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| SUPRA | POLICY | Code: SIG-POL-05 |
| | POLICY FOR DELIVERY AND RECEIPT OF GIFTS, HOSPITALITY, DONATIONS AND SIMILAR BENEFITS | Version: 2 |
| | | Date: 05/06/2024 |

Policy for giving and receiving gifts, hospitality, donations and similar benefits

SUPRA staff may only give and receive gifts, hospitality, donations and similar benefits in limited circumstances. Gifts, donations, similar benefits and hospitality may be an acceptable part of business life, but they can also be considered a risk as they could act as a camouflage for bribery and damage our reputation.


- Gifts include objects, services (for example, use of a good), providing information, vouchers, gift cards and other “favors.”
- The details of hospitality include meals, drinks, receptions, tickets to cultural events, tickets to sports games, airline tickets, taxi fares, hotel accommodations, etc.
- Donations include any valuable object that is donated to support non-profit causes or activities in the area of sports, art, health, culture, education, religion, the environment, science, among others.
- Similar benefits include the sponsor ships, promotional expenses, among other related things.

Each SUPRA staff member must follow the guidelines in this document. Likewise, before giving or receiving gifts, hospitality, donations or similar benefits by anyone other than SUPRA, investigate the policies of that person’s organization or employer to determine which gifts are acceptable.

ACCEPTABLE

Th gifts, donations, Similar benefits and hospitality details are acceptable in the following cases and do not require approval:


- Given and received transparently, without obtaining undue advantage, for commercial or contractual purposes.
- Given and received infrequently and to a variety of recipients such as merchandising: pens, t-shirts, pens, mugs, etc.
- Exchange as part of commemorative events (Christmas, New Year, International Women’s Day, among others).
- Given and received during an approved marketing or communications campaign.
- As long as they are carried out in favor of duly constituted non-profit organizations that are recipients of donations or people with limited resources in the event of natural or man-made disasters that cause damage to the community.
- If the value of the gift or hospitality detail does not exceed USD 200.



RISKY - TAKE PRECAUTIONS

Gifts, donations, similar benefits and hospitality are acceptable in the following cases, but require approval:


- If the value of the gift or hospitality item exceeds \$200, but does not exceed \$500, you must record it in the gifts and hospitality registry.
- If the recipient is a public official, they must receive prior written permission from the General Manager before giving gifts or hospitality of any value.
- Give donations to nonprofit organizations, but they are not listed as donation recipient entities.
- Restrict payments to necessary travel, lodging and subsistence, directly associated with a reasonable travel itinerary.
- Limit associated entertainment to a reasonable level.




ALWAYS FORBIDDEN

Gifts, donations, similar benefits and hospitality are prohibited if they are:

- If the value of the gift or hospitality item exceeds \$500, you must record it in the gifts and hospitality registry.
- Secretly given.
- Part of a quid pro quo (“if you do that, I’ll give you that”).
- Designed to influence a recipient’s business decision.
- Given during, shortly before, or shortly after a bidding process.
- Given repeatedly to the same recipients.
- Give or receive money or cash equivalent (gift cards, gift cards or checks).
- Donations to for-profit entities.
- Receive/give personal financial assistance (gift/gift) from any guy to/from interested parties or business partner.
- Payment of expenses for family members or friends.
- Prohibit payment of vacation or recreational expenses





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Where is the registry for gifts, donations, similar benefits and hospitality details?
Human Resources maintains this record.



What happens if I am offered gifts, donations, similar benefits and inappropriate hospitality details?

If you are offered a gift or hospitality that you do not believe is appropriate under this policy, you must politely but firmly decline. It is not acceptable to give gifts or hospitality simply to avoid social awkwardness.



However, if you really believe that you cannot refuse a gift or hospitality, immediately after acceptance you should take the following steps:



1 Complete the gift and hospitality registry



2 Send an email to cumplimiento@supra.com.pe, explaining all the circumstances of the gift or hospitality and why you thought it could not be accept the gift or hospitality.



3 Deliver the gift to the Human Resources area, who will dispose of the gift. Example: Donating the proceeds from the gift raffle to charities.



How will gifts and hospitality be handled at Supra?

The rules are more flexible for gifts and hospitality that occur within SUPRA, that is, between colleagues. At all times, gifts and details of Hospitality must be appropriate in a legal business context and not given to gain an unfair advantage.

Lima, May 6, 2024



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