors may incur in the performance of their duties. Such policy shall provide advance coverage for all

expenses (including legal assistance), bonds and benefits that may arise from any civil, criminal or administrative proceedings brought against the directors of Grupo Supervielle and shall remain in force even after a director has ceased to hold office, for the period established by applicable law.

V. Board Committees



5.1. Audit Committee

The Audit Committee is responsible for assisting the Board of Directors in the oversight of the financial statements, as well as in monitoring compliance with the policies, processes, procedures and established standards of Grupo Supervielle and its controlled and affiliated companies.

The Audit Committee is a non-executive body governed by the provisions set forth in the By-laws of Grupo Supervielle, its internal

regulations and the applicable legislation, specifically the Capital Markets Law, the CNV Regulations, the rules of the U.S. Securities and Exchange Commission ("SEC"), the NYSE corporate governance standards, the BYMA standards, the Minimum Internal Control Standards issued by the Central Bank of the Republic of Argentina, as well as the resolutions issued by the Superintendency of Insurance and the Financial Information Unit, among other supervisory authorities.

5.2. Risk Management Committee

The Risk Management Committee is responsible, among other matters, for the institutional treatment of strategies and policies for the management of credit, market, interest rate, liquidity and operational risks, as well as any other risks that may affect Grupo Supervielle and its subsidiary and affiliated companies.

Additionally, it is responsible for defining

Grupo Supervielle's risk appetite and tolerance levels at a consolidated level, approving and monitoring the structure of thresholds and limits for risk management, and assessing capital adequacy in relation to the risk profile. In this regard, it reviews the Annual Capital Self-Assessment Report ("ICA") and defines the policy and methodological framework for stress testing within Grupo Supervielle's risk management framework.

5.3. Ethics, Compliance & Corporate Governance Committee

Grupo Supervielle has an Ethics, Compliance & Corporate Governance Committee composed of directors, managers and leaders. The Committee oversees institutional integrity, promotes a culture based on ethical principles and ensures transparency in decision-making. It defines guidelines, assesses conduct risks,

promotes good compliance practices, and monitors and follows up on key policies, ensuring that Grupo Supervielle's operations are carried out responsibly, fairly and in accordance with the highest corporate governance standards.

5.4. Nominations and Remuneration Committee

The Nominations and Remuneration Committee is a group-level body of Grupo Supervielle, applicable by adherence to its controlled companies, whose purpose is to assist the Board of Directors with respect to: the nomination of directors and members of Senior Management and succession plans; the

remuneration policy for the Board of Directors, members of Senior Management and personnel in general; and human resources policies, training and performance evaluation of personnel (including incentive and variable compensation schemes).

5.5. Information Disclosure Committee

The Information Disclosure Committee is a Grupo Supervielle body, applicable by adherence to its controlled companies, whose purpose is to ensure control over the timeliness, quality and transparency of the

relevant information of Grupo Supervielle and its related companies that must be disclosed to holders of the Company's securities and to the markets in which such securities are listed.

5.6. Related Party Transaction Analysis Committee

The Related Party Transaction Analysis Committee is a Grupo Supervielle body with advisory and oversight powers, which evaluates transactions between related parties as established in the Policy for the Approval of

Transactions with Related Parties, Connected Counterparties and Affiliated Persons, and ensures that such transactions are conducted under the conditions required by applicable regulations and in a transparent manner.

5.7. Cybersecurity Committee

The Cybersecurity Committee's main objectives are to assess and implement the policies proposed to it in relation to information security and cybersecurity, including within them the definitions of risk

appetite and the information security risk map. In addition, it shall ensure compliance with such policies, including the contingency plan in response to cybersecurity events.

VI. Integrity Program

Grupo Supervielle has an Integrity Program for the Prevention of Corruption that promotes honesty and transparency in its relationship with Public Administration, with the purpose of preventing any act that may be construed as bribery, influence peddling or any other form of corruption, establishing zero tolerance for such conduct.

The Integrity Program is comprised of the following elements:

- Policies establishing guidelines to this end, such as the Code of Ethics, Client Gifts and Business Travel Policy, the Donations Policy and the Purchasing Policy.
- Guidelines for conduct in interactions

with third parties and with the Public Sector.

- Specific rules and procedures to prevent unlawful acts in the context of tenders and bidding processes, in the execution of administrative contracts or in any other interaction with the Public Sector, as well as due diligence procedures for third-party intermediaries.
- Employee training programs.
- Internal investigations.
- Ethics Line as a reporting channel.
- Accounting controls.
- Declarations of adherence by third-party intermediaries.

6.1. Code of Ethics

Grupo Supervielle has adopted a Code of Ethics grounded in the need to establish the main guidelines governing the professional, moral and workplace conduct of its employees within the Company.

The Code of Ethics applies to all employees of Grupo Supervielle and its subsidiaries and affiliates, including all dependent personnel,

individuals hired on a fixed-term basis or performing duties under a probationary period, members of the Board of Directors, external advisors, suppliers and any third party who, due to the nature of their relationship with Grupo Supervielle, may affect the reputation of the Company or any of its subsidiaries and affiliates.

6.2. Ethics Line

Grupo Supervielle's Ethics Line is an independent and anonymous information

service aimed at reporting any irregular conduct that may affect the interests of Grupo

Supervielle. Its purpose is to channel information related to behaviors that are inconsistent with corporate values, guaranteeing the independence, confidentiality and anonymity of the individuals who choose to use it.

Telephone: 0800-777-7813

Website:

<https://eticagruposupervielle.lineaseticas.com/>

User: Supervielle

Password: supervielle

6.3. Policy on Communication with Investors, Confidentiality and Use of Privileged Information

The Policy on Communication with Investors, Confidentiality and Use of Privileged Information, approved by the Board of Directors, is designed to help ensure that the Company and Grupo Supervielle personnel comply with applicable requirements by establishing procedures and guidelines relating to:

- Daily handling of confidential information: the protection of confidentiality is essential to the Company's operations and affairs. Equally important, securities laws expressly prohibit Grupo Supervielle personnel from disclosing material, non-public information relating to the Company or any of its controlled companies (including, among others, family members, analysts, individual investors and members of the investment community and the press), except in the ordinary course of business and provided that measures are adopted to maintain confidentiality.
- Communication with all market

participants: a basic principle of capital markets legislation is that all persons investing in securities must have equal access to information that may affect their investment decisions. The Company is committed to an effective communications and disclosure policy for the benefit of all stakeholders, including shareholders, suppliers, clients, government authorities, employees and market participants, consistent with all applicable laws, rules and regulations.

- Trading restrictions applicable to Grupo Supervielle personnel in relation to the Company's securities and those of other issuers with respect to which Grupo Supervielle personnel may receive material, non-public information. Under these provisions, no member of Grupo Supervielle personnel may trade in shares and/or securities while in possession of material, non-public information relating to the Company and/or any of its controlled companies.

6.4. Related-Party Transactions Policy

The Related-Party Transactions Policy aims to define the general guidelines applicable to transactions with related parties pursuant to the provisions of applicable regulations, so that such transactions are carried out with transparency, fairness and impartiality, are

duly reflected in the financial statements, and are conducted in accordance with good corporate governance practices, in line with the organizational principles and values, the Corporate Governance Code and other policies issued by the Board of Directors.

6.5. Conflict of Interest Policy

The Conflict of Interest Policy, approved by the Board of Directors, aims to define the reference framework for the prevention and management of conflict of interest situations, to avoid or limit their negative impact on the interests of Grupo Supervielle.

The Conflict of Interest Policy applies to Grupo Supervielle and its affiliated companies and is addressed to all members of the Board of Directors, the Supervisory Committee, Senior Management and other employees under any form of contractual arrangement (hereinafter, the "Covered Persons").

6.6. Client Gifts and Business Travel Policy

Grupo Supervielle is committed to promoting a culture of integrity that fosters strict compliance with applicable laws, regulations, internal codes and best practices within the sector. In this regard, it condemns corruption both in its dealings with public administration

6.7. Purchasing Policy

Grupo Supervielle has a Purchasing Policy, applicable to all its subsidiaries and affiliates, whose purpose is to define the guidelines under which the procurement of goods and

6.8. Privacy and Personal Data Protection Policy

Grupo Supervielle and its controlled companies shall be responsible for the administration of their databases, as well as for their registration and renewal with the relevant authority. Personal data databases are duly registered and periodically renewed with competent authority.

Grupo Supervielle guarantees the exercise of the rights of access, rectification, updating and

6.9. Information Security Policy

A conflict of interest arises when the private interests of the Covered Persons conflict with or interfere in any way with the interests of the Company. The main risk arising from a conflict of interest is that it may hinder decision-making or interfere with the efficient and objective performance of work. Covered Persons are required to act honestly and ethically and in the best interests of the Company, avoiding situations that involve an actual or potential conflict between their private interests and those of the Company.

and in private contexts, establishing zero tolerance for such conduct. Client Gifts and Business Travel Policy prohibits behaviors that may be interpreted as contrary to this culture of integrity.

services must be carried out, in order to ensure objectivity, transparency and optimization of the process.

deleting data subjects, and undertakes to keep its databases complete and up to date, duly informing about the adopted data protection regime. All individuals involved in the processing of personal data are subject to confidentiality obligations that remain in force during and after the termination of the employment or contractual relationship, with specific data protection clauses being incorporated into contractual relationships.

The Information Security Policy applies to Grupo Supervielle, all its subsidiaries and affiliates, as well as to employees and service providers directly contracted by the group. This Policy establishes the principles governing the protection of information assets in order to mitigate inherent risks during their processing, transmission, storage and destruction, with the purpose of preventing their loss, disclosure, misappropriation, unavailability, improper destruction, repudiation, and unauthorized access and/or modification.

It covers the protection of information assets with respect to information obtained, created

or maintained by users in any written, printed or electronic medium, as well as all processes related to activities carried out through technological components. It encompasses customer and employee information and proprietary information of Grupo Supervielle, such as data on its products, strategies, processes and services.

The Information Security Management Program (“ISMP”) is a set of disciplines designed to ensure a centralized and consistent approach to the definition and application of this Policy.

VII. Risk Management

7.1. Risk Management

The Risk Management Committee prepares and submits to the Board of Directors for approval the Risk Management Policy and the Risk Appetite Policy.

Grupo Supervielle promotes a sound and efficient risk management organization as an appropriate framework to optimize the use of capital and identify sound opportunities in the businesses, markets and geographic areas in which it operates, thereby seeking the best risk-return balance for its shareholders. The risk management framework is communicated throughout the organization and aims to strike a balance between a robust risk culture and being an innovative, customer-centric company, recognized for its agile, simple and customer-friendly way of operating.

Grupo Supervielle has a Corporate Risk Management Division responsible for defining and monitoring the general risk policies to be followed by its subsidiary and affiliated

companies. Each subsidiary and affiliate manages its risks based on specific guidelines according to the nature and size of its business. The Risk Management Policy consolidates the above guidelines, integrating into a single framework the principles and directives issued by the Board of Directors and adopted by the Company for the identification, measurement and management of risks.

In addition, Grupo Supervielle has a Lines of Defense and Regulatory Compliance Policy applicable to Grupo Supervielle and its affiliated companies, which promotes an effective risk management framework based on the three lines of defense model proposed by the Committee of Sponsoring Organizations of the Treadway Commission (“COSO”).

The three lines of defense model aims to define the role of employees within the organization in identifying, managing and effectively addressing business risks. It

distinguishes three essential aspects: risk ownership, risk oversight, and independent

risk control and assurance.

7.2. Internal Control

Grupo Supervielle has rules and procedures in place that ensure an adequate level of internal control and the mitigation of all risks inherent to its activity.

Grupo Supervielle has implemented internal controls over the following processes:

- (i) Approval of expenses, contracts and payments, in order to ensure proper authorization at the time invoices are received and at the time they are settled by check or bank transfer.
- (ii) Monthly budgetary control over all expenses incurred during the month and year-to-date, reviewing any deviations or unplanned expenditures.
- (iii) Controls over financial transfers, with different authorization levels and requiring two signatures in all cases of transfers to third parties.
- (iv) Periodic procedures to perform

bank reconciliations, expense allocation and recording of accounting entries in the general ledger, with the purpose of obtaining financial statements free of material misstatements.

- (iv) Quarterly issuance of individual and consolidated financial statements subject to review by the external auditor.

Tasks related to information and internal control of each of the controlled companies are defined and carried out within each of them.

Risk management and the internal information and control systems of Grupo Supervielle are overseen by the Audit Committee, which also gathers and reviews the information presented by the main controlled companies.

7.3. Corporate Internal Audit Department

Grupo Supervielle has a Corporate Internal Audit Department, which is directly responsible for evaluating Grupo Supervielle's internal control environment, establishing the general audit policies applicable to all its

subsidiary and affiliated companies, monitoring compliance therewith, and assisting them as required in order to ensure that each of them has an adequate internal control system.

7.4. Transparency and Public Information

Grupo Supervielle adheres to the most stringent standards of transparency in the context of public offering activities, in line with

the provisions set forth in the Public Offering Transparency Regime under the Capital Markets Law.

7.5. Commitment to the Environment. Sustainability

Grupo Supervielle S.A. is committed to the development of environmental and corporate social responsibility policies, implementing actions aimed at the direct and indirect

protection of the environment and the social, economic and cultural development of the communities in which it operates.

In order to communicate with all stakeholder groups related to Grupo Supervielle and its affiliated companies, it will periodically issue a Sustainability Report prepared in accordance with international best practices and duly audited by an independent third party.

The Sustainability Report follows the guidelines of the International Integrated Reporting Framework of the International Integrated Reporting Council (“IIRC”) and the GRI 2021 Standards issued by the Global Reporting Initiative. In addition, it incorporates the contents of the Financial Services Sector Supplement corresponding to GRI G4 and the metrics and criteria of the Sustainability Accounting Standards Board (“SASB”), or follows the International <IR> Framework, aligned with the objectives and targets of the 2030 Agenda promoted by the United Nations. Through this approach, the various capitals that make up the inventory of the value created by the organization are managed for the benefit of Grupo Supervielle and its stakeholders, including the communities in which it operates.

7.6. Sustainability Policy

The Sustainability Policy establishes the basic principles and the general framework for managing Grupo Supervielle’s sustainability agenda and its integration into the corporate strategy and business model. Its purpose is to

7.7. Diversity, Equity and Inclusion Policy

Grupo Supervielle promotes a culture of equality, eliminating any form of discrimination or inequity based on age, gender, gender identity, disability, race, ethnicity, nationality, religion or sexual orientation.

7.8. Stakeholder Engagement

The Sustainability Report addresses, among others, the following material topics:

Economic: standards of ethics and transparency; profitability and economic sustainability; commitment to customers; market positioning of the value proposition; generation of economic value in the surrounding environment; financial inclusion of disadvantaged groups.

Social: quality employment; education and training of people; diversity and equal opportunities; gender equity; fight against discrimination; management of labor and union relations; capacity to manage employee health and safety; positive relationships with the community; value chain management; assessment of human rights issues; development of products and services designed to provide social benefits.

Environmental: resource optimization; energy management; carbon footprint measurement; waste management; credit evaluation policies and procedures incorporating environmental and social criteria.

promote a sustainable culture that contributes to the creation of value for the various stakeholder groups with which Grupo Supervielle conducts its activities.

In addition, specific strategies and action plans are developed to identify and ensure the removal of obstacles that women may face with respect to entry, participation, advancement, compensation and recognition within the Company.

Engagement with a broad range of stakeholders enables Grupo Supervielle to clearly identify its stakeholders and classify them according to their level of influence, impact, risk, size, proximity, among other factors.

The objective is to better understand the social and environmental impacts of business activities, including indirect impacts arising from the projects and businesses that are financed. This contributes to risk mitigation, crisis anticipation and, should crises occur, provides tools to address them effectively.

Given the scale of its operations and the diversity of its stakeholders, Grupo Supervielle adopts a decentralized engagement approach. This means that different Grupo Supervielle teams regularly interact with their stakeholders on matters of mutual interest, to explore potential partnerships and identify opportunities to create value.

7.9. Investor Relations

Grupo Supervielle consistently promotes engagement with investors. In order to reflect the Company's intrinsic value, the Board of Directors has explicitly established an active investor relations policy. To achieve this objective, the Company seeks to provide accurate, reliable and consistent information. For this purpose, multiple actions are carried out to foster fluid communication with investors.

In engaging with its shareholders, Grupo Supervielle teams follow the same principles defined for all stakeholder groups: (i) easy accessibility; (ii) timely response to legitimate concerns; (iii) transparency regarding commitments undertaken; and (iv) disclosure of relevant information.

Communication channels with shareholders are also designed to allow for the receipt, analysis and timely response to inquiries. Such

In engaging with its stakeholders, Grupo Supervielle teams follow the principles of easy accessibility; timely response to legitimate concerns; transparency regarding commitments undertaken; and disclosure of relevant information.

For the identification of stakeholders, the relevant teams rely on criteria related to interaction and impact on the business, classify stakeholder profiles and design communication channels appropriate to each of them. Such communication channels should allow for receipt, analysis and timely response to inquiries and complement the public information available to stakeholders through the Company's website at www.gruposupervielle.com.

The Sustainability Report identifies the Company's stakeholders and the communication channels established for their proper engagement.

channels complement the public information available to stakeholders through the Company's website.

The communication channels with the market, shareholders and analysts include: (i) the integrated report and annual report, the Form 20-F filed annually with the U.S. Securities and Exchange Commission, quarterly financial statements, quarterly press releases, quarterly earnings conference calls, meetings and calls with investors and analysts, and the public website

<https://www.gruposupervielle.com/English/home/default.aspx>, available in Spanish and English; and (ii) Grupo Supervielle's public website, which serves as the primary channel for obtaining detailed information about the Company and the contact details of the Investor Relations team.

7.10. Corporate Governance Report

Grupo Supervielle annually includes a Corporate Governance Report in the Board of Directors' Annual Report, which explains in detail the manner in which the principles of the Corporate Governance Code are applied, adopting corporate governance best practices in accordance with the provisions of the CNV

Regulations, with the purpose of creating a transparent environment that fosters long-term investment, financial stability and business integrity, while also enhancing competitiveness, reputation and dialogue with investors and other stakeholders.

Chairman of the Board.