

DONATIONS AND SPONSORSHIP POLICY

LOG COMMERCIAL PROPERTIES E PARTICIPAÇÕES S.A.



1. PURPOSE

1.1. This Policy aims to identify the rules and guidelines to be observed when making donations and sponsorships, through guidelines based on LOG's values and the Code of Ethical Conduct.

2. SCOPE

This document applies to the members of the Board of Directors, Executive Board, Committees, and other areas of the Company involved in donation, contribution, and sponsorship processes.

3. GUIDELINES

3.1. Donations and sponsorships shall be carried out with the highest standard of transparency, integrity, and legality, under the guidelines established in this Policy, current legislation, and other Company rules.

3.2. The analysis of voluntary contributions and donations shall consider their adequacy and the availability of LOG's resources.

3.3. LOG makes donations to establish an institutional relationship, whether through cooperation, partnership, or support to cultural, scientific, educational, and public entities, as long as they are in accordance with the company's strategic objectives and values.

3.4. LOG does not agree with the practice of facilitating payment or any act that violates the legality or represents any type of benefit for the Public Administration decision-making process.

3.5. No individual or organization will be allowed to improperly benefit from LOG, through the marketing of donations and others.

3.6. All sponsorships must undergo prior analysis by the Compliance Committee and department.

3.7. Contracts made shall contain an integrity clause in which it recommends that beneficiary organizations comply with the provisions of LOG's Code of Ethical Conduct and commit to ethics in the performance of their organizations in return for the donation.

3.8. Contributions, donations, and/or sponsorships are prohibited in the following situations:

- (i)** Entities with political and/or religious purposes;

- (ii) Political parties or persons linked to them, even if so permitted by law;
- (iii) Exchange of favors with any individual or legal person, public agent or otherwise, even if the recipient is a genuine charitable institution; and
- (iv) When offered, promised, or granted to obtain an inadequate advantage or influence the action of any person, whether they be a public agent, supplier, third party, among others, regardless of the suitability of the entity to be favored;
- (v) Initiatives that may be associated with any risk of death or that may cause damage to the environment;
- (vi) Cultural events that express transgression, restriction or that corroborate prejudice against minority groups;
- (vii) An event that pollutes the environment or negatively affects fauna and flora;
- (viii) Events that go against animal protection precepts, such as hunting and predatory fishing;
- (ix) Events that promote gambling, such as poker, bingo, lotteries, etc.;
- (x) Initiatives with controversial themes, that imply some type of social, racial, or gender discrimination; and
- (xi) Organizations that are managed, directly or indirectly, by politically exposed persons or public agents, whose activities are related to LOG's business, to avoid situations that would generate a potential conflict of interest.

3.9. It is incumbent upon the Board of Directors:

- (i) To decide on omissions and doubts regarding the interpretation of the provisions of this Policy;
- (ii) To approve cases involving political activities; and
- (iii) To approve any Policy changes.

3.10. It is incumbent upon the Executive Board:

- (i) To evaluate and establish the guidelines, deadlines, and requirements for making contributions, voluntary donations, and sponsorships; and
- (ii) To propose changes to the Policy to the Board of Directors.

3.11. It is incumbent upon the Compliance department:

- (i) To carry out the due diligence review of the entity and its managers to verify compliance to this Policy requirements;
- (ii) To issue an opinion to the Compliance Committee on the approval or rejection of sponsorship, contributions, and donations.

3.12. It is incumbent upon the Compliance Committee:

- (i) Based on the opinion of the Compliance department, to approve or reject sponsorship or contributions.

4. GENERAL PROVISIONS

4.1. Resignations or restitutions of members of the Board of Directors and Statutory Officers will be disclosed to the market until the business day following the communication or resolution.

4.2. Any change to this Policy shall be approved by the Board of Directors.

4.3. This Policy becomes effective on the date of its approval by the Board of Directors and will remain in force for an indefinite period until a resolution to the contrary is taken by the Board of Directors.

5. STATUTORY BASIS/REFERENCE DOCUMENTS

- a) LOG's Code of Ethical Conduct;
- b) B3's Novo Mercado Listing Regulation;
- c) LOG's Articles of Incorporation;
- d) Law No. 12.846/2012 - Anti-Corruption Act.

6. DEFINITIONS, CONCEPTS, AND ACRONYMS

- a) Contribution - Pecuniary payment to any organization and entity with associative binding purposes. It can be voluntary or compulsory.

- b)** Donation - Voluntary and spontaneous contribution to others, without compensation, whether pecuniary or not, usually for social purposes.

- c)** Sponsorship - Pecuniary support for a specific project, with the definition of counterparts, formalized through a contract, which may occur directly (through financial disbursements and with the definition of counterparts) and also through municipal, state, or federal tax incentives, which can be classified as institutional or commercial sponsorship.

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