

## CERTIFICATION

### Certification of Internal Audit, Internal Control, and Compliance Systems

In accordance with Atlas Consolidated Mining and Development Corporation's ("AT" or the "Company") corporate governance policies and programs, prevailing best practices in corporate governance, and based on the procedures performed as outlined in the annual internal audit plan—reviewed and approved by the Company's Audit Committee—I hereby certify, attest, and affirm the overall adequacy and effectiveness of the Company's internal audit, internal control, and compliance systems. This assessment takes into consideration the Company's size, risk profile, and operational context.

This Certification is being issued this 29<sup>th</sup> day of May 2023 in Pasay City.

*Adrian Paulino S. Ramos*  
President/Chief Executive Officer



*Feliciano B. Alvarez*  
Chief Audit Executive