

Confidentiality Policy

1 Purpose

The purpose of this Confidentiality Policy is to establish clear expectations for protecting confidential and proprietary information handled by The Fino Partners while delivering offshore accounting, bookkeeping, tax preparation, and related services through a *resource-based engagement model*.

Under this model, resources provided by The Fino Partners may be assigned on a dedicated or semi-dedicated basis to client teams and may access confidential information strictly in accordance with client instructions, contractual obligations, and internal confidentiality requirements.

2 Scope

This policy applies to all employees, contractors, offshore consultants, interns, temporary staff, and any other individuals engaged by The Fino Partners, including resources assigned to clients under a resource-based or staff-augmentation model.

It covers all forms of confidential information accessed or handled in the course of business, whether electronic, written, verbal, or visual, and applies to both office-based and remote working environments, including client-provided systems and platforms.

3 Definition of Confidential Information

Confidential information includes any non-public information that is disclosed to or accessed by The Fino Partners in the course of business. This includes, but is not limited to, client financial records, tax information, personal data, business processes, credentials, internal reports, pricing information, intellectual property, and proprietary methods.

Information remains confidential regardless of the format in which it is shared or stored and regardless of whether it is accessed through The Fino Partners' systems or client-provided systems by assigned resources.

4 Confidentiality Obligations

All individuals subject to this policy are required to maintain strict confidentiality of information entrusted to them. Confidential information must be used solely for legitimate business purposes related to assigned client work and only to the extent necessary to perform authorized duties.

Confidential information must not be disclosed to unauthorized individuals, whether inside or outside the organization. These confidentiality obligations apply during and after the period of employment or engagement with The Fino Partners, including after reassignment or conclusion of a client engagement.

5 Access and Need-to-Know

Access to confidential information is granted strictly on a need-to-know basis. Individuals must not attempt to access information that is unrelated to their assigned responsibilities or client-approved roles.

Managers and engagement leads are responsible for ensuring that access permissions for assigned resources are appropriate, aligned with client instructions, and reviewed periodically. Any unnecessary or excessive access must be corrected promptly.

6 Handling and Protection of Confidential Information

Reasonable measures must be taken to protect confidential information from unauthorized access, loss, misuse, or disclosure. This includes the use of approved systems, secure passwords, and private work environments aligned with client confidentiality expectations.

Confidential information must not be copied, downloaded, photographed, recorded, or stored outside approved systems or environments unless explicitly authorized by The Fino Partners and, where applicable, by the client. Physical documents, if any, must be stored securely and disposed of properly when no longer required.

7 Confidentiality in Remote and Offshore Work

When working remotely or offshore, individuals must ensure that confidential information is not visible or accessible to unauthorized persons. Conversations involving client or sensitive business information must be conducted in private settings.

Printing confidential information outside approved office locations is not permitted unless explicitly authorized. Screens must be locked when unattended, and devices used by assigned resources must be protected at all times.

8 Disclosure to Third Parties

Confidential information may be disclosed to third parties only when authorized by contract, required by law, or approved by management in accordance with client instructions.

Any disclosure must be limited to the minimum information necessary and must follow applicable confidentiality, security, and contractual requirements. Unauthorized onward disclosure is strictly prohibited.

9 Legal and Regulatory Disclosure

If disclosure of confidential information is required by law, regulation, or legal process, such disclosure must be reported to management immediately.

Disclosure must occur only to the extent legally required and in accordance with applicable contractual obligations. Employees and assigned resources must not respond directly to legal or regulatory requests unless explicitly authorized.

10 Reporting Breaches or Concerns

Any actual or suspected breach of confidentiality, including unauthorized disclosure, loss, or misuse of confidential information, must be reported immediately to management.

Prompt reporting allows for timely investigation, mitigation, and coordination with affected clients where required. Failure to report known confidentiality breaches may itself be considered a policy violation.

11 Training and Awareness

All individuals subject to this policy, including resources assigned to client teams, are expected to understand and comply with confidentiality requirements.

Periodic training and awareness initiatives may be conducted to reinforce confidentiality obligations, client-specific expectations, and best practices.

12 Consequences of Policy Violations

Violation of this Confidentiality Policy may result in disciplinary action, up to and including termination of employment or contract. Serious violations may also result in legal action or contractual consequences, including client escalation.

13 Relationship with Client Agreements

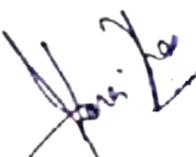
This policy operates alongside confidentiality obligations defined in client contracts, non-disclosure agreements, and service agreements.

Where client-specific confidentiality requirements apply to assigned resources, those requirements take precedence and must be followed at all times.

14 Policy Review and Updates

This policy will be reviewed periodically and updated as necessary to reflect changes in service delivery models, business operations, legal requirements, or client expectations.

For Fino Partners Group, Inc.



CEO, Founder

For Fino Partners Group, Inc.



COO, Founder