

# Anti-bribery and Corruption Policy

## Overview

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## 1. Objective:

The purpose of this Anti-Corruption Policy is to establish the general principles and rules in cases in which MSLA employees interact with government officials, in order to avoid acts of corruption and/or violations of the *Code of Ethics and Conduct Policies* as well as the related policies and applicable laws.

Compliance with this policy will protect both employees and MSLA International against corruption risks and their possible legal consequences, and will contribute to a positive impact on i) the communities in which MSLA participates, ii) the experience of the organizational culture by MSLA's employees and ii) protect the Company's reputation and business.

## 2. Scope:

This policy, as well as the related procedures referred to, are applicable to all employees of MSLA International, as well as to third parties authorized by the Company to interact with government officials on behalf of MSLA International.

#### 3. Definitions and abbreviations:

**Contributor** means any person employed by MSLA International on a temporary or permanent basis, or who sits on any of its boards.

**Corruption** is the abuse of power for personal gain.

A thing of value is any object, service, benefit, favor, or any other thing, whether tangible or intangible, that has value to a government official or to any relative, company, affiliate, friend, or other person or entity connected with it. This includes, but is not limited to: cash, in-kind contributions, products, cash equivalents (such as gift cards and e-wallets), loans, gifts, prizes, food and beverages, travel, entertainment (such as artistic, sporting or recreational events), airline tickets, car or other property loans, invitations to participate in trips, selectively granted discounts, liquor, clothing, jewelry, political contributions, donations (including to charitable or non-profit organizations), job offers, promises, or promotions, any type of concession in a contract, product, or service, and stock, interest, or securities of any company or entity.

**Donation** is any amount of money, either in kind or otherwise, that is provided free of charge to support a specific legitimate purpose. A donation is usually a support for community development, charitable purposes, or basic human needs (e.g., support for the population in a natural disaster).

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**Due diligence** is the investigation of relevant background and information (such as litigation, sanctions, public profile, positions and jobs, commercial and political activities) of a company or person, in the context of its hiring or the maintenance of a commercial or any other type of relationship, to identify potential risks of corruption or otherwise.

**Government entities** include (i) any power, level, or constituency of a government (including legislative, executive, or judicial branches, whether at the municipal, state, federal, or national level); (ii) an autonomous public body; (iii) a state-owned enterprise; (iv) a public international organization (e.g., UN, World Bank, OAS), or (v) a political party.

A government official includes any person who holds a job, position, or commission in a government entity. Such term also includes any candidate for public office, any person appointed by government entities or other institutions to perform administrative activities on their behalf, and employees of a supplier controlled by a government entity.

**Entertainment expenses** are expenses related to invitations to restaurants or other similar commercial establishments, as well as cultural, sporting or entertainment events. Entertainment expenses generally do NOT include expenses in luxury or ostentatious establishments and under <u>no circumstances</u> include expenses in casinos or other gambling establishments or similar, nightclubs or dance establishments or other adults-only establishments.

**Intermediary** is any agent, manager, consultant, advisor, distributor, business partner or service provider who in any way represents MSLA International or its interests. Typical examples of intermediaries include: data partners, lawyers, marketing consultants and data service providers, among others.

The Company shall be understood as MSLA International EIRL.

**Compliance Officer** is the MSLA International officer in charge of the Ethics and Compliance System. You can contact the Compliance Officer by: <a href="mailto:compliance@mslainternational.com">compliance@mslainternational.com</a>

**Facilitation payment** is any improper payment made to a government official for the purpose of expediting a non-discretionary procedure or process.

**Gifts** are gifts given as a gesture of courtesy or for promotional purposes, generally representative of MSLA International's products, that do not compromise the independence, impartiality or objectivity of the government official receiving them.

**Bribery** is any payment, delivery, offer, promise, or authorization, given directly or indirectly, of anything of value to any government official, to cause him to do or omit to do anything for the purpose of obtaining or retaining any undue advantage to the company or any other person.

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## 4. Policy Guidelines:

#### a) General Principles.

All employee interactions with government officials must have a business justification and be governed by professionalism, transparency, respect and integrity, and in accordance with Company policies and other standards.

The provisions of this policy must be interpreted by contributors, and third parties covered by it, broadly, i.e., all contributors must seek to comply not only with the letter of the policy, but also with MSLA International's philosophy and general principle of **prohibiting and rejecting all acts of corruption**.

Interactions with government officials must be properly documented by employees, once the necessary approvals have been obtained, in accordance with MSLA's *Code of Ethics and Policies of Conduct and* the procedures related to this policy, while retaining all relevant documentation.

#### b) Gifts and entertainment.

As a general rule, **employees are not allowed** to give gifts or cover entertainment expenses to government officials.

#### c) Awarding of donations.

**Donations to organizations or individuals.** Donations to individuals, companies, associations, foundations, or other organizations in which a government official has an interest, directly or indirectly, will only be permitted when there is no relationship or interest between MSLA International and the government official, and the Due Diligence Procedure for Recipients of Donations and Sponsorships is not complied with.

**Donations to government entities.** Donations to government entities will be allowed only when the following conditions are met:

- (a) The donation must be legitimate and permitted by applicable law.
- (b) That the donation complies with the Donation Granting Procedure and is authorized in accordance with it.
- (c) The donation relates to MSLA International's social responsibility or community development activities, or is commercially justified (e.g., part of a business agreement with a government entity that is a customer).
- (d) That the donation is properly documented, auditable and made to an official account of the government entity through the formal financial system. Donations in physical cash or by any other means that are not easily auditable are prohibited. Donations delivered by transfer, in checks or similar instruments must be issued in the name of the beneficiary government entity.

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(e) The donation does not represent or give rise to an actual, potential or apparent conflict of interest with the relevant governing entity.

All donations disbursed by the Company by way of donations must be clearly and accurately reflected in the accounting account corresponding to the nature of the transaction in the books and records of MSLA International, in accordance with applicable laws and regulations.

## d) Sponsorships and Other Promotional Activities.

Sponsorships and other promotional activities to organizations or individuals. Any sponsorship or delivery of free products as part of a promotional activity to any government official is prohibited. Sponsorships and other promotional activities to individuals, companies, associations, foundations, or other organizations in which a government official has a direct or indirect interest will only be permitted when a relationship or interest between MSLA International and the government official does not exist or is not foreseeable, and the Due Diligence Procedure for Recipients of Donations and Sponsorships is complied with.

Sponsorships and other promotional activities to government entities or intermediaries. Sponsorships or delivery of free products as part of a promotional activity to government entities or their contractors or intermediaries will only be allowed if the following conditions are met:

- (f) Are permitted by applicable law.
- (g) There is a clear business justification (such as a commercial agreement, brand or product positioning, commercial promotion, and sales strategy).
- (h) Are properly documented, auditable, and comply with the official requirements of the government entity in question.
- (i) Do not represent or give rise to an actual, potential or apparent conflict of interest with the relevant governing entity.
- (j) The Due Diligence Procedure for Recipients of Donations and Sponsorships is complied with and authorized in accordance with that Procedure.

#### e) Travel.

As a general rule, travel for government officials should not be paid. Exceptionally, travel may be paid for as long as there is a clear business justification, it is permitted by applicable law and the Travel Policy and the Procedure for Gifts, Entertainment, Travel and Invitation to Corporate Events to Government Officials is complied with.

## f) Shopping

**Purchases from organizations or individuals.** Any purchase of products or services from any government official is prohibited. Purchases of products or services from individuals, companies, associations, foundations or other organizations in which a government official has an interest, directly or indirectly, will only be permitted to employees when there is no relationship or conflict of interest between MSLA International and the government official.

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**Purchases from government entities.** Employee purchases from government entities will only be permitted if permitted by applicable law, there is a clear business justification, under normal market conditions, there is no conflict of interest with the government officials involved in the operation, and the Procurement Policy and the Third Party Due Diligence Procedure are complied with.

#### g) Political Contributions

Political contributions are forbidden and there is no exception at all.

#### h) Tenders

MSLA International's collaborators must comply with all laws and other guidelines applicable to public bidding processes and government contracts.

Pursuant to the general prohibition set forth at the beginning of this Anti-Corruption Policy, MSLA International's collaborators and intermediaries are strictly prohibited from giving, offering or promising, directly or indirectly, money or anything else of value to a government official, for the purpose of using his or her authority or influence to further the interests of MSLA International during the course of a public bidding or contract award.

Notwithstanding the foregoing, all MSLA International employees must comply with the relevant antitrust policy and principles contained in the Company's Code of Ethics and Conduct Policies.

#### i) Road Accidents

In the event of a mishap, misdemeanor or other road incident related to the vehicle units owned by MSLA International, the driver or any other collaborator is prohibited from negotiating any type of arrangement with the authorities on behalf of MSLA International. The only person authorized to lawfully manage the above cases on behalf of MSLA International will be the person designated by the company, who must immediately notify the legal area and follow its instructions when any of these cases occurs.

#### j) MSLA International's Intermediaries with Government Entities and Officials

All intermediaries formally authorized to interact with government entities on behalf of or on behalf of MSLA International must complete a Supplier *Due Diligence* process and comply with this Anti-Corruption Policy, applicable anti-corruption laws, and *MSLA International's* Code of Ethics and Conduct Policies.

#### k) Facilitation Payments

Facilitation payments to a government official are prohibited at MSLA International. No MSLA International employee shall make facilitation payments.

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#### l) Guidelines for Bribery Solicitations by Government Officials

To avoid facing bribe requests from government officials, employees should follow the following recommendations:

- a) Avoid going alone to meetings with government officials, try to be accompanied by at least one other MSLA International collaborator.
- b) Avoid gatherings in private places.
- c) Avoid insinuations, comments, or jokes that could be misinterpreted.
- d) When faced with an uncomfortable or ambiguous situation, try to defer the decision or argue that it is necessary to consult with the boss or another person in the Company.
- e) Prior to a meeting or gathering, make sure the government official knows that MSLA International has a strong Anti-Corruption Policy.

In the event that a government official requests a bribe, collaborators or intermediaries must explain that MSLA International prohibits them from doing so and reject the request. They must also immediately notify the Compliance Officer of the situation, so that he can decide on the measures to be taken in each case.

#### m) Emergency Cases

MSLA International does not expect this policy to prevent employees or intermediaries from taking the necessary measures when their life, physical integrity or the safety of themselves, one or more persons, or in situations of extreme risk to the company's facilities is in danger.

In such cases, MSLA International will take into consideration the particular circumstances in order to resolve the situation in a fair manner and in accordance with the principles and values of the Code of Ethics and Policies of Conduct.

In any case, employees and others involved should provide all relevant information to the Compliance Officer as soon as it is safe to do so.

#### n) Dissemination and training

The Compliance Officer shall ensure that the principles set forth in this Policy are duly communicated and understood by his/her employees.

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## 5. Monitoring, Enforcement, and Interpretation of the Policy:

All supervisors within MSLA must monitor the application and compliance of this policy within their work areas and activities.

The Compliance Officer shall comply with and enforce this policy and shall be responsible for developing criteria related to this policy and for responding to inquiries regarding the interpretation and application of this policy.

Complaints and investigations of potential violations of this policy will be handled in accordance with the Code of Ethics and Conduct Policies and applicable Company policies and Procedures.

## 6. Consequences or Penalties for non-compliance with the policy:

Any MSLA International Employee who fails to comply with this Anti-Corruption Policy will be subject to disciplinary sanction, in terms of our Code of Ethics and Conduct Policies. In addition, MSLA International may file complaints and take other measures with the competent authorities to protect its interests, so that such Contributor may be personally exposed to civil and criminal liability.

The foregoing also applies, as appropriate, to any Intermediary that fails to comply with this Anti-Corruption Policy.

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