

Gift, Entertainment, Sponsorship, and Donation Policy

Purpose:

It is customary for a company to give and/or receive gifts and entertainment, sponsor events, and donate to charities to help build and maintain business relationships, promote the company, and support the communities in which it operates. However, the provision of gifts, entertainment, sponsorships, and donations poses the potential risk for bribery, corruption, conflicts of interest and kickbacks if not handled properly. This Gift, Entertainment, Sponsorship, and Donation Policy ("Policy") sets out the guidelines we must follow to minimize these risks and to maintain the integrity of our business.

Scope:

This Policy applies to RXO, Inc., including all its subsidiaries, divisions, and other operating entities (collectively, "RXO" or the "Company"). All directors, officers, employees of RXO, and third parties acting on our behalf are subject to and responsible for complying with the requirements of this Policy. As used in this Policy, the term "Company" should be read to include all persons and entities subject to this Policy.

Definitions:

- **Gift:** Any item of value or benefit exchanged at no cost or at a discount. This includes but is not limited to goods (gift baskets, wine, clothing, mugs, pens, hospitality bags, etc.), services, tickets to sporting, music, or other events, employment or internships, or travel and lodging not associated with a business event.
- **Entertainment:** Any activity offered or received for free or at less than market price, including but not limited to meals (including drinks, appetizers, entrees, desserts, and other food and beverage items), sporting events, concerts, and other recreational activities.
- **Sponsorship:** Money or anything of value provided to a business partner, customer, or other third party to support an event, activity, person, or organization with which RXO will be associated or from which RXO will receive some promotional or other business benefit. This includes sponsorship of a trade show, conference, sporting, industry, or other event.
- **Donation:** Money or anything of value given to a non-profit charitable organization to promote social responsibility and improve the quality of life. A donation may be in the form of cash, equipment, or services, either given or loaned. Sponsoring an event that will ultimately benefit a charity is treated as a sponsorship rather than a donation.

Gifts and Entertainment Guidelines:

You can only give or receive a gift and/or entertainment when:

- There is a legitimate business purpose;
- It is not solicited;
- It is not given as a bribe, kickback, or other improper payment;
- It does not obligate the receiver to reciprocate;
- It is given to build a business relationship or offer an ordinary business courtesy and not to influence the receiver's objectivity in making a business decision;
- It is legal in both the country of the person giving the gift or entertainment and the receiver;
- It is allowed under the organizational policies of both the giver and receiver;
- It is reasonable in value; and
- It is in good taste and would not embarrass the Company or the other party if disclosed publicly.

Additionally, multiple gifts or entertainment functions accepted from or provided to the same third party in a short period of time is discouraged.

You are never permitted to:

- Give or receive a gift or entertainment to improperly influence any business matter or business relationship;
- Give or receive a gift of cash or a "cash equivalent" (e.g., gifts cards, gift certificates, phone cards, etc.);
- Give or receive a sexually explicit or otherwise offensive gift;
- Give or receive entertainment in a gambling or adult entertainment establishment;
- Give a gift or entertainment to a customer or vendor's spouse, child, or guest without pre-approval from Ethics and Compliance, which will only be granted in very limited circumstances; or
- Give or receive a gift or participate in entertainment that would violate Company policy or any applicable laws.

Company policy strictly prohibits the giving of gifts and entertainment to (or accepting from) government officials

If you are unsure whether a gift or offer of entertainment is appropriate, you should consult with Ethics and Compliance before you give or accept it.

Required Gift and Entertainment Approvals:

- **Gift Approval Requirements:** Giving or accepting any gift with a value of \$100 or more per person requires **written pre-approval** from Ethics and Compliance **before** it is provided or accepted.
- **Entertainment Approval Requirements:** Giving or accepting entertainment with a value of \$150 or more per person, per event requires **written pre-approval** from a manager in your direct line of reporting at the Vice President level or higher (however, no employee may approve his/her/their own request). Entertainment that is lavish (such as Super Bowl, Olympics, Masters Tournament, charters, first class travel) or where spouses or family members are also included also requires written pre-approval from Ethics and Compliance **before** it is provided or accepted.

- All expenses related to gifts and entertainment must also comply with any departmental, business unit, or delegation of authority rules and requirements.

Some Other Gift and Entertainment Information:

- All expenses related to gifts and entertainment must be accurately recorded in the company's books and records and approved according to expense reporting requirements.
- If an RXO employee does not attend the meal or entertainment with the receiver, it is considered a gift and is covered by the gift guidelines.
- An employee may not bring a spouse, child or other guest to a meal or entertainment without first obtaining written approval from Ethics and Compliance, which will only be granted in very limited circumstances.
- Gifts of nominal value, such as pens, calendars or other promotional items, are almost always acceptable (except to Government Officials).
- Quick and informal meals or refreshments that take place as normal breaks for lunch in the course of an ongoing meeting do not require pre-approval;

If you intend to give or receive a gift or entertainment that will require pre-approval, you should allow sufficient time to obtain this approval. If you have not received the approval in advance, you must limit the amount of the gift or entertainment you give or receive under the pre-approval threshold requirement or politely decline accepting the gift or entertainment.

Returning or Declining Gifts and Entertainment:

- If you are given or offered a gift, entertainment, or preferential treatment that you believe is inappropriate, you must refuse it if possible and immediately report the matter to your manager and to Ethics and Compliance. If there is no opportunity to refuse a gift, it should be returned with an explanation of our policy regarding gifts.
- If returning the gift is not possible or would offend the giver, work with Ethics and Compliance to determine whether the gift should be retained by the Company for its benefit or donated to a charity.

Sponsorship and Donation Guidelines:

You can only make a donation or sponsor an event when the following conditions are met:

- Donations can only be made directly to registered 501(c)(3) non-profit organizations in the U.S. and equivalent established charities outside the U.S;
- Sponsorships must have a legitimate business purpose; and
- Donations and sponsorships must comply with Company policies and all applicable laws.

You are never permitted to make a donation or sponsor an event:

- To secure an improper business advantage;
- That will benefit a government official, a close family member or friend of a government official, a government-owned, or a government-controlled company; or
- To/with an organization whose policies and activities do not align with RXO's values.

Required Approvals:

- **All** sponsorship and donation requests, regardless of amount, require **written pre-approval before** you offer or commit to provide them.
 - Requests up to \$2,000 require approval from Ethics and Compliance and the Business Unit President;
 - Requests for \$2,000 or more require approval from Ethics and Compliance, the Business Unit President, and the CFO.
 - Requests for \$5,000 or more require approval from Ethics and Compliance, the Business Unit President, the CFO, and the CEO.
- All expenses related to gifts and entertainment must also comply with any departmental, business unit, or delegation of authority rules and requirements.
- Office fundraising events for which proceeds are donated on RXO's behalf are treated as donations under this policy and similarly require **written pre-approval before** the donation is made.
- Collections of in-kind donations from employees, such as canned food drives and Toys for Tots collections do not require pre-approval so long as they are being given to a registered 501(c)(3) non-profit organization. However, any such in-kind collection drives must make clear any employee participation is purely voluntary and no adverse actions will be taken against employees who do not participate. Customers and vendors should not be solicited for these types of donations.

GIFT, SPONSORSHIP AND DONATION (GSD) PORTAL AT 319RXO.COM

RXO has implemented the GSD portal to create a standardized, company-wide means to transparently document, monitor and audit gift, sponsorship and donation requests and approvals. Consistent, company-wide recording helps establish a culture of compliance and identify patterns of behavior. Ultimately, it may serve as a line of defense against possible accusations of wrongdoing within our company.

GIFTS, SPONSORSHIPS AND DONATIONS THAT MUST BE RECORDED IN THE PORTAL

All RXO employees must record their gift, sponsorship and donation activities that fall into any of the categories below into the GSD portal at 319rxo.com:

- Gifts with a value of \$100 or higher;
- All sponsorships and donations;

Gifts and entertainment exchanged between RXO employees should not be recorded in the portal and do not require pre-approval from Ethics and Compliance. Similarly, Inexpensive, branded logo items (e.g., drink cups, pens, hats, etc.) do not need to be recorded as gifts in the portal and do not require pre-approval from Ethics and Compliance.

Reporting Concerns:

If you believe any person is acting in a way that would violate the Company's policies related to gifts, entertainment, sponsorships, or donations, you should report the issue to your manager, to your HR representative, or to Ethics and Compliance.

Resources:

To access our policies and other resources, visit the Ethics and Compliance page on the Employee Portal at: <https://ethics.rxo.com/en-us/> or contact Ethics and Compliance at Ethics@rxo.com for more information. You can anonymously report suspected violations of the Code of Business Ethics or other Business Ethics Policy at rxo.ethicspoint.com.

Related Policies:

- Code of Business Ethics
- Anti-Corruption Policy

Version	Date	Description
Original Policy	1/01/2024	Initial policy publication