



## CLEARSALE S.A.'S GIFTS, PRESENTS AND HOSPITALITY POLICY

### 1. Definitions

- **Gifts:** items that have no commercial value and are distributed as a form of advertising, 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.
- **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:** clients, business partners, direct and indirect suppliers, service providers, commercial representatives, intermediary agents and associates of ClearSale and its controlled, subsidiary and affiliated companies.
- **Government Agent:** any individual who holds a mandate, position, job or public function, even if temporarily or without remuneration. This expression is understood in a broad sense, including political and administrative functions.

### 2. Objective

This policy ("Policy") aims to clarify ClearSale's ("Company") position regarding the receipt, promise or offering of gifts, presents and hospitality, as well as to define the guidelines for these actions in accordance with the values and culture of ClearSale, aiming to prevent the offer and/or receipt from being used for purposes other than those intended.

### 3. Scope

This Policy must be followed by all ClearLovers and Third Parties in their interactions with the market and society, both in Brazil and abroad, whenever applicable.

### 4. Guidelines

Gifts, Presents and Hospitalities may only be granted and/or received if they meet the following requirements:

- 1) They comply with all laws, regulations and corporate policies;
- 2) They are offered or received: (a) to assist in branding, demonstrating or explaining ClearSale's products and services; (b) on formal occasions, for example, meetings with CEOs/Top Management of important partners; (c) to fulfill a tradition or celebrate special dates proven to be relevant to the Company; (d) at official corporate ceremonies or events;

3) They are granted or received in a transparent and non-secret manner, without appearing inappropriate and without generating any embarrassment in the event of public exposure of ClearSale or its ClearLovers;

4) They are granted and/or received without any expectation of reciprocity, obligation, economic advantage, compensation or favors.

Under no circumstances may any Presents or Hospitalities be granted and/or received in cash, or in the form of gift vouchers, shares, loans, *per diem* rates or in the form of luxury items or vacations.

## 5. Specific Guidelines

### 5.1 Gifts and Presents

**Offering and Receiving:** when the use of Gifts is appropriate, the Company may only offer/receive gifts in accordance with the description in item 1 of this Policy.

Presents must always be received or offered for personal use, and must be purchased, as the case may be, at market price.

As stated in the Code of Conduct, Gifts and Presents offered or received **must not exceed the unit value of R\$300.00 (three hundred reais), or US\$60.00 (sixty U.S. dollars)**, whenever applicable, and may never be received from/offered to Third Parties who are in the negotiation or contract renewal phase.

### 5.2 Hospitality

#### a) Tickets for sporting events, concerts, cinemas, theaters and the like:

**a.1) Offering:** In the case of invitations or tickets to sporting events, concerts, cinemas, theaters, etc., ClearSale will only offer them to Third Parties after the proposal has been previously analyzed by the Compliance department, using a form that must be submitted – **ANNEX A**.

**a.2) Receiving:** These items may only be received from Third Parties who are **clients** of the Company, after analysis by the Compliance department (**ANNEX B**). In the event of an offer from **suppliers**, the employee must decline the invitation, using **ANNEX C**, and report it to the Compliance department.

#### b) Participation in a corporate event (lecture, seminar, workshop and the like):

**b.1) Offer:** ClearLovers may offer Third Parties the opportunity to participate in corporate events promoted by the Company, always with the costs linked to such participation, provided that: (I) there is technical justification; (ii) the Third Party is not in the process of negotiating/renewing a contract with ClearSale and (iii) the amount spent per person does not exceed the limit of **R\$500.00 (five hundred reais), or US\$100.00 (one hundred U.S. dollars)**, if applicable.

In this case, travel expenses with people linked to the beneficiary will not be accepted, i.e. amounts involving travel companions who are not linked to the business cannot be covered by ClearSale.

Exceptions must be forwarded by the Executive Officer of the requesting area with justification to the Ethics Committee.

#### **b.2) Receiving:**

If employees are offered the opportunity to take part in a corporate event (lecture, seminar, workshop, etc.) offered by the Third Party, with payment of the costs associated with this participation, they may accept, provided that (I) there is a technical justification for this and (ii) the parties are not in the negotiation/contract renewal phase.

In both cases (b.1 and b.2), the technical justification must be analyzed in advance by the Compliance department, which must receive the respective form (**ANNEXES A or B**), in order to make an internal record.

In the analysis of the technical justification by Compliance, the objective must always be to provide legitimate business opportunities and discussions, and the presence of the representative of the Third Party responsible for the offer at the event or activity involved is mandatory.

#### **c) Business meals**

**c.1) Offering/receiving:** Business meals can only be accepted or offered **if they respect the maximum limit per person of R\$500.00 (five hundred reais) or US\$100.00 (one hundred U.S. dollars)**, if applicable. Business meals with **suppliers** during the negotiation or contract renewal phase are not allowed.

If Gifts, Presents and Hospitality that exceed the amounts defined in this Policy cannot be refused for any commercial or cultural reason, the recipient must send the item to the Corporate Governance department, which will forward the matter to be defined by the Ethics Committee.

### **6. Formalization**

The receipt and offering of Gifts, Presents and meals that respect the amounts and rules described in item 5 may occur without formalization to the Compliance area.

Cases that involve filling out a form must follow the steps below:

- Completing the respective form (**ANNEXES A or B**), accompanied by validation from the Approver (Executive Officer of the requesting area) and invoice, when applicable;
- Forward the request with the form by email to the Compliance area, which will return with approval or disapproval of the act.

The Compliance department will analyze the item and, after analysis, record the occurrences and maintain updated data control on the internal network, for monitoring purposes. All forms must be complete and correct.

The presentation of false or misleading information, or that knowingly omits information, will result in the employee being subject to appropriate disciplinary sanctions, to be assessed by the Ethics Committee. In the case of a Third Party involved, it may result in contractual termination, without prejudice to communication to the competent authorities, if applicable.

### **7. Government Agents**

As a rule, it is prohibited to receive, offer, promise or deliver, directly or indirectly, presents, any entertainment, favors or money, involving any Public Agent or third person related to them in order to obtain advantages, influence or compensate decisions for one's own benefit, that of third parties or ClearSale.

### **7.1 Gifts:**

In the case of gifts, as long as the definition of item 1 of this Policy is respected, they may be received from/offered to Government Agents.

### **7.2 Presents and Hospitality:**

As for Presents and Hospitality involving Government Agents, they may also be delivered and accepted provided that (i) the government body is a ClearSale **client**; (ii) the government body's rules on the possibility of acceptance are checked; (iii) the amounts of **R\$250.00 (two hundred and fifty reais)** or **US\$50.00 (fifty U.S. dollars)** and **R\$500.00 (five hundred reais)** or **US\$100.00 (one hundred U.S. dollars)** are respected, for Presents and Hospitality, respectively. All Presents and Hospitalities for government bodies must be approved by the Ethics Committee.

Specifically at a time that involves a bidding process between ClearSale and government bodies, following the disclosure of the base project, the receipt, offer, promise or delivery of Presents and Hospitality is prohibited, regardless of the amount involved.

## **8. Exceptions**

Any exceptions to the rules established in items 5 and 7 must be forwarded by the Approver (Executive Officer of the requesting area) with justification to the Ethics Committee, with the respective form duly completed (**ANNEXES A and B**) and sent in advance.

## **9. Penalties**

Any violation of the rules of this Policy, when proven, leads to the application of appropriate disciplinary measures, to be applied by the Ethics Committee according to the severity and recurrence of the conduct, and regardless of the hierarchical position held by the employee. In the case of Third Parties, there may even be contractual termination of the service, without prejudice to communication to the competent authorities, if applicable.

ClearSale encourages the use of the Whistleblower Channel (available at [www.contatoseguro.com.br/clearsale](http://www.contatoseguro.com.br/clearsale)) to report any suspicious action that may not comply with the terms of this document.

Cases not covered by this Policy must be analyzed by the Corporate Governance department.

## APPROVAL, REVIEW AND VALIDITY

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

ANNEX A

Form for offering gifts, presents and hospitality

Name of employee:	
Requesting area:	

What will be offered:	<input type="checkbox"/> Gift	<input type="checkbox"/> Present	<input type="checkbox"/> Hospitality
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Description of the gift, present or hospitality:

Date:		Item price:	
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Justification/motivation/benefit for ClearSale:

Receiver name:	
Location:	

**\*Before offering gifts, presents and hospitality, check the Gifts, Presents and Hospitality Policy to ensure that ClearSale guidelines are being respected.**  
**\*\*If possible, when sending this form, send a photo of the item to be offered or evidence of price research, as well as the invoice (*nota fiscal* – NF).**  
**\*\*\*When sending this form, please also send validation from the approver (Executive Officer of the requesting area).**

Approval date (area reserved for Compliance):	
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## ANNEX B

### Form for receiving gifts, presents and hospitality

Name of employee:	
Requesting area:	

What was received:	<input type="checkbox"/> Gift	<input type="checkbox"/> Present	<input type="checkbox"/> Hospitality
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Description of the gift, present or hospitality:			
Date:		Item price:	
Justification/motivation/benefit for ClearSale:			

Name and Corporate Taxpayer's ID (CNPJ) of the Offeror:	
Location:	

<p><b>*Before receiving gifts, presents and hospitality, check the Gifts, Presents and Hospitality Policy to ensure that ClearSale guidelines are being respected.</b></p> <p><b>**When sending this form, do not forget to send a photo of the item. If this is not possible, send us evidence of the price research.</b></p> <p><b>***When sending this form, please also send validation from the approver (Executive Officer of the requesting area).</b></p>
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Approval date (area reserved for Compliance):	
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## ANNEX C

### Letter of Refusal of Gifts, Presents and Hospitality

\_\_\_\_\_, \_\_\_\_\_, 202\_\_.

Dear \_\_\_\_\_ **[sender's name]**,

It is with great appreciation that I, **[employee's name]**, as **[employee's position]** at ClearSale S.A., thank you for the **[gift/present/invitation to attend the (specify item)]** received on \_\_\_/\_\_\_/\_\_\_.

[However, this item does not comply with ClearSale's internal policies. Therefore, in order to maintain our good business relationship and comply with the internal policies of this Company, I return the item stated above]

OR

[However, as **[corporate name]** may soon be one of those chosen to formalize a contract with ClearSale S.A., in order to maintain our good business relationship and comply with the internal policies of this Company, I decline the invitation].

Thank you in advance for your understanding.

Kind regards,

\_\_\_\_\_  
**[Employee/position]**