

CLEARSALE S.A.'S ANTI-CORRUPTION 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 benefit from a Government Agent/ Third Party or approving, offering, receiving, or promising something of value in exchange for an undue benefit 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:** transfer of amounts, services or goods, on a voluntary basis, from ClearSale, to public or private beneficiaries.
- **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.
- **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.
- **Undue Benefit:** 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.

2. Objective

ClearSale is a company of integrity committed to ethical, legal and transparent practices. In accordance with good corporate governance practices, this policy (“Policy”) aims to establish criteria for prohibiting Bribery and Corruption practices in the conduct of ClearSale’s (“Company”) businesses, so that ClearLovers and all those who act on behalf of the Company act in accordance

with the Company's guidelines, the Brazilian Anti-Corruption Law (Law No. 12846/2013), Regulatory Decree (No. 8420/2015), Administrative Corruption Law (No. 8429/1992), Brazilian Penal Code, Foreign Corrupt Practices Act and UK Bribery Act.

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.

4. Guidelines

ClearSale conducts its businesses in an ethical and respectful manner, taking care to comply with the legislation and rules applicable to free competition, free enterprise, the fight against Corruption and the best corporate governance practices. The Company's priority is its commitment to doing business with integrity.

4.1.Undue Benefits

In this sense, ClearLovers, Third Parties and all those who act on behalf of ClearSale are prohibited from receiving or promising/ offering Undue Benefits during the performance of their activities in the Company and, in the event that they receive offers of Undue Benefits or requests that appear to contravene this Policy or the Code of Conduct, it is necessary to inform the Compliance area and it is highly recommended to register the occurrence in the Whistleblower Channel. There will be no retaliation, discrimination or disciplinary measures against a whistleblower acting in good faith.

For ClearSale, Undue Benefits can be described as:

- Presents offered with the intention of obtaining benefits, businesses or maintaining businesses, as well as those given as a form of gratitude for the recipient having acted in a certain way;
- Disclosing or requesting privileged information;
- Using one's position to provide services to Third Parties in exchange for advantages or favors;
- Offering entertainment options or presents to Government Agents in exchange for providing services;
- Contributions in kind/ service or business opportunities designed to induce the recipient to use influence to affect any act or decision of the entity involved;
- Commercial discounts on ClearSale's products or services;
- Donations, sponsorships or other social investments/incentives, as well as assistance or support to family and friends to induce the behavior of a Third Party;
- Other benefits such as political contributions to political parties, candidates and/or their teams;
- Any other advantages, personal or professional, in exchange for benefits for Third Parties.

It should be noted that the mere offer or promise of an Undue Benefit by a ClearLover or Third

Party already constitutes a violation, regardless of whether it is accepted or not, or whether the intended objective is achieved.

The prohibition of Undue Benefits applies to friends and family and Third Parties related to Government Agents or business partners. Bribes, kickbacks or similar payments also constitute Undue Benefits and are strictly prohibited.

Furthermore, the Company and ClearLovers may not participate in practices of false pretenses, extortion, Bribery, Fraud of any kind, forgery of documents and accounting records or intentional preparation of financial statements that are incorrect or do not fully and accurately reflect the Company's transactions, or any other activity that may violate Law No. 12846/2013 and this Policy.

4.2. Interactions with Government Agents or Public Entities

When conducting business that involves interactions with Government Agents, ClearSale bases such relationships on transparency and integrity, complying with anti-corruption legislation, whether Brazilian or international, and guided by the Code of Conduct and the Company's values, principles and culture, and all the provisions of this Policy.

If Government Agents request any type of Undue Benefit, ClearLovers and Third Parties must, in this order:

- (i) Expressly reject the proposal, so that there is no doubt about the refusal;
- (ii) Terminate negotiations with the Government Agent and not take any decision;
- (iii) Report the incident to the Compliance department and/or the Whistleblower Channel.

Face-to-face interactions should, if possible, include at least two (02) Company or Third Party employees, and should preferably take place at ClearSale's premises or the Government Agent's place of work, avoiding meetings at locations outside the work environment.

Communications with Government Agents will take place through the official channels of the Public Entity, and ClearLovers should use the Company's corporate emails and institutional accounts for this purpose, which should be destined for the official and institutional emails of the Government Agents involved. The texts used must not cause misinterpretation and must be clear.

In the event of an investigation by Public Entities, ClearLovers must not interfere with, impede, obstruct, hinder or make the work of Government Agents difficult.

4.3. Participation in Bidding

When participating in public bidding, the Company undertakes to act within the applicable legislation, including, but not limited to, Laws No. 12846/201, No. 8666/93 and No. 14133/2021, in addition to Decree No. 8420/201.

ClearLovers and Third Parties are strictly prohibited from engaging in any conduct aimed at defrauding or circumventing the bidding procedure or any of its stages, as well as obtaining any improper benefit within the scope of the public contract.

In addition, other measures must be followed during negotiations involving public bidding:

- The matters discussed must be treated with absolute confidentiality;
- It is forbidden to share information with people not involved in the bidding process;
- ClearLovers are prohibited from contacting the competitor or bidder (Government) by any means in order to obtain information that is not available from a public source or is unavailable on the market;
- All actions and communications related to the public bidding must be recorded and archived for a period of up to five (05) years;
- Any alignment with Government Agents or competitors and conduct that may inhibit the competitive nature of the bidding is strictly forbidden.

4.4. Donations, Sponsorships and Incentives

Donations, Sponsorships and incentives offered by the Company should only 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.

Any Donations and Sponsorships intended to exchange favors with any individual or company (public or private) are prohibited by the Company. The Donations and Sponsorships Policy must be respected by all ClearLovers and Third Parties, when applicable.

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

4.5. Gifts, Presents and Hospitality

As long as there is reasonableness and common sense, the offer and receipt of Gifts, Presents and Hospitality are allowed by ClearSale. The rules contained in the Gifts, Presents and Hospitality Policy must be respected by everyone, in addition to compliance with the general rules below:

- It is strictly forbidden to offer Gifts, Presents and Hospitality to any person, including Government Agents and Third Parties, in order to receive a corresponding entry, benefit or favor for oneself or for the Company, whether explicitly or not. The mere promise or offer will also be considered misconduct;
- Greater importance should be given to offering and receiving such items during bidding, contracting or contract renewal periods; and
- ClearLovers must check that the offer of any of these items complies with any policies of the recipient, as well as local customs and practices.

4.6.Hiring Third Parties

The Brazilian Anti-Corruption Law prohibits the offer, promise or delivery of any type of payment or benefit, direct or indirect, made by Third Parties acting on behalf of ClearSale to Government Agents in order to obtain a personal advantage, favor or undue benefit for the Company.

For this reason, ClearLovers who deal with Third Parties must exercise even greater caution to ensure compliance with this Policy and Third Parties must always act in compliance with legal limits and as established in the contract, as well as follow ClearSale's Third Party Code of Conduct and other related policies.

Precautions may include:

- Informing the Compliance and Purchasing areas when negotiating a contract with a supplier;
- Adding an anti-corruption clause in the contract with the Third Party;
- Requiring the Third Party to ensure that it is aware of this Policy and the Company's Third Party Code of Conduct and that it will not violate anti-corruption laws;
- Requiring the Third Party to ensure that it discloses in advance to ClearSale the need to subcontract the contracted services, especially in the case of acting on behalf of, in the interest of or for the benefit of the Company;
- Ensuring that the Third Party is acting in the best interests of the Company, so that there is no deliberate overpricing of the goods or services provided, for example;
- Keeping the register of Third Parties up to date at all times.

ClearSale does not allow favoritism of Third Parties or collusion between ClearLovers and Third Parties to the detriment of the Company's best interests. For more information, please read the Company's Third Party Contracting Policy.

4.7. Facilitating Payments

ClearLovers and Third Parties are prohibited from making any Facilitating Payments, which are usually made to speed up or guarantee a process or service provision by a certain public body. The Brazilian Anti-Corruption Law expressly prohibits the offer, promise or delivery of this type of payment and, therefore, ClearSale does not tolerate this behavior.

5. Anti-Corruption Tools

The company is constantly seeking to improve its integrity system through the availability of the necessary resources, periodic training and a regulatory environment compatible with good market practices. On the other hand, ensuring compliance with ClearSale's integrity system is the responsibility of everyone in the organization. No ClearLover or Third Party acting on behalf of the Company will suffer retaliation, discrimination or disciplinary measures on account of delays in the performance of their duties or loss of business resulting from refusal to pay or receive bribes or any action provided for as unlawful in anti-corruption legislation.

5.1. UAH! Culture

ClearSale's Culture, called UAH! Culture, represents the Company's way of being, acting and doing business. As ClearSale's identity, it mainly represents the way of doing business with integrity, ethics and transparency. Integrity starts from the inside out – in other words, ClearLovers, through the culture, respect each other, are trustworthy and bring out their best potential in the corporate environment. This behavior is directly reflected in the relationship with Third Parties, which becomes equally respectful and trustworthy and, in return, the same is expected of them.

Among ClearSale's values is innovation. As such, the Company hopes to always innovate in its products and customer service – but to do so, it must first follow the best corporate governance practices and, with this, achieve multiple developments through an environment of learning, trust and experience of the Company's culture.

5.2. Code of Conduct

ClearSale's Code of Conduct (applicable to ClearLovers and Third Parties) provides various guidelines for maintaining a transparent, fair and respectful working environment. In addition to outlining the behavioral limits established by the Company, this document defines the general rules about which conducts are expected from its stakeholders, in addition to what constitutes appropriate behavior, as well as institutional principles and values.

In short, this document governs all other corporate policies and must be read and signed by all Employees. Third Parties must also be aware of its content.

5.3. Audit and Risk Committee

The Audit and Risk Committee is an independent advisory body, linked to the Board of Directors, whose purpose is to supervise the procedures for identifying and treating risks, as well as the Company's internal control systems; monitor the quality and integrity of financial reports; ensure compliance with legal, statutory and regulatory standards and oversee the activity of independent auditors.

In this way, it consolidates itself as an entity that supports ClearSale's senior management in order to mitigate many types of risk and ensure that the Company acts in compliance with the regulatory bodies and legislation applicable to its business, also taking into account anti-corruption and anti-bribery aspects.

5.4. Ethics Committee

ClearSale's Ethics Committee is an internal body responsible for receiving complaints and investigating them, as well as addressing suggestions for improvements registered on Contato Seguro's Ethics Channel, in addition to reviewing, updating and maintaining the Code of Conduct and other policies related to the Company's corporate governance and ethics. This Committee is also responsible for sharing the information received with the Audit Committee, Board of Directors or Executive Committee, when requested, giving visibility to the situations and complaints received.

In other words, it is an extremely important body when it comes to conducting internal investigations and maintaining ClearSale's ethical environment, since the Whistleblower Channel tool is often seen as a thermometer and gauge of the irregularities found in the corporate environment. All members of the Committee have a duty of confidentiality.

5.5. Corporate Training

Corporate training courses dealing with aspects of corporate governance are given by the Compliance department, together with the People department. The Trilha de Compliance (Compliance Trail), the name given to ClearSale's training calendar, includes training on the Code of Conduct, Related Parties, Anti-Corruption, Combating Moral Harassment, Gifts, Presents and Hospitality, Donations and Incentives, Disclosure of Information, etc. They are applied to all employees, usually divided into groups of leaders and subordinates.

5.6. Whistleblower Channel

The Company's Whistleblower Channel is external, managed by an outsourced company called Contato Seguro, which guarantees the security of reports. All those involved with the Company, whether ClearLovers or the general public, are free to express themselves in a contributory and confidential manner, whether anonymously or not.

Anyone who identifies or suspects an activity or a situation which they believe does not fit in with the Company's culture or which is related to non-compliance with the Code of Conduct and this Policy or, finally, non-compliance with any law or regulation applicable to ClearSale, can and should report the facts on the Whistleblower Channel, or go directly to the Ethics Committee, or the Compliance or People department, or even via their direct manager, if they feel comfortable doing so. Such a manager has a duty to notify the Ethics Committee.

More information can be found in ClearSale's Whistleblowing Channel Policy.

6. 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.

7. 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 Whistleblower 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.

8. Referencing

Code of Conduct;

Policy on Transactions with Related Parties and other Situations of Potential Conflict of Interest;

Third Party Contracting Policy;

Gifts, Presents and Hospitality Policy;

Donations and Sponsorships Policy;

Whistleblowing Channel Policy.

APPROVAL, REVIEW AND VALIDITY

This Policy will be effective retroactively on December 07, 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