

## **RULES AND PROCEDURES**

### **Donations and Sponsorships Policy**

#### **1. OBJECTIVE**

To establish the guidelines and procedures for granting donations and sponsorships that involve the transfer of movable and immovable property and that is part of the assets of Rumo and its Subsidiaries (hereinafter called, all together, "Rumo"), including monetary amounts or also services of Rumo, so as to ensure that the donations and sponsorships are provided with transparency, integrity and legality ("Principles").

#### **2. APPLICATION AND EFFECTIVENESS**

This Policy applies to all Rumo's Employees starting **10.29.2018**.

#### **3. DEFINITIONS**

**i. Public Agent:** means anyone who provides any type of service to the State, who performs public duties, in the broadest possible sense of the term, meaning any public activity.

**ii. Employee(s):** means every person who maintains a statutory or employment relationship with Rumo. The members of the Board of Directors and statutory or non-statutory Committees also fall into the definition of Employee.

**iii. Subsidiaries:** means the companies over which Rumo directly or indirectly holds the control.

**iv. Donation(s):** means the free transfer of Funds or movable and immovable property that is part of Rumo's assets to another individual or legal entity (hereinafter called "Donee");

## RULES AND PROCEDURES

### Donations and Sponsorships Policy

**v. Political Donation(s):** means campaign donations and contributions to political parties, candidates to elected office, labor unions or organizations, or Public Agents, on behalf or for the benefit of Rumo.

**vi. Sponsorship:** contribution of Funds for the purpose of supporting the promotion of projects, actions or events aimed at disclosing its activity, strengthening a concept and/or adding value to the brand, generating recognition or enhancing the relationship of the sponsor with its stakeholder;

**vii. Donation and Sponsorship Procedures:** means the procedure/process to be adopted by each Subsidiary for the purpose of analyzing requests for Donations and Sponsorships in compliance with this Policy, the Code of Conduct and the approval authority levels that are internally established;

**viii. Funds:** amounts requested from Rumo to be made available via a Donation;

**ix. Third Party(ies):** anyone who directly or indirectly provides goods and services to Rumo.

**x. Undue Advantage:** this is any monetary or non-monetary advantage that is not due, to influence or reward any official act or decision of a public servant.

## 4. GENERAL GUIDELINES

4.1. All Donations, Sponsorships and Political Donations granted by Rumo must be carried out in accordance with the rules provided for in this Policy and in the Code of Conduct in effect.

4.2. No Donation or Sponsorship may be offered or promised by any Employee for the purpose of directly or indirectly influencing: (i) any business decisions; (ii) any

## **RULES AND PROCEDURES**

### **Donations and Sponsorships Policy**

action, omission or decision of a body or Public Agent; or (iii) any commercial decision that is incompatible with the interests or internal policies of Rumo.

4.3. Rumo may grant Donations to eligible and honest entities and institutions that are motivated by legitimate philanthropic reasons and to support humanitarian, cultural, sporting and educational causes, as well as actions related to the well-being of the community where the companies operate/perform an activity, and it is assured that the Donation must be granted in compliance with the Principles governed by this Policy.

4.4. Rumo may sponsor projects that are focused on its fields of interest and operation, as well as sponsor cultural projects, regardless of whether they are included by the Ministry of Culture (MinC) in the Culture Incentive Law No. 8,313/91 (Rouanet Law), or projects that support Sports, provided for in the Sports Incentive Law No. 11,438/06.

4.5. Rumo may not sponsor projects, events or materials of a political, religious or discriminatory nature or that in any way infringe laws and regulations, its Code of Conduct and its internal policies.

4.6. Donations to public entities against which Rumo has lawsuits that are in progress or that are pending approval are forbidden.

4.7. The granting of Donations or Sponsorships to people who have restrictions with the bodies listed below is forbidden:

- a. National Registry of Ineligible and Suspended Companies (CEIS);
- b. Private Non-Profit Entities Debarment Registry (CEPIM);
- c. National Registry of Civil Convictions for Administrative Improbity Acts of the National Council of Justice;
- d. Incapacitated and Ineligible People List of the Federal Audit Court; and

## **RULES AND PROCEDURES**

### **Donations and Sponsorships Policy**

- e. Debarred & Cross-Debarred Firms & Individuals List of the World Bank.

4.8. The granting of Political Donations by Rumo, under the terms of legislation in force, is forbidden.

4.8.1. Provided that all other guidelines of Rumo are respected, Employees may make personal political contributions, directly or indirectly, in kind, goods, services or benefits of any nature provided that these contributions are not aimed at the obtainment of any personal benefit and/or exchange of favors. In this case, no type of reimbursement will be due by Rumo.

4.8.2. The above mentioned ban extends to the payment or reimbursement of expenses related to political campaigns, such as expenses with stationary, supporting materials, organization of events related to political campaigns, travelling expenses, among others, or the donation and lending of goods.

## **5. PROCEDURE**

5.1. Any request or proposal for Donation or Sponsorship from Employees must be formalized in writing and forwarded to the department responsible for the procedures and approvals of each Subsidiary, in accordance with their respective Donation and Sponsorship Procedures, which will be responsible for carrying out the process of assessment and approval of the requests or proposals for Donation or Sponsorship, in accordance with the approval authority levels established in the respective Donation and Sponsorship Procedures, in a transparent manner and in compliance with all the guidelines in this Policy.

5.2. The department responsible for each Subsidiary must analyze, firstly, if the request or proposal for Donation or Sponsorship is in accordance with the terms of this Policy and respective Donation and Sponsorship Procedures and, if so, it must

## **RULES AND PROCEDURES**

### **Donations and Sponsorships Policy**

prepare a summary containing the main information on the beneficiary, including, at least: (i) corporate name; (ii) Corporate Taxpayer's Registry (CNPJ) number; (iii) head office's address; (iv) reason for the approval of the request or proposal for Donation or Sponsorship; and (v) approval, in writing, of the person responsible for approval.

5.2.1. Once the preliminary analysis is made, in accordance with the Donation and Sponsorship Procedures, the requests or proposals for Donation or Sponsorship will be subsequently forwarded together with the summary prepared by the department in charge of the validation and approval of Rumo's Audit and Legal Compliance Department.

5.2.2. Based on the documentation received, Rumo's Audit and Legal Compliance Department will assess the integrity profile of the beneficiary by means of publicly available information on search engines and/or other legally accessible tools so as to identify any integrity risk involving the beneficiary or any information that discredits the reputation of the beneficiary.

5.2.3. Based on the result of the integrity assessment profile of the beneficiary, Rumo's Audit and Legal Compliance Department will issue an opinion on whether or not to approve the request or proposal for Donation or Sponsorship. If the request or proposal for Donation or Sponsorship is approved, all documents related to it will be forwarded to the requesting Subsidiary's legal department for the preparation of the proper term of donation or sponsorship contract and they must be accompanied by the proper respective donation invoice.

5.3. The contractual instruments related to the request or proposal for Donation or Sponsorship must, necessarily, separate all assets to be donated and/or amounts and/or benefits involved.

## **RULES AND PROCEDURES**

### **Donations and Sponsorships Policy**

5.4. All contractual instruments related to the granting of Donations or Sponsorships must contain covenants and provide for other measures to fight corruption that are compatible with Rumo's policies.

5.5. In the case of the granting of Sponsorships, all contracts must contain covenants that provide for the obligation of the beneficiary to present records and supporting materials that evidence the organization of the event sponsored by Rumo within five (5) business days after its occurrence.

5.6. If the request or proposal for Donation or Sponsorship is rejected at any time, the beneficiary must be informed in writing of the rejection.

5.7. All amounts granted by Rumo as Donation or Sponsorship must be transferred via bank transfers and upon the presentation of a receipt issued by the beneficiary, and the granting of a Donation and/or Sponsorship in cash and/or equivalent is expressly forbidden.

5.8. The Donations and Sponsorships must be reflected in Rumo's accounting records in a clear and specific manner.

## **6. PENALTIES**

6.1. The granting of any Donation or Sponsorship in disagreement with the guidelines provided for in this Policy will result in the immediate cancellation of the Donation and/or Sponsorship and will subject the Employee involved to the application of the disciplinary measures provided for in the Policy of Disciplinary Measures.

## **7. REPORTING AND QUESTIONS**

7.1. In the case of improper requests for Donation/Sponsorship, questions or suspicions surrounding the eligibility and integrity of the proponent/donee or

## **RULES AND PROCEDURES**

### **Donations and Sponsorships Policy**

surrounding any entity that has received a Donation or Sponsorship from Rumo, the Employees and Third Parties may use any of the options below to ask a question or report a concern, an improper conduct or a violation of the law, the Code of Conduct or this Policy: (a) Immediate supervisor; (b) Human Resources Department; (c) Corporate Internal Audit Department; (d) Corporate Legal Compliance Department; (e) Rumo Ethics Channel - via the link: <https://canaldeetica.com.br/Rumo/> and phone: 0800-725-0039.

#### **8. REVIEW AND APPROVAL**

8.1. This Policy was reviewed and approved by the Board of Directors on October 29, 2018, the date when it came into effect.

8.2 This Policy may be reviewed and newly approved whenever there is a change in applicable legislation or internal amendments to the policies and Code of Conduct that may be applicable.