

Code: DOC-SISGAS-PE-07	MINISTRY OF ECONOMY AND FINANCE	
Version: 4.0		
Valid from: 06-03-2026	ANTI-BRIBERY MANAGEMENT SYSTEM	
Page 1 of 6	ANTI-BRIBERY POLICY	

ANTI-BRIBERY POLICY

ISSUE CONTROL

	NAME	POSITION
APPROVED BY:	SARIHA BELÉN MOYA ANGULO	MINISTER OF ECONOMY AND FINANCE

Code: DOC-SISGAS-PE-07	MINISTRY OF ECONOMY AND FINANCE	
Version: 4.0		
Valid from: 06-03-2026	ANTI-BRIBERY MANAGEMENT SYSTEM	
Page 2 of 6	ANTI-BRIBERY POLICY	

1. OBJECTIVE

This Anti-Bribery Policy reflects the ongoing commitment of the Ministry of Economy and Finance (MEF) to integrity, transparency, and compliance with the current legal framework, guiding its actions toward the prevention, detection, and punishment of bribery at all organizational levels.

For the development of this Anti-Bribery Policy and Anti-Bribery Management System – SISGAS (spanish acronym) of the Ministry of Economy and Finance (MEF), it have been considered the requirements established by ISO 37001 Standard and current regulations on ethics, transparency, and the fight against corruption that apply to our institution in the development of its activities are considered, which require strict observance and compliance.

The SISGAS establishes policies, guidelines, and controls that guide institutional management toward ethical and transparent practices. Its implementation considers both the operational processes directly included within the scope of the SISGAS, as well as those cross-cutting elements of organizational culture that impact over the entire Ministry.

The MEF prohibits all forms of bribery, and has implemented the SISGAS, based on ISO 37001 Standard, with the purpose of strengthening the culture of institutional integrity and ensuring the trust of citizens and stakeholders¹.

2. SCOPE OF APPLICATION

The scope of the application of this Anti-Bribery Policy includes all employees and officials of the Ministry of Economy and Finance, especially the administrative units that are part of the defined scope of the SISGAS, which considers substantive, procedural, and support processes in accordance with the institution's mission and responsibilities.

This policy is available to all stakeholders, communicated at all levels within the Ministry of Economy and Finance, and is externally communicated to business partners².

The Anti-Bribery Management System (SISGAS) is monitored periodically to ensure the proper implementation, maintenance and continuous improvement of the system, always looking after

¹ According to the definition in ISO 37001 Standard, it is: A person or organization that can affect, be affected by, or perceive itself as affected by a decision or activity.

² According to the definition in ISO 37001 Standard, it is: An external party with which the organization has, or plans to establish, some type of business relationship.

ISSUE CONTROL

	NAME	POSITION
APPROVED BY:	SARIHA BELÉN MOYA ANGULO	MINISTER OF ECONOMY AND FINANCE

Code: DOC-SISGAS-PE-07	MINISTRY OF ECONOMY AND FINANCE	
Version: 4.0		
Valid from: 06-03-2026	ANTI-BRIBERY MANAGEMENT SYSTEM	
Page 3 of 6	ANTI-BRIBERY POLICY	

its independence, objectivity and effectiveness, through regular evaluations and reviews of the anti-bribery objectives.

3. RISK MANAGEMENT AND RESPONSIBLE FOR COMPLIANCE

The Ministry of Economy and Finance (MEF) periodically identifies, assesses, and manages bribery risks associated with the processes included within the scope of the Anti-Bribery Management System (SIGAS).

The results of these assessments are documented in risk matrices, which establish specific treatment plans and controls for the prioritized risks, with the purpose of preventing, reducing, and controlling their probability of occurrence, as well as ensuring adequate follow-up and continuous monitoring.

As part of the internal and external evaluation mechanisms, the MEF commits to implementing preventive, corrective and improvement actions, aimed at strengthening the effectiveness, efficiency and continuous improvement of SIGAS, in compliance with the principles of transparency, integrity and institutional accountability.

To ensure independence and objectivity in the supervision of the system, the Compliance and Control Directorate of the Ministry of Economy and Finance has been designated as the unit responsible for overseeing the implementation, maintenance, and continuous improvement of SIGAS.

This Directorate has the authority, autonomy, and technical expertise necessary to perform the anti-bribery compliance function, and reports directly to the highest authority of the Ministry of Economy and Finance, thus guaranteeing the impartiality and integrity of the supervision process.

4. CODE OF ETHICS AND NON-COMPLIANCES

The Ministry of Economy and Finance (MEF) has an institutional Code of Ethics approved by its highest authority. This document is mandatory for all public servants and employees of the institution, who are informed about its content and application upon hiring.

The Code of Ethics applies across all administrative units of the Ministry of Economy and Finance (MEF), promoting principles of integrity, transparency, responsibility, and commitment to public service. Failure to comply with the Code does not exempt employees from adhering to the specific

ISSUE CONTROL

	NAME	POSITION
APPROVED BY:	SARIHA BELÉN MOYA ANGULO	MINISTER OF ECONOMY AND FINANCE

Code: DOC-SISGAS-PE-07	MINISTRY OF ECONOMY AND FINANCE	
Version: 4.0		
Valid from: 06-03-2026	ANTI-BRIBERY MANAGEMENT SYSTEM	
Page 4 of 6	ANTI-BRIBERY POLICY	

provisions of the Anti-Bribery Management System (SISGAS), which apply only to the units within its scope.

Conduct contrary to this Anti-Bribery Policy, the Code of Ethics, or any other documented requirement of the SISGAS, will be sanctioned in accordance with the current legal and disciplinary regime, by the competent authorities and following due process.

5. COMPLAINTS CHANNEL

As established by Article 83 of the Constitution of the Republic of Ecuador, and Article 22 of the Organic Law of Public Service, every employee or official of the Ministry of Economy and Finance (MEF), as well as any person acting by virtue of state authority or on behalf of the institution, has the obligation and ethical duty and the institutional responsibility to report any fact, conduct, or information that could be presumed or reflect a violation of this Anti-Bribery Policy, the Anti-Bribery Management System (SISGAS), or the applicable regulations on integrity and transparency.

For this purpose, the MEF makes available the formal communication mechanism:

COMPLAINTS CHANNEL accessible on our website (<https://www.finanzas.gob.ec/>); directly accessing the link <https://www.finanzas.gob.ec/denuncia-aqui-la-corrupcion/>

The Ministry of Economy and Finance (MEF) encourages and values the responsible reporting of any indication or suspicion of bribery or misconduct, whether by public servants or interested parties. In this regard, the institution has established secure and confidential mechanisms for receiving, analyzing, and processing reports, guaranteeing:

- The confidentiality of the whistleblower's or informant's identity;
- Protection against retaliation of any kind;
- Good faith as the guiding principle in the use of this channel; and
- Timely attention to reports within the MEF's area of responsibility.

ISSUE CONTROL

	NAME	POSITION
APPROVED BY:	SARIHA BELÉN MOYA ANGULO	MINISTER OF ECONOMY AND FINANCE

Code: DOC-SISGAS-PE-07	MINISTRY OF ECONOMY AND FINANCE	
Version: 4.0		
Valid from: 06-03-2026	ANTI-BRIBERY MANAGEMENT SYSTEM	
Page 5 of 6	ANTI-BRIBERY POLICY	

6. CONSULTATION CHANNEL

Similarly, the Ministry of Economy and Finance (MEF) has a consultation channel where questions regarding the Anti-Bribery Management System can be submitted via the following email address:

CONSULTATION CHANNEL: consultasSISGAS@finanzas.gob.ec

The Ministry of Economy and Finance is committed to implementing, within its sphere of competence, a culture of integrity and institutional transparency, fundamental pillars of the Anti-Bribery Management System.

Approved by:

Sariha Belén Moya Angulo
MINISTER OF ECONOMY AND FINANCE

Reviewed by:	María Belén Montoya Viteri	Administrative Financial General Coordinator / Anti-Corruption Committee Chair	
Written by:	Santiago Ricardo Sánchez Villegas	SISGAS Leader	

CHANGES CONTROL

Review	Date	Description of the Modification
0.0	17-04-2019	Initial emission
0.1	18-06-2019	Document structure change
1.0	28-06-2019	Document approval
1.1	23-01-2019	<ul style="list-style-type: none"> Inclusion of the specific prohibition of the bribery (page 2, INTRODUCTION, second paragraph).
2.0	27-12-2019	Document approval
2.1	18-10-2023	Update of the mechanism for appointing the Compliance Function Officer
3.0	29-10-2023	Document approval

ISSUE CONTROL

	NAME	POSITION
APPROVED BY:	SARIHA BELÉN MOYA ANGULO	MINISTER OF ECONOMY AND FINANCE

Code: DOC-SISGAS-PE-07	MINISTRY OF ECONOMY AND FINANCE	
Version: 4.0		
Valid from: 06-03-2026	ANTI-BRIBERY MANAGEMENT SYSTEM	
Page 6 of 6	ANTI-BRIBERY POLICY	

2.1	09-02-2024	Adjustment to: <ul style="list-style-type: none"> • Incorporate the Compliance and Control Department. • Incorporate the SISGAS consultation channel. • Improve general aspects.
3.0	16-04-2024	Document approval.
3.1	14-10-2025	<ul style="list-style-type: none"> • Clarifications regarding Scope and Application. • Adjustments for technical precision and wording. • Removal of the letters “TR” from the document code, in alignment with the SISGAS Scope. • Removal of the term “Resource Transfer” from the title.
3.2	07-01-2026	<ul style="list-style-type: none"> • Adjustment based on CGAJ review.
3.3	28-01-2026	<ul style="list-style-type: none"> • Adjustments requested during the review workshop with the SISGAS Committee members and the Director of Compliance and Control. • In accordance with the Auditor's observation, the ISO Standard is specified without including its version, and if there are any modifications due to a version update of the standard, these should be noted in the change control section. • In accordance with the Auditor's observation, the service channels available through SISGAS are specified separately.
3.4	04-03-2026	<ul style="list-style-type: none"> • Technical adjustments requested at the Anti-Corruption Committee.
4.0	06-03-2026	Document approval.

ISSUE CONTROL

	NAME	POSITION
APPROVED BY:	SARIHA BELÉN MOYA ANGULO	MINISTER OF ECONOMY AND FINANCE