GIFTS AND HOSPITALITY POLICY

PO-JUR-003-01 – Gifts, hospitalities, gifts, entertainment, and awards policy.

SYNERGYE
TECNOLOGIA DA INFORMAÇÃO

CERTIFIED COMPANY
ISO 9001
QMS CERTIFICATION

MESSAGE
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CERTIFIED COMPANY
ISO 9001
CERTIFICATION

title

Gifts and Hospitality Policy

code SYNERGYE	client code
PO-JUR-003-01	Not applicable

elaborate	checked	released for issuance
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Comments

REVISION LOG

REVISION	DATE	RESPONSIBLE	REVIEW SUMMARY
01	10/30/2023	Marcelo Almeida	Initial issue

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1. INTRODUCTION

1.1 Objectives

1.1.1 This document aims to establish the criteria in relation to the granting and/or receipt of gifts, gifts, hospitality, entertainment, and awards, between internal relationships and with business partners.

1.1.2 It is becoming common for companies or representatives to offer gifts, gifts, invitations to events, hospitality or anything of value to servers. Unfortunately, such offers, appearing to be signs of kindness, courtesy and kindness, often carry veiled intentions that could trigger requests for favors, fraudulent acts or corruption.

1.1.3 This policy sets out the limits that must be obeyed by all employees when offering or accepting items considered gifts, gifts, hospitality, entertainment and awards. They must be part of the normal context of the business carried out and must not influence or appear to influence any decision corresponding to these businesses.

1.1.4 This policy and current legislation must be applied in all situations involving the offering or receipt of such items.

2 ACRONYM AND DEFINITIONS

Public agent	Person holding a legislative, administrative or judicial position, whether by appointment, election or succession, or any person exercising a public function, including for a public body or a public company, or any agent or official of a national or international public organization, or any candidate for public office.
Gifts	Gift must be understood as an object with no commercial value that carries an institutional logo, offered by an entity of any nature as a courtesy, publicity, promotional campaigns or on the occasion of commemorative dates. Pens, key chains, t-shirts, diaries, folders, card holders, are examples of gifts, among many others.
CCO	Chief Compliance Officer

collaborator	All people who work at **SYNERGYE** , whether advisors, directors, professionals of any nature, interns and apprentices.
Ethics Committee	It is an interdisciplinary and independent collegiate, of a consultative, deliberative and educational nature, created to defend the interests of research participants in their integrity and dignity and to contribute to the development of research within ethical standards.
Corruption	Abuse of power or procedures for personal or dishonest benefit. Corruption can take many forms, such as bribery, bribery, conflict of interest, collusion (manipulation of proposals, cartels and price fixing), patronage, illegal information agency, use of privileged information, price fixing, evasion tax, among others.
Courtesy	Gift or advantage offered to someone as proof of care or affection: received the products as a courtesy. Giveaways, Gifts, Hospitality, Entertainment and Meals.
Representation Expenses	any expenses, commercial or institutional, incurred to represent, promote, demonstrate the brand to Participants.
Event(s)	Event organized or involving the participation of Employees for commercial, promotional or institutional purposes, such as meetings, congresses, visits to other entities of the same business, exhibitions of products or services, Entertainment, Meals or Hospitality.
Fraud	Intentional act of obtaining an undue advantage for oneself or another, whether financial, using shady or illegal methods, inducing or keeping someone in error.
Hospitalities	These are services or expenses with transportation, food, accommodation, courses, seminars, congresses, events, fairs or entertainment activities, granted by a private agent to a public or private agent in the

	institutional interest of the body or entity in which it operates.
Business partner	External party with which the organization has, or plans to establish, some form of business relationship. Business partner includes, but is not limited to, customers, joint ventures, joint venture partners, consortium partners, third-party providers, contractors, consultants, subcontractors, suppliers, vendors, advisors, agents, distributors, representatives, intermediaries and investors. . This definition is deliberately broad and should be interpreted in line with the organization's bribery risk profile, so that it is applied to business partners who could reasonably expose the organization to bribery risks.
Close relative(s)	Any son and daughter, stepson and stepdaughter, father and mother, stepfather and stepmother, spouse, brother and sister, father-in-law and mother-in-law, son-in-law and daughter-in-law, brother-in-law and sister-in-law, and anyone living in the same household, except tenants and employees.
Politically Exposed People	People who perform or have performed, in the previous five years, in Brazil or in foreign countries, territories and dependencies, positions, jobs or relevant public functions, as well as their representatives, family members and other people in their close relationship.
Policies	Establishes strategic process guidelines.
Gifts	These are goods, services or advantages of any kind received from anyone who has an interest in the decision of the public agent or the collegial body in which they participate and that do not constitute a gift or hospitality.
Meals	Lunches, dinners and coffees, including expenses with drinks, alcoholic or not, offered or received on a

	business basis for decision-making, negotiation or socializing.
Regulatory requirement	Mandatory requirement specified by an authority mandated by a legislative body.
Bribery	Act of offering, giving, requesting, authorizing or receiving money, gift, thing of value, undue advantage, or any type of offer made as a way of inducing the practice of any act, omission, influence or
Undue Advantage	Any private advantage, payment or benefit, direct or indirect, tangible or intangible, to which a person is not entitled.

3 REFERENCE DOCUMENTS

3.1 Reference documents

3.1.1 Law No. 12,846/2023 - Provides for the administrative and civil liability of legal entities for carrying out acts against the public administration, national or foreign, and provides other measures;

3.1.2 Law No. 8,112/1990 – Provides for the legal regime of civil servants of the Union , local authorities and foundations federal public .

3.1.3 Decree No. 10,889/2021:

3.1.4 Acre: Article 167, Complementary Law No. 39, of December 29, 1993: “Servants are prohibited from: XII - receiving bribes, commissions , gifts or advantages of any kind , due to their duties ”;

3.1.5 Alagoas : Article 119, Law No. 5247 of July 26, 1991: “Servants are prohibited from: XI - receiving bribes, commissions , gifts or advantages of any kind , due to their duties ”;

3.1.6 Amapá : Article 133, Law No. 66, of May 3, 1993: “Servants are prohibited from: XII - receiving bribes, commissions , gifts or advantages of any kind due to their duties ”;

3.1.7 Amazonas: Article 150, Law No. 1,762 of November 14, 1986: “Employees are prohibited from: VIII - Receiving bribes, commissions , gifts and advantages of any kind , due to their position”;

3.1.8 Bahia: Article 176, Law No. 6,677 of September 26, 1994: “Servants are prohibited from: XIII - receiving bribes, commissions , gifts or advantages of any kind , due to their duties ”;

3.1.9 Ceará: Law No. 9,826, of May 14, 1974 – Provides for the Statute of Civilian Public Employees of the State; “It only prohibits receiving bribes, benefits or commissions for carrying out official acts;

3.1.10 Federal District: Article 194, Complementary Law No. 840, of December 23, 2011: “ They are serious infractions : III – demanding, requesting, receiving or accepting bribes, ratification , commission , gift or receiving undue advantage of any kind and under any pretext. Paragraph single . For the purposes of section III, the gift defined in the legislation is not considered present ”;

3.1.11 Espírito Santo: Article 221, Complementary Law No. 46 of January 31, 1994 and Article 4, Decree No. 1595-R, of December 6, 2005 (Servants of the Executive Branch): Art. 221 “A public servant is prohibited: XVIII - requesting or receiving bribes, gifts, personal loans or advantages of any kind , for oneself or for others, due to the position”. Exception : Executive Branch employees may receive gifts with a value of less than R$100.00, with a value of up to R$200.00 in the calendar year. Art. 4 “ Public servants are prohibited from: I- requesting, suggesting or accepting any type of financial assistance, gift, bonus , prize , commission , personal loan or advantage of any kind , for themselves or for others, to influence or refrain from do something in the exercise of their position, employment or public function”;

3.1.12 NBR ISO37001:2017 – Anti-bribery management system requirements

4 SYNERGYE DATA

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Facebook: https://www.facebook.com/synergyetec
CNPJ: 07.052.354/0001-29

5 GENERAL CRITERIA

5.1 General criteria

5.1.1 The offering of gifts or any type of financial assistance, gratuity, prize, commission, donation, sponsorship, travel, promotional expenses, hospitality, presents, entertainment, facilitations, bribes, meals or anything of value or undue advantage to you or for family members of public agents or private clients while the bidding/contracting process is taking place or contracts concluded in the last 6 months;

5.1.2 Currently, the maximum value of a gift is R$ 100.00 (one hundred reais);

5.1.3 In fact, the distribution of the gift must be generalized and must not be intended exclusively for a specific authority, nor can it be received by the same person more than once a year;

5.1.4 Partners, whether suppliers, third parties, service providers , business partners , must not promise, offer or give any form of gift, giveaway, advantage, favor or any form of benefit to Public Sector Agents , their family members or advisors in the face of its performance ;

5.1.5 Any situation of doubt or other than what is established in this policy can be communicated to the CCO and/or the Ethics Committee to carry out the appropriate deliberations.

5.2 Gifts and hospitality

5.2.1 Gift must be understood as an object with no commercial value that carries an institutional logo, offered by an entity of any nature as a courtesy, publicity, promotional campaigns or on the occasion of commemorative dates. Pens, keychains, t-shirts, diaries, folders, card holders, are examples of gifts, among many others. The value of the gift is defined by the Ethics Committee ;

5.2.2 It is determined as a rule for **offering and receiving** gifts and hospitality by employees and partners who have established responsibility on behalf of **SYNERGYE** or who speak on its behalf:

5.2.3 When permitted by law and the Code of Ethics applicable to the Body Receiving public , only Gifts that meet the legal definition may be offered , that is, that have a logo and that have a purchase limit of R$ 100.00 regardless of the sphere of government: federal, state or municipal and a maximum of two times a year;

5.2.4 Offering gifts for corporate use to employees public , their families and advisors must be

rigorously analyzed by the Board, due to the risk of misinterpretation . Once its implementation is decided , it must be strictly promotional with the aim of strengthening the **SYNERGYE brand** ;

5.2.5 The offering of Gifts to public servants , their families and advisors must be carried out without the intention of obtaining retribution , favoritism or any form of benefit . Therefore, it must be strictly observed whether there is any ongoing business procedure;

5.2.6 The funding of expenses arising from travel and accommodation is only permitted when necessary for the execution of corporate activities provided for in the contract with the Authority Public and, in these situations , should not be extended to family members of Public Agents , in addition to considering the following parameters:

a) Institutional interest of the body or entity;

b) Potential risks to the integrity and image of the organ or SYNERGYE;

c) The items received are related to the legitimate purposes of representing interests, in appropriate circumstances of professional interaction;

d) The items received do not characterize personal benefit and

e) The items received have a compatible value

5.2.7 Before offering a hospitality item by a public agent, the need for a communication for authorization within the body or entity must be assessed, in accordance with the criteria established by law, as they can be considered as a gift.

5.2.8 Hospitality costs must be paid directly to the service provider.

5.2.9 It is prohibited to offer or receive hospitality for leisure purposes or for close relatives, friends or people related to the real beneficiary.

5.2.10 Suggested values:

5.2.11 Hotel Brasil Rate: R$ 700.00

5.2.12 Maximum Hotel Daily Exterior: US$400.00

5.3 Snack

5.3.1 Business coffees, lunches and dinners are permitted, preferably in the presence of at least two

employees;

5.3.2 Meals must take place at a time appropriate to the occasion, and weekends and holidays must be avoided, unless there is a reasonable explanation for scheduling a work event outside a working day;

5.3.3 Payment of meals for close relatives, friends or people related to the real beneficiary;

5.3.4 Suggested values:

a) Brazil: R$ 150.00 per guest

b) Outside: US$100.00 per guest

5.3.5 Two offers or invitations will not exceed a period of 12 (twelve) months from the same partner.

5.4 Gift Giving

5.4.1 The Conflict of Interest Law – LCI (Law nº 12,813/2013) and Decree nº 10,889/2021 prohibit the receipt of gifts by public agents offered by anyone who has an interest in their decision or that of a collegiate in which they participate. In other words, even if the gift is offered by a friend, if he or she is interested in the public agent's decision, receiving it constitutes a conflict of interest ;

5.4.2 Decree 10,889/2021 also establishes that gifts and hospitality **are not considered gifts and** , therefore, under the terms of the regulations, can be received.

5.5 Receiving gifts

5.5.1 Receiving gifts from business partners is permitted, but must be communicated to the Ethics Committee.

5.5.2 However, its acceptance is prohibited while there is a situation of negotiation between the parties, whether in a **contracting or contracted relationship.**

5.5.3 The gift value is R$500.00, limited to twice a year from the same source.

5.6 Entertainment

5.6.1 Tickets for shows, theater, exhibitions, concerts, sporting events , institutional, with no commercial value, with a very personal nature, and cannot be transferred to third parties. , social or other similar types of events open to the general public, may be hosted or offered provided that:

a) Are given or received to assist in promoting the brand, demonstrating or explaining products and services;

b) Comply with all laws, standards, codes, corporate policies or regulations;

c) Are granted or received in a transparent, non-secretive manner, without the appearance of impropriety and do not generate any embarrassment in the event of public exposure;

d) Are granted and/or received without any expectation of reciprocity, obligation or favor in return.

5.7 Awards

5.7.1 The award must take place in accordance with the agreement signed with the class union and/or provided for by law.

5.7.2 Award programs linked to meritocracy are permitted as long as the criteria have been established and approved in advance for the period of validity by the Management and Ethics Committee.

6 SANCTIONS

6.1.1 Non-compliance and violations of any of the provisions listed in this document will subject those responsible to disciplinary penalties recommended by the Ethics Committee and applied by the competent leadership, according to the nature and severity of the infraction committed, in addition to any penalties provided for in specific legislation.

6.1.2 Sanctions will also be applied, where appropriate and in accordance with the law, to any person who, by virtue of law, contract or any legal act, directly provides services on a permanent, temporary, exceptional or occasional basis.

7 RECORDS

Identification	Protection	Storage	Recovery	Filing time	Disposal
Gift/question register	Login, password and backup	SharePoint	Chronological and numerical	5 years	Delete

PREPARED BY:	VERIFIED BY:	APPROVED BY:
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