



Corporate Governance Policy

Consejo Internacional para la Lucha contra la Corrupción, Asociación Civil

Preamble

Consejo Internacional para la Lucha contra la Corrupción, Asociación Civil ("CILC" or "the Association") is a non-profit civil association (asociación civil sin fines de lucro) constituted in the Argentine Republic under Articles 168 to 186 of the Civil and Commercial Code of the Nation, authorized to operate by the Inspección General de Justicia (IGJ) of the City of Buenos Aires and registered in the Public Registry under No. 1700, Book 5 of Civil Associations, CUIT 30-71958673-9, with its registered office at Avenida Presidente Roque Sáenz Peña 651, Piso 4, Oficina 64, Ciudad Autónoma de Buenos Aires, Argentina. The Association promotes integrity, transparency, good governance, fair competition, and the prevention of corruption, in particular in public procurement, through research, monitoring, training, and institutional cooperation.

This Corporate Governance Policy establishes a binding internal framework to ensure that the Association is directed and supervised in a manner that is **lawful, transparent, accountable, and consistent with its non-profit purpose**. It defines the respective spheres of authority of the Assembly of members (Asamblea), the Board of Directors (Comisión Directiva), and the supporting functions of the Association, and it complements the Association's statutes (estatuto), which prevail in the event of any conflict, together with applicable law.

I. Governance Structure

A. Assembly (Asamblea). The members (asociados), acting through the Assembly, constitute the highest decision-making body of the Association. Acting through Ordinary and Extraordinary Assemblies convened and held in accordance with the statutes (Articles 21 to 26), the members resolve upon, among other matters: approval of the Annual Report and the annual financial statements; election and removal of the members of the Board of Directors and of the supervisory body; amendments to the statutes; membership fees; and any other matter reserved to them by law or by the statutes.

B. Board of Directors and President (Comisión Directiva / Presidente). The administration of the Association is vested in the Board of Directors elected pursuant to the statutes, and its legal representation and the use of the institutional signature are vested in the President (Article 17 of the statutes). The President holds all powers necessary to perform the acts and contracts required to fulfil the statutory purpose, and shall act with the loyalty and diligence required of administrators (Articles 159 and 160 of the Civil and Commercial Code of the Nation), being liable for damages arising from breach of those duties. The President shall comply with the applicable IGJ regulations and shall not use the institutional signature for matters unrelated to the Association or in guarantees for third parties.

C. Supporting functions. The President shall ensure that the Association maintains, in a manner proportionate to its size, competent internal or external support for accounting and tax, legal, compliance, and occupational health and safety, and shall assign clear responsibility for each of the policies adopted by the Association.



II. Assemblies

Assemblies shall be convened by the Board of Directors with the prior notice, to the addresses last notified by the members, required by the statutes (Article 23). Resolutions shall be adopted with the majorities established by the statutes (Article 25), each member having one vote. Deliberations and resolutions shall be recorded in the Association's minute books, duly kept in accordance with law. At least once per year, the members shall consider the financial statements for the fiscal year ended 31 December, which shall be made available to them no fewer than twenty (20) days in advance.

III. Duties of the Board of Directors

- **Lawful administration.** Conduct the Association's business in compliance with applicable corporate, tax, labor, safety, and environmental law, and maintain in force all registrations, licenses, and insurance required for its activities.
- **Books, records, and reporting.** Keep complete and truthful corporate and accounting books, prepare annual financial statements, and provide the members with accurate and timely information on the Association's situation.
- **Safeguarding of assets.** Protect the Association's funds, equipment, information, and reputation, and implement internal controls proportionate to the Association's size, including authorization and documentation requirements for expenditures and contracts.
- **Policy implementation.** Implement, communicate, and enforce the Association's policies, including the Code of Ethics, the Anti-Corruption and Bribery Policy, the Anti-Money Laundering Policy, and the Occupational Health & Safety Policy, and report material compliance matters to the Assembly and the supervisory body.

IV. Conflicts of Interest

The members of the Board of Directors, and any person exercising delegated authority, shall not participate in decisions in which they, or persons closely related to them, hold a personal interest that conflicts, or may appear to conflict, with the interest of the Association. Any actual or potential conflict shall be disclosed in writing to the Board of Directors before the relevant decision is taken. Transactions between the Association and a member of the Board of Directors, the President, or their related parties shall be concluded on arm's-length terms, properly documented, and disclosed to the Assembly.

V. Membership and Institutional Changes

Admission, rights, and duties of members are governed by the statutes (Articles 5 to 9). All changes in the governing bodies, changes of registered office, and amendments to the statutes shall be documented and registered with the IGJ without delay, so that the public record of the Association remains complete, current, and consistent with its actual membership and administration.

VI. Integrity, Transparency, and Stakeholders

The Association conducts its governance in a manner consistent with recognized standards of responsible business conduct, including the OECD Guidelines for Multinational Enterprises



and the principles of the United Nations Global Compact. The Association deals honestly with clients, suppliers, employees, authorities, and the public; provides truthful information in tenders, registrations, and filings; and maintains channels through which concerns regarding governance or misconduct may be raised confidentially and without retaliation, as set out in the Whistleblowing Policy (info@cilclegal.org).

VII. Review

This Policy shall be reviewed by the Board of Directors at least annually, and material amendments shall be submitted to the Assembly for approval. In case of conflict between this Policy and the statutes or applicable law, the statutes and the law shall prevail.

Signed by:

Dzianis Limarau

President, Consejo Internacional para la Lucha contra la Corrupción, Asociación Civil

Date: 11 September 2026