



GIFTS AND OFFERS POLICY

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INTRODUCTION

In compliance with the Code of Ethics and Conduct, approved by the Senior Management, GRUPO CARRINHO has defined as one of its essential policies on Gifts and Offers, which aims to confirm its commitment to acting correctly in order to acquire the trust of clients and people to whom it provides its services.

1. SCOPE

To prevent and mitigate the practice of fraud, bribery and conflicts of interest in operations, this Policy covers all GRUPO CARRINHO associates, at any hierarchical level, as well as clients, suppliers and service providers.

2. RESPONSIBILITY

Managers: Informing all GRUPO CARRINHO associates of this Policy and monitoring compliance with it.

Associates: Comply with all the precepts established in this Policy.

3. SCOPE

Our Policy aims to establish the procedures and guidelines that must be complied with by associates whenever there is an intention to offer or receive gifts or gifts from clients or suppliers, in order to prevent and mitigate the risk of fraud, conflicts of interest and lobbying in GRUPO CARRINHO's operations.

In this way, the Gifts and Offers Policy aims to mitigate any practice that may constitute bribery, especially in decision-making, while guiding associates to practice a standard of conduct that should be adopted in relation to the giving and receiving of gifts and offers within GRUPO CARRINHO.

4. CONDUCT

Associates may, in the course of their activities, be confronted with the intention on the part of clients and suppliers to give them gifts and offers which may influence their conduct as employees of GRUPO CARRINHO. Therefore, when faced with this possibility, all associates should always consider whether:

- The gift or offer is not intended to affect your action or decision;
- The gift or offer does not represent an obligation to exchange favors;
- Receipt of the gift or offer will not give rise to any kind of preferential treatment, or may give rise to such an impression;

- The delivery or receipt of the gift or offer is not transparent, and creates embarrassment for Grupo or its associates in the event of public exposure;
- The circumstances and occasion of the receipt or delivery of the gift or offer do not disqualify any legal act carried out, or about to be carried out, generating the appearance of favoritism or an attempt to obtain an advantage.

4.1. ASSOCIATE CONDUCT

Gifts and offers that do not meet the criteria set out in this Policy may be understood as improper advantage and must be reported immediately to the superior and the latter to the Compliance Department.

Exceptionally, and with a view to good business relations with partners, the occasional exchange of gifts of insignificant value is acceptable with the assent of the Compliance Department.

4.2. COMPLIANCE DEPARTMENT ACTION

Should the associate be confronted with the possibility of being given or having received gifts or presents worth more than the amount established in this policy, he or she must inform his or her hierarchical superior and the latter the Compliance Department, which will refuse or return them to the person who gave it to him or her by means of a letter of thanks, along with an information explaining the guidelines defined in the Code of Ethics and Conduct and in this Policy.

Should the return lead to embarrassment or become unfeasible, it should be reverted to the Business Unit to which the associate belongs, which will transparently make donations to non-profit organizations duly registered in SharePoint - Master Data Requests.

Without prejudice to compliance with the criteria set out above, the Compliance Department may authorize the delivery or receipt of high-value gifts and offers whenever it concludes that such action does not jeopardize the good name of the company or violate the terms of this policy or the Code of Ethics and Conduct.

5. PROHIBITIONS

Associates must not receive any gifts or offers from clients or suppliers involving cash.

Likewise, associates must not give any gifts or offers to clients, suppliers or public officials involving money. Receiving or offering gifts or gifts that are considered inappropriate, or in return for favors that are incompatible with the principles defined in the Code of Conduct and Ethics or the values of GRUPO CARRINHO, and that could affect its reputation in a negative way;

- a) Receiving or offering gifts in kind from third parties (suppliers, business partners, public officials and politically exposed persons) worth more than 5% of their fixed wage in the last month;
- b) Receiving or offering gifts or gifts below the amount referred to in the previous paragraph more than once a year;
- c) Receiving or offering gifts or gifts below the authorized value from clients or continuity suppliers.

6. RISK ASSESSMENT AND MITIGATION

Risk-based and proportionate, the *Compliance Department* will assess and adopt measures to mitigate the risks of exposure to bribery, influence peddling and conflicts of interest resulting from the receipt of gifts and presents.

7. MONITORING AND ASSESSMENT

Meanwhile, GRUPO CARRINHO's *Compliance Department* shall regularly monitor activities to reasonably ensure compliance with this and other specific policies, procedures and controls in line with the Code of Ethics and Conduct and other related legislation.

8. COMMUNICATION AND WARNING MEASURES

GRUPO CARRINHO guarantees the sharing of information and news through existing communication channels. Other means of communication should be created so that all associates and third parties are constantly informed and properly trained.

9. EXCEPTIONS AND AMENDMENTS

Any exceptions or additions to this Policy will require the written approval of the Compliance Manager or his/her representative.

10. PERIODIC REVIEWS

This Policy is subject to review and amendment in order to ensure that it is always in line with all the essential assumptions of the CARRINHO GROUP's corporate culture..

11. DISCLOSURE

This instrument will be published on the CARRINHO GROUP website and will be accessible to all Associates and third parties

12. NORMATIVE SOURCES

Constitution of the Republic of Angola, Revised Version 2022

Law No. 38/20, of November 11 (Criminal Code);

Law No. 41/20, of December 21 (Public Procurements Act);

Law No. 12/23, of December 27 (General Labor Act);

Law No. 5/20, of January 27 (Law on Preventing and Combating Money Laundering, Terrorist Financing and the Proliferation of Weapons of Mass Destruction);

Law No. 22/11, of June 17 (Data Protection Law);

Law No. 1/07 of May 14 as amended by Law No. 26/21 of October 18 (Commercial Activities Law);

Presidential Decree 169/24, of July 19 (National Strategy for the Prevention and Repression of Corruption 2024-2027);

ISO 37001;

Code of Ethics and Conduct - version 2024.

GLOSSARY

Public Agent: a person who provides any kind of service to the State or performs public functions. Also known as an employee.

Senior Management: refers to the highest level of executive management the Company.

Associates: workers with employment contracts with the GRUPO CARRINHO.

Gifts and offers: gifts, meals, tickets, trips, entertainment packages, invitations to parties and events, job offers, loans or any other advantages offered to or received by senior management, associates, suppliers and clients.

Continuity Customers or Suppliers: refer to customers or suppliers with contracts signed with GRUPO CARRINHO whose object is by nature a continuity activity or one that is intended to be perpetuated over time.

Conduct: manifestation of behaviour, way of acting (action or omission).

Corruption (Active): an offence committed by a person who, by themselves or through an intermediary, with their consent or ratification, offers, gives or promises a pecuniary or non-pecuniary advantage to an official or to a person specially obliged to perform a public service, or to a third party with their consent, in order to perform an act or omission inherent in the duties of the respective office or function.

Corruption (Passive): an offence committed by an official who, by himself or through an intermediary with his consent, requests or accepts, for himself or for a third party, a pecuniary or non-pecuniary advantage, or the promise thereof, in order to perform an act or omission inherent to his duties.

Official: "a person who fulfils permanent functions in the public administration and has a public employment relationship by appointment".

Head of Compliance: the professional responsible for developing, implementing and supervising compliance strategies within an organisation.

High value offers: exceeding the value stipulated in this policy.

Business partners: a natural or legal person, customer or supplier who establishes a commercial or professional relationship with any GRUPO CARRINHO company that is expected to continue.

Politically Exposed Persons (PEPs): natural persons, national or foreign, who hold or have held prominent public office.

Bribe: the offer, promise, donation, acceptance or solicitation of an undue advantage for personal gain or in favour of a third party of any property or value.

Worker: "a natural person, whether a national, resident foreigner or stateless person, who has voluntarily undertaken to carry out their professional activity, for remuneration, in the interests of others, within the organisation and under the authority and direction of that person".