

# Code of Conduct Policy

## 1 Purpose

The purpose of this Code of Conduct Policy is to set clear standards for ethical behavior, professionalism, and responsible business practices at 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 are expected to conduct themselves in accordance with client instructions, contractual obligations, and The Fino Partners' internal standards of conduct.

## 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 applies to conduct in office locations, remote work environments, client interactions, internal communications, and any situation where individuals represent The Fino Partners or interact with clients as part of an assigned engagement.

## 3 Core Ethical Principles

All individuals are expected to act with honesty, fairness, integrity, and professionalism in all business activities. Decisions must be made in good faith and in the best interests of clients and The Fino Partners.

Unethical conduct, including misrepresentation, concealment of material information, falsification of records, or intentional misconduct, is strictly prohibited.

## 4 Compliance with Laws, Regulations, and Standards

Individuals must comply with applicable laws, regulations, and professional standards relevant to their role. This includes laws related to financial services, data protection, employment practices, and cybersecurity.

When providing services to US clients under a resource-based model, individuals must also comply with contractual obligations, client policies, and documented client instructions applicable to their assigned role. Failure to follow these requirements may expose clients and The Fino Partners to significant risk.

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## 5 Accuracy, Quality, and Professional Judgment

Individuals are expected to perform their duties with due care, competence, and professional judgment. Work must be completed in accordance with agreed processes, timelines, quality standards, and client-defined expectations applicable to assigned resources.

Errors, omissions, or concerns related to work quality must be reported promptly to The Fino Partners and, where appropriate, escalated in accordance with client engagement protocols so that corrective action can be taken.

## 6 Conflicts of Interest

Individuals must avoid situations where personal interests could interfere with professional responsibilities or create the appearance of improper influence, particularly when assigned to client teams.

Any *actual or potential conflict of interest* must be disclosed promptly to management. Examples may include outside employment, financial interests, personal relationships with clients, or use of company or client information for personal benefit.

## 7 Confidentiality and Protection of Information

All individuals must protect confidential and sensitive information accessed during the course of their work. Confidentiality obligations apply to client data, company information, intellectual property, and proprietary processes.

Information must be used solely for legitimate business purposes related to assigned client work and disclosed only to authorized individuals in accordance with company policies and client agreements.

## 8 Respectful and Inclusive Workplace

The Fino Partners is committed to maintaining a respectful, inclusive, and professional work environment. Discrimination, harassment, bullying, intimidation, or inappropriate behavior of any kind is not tolerated.

Professional conduct is expected in all interactions, including emails, calls, messaging platforms, video meetings, and in-person communications with colleagues and clients.

## 9 Use of Company and Client Resources

Company and client-provided assets, including systems, devices, software, data, and communication tools, must be used responsibly and strictly for authorized business purposes related to assigned engagements.

Unauthorized use, misuse, or personal exploitation of company or client resources is prohibited.

Individuals must comply with the Acceptable Use Policy, Information Security Policy, Data Protection Policy, and related guidelines at all times.

## **10 Client Interaction and Representation**

Individuals assigned to client engagements must communicate with clients in a professional, accurate, and respectful manner. Information provided to clients must be truthful, appropriate, and within the scope of authorized responsibilities.

Individuals must not make commitments, representations, assurances, or decisions on behalf of clients or The Fino Partners that exceed contractual authority or company approval.

## **11 Gifts, Benefits, and Improper Influence**

Individuals must not offer, solicit, or accept gifts, payments, favors, or benefits that could influence, or appear to influence, business decisions involving clients, vendors, or colleagues.

Modest and customary business courtesies may be permitted where lawful, reasonable, and approved in accordance with company guidelines. Any offer or request that raises concerns must be reported to management.

## **12 Reporting Misconduct and Ethical Concerns**

Individuals are encouraged to report any suspected violations of this Code of Conduct, company policies, client instructions, or applicable laws. Reports should be made promptly to management or through designated reporting channels.

The Fino Partners will take reasonable steps to investigate concerns fairly, confidentially, and without bias.

## **13 Non-Retaliation**

The Fino Partners prohibits retaliation against any individual who raises concerns or reports misconduct in good faith. Retaliation of any form is considered a serious violation of this policy.

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

## **14 Disciplinary Action**

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

## **15 Individual Responsibility and Accountability**

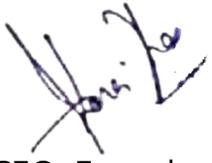
All individuals are responsible for understanding and complying with this policy. Failure to understand a policy does not excuse non-compliance

Questions regarding ethical conduct, client expectations, or appropriate behavior should be raised with management before action is taken.

## 16 Policy Review and Updates

This Code of Conduct Policy will be reviewed periodically and updated as necessary to reflect changes in service delivery models, business practices, legal requirements, or client expectations.

For Fino Partners Group, Inc.



CEO, Founder

For Fino Partners Group, Inc.



COO, Founder

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