# SPONSORSHIP AND DONATION POLICY

PO-JUR-004-01 – Sponsorship and Donation Policy

SYNERGYE
TECNOLOGIA DA INFORMAÇÃO

CERTIFIED COMPANY
ISO 9001
QMS CERTIFICATION

| MESSAGE |
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title

# SPONSORSHIP AND DONATION

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| PO-JUR-004-01 | Not applicable |

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|---|---|---|
| Fábio Godoi<br>Vitor Ribeiro | Carlos Fidalgo | Marcelo Almeida |

Comments

# REVISION LOG

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# 1 OBJECTIVES

## 1.1 Objectives

1.1.1 This document aims to establish the criteria in relation to political, charitable and sponsorship donations, provided for in laws and established by **SYNERGYE.**

1.1.2 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 function public , including for a body public or a public corporation , or any agent or officer of an organization national or international public office , 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, keychains, t-shirts, diaries, folders, card holders, are examples of gifts, among many others. |
| **CCO - Chief Compliance Officer** | Person(s) with responsibility and authority for the operation of the Anti-Bribery management system |
| **Donation** | It is the act of transferring part of your assets, assets or advantages, to another, which may be an individual or legal entity, such as a non-profit association. |

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| **Sponsorship** | Act of sponsoring, of providing protection; aid, support. Costing for a program, a show, a sporting contest, etc.; financing. Aid that, normally in cash, is offered for advertising or marketing purposes. |
| **Event sponsorship** | Event sponsorship is when a company offers financial assistance to a production, in exchange for promotional benefits. This assistance is provided through the acquisition of quotas or sponsorship packages. |
| **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 |

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| | 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. |
| **Business partner** | External party with which the organization has, or plans to establish, some form of business relationship .<br>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. |

| | |
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| **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 nr ˚ 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 nr ˚ 8.112:1990: Provides for the legal regime of civil servants of the Union , local authorities and foundations federal public .

3.1.3 Brazilian Civil Code – Law nº 10,406/2002.

3.1.4 Law 8,313:1991 – cultural sponsorship – Pronac

3.1.5 Acre: Complementary Law No. 39, of December 29, 1993 - Art. 167 - Art. 167 - The civil servant is prohibited from: XII - receiving bribes, commissions , gifts or advantages of any kind , due to his duties .

3.1.6 Alagoas Law No. 5247 of July 26, 1991 - Art. 119-Art. 119 - Public servants are prohibited from: XI - receiving bribes, commissions , gifts or advantages of any kind , due to their duties .

3.1.7 Amapá : Law no. 66, of May 3, 1993 - Art. 133 - Art. 133 - The civil servant is prohibited from: XII - receiving bribes, commissions , gifts or advantages of any kind due to their duties .

3.1.8 Amazonas: Law 1,762 of November 14, 1986 - Art. 150 - The employee is prohibited from: VIII - Receiving bribes, commissions , gifts and advantages of any kind , due to the position

3.1.9 Bahia: Law 6,677 of September 26, 1994 - Art. 176 - Art. 176 - Public servants are prohibited from: XIII - receiving bribes, commissions , gifts or advantages of any kind , due to their duties

3.1.10 Ceará: Law No. 9,826, of May 14, 1974 - Only prohibits receiving bribes, benefits or commissions for performing official acts.

3.1.11 Federal District: Complementary Law No. 840, of December 23, 2011 - Art. 194- 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 .

3.1.12 Espírito Santo: Complementary Law No. 46 of 01/31/1994 - art. 221 and Decree no. 1595-R, of December 6, 2005 (Servants of the Executive Branch) - Art. 4 - Public servants are prohibited from: XVIII - requesting or receiving bribes, gifts, personal loans or advantages of any kind , for themselves or to someone else, due to their 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 : do something

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

## 4 SYNERGYE DATA

The Company is located in São Paulo – SP:
Rua Surubim, 577 - - Brooklin Paulista - SP – Brazil.
Phone: +55 (11) 3567-8620
Internet: www. SYNERGYE.com.br
Email: SYNERGYE @ SYNERGYE .com.br
LinkedIn: www.linkedin.com/company/SYNERGYE/mycompany/
Facebook: https://www.facebook.com/SYNERGYEtec
CNPJ: 07.052.354/0001-29

## 5 GENERAL CRITERIA

### 5.1 Criteria

5.1.1 SYNERGYE **does** not make political donations in compliance with Brazilian legislation.

Donations by **SYNERGYE members** as individuals to political parties are prohibited.

5.1.2 SYNERGYE does not interfere in the political decisions of its employees and business partners as long as the donation is not linked in any way to **SYNERGYE or** activities carried out by the donor.

5.1.3 Charitable donations can be made as long as they are linked to a charitable institution.

5.1.4 Sponsorships are authorized as long as they follow the systems established in this document.

5.1.5 Before donating or sponsorship, carry out due diligence for issuing the following certificates issued by the TCU: https://certidoes-apf.apps.tcu.gov.br/

a) TCU - Unsuitable - Unsuitable Bidders
b) CNJ - CNIA - National Registry of Civil Convictions for Acts of Administrative Improbity and Ineligibility
c) Transparency portal: CEIS - National Register of Disqualified and Suspended Companies
d) Transparency portal: CNEP - National Register of Punished Companies

5.1.6 If any certificate comes positive , submit it to the Ethics Committee for analysis before making the donation.

5.1.7 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 Political and social donation (charity)

5.2.1 SYNERGYE **does** not make political donations in compliance with Brazilian legislation. Donations by **SYNERGYE members** as individuals to political parties or candidates for political office are prohibited.

5.2.2 SYNERGYE does not interfere in the political decisions of its employees and business partners as long as the donation is not linked in any way to **SYNERGYE or** activities carried out by the donor.

5.2.3 Charitable donations can be made as long as they are linked to a legally constituted charity and must be made in PIX using the CNPJ pix key or bank transfer.

5.2.4 The donation and sponsorship form must be completed and approved by the CCO and/or Ethics Committee, where the feasibility of the donation will be analyzed considering the

following criteria, but not limited to:

a) Framework within the **SYNERGYE strategy** ;
b) Institutional relevance;
c) Relevance of communication and marketing;
d) Compliance with relevant laws;
e) Ethical and reputational risks;
f) Value in view of economic conditions;
g) Suitable recipient, result of due diligence ;
h) Payment location and
i) Materiality of the donation (with photos, promotional material, space for using the Logo).

5.2.4.1 Evidence such as a report with photos confirming the use of the donation as initially determined in the donation form. In case of doubt, inform the Ethics Committee to carry out the necessary investigations.

5.3 Ineligible donations

5.3.1 Ineligible donations constitute:

a) Religious or ideological objectives;
b) Generate personal gain for the recipient;
c) End up benefiting an employee and
d) Not being properly accounted for in financial accounts .

**NOTE** – Requests for Donations or Sponsorships from customers can only be met if there is no bidding process or contract signature in progress.

5.4 Sponsorship

5.4.1 The sponsorship request must be made using the donation and sponsorship form and approved by the Board and CCO.

5.4.2 The feasibility of sponsorship, considering the following criteria, but not limited to, must be carried out by the Ethics Committee:

a) Framework within the **SYNERGYE strategy** ;
b) Institutional relevance;
c) Relevance of communication and marketing;
d) Compliance with relevant laws;
e) Ethical and reputational risks;
f) Value in view of economic conditions;
g) Suitable recipient, result of due diligence ;
h) Payment location and
i) Materiality of the donation (with photos, promotional material, space for using the Logo).

5.4.2.1 Evidence such as a report with photos confirming the use of the donation as determined. initially on the donation form. In case of doubt, inform the Ethics Committee to carry out the necessary investigations.

5.4.2.2 Sponsorship over R$10 thousand reais must be formalized by contract between the parties. Preferably payments must be made by issuing an invoice.

5.4.2.3 The employee responsible for requesting sponsorship must monitor the execution of the activity for which it was intended, including post-event analysis.

## 6 SANCTIONS

6.1 Sanctions forecast

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: |
|---|---|---|
| **Fábio Godoi**<br><br>**Vitor Ribeiro** | **Carlos Fidalgo** | **Marcelo Almeida** |