



OUR PRINCIPLES, OUR IDENTITY

**SPONSORSHIPS AND DONATIONS**

## 1. OBJECTIVE

This Sponsorship and Donation Policy aims to lay down criteria for investment by Randon Companies in social, cultural, educational and sports projects, with or without tax incentives.

## 2. APPLICATION AND COVERAGE

This Policy applies to all Randon Companies.

## 3. REFERENCES

- Randon Companies Code of Ethical Conduct
- Randon Companies Anti-Corruption Policy

## 4. DEFINITIONS

**Donation:** spontaneous contribution to others, given voluntarily and without expecting anything in return. Donations can be monetary or not and are usually made for social purposes.

**Sponsorship:** financial support for a specific project. It is a give-and-take relationship and is usually formalized by means of an agreement. It can be direct (in money and in exchange of something established formally) and also through municipal, state or federal tax incentives.

**Incentivized Sponsorship:** sponsorship actions carried out through tax incentive laws, and aimed at cultural, sports or assistance projects.

## 5. GUIDELINES

### 5.1. SPONSORSHIPS

Randon Companies sponsor Projects aimed at:

- Socio Environmental Responsibility: strengthening the principles and the socio environmental responsibility of Randon Companies, especially in the communities where they are located;
- Health: promoting wellness initiatives;
- Cultural: strengthening and developing art and culture; and
- Brands and Products: intensifying the recognition of Randon Companies' brands and products.

Projects meeting one or more of the above objectives must be selected. Additionally, for sponsorships benefiting from tax incentives, projects must comply with the purposes of the laws ruling the different types of projects.

The social projects of Randon Companies' customers can be selected when the criteria established in this policy are met.

When analyzing the projects, their social impact and visibility must be taken into account, which includes public interest, the estimated public and the advertising inserts. Only projects from legal entities and from the States of Rio Grande do Sul, Santa Catarina, Paraná, São Paulo and Espírito Santo must be accepted.

## **5.1.1 Incentivized Projects – Supported Categories**

- Health: National Oncology Care Support Program (PRONON) and National Accessibility Program (PRONAS).
- Cultural: Rouanet Law for Cultural Incentives, Federal Audiovisual Law, Municipal Laws and State Laws.
- Sports: Federal Sports Incentive Law.
- Childhood and Adolescence: Funds for Childhood and Adolescence - FIA, FUMCAD, COMDICA.
- Elderly: Municipal Funds for the Elderly.

## **5.1.2 General Projects - Supported Categories**

- Institutional: which discloses the image of Randon Companies without specifying products and / or services, thus promoting their positioning or reinforcing their concept and identity.

- Business: which contributes for the leverage of Randon Companies businesses, such as trade shows and exhibitions, and other actions in which the products and services of the Companies can be disclosed and / or negotiated.
- Cultural: which aims to strengthen and develop art and culture in the regions where Randon Companies have a more representative performance in quantitative terms, expanding and guaranteeing everyone's access to cultural events.
- Social: which supports the improvement of quality of life, well-being, the training of young people for the labor market, social inclusion and equality, in addition to education and safety in traffic.
- Environmental: which encourages practices of the sustainable use of environmental resources, the development of ecological awareness, the fight against waste and the implementation of environmental management systems.
- Sports: which seeks to support the practice of sports activities, either as a complement to actions of a social nature, or by supporting high-performance activities, the promotion of which may increase the visibility of the brand, products and services of Randon Companies.

## 5.2 DONATIONS

Randon Companies allocate donations only to non-profit entities and public schools.

Any donations in exchange of a favor or undue advantage, or to influence the decision of a public agent or government authority, directly or indirectly, are prohibited, even if the favored entity is a charity.

Randon Companies do not make contributions or donations to political activities, political parties or individuals and companies connected to them.

## 6. RESPONSIBILITIES

## **Board of Directors**

- Approve the policy of Sponsorships and Donations.

## **Sponsorship Committee**

- Analyze and approve projects according to the guidelines laid down.
- Report the sponsorship benefits and results to the Executive Committee.
- Maintain all records and documents relating to the approval or disapproval of the Projects.

## **Risk Management and Compliance Area**

- Submit projects to analysis and due diligence.
- Check compliance with the requirements of the Integrity Program of Randon Companies, in particular, the Anti-Corruption and Sponsorship and Donations Policy.
- Recommend the cancellation of sponsorship processes related to Projects where their legal status is questioned.

## **Corporate Communication**

- Check if the sponsorships comply with the criteria, values, objectives and strategy of the institutional and brand positioning of Randon Companies.
- Map out possible incentive opportunities in line with tax optimization objectives and keep the Company updated on these benefits.
- Ensure the execution of sponsorship actions by following the partners, associations, media or entities involved.

## **Tax Planning**

- Identify sponsorship opportunities or incentivized donations that may reconcile the objectives of Randon Companies with fiscal optimization.
- Submit the monthly budget for sponsorships and / or incentive donations to the Sponsorship Committee.

## Internal Audit

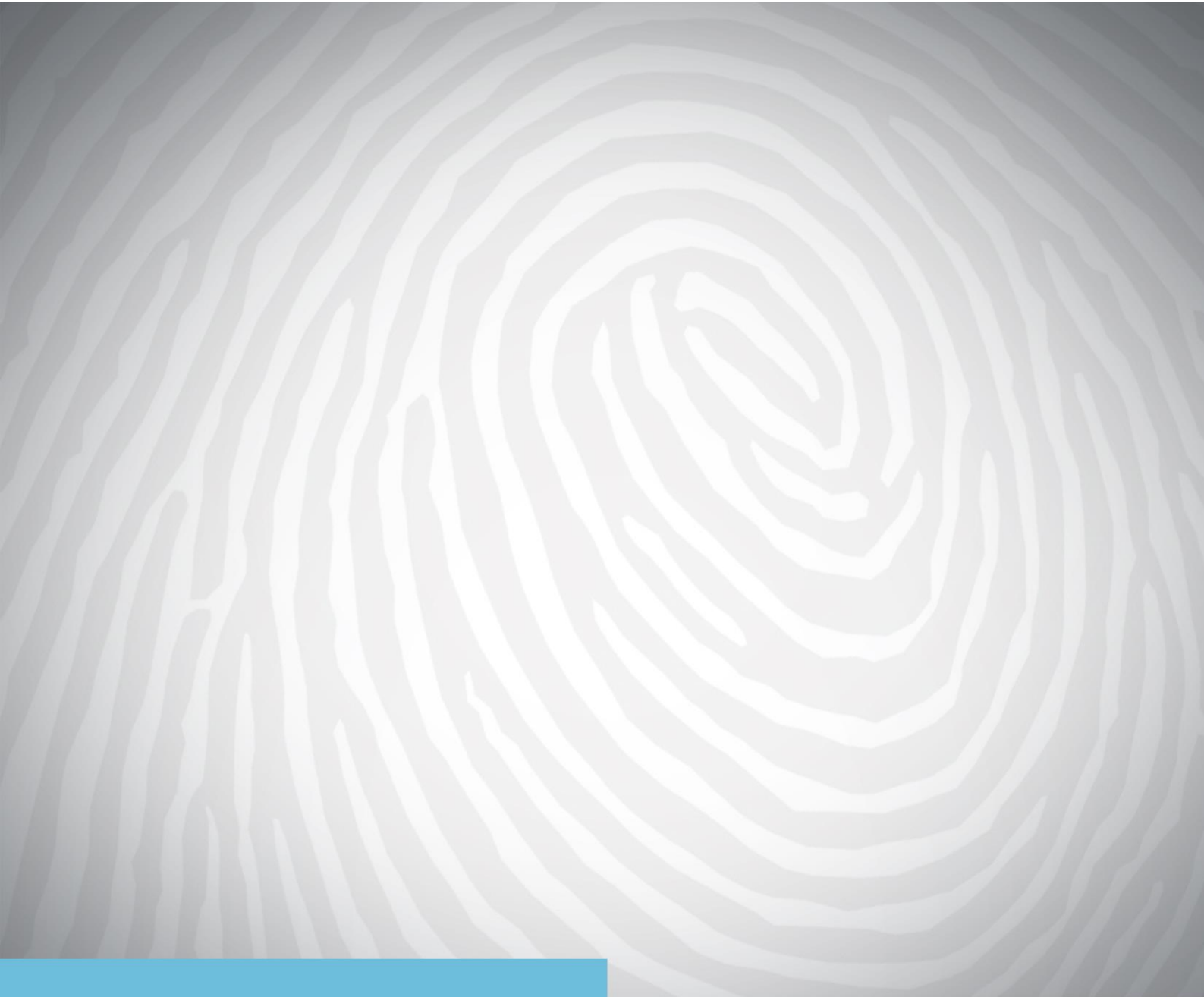
- Include in its audit plan, at least twice a year, the issues related to this policy.

## 7. CONTROL INFORMATION

This Policy was approved by the Board of Directors on November 07, 2020, becoming effective as of July 2020.

### People responsible for this document:

Preparation	Revision	Approval
Risk Management and Compliance	Executive Board	Board of Directors



Empresas

**RANDON**

VEÍCULOS E IMPLEMENTOS

AUTOPEÇAS

SERVIÇOS

**RANDON**  
IMPLEMENTOS

**RANDON**  
VEÍCULOS

**Suspensys**

**FRASLE**

**MASTER**

**JOST**

**CASTERTECH**

CONSÓRCIO  
**RANDON**

BANCO  
**RANDON**