

CLEARSALE S.A.'S DONATIONS AND SPONSORSHIPS POLICY

1. Definitions

- **ClearLovers:** all employees, administrators (Board Members and Executive Officers), shareholders, interns and young apprentices, permanent or temporary, of ClearSale and its controlled, subsidiary and affiliated companies.
- **Third Parties:** all service providers, business partners, clients, direct and indirect suppliers, intermediary agents, associates, consultants and sales representatives of ClearSale and its controlled, subsidiary and affiliated companies.
- **Government Agent:** any individual who holds a mandate, position, job or function, even if temporarily or without remuneration, in public entities, whether national or foreign.
- **Corruption:** dishonest, unethical or illegal conduct practiced by an individual or organization, which seriously violates integrity, values, moral standards and legislation, corroding culture, politics and the economy in order to obtain unlawful benefits or abuse of power for personal gain, for others or ClearSale.
- **Bribery:** requesting or receiving an undue advantage from a Government Agent/ Third Party or approving, offering, receiving, or promising something of value in exchange for an undue advantage for oneself or ClearSale.
- **Money Laundering:** unethical conduct that aims to prevent a certain amount of money obtained illegally from being traced and identified by inserting the amount into lawful activities, thus giving the appearance of legality.
- **Facilitation Payment:** all forms of payment to a Government Agent whose purpose is to expedite, guarantee or ensure the fulfillment of an existing duty or obligation, such as the issuance of customs documents and certificates or the provision of police protection.
- **Fraud:** unlawful or unethical conduct, intentional and in bad faith, carried out with the aim of obtaining advantages for oneself or for Third Parties and/or with the aim of harming others.
- **Donation:** unilateral transfer of amounts, services or goods, on a voluntary basis, from ClearSale, to public or private beneficiaries, free of charge, without any right or expectation of corresponding entry for the donor.
- **Incentivized Donation:** unilateral transfer of amounts, services or goods, on a voluntary basis, from ClearSale, to a non-profit individual or company of a cultural nature, free of charge, necessarily based on the tax rules and specific incentive laws of each social segment.
- **Sponsorship:** transfer of amounts, services or goods, on a voluntary basis, from ClearSale, to public or private beneficiaries, with or without a profit motive, whose intention is the social promotion, visibility and dissemination of the ClearSale brand.

- **Incentivized Sponsorship:** transfer of amounts, services or goods, on a voluntary basis, from ClearSale, to a non-profit individual or company of a cultural nature, with the intention of financing projects based on incentive laws, as well as promoting the ClearSale brand.
- **Gifts:** items that have no commercial value and are distributed as a form of advertising, or courtesy, generally with the offeror's logo, such as: pens, calendars, mugs, pencils, folders, planners, among others.
- **Presents:** items through which commercial value can be expressed, such as: flowers, chocolates, beverages, etc.
- **Hospitality:** this usually results in an increase in the level of comfort or well-being of an individual or group of individuals, considered here in the business environment or linked to business relationships. This includes accommodation, travel and expenses for air, land and/or sea travel, entertainment, lunches and dinners, tours, tickets to events, workshops, training, among others.
- **Undue Advantage:** all benefits made available to a Government Agent or private individual that is contrary to the law or that is intended to guarantee the provision of a service or non-provision of a service that is related to the Agent's or private individual's position.
- **Public Entities:** a body or department of the direct or indirect public administration, regulatory agencies, autonomous agencies, foundations, public companies, government-controlled private companies, international public organizations, among others.
- **Politically Exposed Person (PEP):** people who hold or have held public office in the last 5 years, including family members or relatives in a direct or collateral line up to the second degree, i.e. spouses, partners, parents, grandparents, children, grandchildren and siblings.
- **Law No. 12846/2013:** known as the Anti-Corruption Law, this is the law that deals with the objective liability of companies for the practice of unlawful conduct by their employees against the national or foreign Public Administration.
- **Decree No. 8420/2015:** a normative instrument that regulates the Anti-Corruption Law and provides for objective liability, sanctions, untrustworthy registers, punishments, among other applications.
- **Foreign Corrupt Practices Act – FCPA:** US law on the prohibition of offering unlawful payments to foreign officeholders in order to obtain or retain business, as well as establishing accounting rules to keep books and accounting records properly.
- **United Kingdom Bribery Act:** UK law that deals with acts of bribery involving national or foreign public servants and between private individuals.

- **Law No. 8666/93 and Law No. 14133/2021:** laws that deal with bidding procedures for the acquisition of goods and services by the Public Administration and which provide for mechanisms that hinder and condemn fraud in bidding.
- **Tax Incentive Laws:** laws that allow companies to direct part of their taxes to financing projects in areas that are sensitive to socio-environmental public management.

2. Objective

This policy (“Policy”) aims to establish guidelines on the procedures for making donations and sponsorships, always based on good governance practices, aligned with ClearSale’s (“Company”) business and in compliance with current legislation.

The guidelines of this Policy are in accordance with ClearSale’s Code of Conduct and Anti-Corruption Policy.

3. Scope

This Policy must be complied with by all ClearLovers of the Company and its controlled, subsidiary and affiliated companies, as well as by all Third Parties in their interactions with each other, with ClearSale and with Government Agents, when applicable.

4. General guidelines

Donations and Sponsorships offered by the Company should preferably support social, cultural, sporting, environmental and educational initiatives, etc., in addition to complying with current legislation.

Therefore, it is strictly forbidden to carry out such practices when they are not related to the activities carried out by the benefited entities; and they must always be accounted for in ClearSale’s accounting records in a transparent, reliable and accurate manner.

All Donations and Sponsorships that have unlawful purposes, directly or indirectly, or are intended to exchange personal favors are prohibited by the Company. Those directed to any public authority, Government Agent or close family member/ person,¹ or company controlled directly or indirectly by a Politically Exposed Person in order to receive any undue advantage are also prohibited.

With regard to political donations, the Company cannot make any kind of political or electoral contribution, under the terms of the electoral rules in force and the Code of Conduct. ClearLovers are also prohibited from making donations of this nature using Company resources or structures.

If a ClearLover wishes to make an electoral donation, it must be made in their own name, with

¹ Family members are considered to be relatives in a direct line up to the first degree, spouses, partners and stepchildren; as well as individuals with close relationships are considered to be (i) natural persons who are known to have a partnership or joint ownership in companies governed by private law or in arrangements that pierce the corporate veil, who appear as agents, even if by private instrument; and (ii) natural persons who have control of companies governed by private law or in arrangements that pierce the corporate veil, known to have been created for the benefit of a Government Agent.

their own resources, without any link to ClearSale and outside of working hours.

Donations and Sponsorships arising from regulatory or judicial obligations, Instruments of Conduct Adjustment (*Termos de Ajustamento de Conduta – TAC*) or any other determination established by a Government Agent or public authority against the Company do not fall under this Policy. However, they must be assessed by the Compliance department.

5. Specific Guidelines

5.1 Donations

Donations are classified as (i) non-incentivized and (ii) incentivized.

Non-incentivized donations are intended to be philanthropic in nature, while incentivized donations will necessarily be made in accordance with tax rules and specific incentive laws for each social segment.

Donations in cash must only be made by depositing them in an account linked to the institution/project. Donations to public bodies and persons are allowed, provided that the Company's values, the guidelines of the Code of Conduct and the Anti-Corruption Policy are complied with.

Donations will not be allowed for beneficiaries who are taking part in a bidding procedure or signing a contract with ClearSale.

Donations cannot be intended to benefit ClearLovers or Third Parties acting on behalf of the Company.

5.1.1 Donation analysis

Regardless of their classification, all Donations must be preceded by an analysis of the suitability of the beneficiaries, whether they are non-profit, charitable and/or philanthropic entities, and an integrity due diligence review must be carried out by the Compliance department before the donation is made.

Specifically for incentivized Donations, the nomination of social institutions and projects to receive them will be made by the People area, which will analyze the opportunity and feasibility of the project.

If the nomination is feasible, the Finance department must analyze the compliance of the projects with the legislation and share it with the Compliance area in due course, together with the "Donations and Sponsorships Form" (**Annex A**) and possibly the law and/or project on which the donation is based, for the preparation of the due diligence review described in this item.

Projects or entities not aligned with ClearSale's purpose, or which do not meet the requirements set out in this Policy and/or the Incentive Law, will be disregarded.

In order for non-incentivized Donations to be made, the area interested in making the donation

will have to complete the “Donations and Sponsorships Form” (**Annex A**) in advance, and forward it to the Compliance area together with research of prices, proposals, description of services, if applicable.

After analysis by Compliance, and if the beneficiary is approved, regardless of the donation and its amount, the interested area must make the Donation conditional on the signing of a legal instrument, with the Legal department, containing full details of the entity that will receive the donation, the object of the donation and its respective price, indication of the account from which the amount will come, if applicable, the obligations of the beneficiaries and the corresponding penalties in the event of non-compliance with the obligations, as well as anti-corruption provisions, indicating ClearSale’s Code of Conduct and its whistleblowing channel.

If the donation is made through the acquisition of goods, proof of the acquisition, invoices (*notas fiscais*), and any other supporting documents must be sent to Compliance for registration and filing.

5.2 Sponsorships

Sponsorships are classified as (i) non-incentivized and (ii) incentivized.

Non-incentivized sponsorships are aimed at social promotion, visibility and dissemination of the ClearSale brand, through the transfer of amounts, services or goods to make projects or events viable.

Incentivized sponsorships are aimed at financing projects based on incentive laws, in order to disseminate the ClearSale brand and can occur through the transfer of amounts, services or goods, on a voluntary basis, from ClearSale to public or private, non-profit beneficiaries.

The intermediation of partners is allowed in order to identify projects that best suit the Company’s interests.

Sponsorships are allowed by means of payment of previously defined amounts, acquisition of advertising materials/ gifts or acquisition of materials/ services for the event being sponsored.

Sponsorships to public bodies and persons are allowed, provided that the Company’s values, the guidelines of the Code of Conduct and the Anti-Corruption Policy are complied with.

Sponsorships will not be allowed for beneficiaries who are taking part in a bidding procedure or signing a contract with ClearSale.

Sponsorships cannot be intended to benefit ClearLovers or Third Parties acting on behalf of the Company.

5.2.1 Sponsorship analysis

For the Sponsorship to be possible, the interested area will have to fill in the “Donations and Sponsorships Form” (**Annex A**) in advance, and send it to the Compliance area together with the proposal and disclosure of the project or event and a description of the corresponding entries

linked to the Sponsorship.

After analysis by Compliance, which must include an integrity due diligence review, if the beneficiary is approved, the interested area must also formalize, with the Legal department, a sponsorship instrument specifying the full details of the entity that will receive the sponsorship, a description of the sponsorship, an indication of the account from which the amount will come, if applicable, a description of the corresponding entry, corresponding penalties in the event of non-compliance with the obligations, as well as anti-corruption provisions, indicating ClearSale's Code of Conduct and its whistleblowing channel.

If the sponsorship is obtained through the acquisition of goods, materials or services, proof of the acquisition, invoices (*notas fiscais*), and any other supporting documents must be sent to Compliance for registration and filing.

For incentivized sponsorships, once the projects have been pre-selected, they must be sent to the Finance department for analysis of the projects' compliance with the legislation and shared with the Compliance area in due course, together with the "Donations and Sponsorships Form" (**Annex**) and possibly the law and/or project on which the sponsorship is based, for the preparation of the due diligence review.

6. SLA (Service Level Agreement)

After receiving **Annex A**, the Compliance area will have up to five (05) working days to carry out the analysis of the beneficiary and generate the due diligence review, with the exception of situations considered urgent, in which the analysis can be carried out in up to three (03) working days.

If relevant points of attention are identified, the Compliance area may request additional information and the deadline will depend on obtaining and analyzing the new information.

7. Ethics Committee

In the event of an unfavorable recommendation for practices involving Sponsorships and Donations or the identification of potential exposure to reputational, operational or financial risk for ClearSale or its controlled, subsidiary and affiliated companies, the Compliance area must submit **Annex A** for analysis by the Ethics Committee, which will be responsible for analyzing the matter and issuing a final resolution in this regard.

8. Violations and disciplinary measures

Violations of this Policy will be subject to potentially serious consequences, such as investigation of the conduct, application of appropriate disciplinary measures, loss of business, restrictions on doing business, civil and/or criminal liability for the wrongdoers, as well as other legal measures that may result in sanctions in the administrative, civil and criminal spheres.

9. Communication

It is the duty of ClearLovers and all those who act on behalf of ClearSale to report any suspected or actual violation of this Policy through the Whistleblowing Channel, available at

www.contatoseguro.com.br/clearsale.

There will be no retaliation, intimidation or harassment against a whistleblower in good faith, in accordance with the Whistleblowing Channel Policy.

APPROVAL, REVIEW AND VALIDITY

This Policy will be effective retroactively from December 7, 2023, and is subject to modification whenever ClearSale deems it necessary to keep the document current and reflective of the Company's best practices.

It is important to highlight that, in the event of a conflict between this Policy's guidelines and any applicable laws governing ClearSale's business, the legal requirements shall take precedence.

RESPONSIBLE PARTY	AREA
APPROVAL	Board of Directors on February 22, 2024
REVIEW	Ethics Committee
VALIDITY	Unspecified Duration
VERSION	1

ANNEX A

Donations and Sponsorships Form

Name of employee:	
Requesting area/ cost center/ purpose:	

<input type="checkbox"/> Non-incentivized donation	<input type="checkbox"/> Incentivized donation
<input type="checkbox"/> Non-incentivized sponsorship	<input type="checkbox"/> Incentivized sponsorship

Name and Corporate Taxpayer's ID (CNPJ) of the Beneficiary:			
What is the purpose of the donation/ sponsorship (promotional, social, institutional, etc.)?			
What is the category of the donation/ sponsorship (innovation, environment, etc.)?			
If it is an incentivized donation or sponsorship, please mention the law on which the action is based:			
What is the benefit of the donation/ sponsorship for ClearSale S.A.?			
Amount (if in items, the equivalent amount of the items, as well as quantities):		Period of the action:	
Corresponding entries, if applicable:			
Was the Beneficiary nominated by anyone? (If yes, please indicate below)			
Does the Beneficiary belong to the Public Administration or does it have any Government Agents as partners, administrators or directors? (If yes, please indicate the name, body and position below)			
Is the Beneficiary currently taking part in a bidding procedure or signing a contract with ClearSale S.A.?			

How will payments be made and accounted for?

***When submitting this form, please send research of prices, proposals, project descriptions and other documents that will help the Compliance area verify the donation/ sponsorship.**

****The donation/ sponsorship must be formalized by means of an instrument specifying the name of the beneficiary, corporate taxpayer's ID (CNPJ), appropriate description, bank account and an indication of ClearSale's Code of Conduct, as well as the Whistleblowing Channel.**

*****Cash donations should only be made by depositing them in an account linked to the institution/ project.**

Approval date (area reserved for Compliance):	
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