

GIVEAWAYS, GIFTS, HOSPITALITIES AND ENTERTAINMENT POLICY

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1. Objective

This Policy establishes the guidelines and procedures to be followed by all Seres and Third Parties acting on behalf of or for the benefit of Unico, for the provision or receipt of Giveaways, Gifts, Hospitality, and Entertainment.

2. Scope and applicability

This Policy applies to all Seres of Unico, in Brazil or abroad, as well as to Third Parties who interact with Unico.

3. Terms and definitions

For the purposes of this Policy, the terms/expressions below have the meaning assigned to them in this section:

Public Agent	Any individual, national or foreign, who, even temporarily or without remuneration: (i) holds a public office, employment, or function at any level or sphere of government (Federal, State, or Municipal, in the Executive, Legislative, or Judicial Branches); (ii) holds a position, employment, or function in state entities or in legal entities directly or indirectly controlled by the public power (e.g., public or mixed-capital companies); (iii) works for a service provider contracted or agreed upon for the execution of typical Public Administration activities; (iv) is a leader of a political party or candidate for public office; or (v) is an employee of an international public organization or diplomatic representation.
Giveaways	Any item without commercial value that contains the name, logo, or brand of Unico. Giveaways are items distributed generally, as a courtesy, advertisement, usual disclosure, or on special events or commemorative dates, not being directed to specific individuals (e.g., pens, notepads, mouse pads, notebooks, flash drives, T-shirts, reusable bottles or cups, etc.).
Entertainment	Entertainment includes tickets for shows, theater plays, sports games, or concerts, invitations to events or attractions, among others.
Private Employee	Any individual who works, holds a position, or represents a private entity that interacts with Unico. This includes employees of Unico's clients, partners, or suppliers who operate in the private sector.
Hospitality	Hospitality includes any expenses related to travel, transportation, accommodation, and meals. In a broad sense, and for the purposes of this Policy, Hospitality also encompasses invitations to seminars, workshops, meetings, congresses, gatherings, and other events associated with Unico's activities and/or the market in which the company operates.
Relative	Refers to a spouse (including husband, wife, and partners in a marital relationship) as well as relatives in a direct line, collateral, or by affinity up to the 4th degree. Direct line and collateral relatives are: father, mother, and son (1st degree); siblings, grandparents, and grandchildren (2nd degree); uncles, aunts, nephews, nieces, great-grandparents, and great-grandchildren (3rd degree); cousins, great-great-grandparents, great-great-

	grandchildren, grand-uncles, and grand-aunts (4th degree). Relatives by affinity are: parents-in-law, son-in-law/daughter-in-law, brothers-in-law/sisters-in-law, step-parents, and stepchildren.
Close or Romantic Relationship Person	Refers to a person in a close relationship with the Ser, including close friends, godfathers, godmothers, people with whom the Ser has a partnership, and people with whom the Ser maintains a romantic relationship (boyfriends/girlfriends or fiancés), as well as the mother or father of their common child.
Public authorities	Any public entity in general, at any level or sphere of government (Federal, State, or Municipal, in the Executive, Legislative, or Judicial Branches), whether national or foreign, including international public organizations. It also includes public foundations, public companies, mixed-economy companies, or other types of entities wholly or partially controlled by the government.
Gift	Any item with commercial value, which may or may not contain the name, logo, or brand of Unico, offered individually, including wine, sweets, flowers, watches, etc.
Seres	Every person who maintains a statutory or employment relationship with Unico. This includes members of the board of directors, partners, management, employees (fixed or indefinite contract), or interns/apprentices.
Third Party	Any representative and/or contractor of Unico who acts in its name, interest, or benefit, including, but not limited to: a) Partners, consulting firms, suppliers, customs brokers, law firms, and/or any other service provider; b) Clients who use Unico's technology as a component of a tool, device, software, and/or any other type of own product.
Undue Advantage	Should be interpreted broadly and includes any item (tangible or intangible) that has value or that may generate a benefit or advantage to the recipient, including, but not limited to: money, gifts, giveaways, travel, hospitality, entertainment, favors, services, promises, donations, job vacancies, among others.

4. Roles and Responsibilities

Area	Responsibilities
Internal Audit	Monitor and audit the effectiveness of the guidelines provided for in this Policy;

Compliance	• Clarify any doubts related to this Policy; • Establish the necessary procedures for its implementation; • Verify compliance and any violations of this Policy; • Monitor the effectiveness of the Policy guidelines in Unico's day-to-day operations through controls, processes, and the Ethics Hotline; • Conduct training and communication campaigns on the guidelines provided in this Policy.
Marketing	• Register and request approval for the offering of Giveaways, Gifts, Hospitality, and Entertainment prior to delivery or the event.
Seres	• Respect and disseminate the guidelines defined in this Policy; • Conduct training and capacity building related to this Policy; • Register the receipt and offering of Giveaways, Gifts, Hospitality, and Entertainment when necessary.
Sales	• Register and request approval for the offering of Giveaways, Gifts, Hospitality, and Entertainment prior to delivery or the event.

5. General Guidelines

The granting or receipt of Giveaways, Gifts, Hospitality, and Entertainment are an important part of Unico's institutional and commercial relationship; however, they also represent risks from an anti-corruption compliance perspective, as they may be considered as Undue Advantage in some situations.

The offering or receipt of Giveaways, Gifts, Hospitality, and Entertainment:

- Must not unduly influence or create the appearance of undue influence in relation to the decisions of Seres, Third Parties, Public Agents, or Private Employees with whom Unico has any type of relationship;
- Must occur in compliance with applicable national and foreign legislation, Unico's internal policies and procedures, as well as in compliance with the rules applicable to those who receive them.

The offering or receipt of Giveaways, Gifts, Hospitality, and Entertainment will only be allowed upon compliance with the rules and guidelines stipulated below.

5.1. Offering Giveaways, Gifts, Hospitality, and Entertainment

The following guidelines must be observed when offering Giveaways, Gifts, Hospitality, and Entertainment:

- Must comply with applicable legislation and Unico's internal policies and procedures;
- Must comply with the internal rules and standards applicable to the Third Party, Private Employee, and Public Agent recipient;
- Must be related to Unico's business and commercial purpose and not be frequent;
- Offering Gifts, Hospitality, and Entertainment to Public Agents is prohibited. Exceptions must be pre-approved by the Compliance area;
- Giveaways, Gifts, and Entertainment must have reasonable value, according to the limits provided below;
- Hospitality must have reasonable and proportional value, be related to the business, and be compatible with Unico's travel rules;
- Hospitality must not include Relatives or People of Close or Romantic Relationship of the beneficiary;
- Business meals constitute Hospitality and are allowed by Unico if they occur on working days, at reasonable and proportional values to the participants' usual expenses. Meals must not include Relatives or People of Close or Romantic Relationship of the beneficiary. Offering meals to Public Agents is prohibited;
- Whenever possible, Giveaways, Gifts, Hospitality, or Entertainment should be offered to the company instead of specific individuals;
- Giveaways, Gifts, Hospitality, or Entertainment must not:
 - be offered with the intention of unduly influencing the beneficiary to practice, omit, accelerate, or delay any act—whether official or not—or create the appearance that the offeror intends to be treated preferentially;
 - be offered in cash or cash equivalents (e.g., vouchers, coupons). Offering vouchers for food applications (e.g., iFood, Rappi) is allowed within marketing and engagement actions, provided it is within the limits established in this Policy;
 - create—or generate the appearance of—a conflict of interest or affect the beneficiary's ability to act in the best interest of their employer or the entity they represent;
 - be provided to Relatives or People of Close or Romantic Relationship of an individual who may benefit Unico in any way;
 - include Relatives or People of Close or Romantic Relationship of the beneficiary or any other people not directly related to Unico's business purpose. Exceptions must be pre-approved by the Compliance area.
- In the case of granting any type of Entertainment, the Ser or Third Party acting on behalf, interest, or benefit of Unico must preferably be present during the event. Furthermore, the venue must be appropriate and not inappropriate or disrespectful;
- Invitations to workshops, training sessions, congresses, and seminars must have a clear business purpose and be directed to professionals related to the event's scope. Additionally, they must comply with the guest's internal policies;
- Travel expenses related to invitations to workshops, training sessions, congresses, and seminars must be reasonable and proportional, as well as compatible with Unico's and the beneficiary's travel rules. Business travel

expenses cannot be extended to Relatives or People of Close or Romantic Relationship of the guest;

- All expenses of Giveaways, Gifts, Hospitality, and Entertainment provided by Seres must be duly recorded in Unico's accounting books for future filing and audits.

5.2. Maximum Values

The maximum values to be observed when offering Giveaways, Gifts, Hospitality, or Entertainment are as follows:

- Giveaways: up to R\$ 100.00 / USD 100.00 per item;
- Gifts: up to R\$ 300.00 / USD 300.00 per item;
- Hospitality: must observe values and criteria compatible with Unico's and the beneficiary's travel rules for airfare, accommodation, food, and transportation. In the case of tickets for seminars, congresses, or workshops, the analysis will be conducted on a case-by-case basis;
- Entertainment: must observe values and criteria compatible with practices allowed by Unico and the beneficiary. Items considered luxury or that may be characterized as Undue Advantage must not be granted;

5.2.1. Value summary table

Location	Giveaways	Gift	Hospitality	Entertainment
Brazil	Up to R\$100.00	Up to R\$300.00	Reasonable value and commercial purpose	Reasonable value and commercial purpose
International market	Up to USD 50.00 (or similar)	Up to USD 100.00 (or similar)	Reasonable value and commercial purpose	Reasonable value and commercial purpose

Exceptions to the rules outlined above must be approved by the Compliance team and, in some cases, may be submitted for approval by the Ethics Committee.

5.3. Receiving Giveaways, Gifts, Hospitality, and Entertainment

The receipt of Giveaways, Gifts, Hospitality, and Entertainment by Seres must also comply with the guidelines described above (item 5.1), as well as the maximum values provided in this Policy.

The receipt of Gifts, Hospitality, or Entertainment by Seres must always be communicated to the Compliance team (e.g., email, form, ticket management tool, etc.), regardless of the value. In the case of Seres receiving Giveaways, and once all the premises of this

Policy are respected, communication and/or approval to/by the Compliance team is not necessary.

If a giveaway or gift exceeds the maximum values established or does not comply with the rules defined in this Policy, the item must be refused or returned, with due formalization by email to the offeror. If, for any reason, the giveaway or gift cannot be refused or returned, the employee must communicate with the Compliance team, which will provide guidance on the measures to be taken.

5.4. Approval Flow for Offering Giveaways, Gifts, Hospitality, and Entertainment

Any and all offerings of Giveaways, Gifts, Hospitality to Public Agents must be pre-approved by the Compliance team.

In the case of offering Giveaways to Private Employees, and once all the premises of this Policy are respected, prior communication and/or approval to/by the Compliance team is not necessary.

All offers of Gifts, Hospitality, and Entertainment to Private Employees must be communicated to the beneficiaries in advance, so that they can verify the conformity of the items offered with their internal policies. It is also necessary to formalize the acceptance and commitment to comply with the applicable policies by the beneficiary. This formalization can occur via email or confirmation of attendance/receipt of the items.

Similarly, the offer of Gifts, Hospitality, and Entertainment to Private Employees must be communicated to the Compliance team (e.g., email, form, ticket management tool, etc.), regardless of the value. Likewise, any and all offers of Gifts, Hospitality, and Entertainment to Private Employees, or Giveaways that exceed the limits and/or are inconsistent with the guidelines of this policy, must be pre-approved by the Compliance team.

The Compliance team will analyze each request according to the guidelines of this Policy, the Code of Ethics, Unico's other policies and procedures, and current legislation and, if it deems necessary, may submit the request for approval by the Ethics Committee.

5.4.1. Summary table for approvals

Recipient	Giveaways	Gifts	Hospitalities	Entertainments
Public Agents	Requires Compliance approval	Prohibited. Exceptions must be pre-approved by the Compliance area	Prohibited. Exceptions must be pre-approved by the Compliance area	Prohibited. Exceptions must be pre-approved by the Compliance area
Private Employees	Compliance communication and/or	Compliance and beneficiary communication	Compliance and beneficiary communication	Compliance and beneficiary communication/a

	approval is not required*	n/approval required**	/approval required**	pproval required**
Seres	Compliance communication and/or approval is not required*	Compliance communication n/approval required**	Compliance communication /approval required**	Compliance communication/a pproval required**

*NOTE1: Provided it complies with the rules described in this Policy (Section V.a and Section V.b)

**NOTE2: Communication and/or approval must be carried out regardless of the value of the item offered/received

5.5. Situations not covered by this Policy

The rules of this Policy are not exhaustive. On the contrary, they establish the general standards and principles to be observed in the daily activities of Seres and Third Parties. Situations not covered by this Policy may arise.

If you are unsure or have doubts about a particular course of action, do not proceed and consult the Compliance team for guidance.

5.6. Applicable disciplinary measures

The guidelines provided in this Policy must be followed by all Seres, as well as by Third Parties. Failure to comply with the guidelines by Seres may result in disciplinary measures, such as:

- Verbal and/or written warning;
- Suspension for an indefinite period; and, in serious cases,
- Termination with or without just cause;

Third Parties who, for any reason, fail to comply with the guidelines of this Policy, whether in their relationship with Unico or with other entities, may have their contracts suspended or terminated.

6. Reference documents

- Unico Code of Ethics;
- Anti-Corruption and Anti-Bribery Policy;
- Conflict of Interest Policy;
- Donations and Sponsorships Policy;
- Public Agent Interaction Policy;
- Whistleblowing and Non-Retaliation Policy;

7. Final considerations

This Policy is valid from the date of its publication and may be amended at any time by the drafting area. This Policy shall come into effect on the date of its publication, revoking any provisions to the contrary.

The rules of this Policy are not exhaustive. Omissions or exceptions to this Policy should be evaluated and approved by the Corporate Governance Board and/or Ethics Committee.

If any situation is identified that may constitute a violation or potential violation of the guidelines of this Policy, please contact Unico's Ethics Channel.

8. Review and approval

Version	Elaboration	Revision	Approval	Publication
1.0	Compliance	Legal	Ethics Committee	14/01/2022
2.0	Lucas Espíndola	Monica Esposito	Ethics Committee	04/02/2025

Control of updates	
Version	Description
1.0	Launch Edition
2.0	Harmonization of concepts, adjustment of the document structure, inclusion of value for international markets and review of some practices in accordance with Unico's reality.