



Code of Ethics and Conduct

Código de Ética y Conducta

2025

1 Purpose and Scope

This Code of Ethics and Conduct establishes the standards that guide AIGente's decisions, business practices and professional behavior. It applies to all directors, managers, employees, contractors and technical collaborators acting on behalf of AIGente, regardless of location. Its purpose is to promote lawful, transparent and responsible operations, protect client trust, and support compliance with applicable contractual, legal, regulatory and due diligence requirements.

2 Responsibilities and Ethical Standards

Everyone covered by this Code is expected to act with integrity, use sound judgment, comply with applicable laws and company procedures, and avoid conduct that could damage AIGente's reputation or the interests of its clients. Managers and project leaders must promote ethical behavior, address concerns promptly and ensure that business activities are documented, authorized and performed for legitimate purposes.

3 Core Values

AIGente's culture is based on the following principles, which must be reflected in daily work, commercial relationships and project delivery:

- **Integrity and legality:** We act honestly, comply with applicable laws and contractual obligations, and reject any conduct intended to obtain an improper advantage.
- **Transparency and accountability:** Information, proposals, records, invoices and reports must be accurate, complete and supported by appropriate documentation.
- **Respect and professionalism:** We maintain a respectful, inclusive and safe work environment, free from harassment, discrimination, intimidation or retaliation.
- **Confidentiality and security:** Client information, personal data, intellectual property, credentials, systems and business information must be protected from unauthorized access, use or disclosure.

4 Business Integrity and Due Diligence

- **Anti-bribery and anti-corruption:** AIGente prohibits bribery, facilitation payments, kickbacks, improper commissions and any payment, gift or benefit intended to influence a business decision, public official or private counterpart.
- **Gifts, hospitality and expenses:** Any courtesy, meal, travel or expense must be reasonable, transparent, properly approved and never offered or accepted to obtain an improper advantage or preferential treatment.
- **Conflicts of interest:** Personnel must disclose actual, potential or apparent conflicts involving personal interests, relatives, close relationships, outside activities, ownership interests or relationships with clients, suppliers, competitors or public officials.
- **Public officials and government relations:** Interactions with government entities, public officials or politically exposed persons must be lawful, transparent, necessary for a legitimate business purpose and subject to appropriate authorization.
- **Clients, partners and third parties:** Business relationships must be conducted fairly and with reputable parties. AIGente may request or provide due diligence information when required and must not use third parties to bypass legal, ethical or client requirements.
- **Data protection and responsible use of technology:** Access to client systems, data, software, repositories and communication tools must be limited to authorized personnel and business needs, using appropriate security controls and confidentiality obligations.

5 Reporting, Records and Cooperation

AIGente requires accurate records for proposals, contracts, invoices, payments, approvals, project documentation and communications. Any suspected violation of this Code, unethical conduct, misuse of information, improper payment, conflict of interest or attempt to evade due diligence must be reported promptly to management. Reports will be reviewed with confidentiality to the extent possible, and retaliation against anyone raising a concern in good faith is prohibited.

6 Consequences of Non-Compliance

Violations of this Code may result in corrective measures, disciplinary action, termination of employment or service relationship, termination of business arrangements or legal action. The measure will depend on the facts, impact and cooperation provided during the review.

7 Review, Communication and Update

This Code will be reviewed periodically and updated when necessary to reflect changes in law, business practices, client requirements, technology risks or internal policies. AIGente will communicate relevant changes to personnel and collaborators and may request acknowledgement, training or supporting evidence when required by clients or due diligence processes.