



Gifts, Presents and Entertainment **Policy**

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PURPOSE

This Policy is intended to guide and assist Insi employees in their conduct regarding receiving and/or offering gifts, entertainment, hospitality, and other benefits, in order to avoid conflicts of interest that could constitute bribery and corruption.

The provisions of this Policy shall be interpreted in conjunction with and as a supplement to the guidelines for conduct established by Insi's Code of Ethics and Conduct.

TO WHOM IT APPLIES

This Policy applies to all our employees who work for or on behalf of Insi, whether they are employees or third parties, including directors, interns, trainees, minor apprentices, temporary employees, among others.

ROLES AND RESPONSIBILITIES

The Compliance area is responsible for clarifying any questions related to this Policy, establishing the necessary procedures for its implementation, as well as verifying and communicating the rules established in this Policy.

All Insi employees are responsible for complying with the guidelines set forth in this document.

DEFINITIONS

For the purposes of this Policy, the following shall be considered:

- **Gift:** Items with no commercial value distributed as a courtesy, advertisement, or for promotional purposes, bearing the logo of the legal entity that provided the gift, which are of a general nature and therefore not intended to benefit a specific person.

- **Presents:** objects or services, for personal use or consumption, that have commercial value and do not fall under the definition of Gifts.
- **Benefits:** Any gifts, presents, meals, entertainment, hospitality, or other items of value.
- **Entertainment:** activities or events whose main purpose is to provide leisure to participants, such as parties, concerts, sporting events, meals, among others.
- **Bribery:** giving or receiving any amount of money or any favors in order to influence or secure an undue advantage in relation to contracts, transactions, decisions, results, among others.
- **Public Official:** any person who performs a public function, temporarily or permanently, with or without remuneration, by election, appointment, designation, contract, or any form of investiture or bond, mandate, position, employment, or public function.
- **Hospitality:** situations in which air or ground transportation, lodging, meals, among others, may be offered.

GUIDELINES

Giving and receiving gifts and hospitality are common courtesy practices in business, symbolizing an attitude of kindness and appreciation, provided that these practices occur in an appropriate, legal, and ethical manner.

Our employees, representatives, and partners are not permitted to promise, offer, or grant any undue advantage to public officials, employees, and/or representatives of public or private companies, unless expressly authorized to do so.

The offering and/or receiving of gifts, presents, and entertainment must not be made with the intention of obtaining undue advantages. All gifts, presents, or entertainment should only be offered or accepted if they are appropriate, reasonable for promotional purposes, and in accordance with the law.

SPECIFIC GUIDELINES

Institutional gifts with no commercial value are acceptable, such as office supplies, diaries, pens, calendars, gift cards, books, among others, which may remain with the employee.

Offers and/or receipt of gifts, presents, and entertainment for a Private Entity

- Offers or receipt of gifts, meals, presents, and entertainment made by or to a Private Entity and/or private agent do not require prior approval from the Compliance area when the value is less than R\$300.00 (three hundred reais) for professionals working in Brazil and CAD\$100.00 (one hundred Canadian dollars) for professionals working in Canada.
- In the above cases, please record the request or offer by sending an email to the Compliance department.
- All offers or receipts of gifts, presents, entertainment, etc., made by or to a Private Entity, whose value exceeds R\$300.00 (three hundred reais) for professionals working in Brazil and CAD\$100.00 (one hundred Canadian dollars) for professionals working in Canada, require prior approval from the Compliance area, or when it occurs for the second time in a year by or to the same Private Entity.

Offers and/or receipt of gifts, presents, and entertainment from public officials or government entities

The offering, granting, acceptance, and/or receipt of any benefit from the public sector or a public official must always be registered and approved by the Compliance department, regardless of the amount involved.

Frequency

In cases where requests and/or offers of gifts, presents, hospitality, and entertainment are made and/or received from the same entity or

individual more than once every 12 months, approval from the Compliance area is required, regardless of the type of benefit or value.

Institutional events

Institutional events aimed at promoting and enhancing Insi's brand recognition and customer relations, such as participation in conferences, lectures, cultural, educational, and technology events, must be evaluated and authorized by the Marketing department.

If they involve travel expenses (transportation, accommodation, and other expenses) for partners and/or third parties, these must follow the internal travel policies.

In cases involving public officials, registration and approval from the Compliance department will always be required.

Points of attention:

- Offering or accepting gifts, presents, or entertainment is not permitted during a bidding process in which Insi is participating, or during the quotation, contracting, or contract renewal process of any service provider or supplier.
- Invitations to events, training courses, and seminars may be offered and/or accepted, provided that: (i) they are addressed to the company and not to an individual; (ii) they are strictly professional in nature; (iii) they do not include spouses and/or family members as guests, unless required by law and related to the business conducted between the companies and intended to demonstrate products and services.

All persons, before offering, accepting or delivering entertainment, gifts or presents that are not authorized herein, must obtain written authorization from the Compliance department by sending a request to compliance@meta.com.br, containing the following information:

- Name of the Applicant;
- Position/company of the applicant:

- Name of the Recipient;
- Position/company of the recipient;
- Type of Gift;
- Value of Gift;
- Indicate whether the recipient is a public or private entity.

The Compliance department will respond within 48 business hours with the appropriate authorization or denial.

VIOLATIONS

Violation of any provision of this Policy will subject the offender to corrective measures, including written warning; suspension; dismissal, in the case of an employee; or termination of contract, in the case of a contracted company.

In addition to the sanctions provided for in this Policy, in the event that the violations constitute a crime, Insi may notify the competent authorities, take appropriate administrative or legal measures, or take any measures it deems appropriate for the case.

FINAL PROVISIONS

Insi employees are responsible for complying with all provisions of this Policy and exercising careful vigilance and judgment at all times in the course of their professional activities.

REPORTING CHANNEL

Insi provides employees and third parties with the possibility to report any conduct contrary to this Policy to the Reporting Channel;

The Reporting Channel can be accessed on the following platforms:

- Internet: <https://compliance.meta.com.br/en>
- Email: compliance@meta.com.br

All information and/or reports may be submitted anonymously or, if identified, will be treated as confidential, and the identity of the informant(s) will be preserved.



Questions?

Contact: [insi.com](https://www.insicom.com)