



Anti-corruption Policy

Política Anticorrupción

2026

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1 Introduction

AIGente maintains a firm commitment to integrity, transparency and lawful conduct in every business activity. This Anti-corruption Policy establishes the standards that guide how directors, employees, contractors, consultants and other collaborators act when representing or supporting AIGente. The purpose of this policy is to prevent, detect and address corruption risks, including bribery, improper influence, conflicts of interest and inaccurate records, while supporting responsible relationships with clients, suppliers, partners and public or private organizations.

2 Scope

This policy applies to all AIGente directors, managers, employees, contractors, consultants and collaborators, regardless of their location, role or contractual arrangement. It also applies to any person or third party acting for, on behalf of, or in coordination with AIGente in connection with company business.

The scope includes all business activities of AIGente, including commercial proposals, contracting, software and technology services, procurement, payments and billing, handling of confidential information, donations, gifts, hospitality, interactions with clients and suppliers, and any relationship with government entities or public officials. All covered persons are expected to understand and comply with this policy and to seek guidance when a situation is unclear.

3 Principles

This policy is based on the following principles:

- **Zero Tolerance:** AIGente does not tolerate bribery, facilitation payments, kickbacks, improper commissions, hidden benefits or any other corrupt practice, whether direct or indirect, public or private. Any violation may result in disciplinary measures, contract termination and, where applicable, legal action.
- **Transparency:** Business decisions, proposals, invoices, payments and communications must be handled openly and accurately. AIGente will maintain records that reflect the true nature of each transaction and will not create or approve false, incomplete or misleading documentation.
- **Integrity:** All persons covered by this policy must act honestly, ethically and in good faith. Commitments must be honored, conflicts must be disclosed, and decisions must be based on objective business criteria rather than personal benefit or improper influence.

- **Compliance:** AIGente will comply with applicable anti-corruption, anti-bribery, commercial, tax, data protection and record-keeping requirements in the jurisdictions where it operates or provides services. Guidance will be requested when legal or compliance requirements are uncertain.
- **Accountability:** Each director, employee, contractor, consultant and collaborator is responsible for preventing, identifying and reporting conduct that may violate this policy. Managers are responsible for promoting an ethical culture and for addressing concerns in a timely and objective manner.
- **Third-party Due Diligence:** AIGente will take reasonable steps to evaluate suppliers, consultants, contractors, partners and other third parties when their activities may create compliance risk. Third parties must act with integrity and must not be used to do indirectly what AIGente is prohibited from doing directly.
- **Continuous Improvement:** AIGente will periodically review its compliance controls, update this policy when appropriate, and strengthen procedures based on business needs, regulatory changes, client requirements, lessons learned or identified risks.

4 Definition of Corruption

For purposes of this policy, corruption means the misuse of authority, position, information, resources or relationships to obtain an improper advantage for AIGente, for oneself, or for a third party. Corruption may occur in dealings with both public and private sector entities and includes, but is not limited to:

- **Bribery:** Offering, promising, giving, requesting, accepting or authorizing anything of value to improperly influence a decision, obtain business, retain business or secure an unfair advantage. This includes cash, gifts, travel, entertainment, services, discounts, employment opportunities or other benefits.
- **Influence peddling:** Using a personal, political, family or business relationship to obtain undue preference or favorable treatment. Decisions must not be influenced by improper relationships, favoritism, nepotism or pressure from third parties.
- **Misappropriation:** Diverting, stealing, misusing or improperly assigning company, client or third-party resources, including funds, equipment, software, credentials, confidential information or intellectual property.
- **Abuse of position:** Using a role, access, authority or company relationship for personal benefit or for the benefit of relatives, friends, affiliated parties or other third parties outside legitimate business purposes.

- **Collusion:** Coordinating with competitors, suppliers, customers or other parties to manipulate bids, pricing, procurement processes, contract awards, market conditions or any fair competition process.

5 Use of Company Resources

AIGente assets and resources, whether tangible or intangible, must be used responsibly, efficiently and only for legitimate business purposes. These resources include equipment, software, systems, accounts, financial resources, confidential information, intellectual property, credentials and work time. Misuse, unauthorized disclosure, diversion or intentional damage to company or client resources is prohibited.

6 Contributions, Donations and Sponsorships

Any donation, sponsorship, charitable contribution or community support activity must be lawful, transparent, documented and approved in advance by management. Contributions must not be used to obtain or reward business, influence a public official or private decision-maker, bypass procurement rules, or create the appearance of bribery or undue influence. Political donations on behalf of AIGente are not permitted unless expressly approved and legally allowed.

7 Confidential Information and Data Protection

Confidential company, client and third-party information must be protected and used only for authorized business purposes. This includes personal data, technical information, commercial proposals, source code, credentials, financial information, project documentation and client data. Access must be limited to those with a legitimate need to know, and any unauthorized use, disclosure or transfer of information may result in disciplinary or legal consequences.

8 Bribery and Facilitation Payments

Bribery in any form is strictly prohibited, whether involving public officials, private companies, clients, suppliers or intermediaries. AIGente also prohibits facilitation payments, kickbacks, improper commissions and payments intended to accelerate or secure routine actions improperly. No person may authorize, offer, promise, give, request or accept anything of value for an improper purpose.

9 Influence Peddling and Conflicts of Interest

All business decisions must be based on objective, transparent and documented criteria. Employees and collaborators must avoid situations where personal, family, financial or business interests may conflict with AlGente interests or client expectations. Any actual, potential or perceived conflict of interest must be disclosed promptly so that management can evaluate the situation and determine appropriate mitigation, including recusal from decisions when necessary.

10 Accounting Records and Internal Controls

All accounting books, invoices, expense records, approvals, contracts and business documents must be complete, accurate, timely and supported by appropriate evidence. False, misleading, backdated, duplicate or incomplete records are prohibited. Payments must be made through approved channels and must reflect the real purpose, recipient and amount of the transaction.

11 Gifts, Meals, Travel and Hospitality

Gifts, meals, travel, entertainment and hospitality must be reasonable, occasional, transparent, properly documented and consistent with legitimate business purposes. They must never be offered or accepted to influence a decision, obtain an improper advantage, reward favorable treatment or create a conflict of interest. Anything involving public officials or client personnel must be reviewed with particular care and, when appropriate, approved in advance.

12 Third Parties, Recruitment and Selection

Recruitment, supplier selection and engagement of consultants, contractors or business partners must be performed fairly and based on capability, integrity, experience, commercial reasonableness and business need. AlGente will not hire or engage a person or entity to improperly influence a client, public official, procurement process or business decision. Background, reference or compliance checks may be performed when risk or client requirements justify them.

13 Hiring, Onboarding and Training

AIGente will communicate this policy to relevant personnel and may include anti-corruption, confidentiality, data protection and compliance clauses in employment, consulting and service agreements. Training, awareness sessions or written acknowledgements may be required based on role, risk level, client requirements or changes in the policy. Failure to comply with anti-corruption requirements may result in disciplinary, contractual or legal measures.

14 Reporting and Non-Retaliation

Any suspected violation of this policy, including bribery, conflicts of interest, improper payments, inaccurate records, misuse of information or unethical conduct, must be reported to management or to the designated responsible person as soon as possible. Reports will be treated with appropriate confidentiality and reviewed objectively. Retaliation against anyone who raises a concern in good faith is prohibited.

15 Consequences and Sanctions

Violations of this policy may lead to corrective action proportional to the severity of the conduct. Measures may include warnings, removal from a project, termination of employment or contract, recovery of damages, reporting to the client, or legal action where appropriate. AIGente may also suspend or terminate relationships with third parties that fail to comply with anti-corruption expectations.

16 Cooperation in Reviews and Investigations

AIGente will cooperate in good faith with legitimate reviews, audits, due diligence processes or investigations related to anti-corruption, ethics, compliance, procurement or information security. Employees and collaborators must preserve relevant records, provide truthful information, and avoid obstructing, concealing or altering evidence.

17 Review and Update

This policy will be reviewed periodically and updated when necessary to reflect changes in law, client requirements, business operations, internal controls or identified risks. Material changes will be

communicated to relevant personnel and, when appropriate, to affected contractors, consultants or business partners.

18 Communication and Recertification

This policy will be made available to relevant directors, employees, contractors, consultants and collaborators. AIGente may also share this policy with clients, suppliers or business partners when required for due diligence, onboarding or contractual purposes. Communication may be performed through email, onboarding materials, internal repositories, training sessions or direct management communication.

Acknowledgement of this policy may be requested upon onboarding, periodically, or whenever there are significant updates. Personnel and collaborators are expected to confirm that they have read, understood and agree to comply with the policy. AIGente may retain acknowledgement evidence for compliance and due diligence purposes.

19 Additional Measures to Support Compliance

- **Internal Reviews:** AIGente may perform internal reviews or checks to verify compliance with this policy, identify control gaps and address potential corruption risks.
- **Risk Assessment:** Corruption and integrity risks may be assessed based on the nature of the service, client requirements, jurisdictions involved, third-party participation, data access, payment structure and interaction with public officials.
- **Due Diligence:** AIGente may perform reasonable due diligence on suppliers, consultants, contractors and partners before or during a business relationship, especially when they support client-facing services or sensitive projects.
- **Continuous Communication:** AIGente will continue promoting a culture of ethics, transparency and compliance through communication, management guidance, contractual obligations and practical controls appropriate to the company size and business model.