



# **ANTI-CORRUPTION AND ANTI-BRIBERY COMPLIANCE POLICY – IMPLEMENTATION GUIDE**

**SOIN SOLUCIONES INTEGRALES, S.A**



## ANTI-CORRUPTION POLICY

### 1. Statement from the Board of Directors

The business philosophy of SOIN Soluciones Integrales S.A. (hereinafter, the “Company” or “SOIN”), and its growth strategy, require management and corporate governance frameworks that meet the highest international standards, as well as compliance with both local and international regulations.

For these reasons, we have adopted, within our business principles and practices, policies aimed at structuring our operations within a framework of ethics and transparency, guaranteeing business continuity and sustainability, seeking to safeguard the company's reputation, and contributing to and positively impacting the communities where we operate, as well as other stakeholders.

We understand that bribery and corruption are significant global problems that harm societies and individuals worldwide. We are aware of the impact of such practices, especially in our geographic region, and therefore, we want to offer our employees, clients, and business partners an environment conducive to developing close relationships with us, eliminating any threat that could undermine the dignity, respect, transparency, and rule of law that SOIN's business practices must embody.

This Anti-Corruption and Bribery Policy and Implementation Guide (hereinafter, the “Policy”) complements the Code of Ethics and reinforces SOIN's commitment to combating bribery in all its forms, including corrupt payments to public officials, commercial bribery, kickbacks, influence peddling, fraud, and all illegitimate means of influencing public tenders and bids.

SOIN's senior management, managers, directors, and all personnel who have direct or indirect contact with public officials must be fully familiar with this Policy and strictly adhere to its practices.

This Policy identifies practices that could potentially violate Anti-Bribery Laws; however, it is not intended to require SOIN employees to act as their own legal advisors. Instead, the Policy establishes mechanisms for providing consultation and support when you feel you need advice from the Human Resources Department, the Ethics Committee, and the Legal Department.

We encourage all members of our Company and any of our affiliated companies to familiarize themselves with and, above all, fully comply with the provisions outlined below.



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***Eladio Villalta***  
President

## 2. Statement of reasons

This Policy primarily addresses the necessary compliance with anti-corruption legal requirements and the development, among other things, of the general principle of integrity enshrined in the principles of SOIN's Code of Ethics as a fundamental norm. This demonstrates our commitment to acting in accordance with the most demanding ethical principles, conveying the importance of corporate integrity to all the Company's directors, partners, and employees.

The Company's main objective is to ensure that all its activities are carried out in strict compliance with ethical standards, regardless of the geographical or economic context.

This Policy is based on leading international standards on corporate responsibility and anti-corruption, including OECD recommendations, the U.S. Foreign Corrupt Practices Act (FCPA), the UK Bribery Act, and national regulations, as well as the ISO 37001 framework.

The Company stipulates in writing, and promotes throughout the organization, that certain behaviors that would compromise corporate integrity are not permitted within its scope. These include, for example, offering or accepting gifts, invitations, or other incentives that could reward or influence a business decision, or engaging in potential conflicts of interest that could prioritize personal interests over collective ones. The Company thus promotes ethical conduct among all individuals involved in its activities, ensuring that they do not seek, under any circumstances, illegitimate gain for the Company, themselves, or third parties through the misuse of their position or contacts.

This Policy establishes guidelines regarding the acceptance or offering of gifts or invitations, prohibiting any form of bribery.

It is not permitted to promise, offer, or give any benefit or advantage of any kind, directly or indirectly (through a third party), for the purpose of influencing decisions of any kind (including governmental, administrative, or judicial decisions) or obtaining undue advantages for the Company. Accepting any benefit or advantage that could result in a breach of the obligations and duties of the Company's directors, partners, and employees is prohibited.

## 3. Object

This Policy establishes the principles that should guide the conduct of all Company employees and managers with respect to the prevention, detection, investigation, and redress of any corrupt practices within the organization.

This Policy is understood as an extension of the Company's Code of Ethics.

#### 4. Scope

This Policy applies to:

- a) SOIN and all its subsidiaries and affiliated companies worldwide, including joint ventures in which SOIN holds a management or controlling interest;
- b) to any person working at or with SOIN, at any level or degree, wherever they may be located, including all employees (whether permanent, fixed-term, or temporary), directors, or officers; and
- c) third parties engaged by SOIN, including consortium partners, ordinary business partners, agents, distributors, suppliers of services or goods, consultants, advisors, contractors, etc. All the foregoing apply regardless of their geographic location, whether domestic or international.

#### 5. Definitions

- a. **Conflict of interest:** a situation in which a personal interest of an employee, manager, partner, or representative, within or outside the Company, conflicts with the interests of the Company. These may refer to financial, professional, familial, or other interests.
- b. **Corruption:** the misuse of a public office or power to obtain a private benefit; or the misuse of private power in business dealings.
- c. **Due diligence:** the set of actions, activities, procedures, and policies developed to achieve adequate knowledge about current and potential customers, suppliers, and related third parties, beneficial owners, and the activities they carry out.
- d. **Public Official:** These are individuals who hold positions or perform functions in the Public Sector (government or quasi-government), including, but not limited to:
  - i. individuals (whether elected or appointed) who hold positions of any kind (such as legislative, administrative, or judicial) in any government of any country, state, province, or territory;
  - ii. individuals who perform a public function for or on behalf of any branch of any national, state, provincial, local, or municipal government or public body (such as police officers, healthcare professionals, judges, mayors or council members, municipal workers, and other public officials);
  - iii. officials, employees, or representatives of any government enterprise (such as a state-owned utility company or state bank), institution that operates a monopoly, collects taxes, or in which the State holds more than a 30% stake; public international organization (such as the World Bank or the UN); and
  - iv. non-governmental organization; regulatory body; stock exchange; or listing authority; and
  - v. politicians, political candidates or employees of any political party<sup>1</sup>.

- e. **Hospitality**: This includes all meals, beverages, entertainment, recreational activities (such as tickets or invitations to sporting or cultural events), travel, accommodation (such as hotel stays), and other forms of hospitality that have value and for which the recipient does not pay fair value. Hospitality also includes reimbursement of promotional expenses, such as travel and accommodation expenses related to the promotion, demonstration, or explanation of business.
- f. **Lobbying**: This can refer to the planned process of communicating predominantly informational content, within the framework of public relations, by a company, pressure group, or organization with public authorities, carried out directly by the company or through a third party for a fee, with the aim of influencing a public decision. However, for the purposes of this Policy, it will refer to its negative meaning, which consists of representing interests before any public authority to promote the image, products, and services of a company or sector, through opaque mechanisms and unofficial contacts.
- g. **Facilitation payments**: Facilitation payments are defined as unofficial and improper payments made to an official to obtain or expedite a routine procedure or one necessary for business operations. These include payments made to officials to improperly facilitate, expedite, or obtain licenses, permits, certificates, and other public services, as well as payments made by or through commercial service providers.
- h. **Supplier**: Any supplier, contractor, distributor, consultant, and/or other third party that provides goods, services, and supplies to support the Company's operations.
- i. **Gifts**: This includes all gifts of products, services, cash, or cash equivalents (such as checks, traveler's checks, gift cards, gift certificates, vouchers, loans, and stock) and all business courtesies, gratuities, discounts, favors, promotional expenses, and other items of value for which the recipient does not pay fair market value.
- j. **Public Sector**: The public sector shall be understood to mean:
  - i. any national government of any country or territory and its decentralized units or subdivisions (such as a central, local, or municipal government);

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<sup>1</sup> Executives, employees, or representatives of a charity may be considered Public Officials if they are individuals listed in points (i) to (iv) above or if the charity they work for acts on behalf of, or under the control of, Public Officials. They may also be considered Public Officials if the charity is linked to or attached to the Public Sector. More generally, for the purposes of this Policy and Interpretation Guide, those acting on behalf of the individuals or entities mentioned above are also considered Public Officials. Under some Anti-Bribery Acts, leaders and individuals acting on behalf of Indigenous communities, such as Chiefs of Indigenous Communities in Canada, may be considered Public Officials. Accordingly, for the purposes of this Policy and Interpretation Guide, those individuals are also treated as Public Officials. If you have any doubt as to who is a Public Official, you should consult the Compliance Coordinator for this Policy. If you are uncertain, it is always best to assume that someone is a Public Official.

- ii. any branch, autonomous or semi-autonomous institution, ministry, municipal enterprise, non-state public enterprise, public fund management entity, non-state public entity, or public body of any national, state, provincial, local, or municipal government;
- iii. any other agency, public organization, or political party, or state bank; and
- iv. any public international organization.

  

- k. **Bribery:** Offering, promising, or giving something of value to another person, directly or indirectly, with the intent to induce that person to act improperly in the performance of their duties (i.e., active bribery); or soliciting, agreeing to receive, or accepting anything of value from another person, directly or indirectly, with the intent to induce the recipient to act improperly in the performance of their duties (i.e., passive bribery).
- l. **Business Partner:** A third party with whom the Company has an investment, agreement, or other joint business activity where the business partner may interact with public officials on behalf of SOIN, either directly or indirectly.
- m. **Third Party:** Any third-party intermediary, business partner, consortium partner, or other supplier, consultant, and/or any other person with whom the Company interacts.

## GENERAL RULES AND INTERPRETATION GUIDELINES

### FIRST: CORRUPTION AND SIMILAR CONDUCT

All employees of the Company shall refrain from carrying out any act of corruption, directly or indirectly, related to the provision of services, which is the purpose of this Policy.

Acts of corruption shall be understood as:

- a. The demand or acceptance of any item of monetary value or other benefits such as gifts, favors, awards, fees, bonuses, promises, or advantages for oneself or another person or institution in exchange for undertaking or omitting anything, as well as expediting or delaying any act related to the provision of services, which is the subject of this Policy, under any condition or designation;
- b. The offer or granting, directly or indirectly, of any item of monetary value or other benefits such as gifts, favors, awards, fees, bonuses, promises, or advantages for oneself or another person or institution in exchange for the assignment of work or the request for services, under any condition or designation;
- c. The performance of any act or omission in the execution of services for the purpose of illegally obtaining benefits for oneself or a third party;
- d. The malicious use or concealment of assets derived from any of the acts mentioned in this article; and
- e. Participation as a perpetrator, co-perpetrator, accomplice, or in any other capacity in the execution, association, or conspiracy, attempted execution, association, or conspiracy to commit any of the acts described in this provision.

## **Implementation Guide for First Standard**

Whenever acting on behalf of SOIN, you must adhere to the following fundamental rules:

1. Many of SOIN's activities can be classified as complex and may be subject to evolving regulations that are not fully understood by employees. Therefore, ignorance of the law is neither a defense nor acceptable.
2. SOIN employees must act diligently in the face of any conduct that could be interpreted as unlawful under any legislation.
3. The main anti-bribery regulations do not define when a gift or item of value is sufficiently valuable to constitute a bribe. Therefore, any item of value, however insignificant it may seem, could potentially be dangerous.
4. Extreme caution must be exercised when dealing with public officials.
5. Cash payments are not the only form of bribery. Therefore, any form of bribery, such as gift cards, product discounts, loans, gifts, invitations, goods, services, jobs for family members, travel, accommodation, entertainment, meals, expense reimbursements, favors, business opportunities, or employment, should be treated with caution and reported immediately.
6. The main anti-bribery regulations state that corrupt practices are established with the mere offer of a bribe. Therefore, even if such an offer is not accepted, it must be reported to the appropriate company authorities.
7. It is strictly prohibited to engage a consultant, agent, or intermediary to act on behalf of SOIN in its dealings with the Public Sector until due diligence has been carried out.
8. It is strictly prohibited to establish business relationships with a Business Partner to act on behalf of SOIN in its dealings with the Public Sector until due diligence has been carried out.
9. SOIN employees and related third parties must not allow their decisions to be unduly influenced, nor must they unduly influence the decisions of others, regardless of any perceived benefit to SOIN.
10. If an employee has doubts about the application of any legal requirement, they must refer the matter to their supervisor, who, if necessary, will consult the Human Resources Department, the Ethics Committee, or the Legal Department.

## **SECOND: INTERMEDIARIES, SUPPLIERS, PARTNERS, AND THEIR DUE DILIGENCE**

SOIN understands that the relationships it establishes with its business partners, clients, suppliers, consortium partners, intermediaries, consultants, or service providers must be built on trust and must not pose a risk to the company.

The use of intermediaries, under any designation, is historically one of the areas most prone to the risk of bribery and corruption violations by companies.

All the aforementioned parties must comply with international and national regulations and recognized best practices regarding the prevention of corruption and similar conduct.

In this regard, SOIN's directors, employees, and representatives must ensure that each business relationship with one of the parties mentioned in the first paragraph is subject to a prior and reasonable risk assessment, especially regarding corruption and similar conduct.

One of SOIN's primary responsibilities is to exercise due diligence before establishing a business relationship with any third-party intermediary who will interact on behalf of the company, with particular emphasis on interactions with public officials.

Consequently, the relevant departments must conduct a proper assessment of any such third party, whether they are agents, distributors, service providers, consultants, advisors, contractors, etc., ensuring that the following requirements are met:

- a. the contract with the third party contains anti-corruption obligations and guarantees, as well as the right to terminate the contract in the event of a breach of these obligations and guarantees;
- b. the third party certifies compliance with anti-corruption laws; and
- c. the company maintains the corresponding records related to the contracting, certification, and assessment of the third party.

Furthermore, SOIN's selection personnel are obligated to exercise due diligence in the selection and oversight of the activities of these third parties. Therefore, no contracting or selection procedure may be established without conducting due diligence.

### **Implementation Guide for the Second Standard:**

Whenever acting on behalf of SOIN, you must respect the following fundamental rules:

1. When establishing a relationship with third parties, due diligence must always be carried out regarding the background of the company, its partners, and its beneficial owners. The methods of inquiry may be those chosen by SOIN, including but not limited to official lists, criminal records, asset declarations, declarations of public limitations or disqualifications, declarations of ties to public officials, etc.
2. If the third party refuses to provide the information required to assess its current status and/or background, any progress in the business relationship must be halted.
3. If the third party lacks apparent qualifications, experience, or resources in anti-corruption matters, any progress in the business relationship must be halted.
4. If there are indications that the third party is not acting in its own name but is attempting to conceal the identity of the true beneficial owner, any progress in the business relationship must be halted.
5. If a third party requests that a transaction be structured in a way that circumvents normal accounting, recording, or reporting requirements, any further progress in the business relationship must be stopped.

6. If a third party refuses to provide an invoice or receipt for a payment, or if an invoice or receipt is received that does not accurately or truthfully reflect the transaction or service for which it was contracted, the business relationship must be stopped.
7. If a third party requests an advance payment for someone other than a party to the contract signed with SOIN, the business relationship must be stopped.
8. If a third party requests that payments be deposited into bank accounts in a country other than the one in which its headquarters are located, the business relationship must be stopped.
9. If a third party refuses to comply with the provisions of this Policy, the business relationship must be stopped.
10. If a third party fails to identify its beneficial owners, the business relationship must be stopped.
11. It is mandatory to include anti-bribery declarations and guarantees appropriate to the circumstances in any contract with a third party.
12. In the first instance, business relationships may not be established with third parties who have a conflict of interest or are related to a SOIN director or shareholder. If it is determined that a business relationship will be established, all necessary controls must be carried out to demonstrate that the relationship is relevant, responds to a market demand, and does not represent a potential risk to SOIN.
13. All supporting documentation for due diligence must be included in a specific file for each third party.

### **THIRD: POLITICAL ACTIVITIES AND CONTRIBUTIONS.**

SOIN declares itself a politically neutral company, is not directly or indirectly affiliated with any political party and does not provide services linked to any political message. Political contributions can represent a risk of corruption and invite the perception that the Company is attempting to unduly influence Public Officials.

SOIN does not seek to limit the political and democratic participation of its employees, who may therefore freely participate in any type of political activity, provided it is in their own name and on their own behalf.

SOIN prohibits employees from making or approving political contributions on behalf of the company or as a representative of the Company, regardless of their level of authority. In accordance with the Code of Ethics, employees must make it clear that any political activity reflects the employee's individual beliefs and not those of the Company. For this reason, employees may not contribute funds, their work time, or any Company assets to political parties or candidates for political office.

#### **Implementation Guide for Third Standard:**

Whenever acting on behalf of SOIN, you must respect the following fundamental rules:

1. SOIN employees and related third parties may not make contributions or donations to political parties, other political organizations, or electoral candidates, nor incur any other political expenditures on behalf of SOIN or its affiliates using financial resources. It is strictly prohibited to use corporate resources, including funds, assets, property, bank accounts, trusts, and services, for the purpose of contributing to a political party, a campaign for elected office, a political party nomination process, or intervention in municipal and national elections. In the case of members of the Board of Directors, partners, directors, or managers, even if they make any contribution in their personal capacity, they must request an analysis from the Ethics Committee to determine if there is any potential conflict of interest or future reputational damage to the Company. While participation in political activities and making contributions in a personal capacity are permitted, it is advisable to avoid making contributions immediately before, during, or immediately after the negotiation of a contract or the awarding of a bid. The provisions of this guide apply to all jurisdictions where SOIN maintains commercial relationships of any kind.

#### **FOURTH: PUBLIC TENDERS AND CONTRACTS**

SOIN refrains from any practice that aims to restrict the freedom of access and equality of bidders in national or international public tenders, as well as the free and fair exercise of competition. In this regard, any action aimed outside the regulatory framework to obtain any type of information or advantage that could be considered undue is prohibited.

The Company acknowledges that at all stages of public contracts, from their publication to their completion, meetings with public officials outside of official channels are prohibited. Any type of facilitation payment or bribe is strictly prohibited.

Any action that aims to restrict competition, particularly through an illegal agreement with one or more candidates or any other anti-competitive practice, is also prohibited.

Employees who receive a request from a Public Official for a facilitation payment or any improper request, should immediately contact the Human Resources Department or the Ethics Committee to make the appropriate report, using one of the authorized channels.

#### **Implementation Guide for Fourth Standard:**

Whenever acting on behalf of SOIN, you must respect the following fundamental rules:

1. Matters relating to tenders, public contracts, and contact with Public Officials are so important that even the appearance of impropriety in dealings with said officials and other individuals is incompatible with this principle.
2. Participation, directly or indirectly, in any bribe, kickback, contribution, or similar payment is strictly prohibited.
3. It is strictly prohibited to have contact with Public Officials through unofficial means at any stage of a tender. All communications must be in writing and may only be sent from official company

4. SOIN employees will always uphold the principle of free competition and may not, in any way, act against this principle to seek the unfair disqualification of a competitor.
5. Documents submitted when participating in any tender or bidding process may not be altered with false information and must reflect the Company's actual technical and financial capabilities.
6. In the case of business partners—under a consortium structure—where an association is established with another company, SOIN may share responsibility for the actions of said partner. socio. In this regard, all actions that could pose a risk within the consortium's joint activities must be reviewed by the Ethics Committee for prior analysis, especially if such actions will be carried out outside of Costa Rican territory.
7. SOIN and its employees are obligated to streamline communication channels with business partners involved in public contracts to thoroughly understand their partner's anti-bribery practices and, primarily, to document all actions taken by their partners regarding joint obligations to any national or international public sector authority.
8. If any doubt arises regarding the possible application of these principles to specific circumstances, employees are obligated to consult the Human Resources Department or the Ethics Committee.

## **FIFTH: GIFTS, INVITATIONS, AND HOSPITALITY**

The exchange of business gifts, meals, and hospitality is an acceptable and customary part of conducting business and building relationships.

However, SOIN recognizes the importance of acting with restraint within the corporate environment, taking precautions against actions that could be misinterpreted or considered improper.

In this regard, it is prohibited to offer, promise, pay, give, or authorize the delivery of any object of value or gift, directly or indirectly (through a third party), for the purpose of unduly influencing a decision, obtaining or retaining business, or any other advantage, to:

- a. any Public Official, or
- b. any natural or legal person (public or private).

This prohibition applies regardless of whether the payment is intended to facilitate, expedite, or facilitate transactions

SOIN directors, employees, and representatives may offer or provide gifts, meals, or entertainment to third parties only for legitimate business purposes, provided the following guidelines are met:

- a. It is not offered as a bribe, kickback, or facilitation payment.
- b. It does not create the appearance of dishonesty.
- c. It is in good taste and takes place in a location appropriate for business.
- d. It is reasonable and appropriate to the circumstances and the individual's position within the company.
- e. It is properly documented in the company's books and records.

Gifts in cash or cash equivalents are strictly prohibited.

Gifts and entertainment for public officials are strictly prohibited.

### **Implementation Guide for Fifth Standard:**

Whenever acting on behalf of SOIN, you must adhere to the following fundamental rules:

1. Always comply with the laws of the specific jurisdiction in which you are located. It is important to note that some jurisdictions may have more lenient regulations regarding gifts and hospitality, but it is advisable to base your actions on the most restrictive standard.
2. Any gift or hospitality must be provided openly and transparently.
3. Before offering or accepting a gift or hospitality, ensure that there is a clear business objective and that the external party cannot interpret the hospitality as an attempt to unduly influence a decision or gain an inappropriate business advantage.
4. SOIN employees must be cautious about the value of any gift or hospitality and should always use their common sense to estimate its worth.
5. Due to the nature of SOIN's business, which may require extended periods of time to demonstrate the functionalities of its services and/or products, providing meals to third parties and Public Officials is permitted, always considering the reasonableness of the circumstances.
6. Secret commissions or other direct or indirect compensation to third parties or their family members, friends, or associates are contrary to these principles.
7. When offering gifts or hospitality, SOIN employees must base their decisions on an impartial and objective assessment of the facts in each situation, free from the influence of gifts, favors, or similar factors that could affect the judgments involved.
8. If unsure of the exact value of any gift or hospitality, use common sense to estimate its value and err on the side of caution when dealing with Public Officials.
9. All gifts and hospitality must be duly recorded in SOIN's books and records.

### **SIXTH: CONTRIBUTIONS AND DONATIONS**

Before making any charitable donation, reasonable legal due diligence must be carried out to ensure that the donation does not benefit a Public Official or the Public Sector, nor violate this Policy and the Code of Ethics.

Contributions and/or donations will be prohibited in the following circumstances:

- a. when the charitable donation is offered with the intention of unduly influencing official decisions or to obtain a commercial or other advantage;
- b. when a charitable donation made on behalf of the company is solicited by a Public Official for their own benefit or that of a third party or is made for the benefit of that Public Official. Such benefit arises when, for example, the charity is owned or controlled by a Public Official or a member of their family;
- c. when the charitable contribution must be made as a condition for receiving business or other benefits from a Public Sector entity.

To demonstrate the required due diligence, a written assessment must be provided regarding whether a particular contribution could be perceived as the direct or indirect delivery of something of value or a gift to a Public Official as an incentive or reward to influence a decision affecting SOIN's business. This assessment

must include an evaluation of any imminent, recently completed, or reasonably foreseeable approvals or other discretionary acts that may be (or may have been) requested from the Public Official or are within their control with respect to the company's business.

All contributions, donations, or sponsorships that the company wishes to make must be approved in writing by the President or the General Manager, depending on the nature of the contribution. These contributions must always be made within a valid charitable, commercial, or corporate social responsibility context.

This Policy and the Code of Ethics do not prohibit making charitable donations in a personal capacity, unless such contributions are prohibited by applicable law.

#### **Implementation Guide for Sixth Standard:**

Whenever acting on behalf of SOIN, you must adhere to the following fundamental rules:

1. Any SOIN employee must explicitly state that they are acting in their personal capacity when making donations.
2. Donations or contributions may only be made on behalf of the Company once the approvals stipulated in the rule have been obtained.
3. SOIN employees must immediately report any request for a donation from a Public Official, regardless of whether the proposal appears legitimate. Such offers must be reported for review by the Human Resources Department and/or the Ethics Committee.
4. Before donating on behalf of the Company, the ultimate beneficiaries of the recipient of the contribution must be identified, and follow-up may be conducted after the donation has been completed.

#### **SEVENTH: ACCOUNTING RECORDS AND THEIR REQUIREMENTS**

The accounting and financial control rules and procedures established by SOIN are intended, in particular, to ensure that books, records, and accounts are not used to conceal illicit activities.

All company books, records, and accounts must be kept and maintained with reasonable detail, accurately and precisely reflecting all transactions and asset dispositions.

SOIN prohibits any misrepresentation or omission of any transaction in the accounting records.

To this end, any payment or benefit granted on behalf of SOIN must have a lawful and defined purpose and be made for the benefit of the true and known beneficiaries, particularly in compliance with international legislation on sanctions, embargoes, and the prevention of money laundering and terrorist financing.

#### **Implementation Guide for Seventh Standard:**

Whenever acting on behalf of SOIN, you must adhere to the following fundamental rules:

1. It is prohibited to make entries in the accounting books and supporting documents (such as cash

payment receipts) that inaccurately or incorrectly describe any transaction.

2. Transactions of a confidential nature—but justified—such as those related to dismissals or any matter of extreme confidentiality, may be described in general terms, provided that the supervisor is aware of all the details and that these details are made available to SOIN's internal auditors and independent external accountants.
3. All expenses must be supported by documents that accurately, truthfully, and completely describe said expenses.
4. The payment of per diem allowances or any lump sum for travel expenses that are not directly related to SOIN's legitimate business purpose is strictly prohibited. 5. The payment of per diem allowances or any lump sum for travel expenses to a Public Official is strictly prohibited unless duly authorized through procedures approved by both institutions (SOIN and the Public Institution) and properly documented.
5. Expenses incurred on side trips, excursions, or layovers that are not directly related to a legitimate business purpose of SOIN may not be recorded, paid, or reimbursed.
6. The recording of nonexistent expenses or the use of false invoices to support expenses is strictly prohibited for SOIN employees, who will be sanctioned if the document is found to be false.
7. Maintaining accounts outside of the official accounting books is strictly prohibited.
8. The unauthorized destruction of any book, record, or account is strictly prohibited.
9. The falsification of any book, record, or account of SOIN is strictly prohibited.
10. The submission of any false personal expense statement or request for reimbursement of a non-business personal expense is strictly prohibited.

## SUPPLEMENTARY RULES

### EIGHTH: CONFLICTS OF INTEREST

SOIN bases its relationship with its employees on loyalty, stemming from the shared interests between them and the company.

Therefore, it respects the participation of its employees in activities outside the company, provided that these activities are carried out within the applicable legal framework and employment contracts, and do not conflict with their duties as employees of SOIN or its subsidiaries, nor are they used to engage in corrupt practices.

### NINTH: LOBBYING

The representation of SOIN's interests may not be undertaken exclusively by an employee or a group of employees, nor by a third party acting on its behalf in a contractual capacity.

Guidelines regarding the company's direction and interests must be ratified and entrusted by the oversight bodies. Any representation of these interests must be evaluated beforehand, when appropriate, in accordance with the procedures established in the Code of Ethics.

Regardless of the name given to this lobbying activity, it must be carried out under conditions that comply with ethics, local regulations, and company procedures, strictly avoiding any risk of influence peddling.

Those appointed as lobbyists must clarify to the individuals they meet with and to third parties that they are acting on behalf of SOIN and avoid any confusion with other activities that may be carried out in a private, professional capacity, or within the framework of any mandate (associative, political, or union-related).

Regarding the people they meet with and their immediate environment, interest representatives acting on behalf of the company must refrain from obtaining any information by fraudulent means, and from any deliberate communication of false or misleading information.

## **TENTH: MONEY LAUNDERING**

SOIN is in strict compliance with the prevention of Money Laundering, Terrorist Financing, and Financing of the Proliferation of Weapons of Mass Destruction. For this reason, it collaborates with the competent national authorities in the fight against these activities, incorporating into its processes the provisions established by the General Superintendency of Financial Entities.

## **ELEVENTH: ALERTS**

Any employee, director, partner, or representative, as well as external or occasional collaborators of the company, who observe or have well-founded reasons to suspect a possible breach of the aforementioned provisions, may notify SOIN through one of the following channels:

- a. through the normal chain of command;
- b. through the reporting channel provided for in the Code of Ethics; or
- c. by referring the matter to the Ethics Committee provided for in the Code of Ethics.

In case of reasonable doubt as to whether or not to activate the alert, the inquiry should be submitted immediately through the designated channels so that the appropriate personnel can analyze the origin of the signals.

All notifications and their corresponding processes will maintain a level of confidentiality that guarantees the whistleblower's peace of mind and absolute confidence.

Any type of retaliation or persecution of the whistleblower is prohibited.

## **TWELFTH: COMPLAINTS CHANNEL**

Any employee who is aware of or suspects a violation of this policy may report it through the following authorized channels:

- a) Call their immediate supervisor, who will then forward the report to the Ethics Committee.
- b) Email the Ethics Committee at [etica@soin.co.cr](mailto:etica@soin.co.cr) .
- c) Email the Human Resources department at [rh@soin.co.cr](mailto:rh@soin.co.cr) .
- d) Contact the Compliance Officer at [cumplimiento@soin.co.cr](mailto:cumplimiento@soin.co.cr) .

- e) Contact the Human Resources department or the Ethics and Anti-Corruption Policy Compliance Officer via the institutional chat (Teams).

Reports received will be treated confidentially and forwarded to the Ethics Committee for evaluation and appropriate action.

### **THIRTEENTH: TRAINING AND COMPLIANCE**

All Company directors, partners, and employees will have access to this Policy and must be familiar with its contents.

Senior management will provide training on this Policy and any amendments over time, and may designate enhanced training for positions with greater exposure to corrupt practices.

This Policy and Interpretive Guide, along with related standards, will be reviewed annually to ensure compliance with best practices and to reflect any changes in applicable laws, regulations, and internal procedures.

### **FOURTEENTH: CONSEQUENCES OF NON-COMPLIANCE**

The guidelines set forth in this Policy are mandatory. Their compliance and proper application will be the responsibility of immediate supervisors in coordination with the Human Resources Department and the Ethics Committee. Any non-compliance will result in the application of disciplinary measures in accordance with the Labor Code and current labor legislation.

## **Anti-Corruption and Bribery Compliance Policy Code - Interpretation Guide**

I hereby acknowledge that I have received, read, and understood the Anti-Corruption and Bribery Compliance Policy (the “Policy”) and the Interpretation Guide (the “Guide”). I understand that I am obligated to comply with the policies, practices, and standards set forth in the Policy and the Guide, and I commit to acting in accordance with them. I confirm that in the past twelve months I have not violated, nor am I aware of any violations of, the Policy and the Guide within my area of responsibility. I confirm that any potential violations have been reported to my supervisor, the Human Resources department, and the Ethics Committee established in this Policy.

Name:

Date:

Signature: