

## Policy



## Donations and Sponsorship of Tax-Incentivized Projects

Code: HO-JUR-PL-001

First version: 12/2022

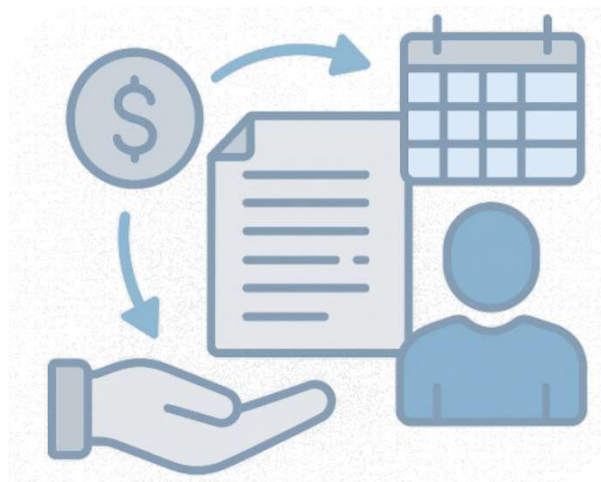
Last version: 06/2025

### 1. Objective

This document has indetermination expiration date



This policy aims to establish guidelines that must be observed when making donations and/or sponsoring tax-incentivized projects. It seeks to guide and reinforce the commitment to conduct business with the highest standards of integrity in all operations involving Alupar Investimento S.A., its direct and indirect controlled companies and subsidiaries ("Companies").



## 2. Scope

This policy applies to project proponents, departments, and employees of Alupar Invertemento S.A. and all its direct and indirect controlled companies and subsidiaries, at all hierarchical levels, including international operations and other business activities managed or conducted on behalf of the Companies by third parties.

In case of new concessionaires be incorporated or new companies formed, these guidelines will become valid for them as well.

It is the responsibility and obligation of each Employee to be aware of this Policy before making donations and/or sponsoring tax-incentivized projects, as well as to report any potential problems or risk situations to the Compliance Unit through the available communication channels.

## 3. Concepts/Definitions

**Incentivized Sponsorship** - A voluntary financial contribution made by the Company to third-party projects or initiatives that offer a tax incentive in return, based on the project's approval under specific legislation from a public entity (federal, state, or municipal).

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**Incentivized Donation** - The transfer of funds (financial resources) to third parties, with or without charges, formalized through a contract or donation agreement, which offers a tax incentive in return.

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**Tax Incentive** - Guarantees the possibility of a reduction in tax payments, originating from law.

Incentive laws are utilized that permit the deduction of contributed amounts from Income Tax (Examples: Rouanet Law, Audiovisual Law, Sports Law, Elderly Fund, Pronas, Pronon, Fumcad, etc.). Tax waivers for ICMS, ISS, and IPTU are not utilized.

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**Compliance** - A term derived from the English "to comply," meaning the duty to obey. It refers to being in conformity with and adhering to laws, decrees, regulations, and instructions applicable to the company's activities. Non-compliance can result in sanctions, financial loss, and/or permanent damage to the company's reputation/image.

**Legal Diligence – Due Diligence** - A procedure for analyzing information and documents with the objective of understanding and evaluating the organization with which the Company intends to engage and interact.

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**Third Party** - This term refers to any individual (who is not an employee or director of the Companies) or legal entity contracted to act for or on behalf of the Companies. This definition includes, without limitation, the following: (a) Any individual or legal entity used to obtain and/or retain business, such as advisors, consultants, subcontractors, and joint venture partners; (b) Any individual or legal entity acting to secure a license, registration, visa, permit, or other form of authorization from a Public Authority, or intervening in a regulatory matter with a Public Authority; (c) Any individual or legal entity representing the Companies or their interests before a government, a state entity, a state-owned company, or a state-controlled entity; (d) Any individual or legal entity representing the Companies administratively or legally; or (e) Any individual or legal entity representing the Companies in customs clearance processes.

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**Internal Policy** - Internal regulations issued by the Company that guide the conduct of professionals regarding the values, strategies, guidelines, and procedures defined for the development of activities.

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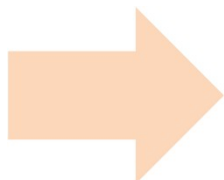
**Proponent** - The legal entity that requests a donation or sponsorship.

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**Undue Favor or Advantage** - The receipt of profit, privilege, gift, or any other impermissible benefit that contravenes the Law, regulations, and/or policies of the Companies.

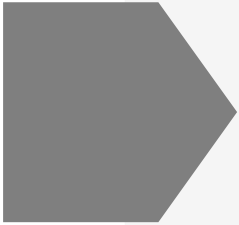
## 4. General Guidelines

Actions involving any type of donations and/or sponsorships for tax-incentivized projects must follow the guidelines of this policy, aligned with the applicable legislation for each case, as a complement to the Company's Code of Ethics, Conduct & Compliance. The Company prohibits donations and/or sponsorships made in exchange for undue favor or advantage, or to directly or indirectly influence the decision of a Public or Private Agent, even if the favored entity is a charitable institution.




The formalization of the entire sponsorship process must occur through an appropriate legal instrument (contract or other instrument, in accordance with current regulations), assigning due responsibilities, including vis-à-vis Third Parties and Public or Private Agents, through clauses related to compliance with applicable laws, especially anti-corruption legislation and social responsibility principles.

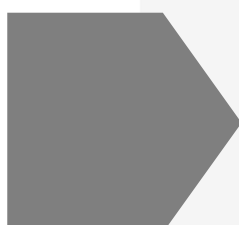
## 4.1 Segments Incentivized by the Company




**Cultural:** Public interest projects that encompass Brazilian culture in all its ethnic and regional diversity, supported by the Rouanet Law for Cultural Incentive and the Federal Audiovisual Law.



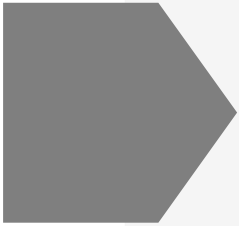
**Sports:** Sports projects that promote and stimulate collective activities, as well as enable the well-being of communities, supported by the Federal Sports Incentive Law.



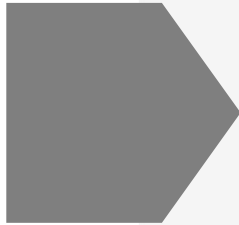
**Persons with Disabilities:** Projects falling under the National Program for Support of Healthcare for Persons with Disabilities — PRONAS/PCD.



**Childhood and Adolescence:** Projects focused on the development and/or care of children and/or adolescents, supported by the Funds for Childhood and Adolescence — FIA/FUMCAD.



**Health:** Projects supported by the National Program for Support of Oncological Care — PRONON.



**Elderly:** Projects falling under the National, State, or Municipal Elderly Fund, aimed at financing programs and actions related to the elderly with a view to ensuring their social rights and creating conditions to promote their autonomy, integration, and effective participation in society.

## 4.2 Diverse Segments

The Company reserves the right to sponsor projects in segments not mentioned above, provided they are aligned with its values and in accordance with applicable legislation, even if there is no tax incentive for the sponsorship.

## 4.3 Documentation

The Company applies measures known as “Know Your Partner/Client” (“KYP/C”). Therefore, regardless of the segment, all documentation proving the project's approval by the competent authorities will be required, as well as the corresponding Institution's documentation, namely:

- i. Certificate of Regularity of FGTS ("CRF"), when applicable;
- ii. Certificate of No Debt or Certificate of Debt with Effects of No Debt related to Federal Taxes and the Active Debt of the Union;
- iii. Certificate of No Distribution of Bankruptcy, Composition with Creditors, Judicial and Extrajudicial Reorganizations from the Institution's headquarters location, when applicable;
- iv. Certificate of No Protests and Titles, when necessary;
- v. Certificate of No Civil Actions from the Institution's headquarters location, when applicable;
- vi. Articles of Incorporation or Bylaws or Constitutive Act;
- vii. Proof of bank details in the name of the requesting project;
- viii. Ordinance of project approval and related documents, when applicable;
- ix. Other documents that the Companies deem necessary to prove the Proponent's suitability and regularity.

Proof of the suitability of the beneficiary Institution (when applicable) is also required, through the submission of the following documents:

- (i) Corrective Clearance Certificate (ePAD, CGU-PJ, CEIS, CNEP, and CEPIM) issued on the CGU website at <https://certidoes.cgu.gov.br/>



(ii) Copies of certificates extracted from the National Council of Justice website, related to the National Register of Civil Condemnations for Administrative Improbity and Ineligibility ([www.cnj.jus.br/improbidade\\_adm/consultar\\_requerido.php](http://www.cnj.jus.br/improbidade_adm/consultar_requerido.php)); concerning the company and its Directors.

**Note: The Company reserves the right to request supplementary documents, even if they are not described in this policy.**

## 4.4 Project Registration

To register projects, the proponent must:

- Fully read and agree to the terms described in this policy;
- Complete the application form available in the attached electronic format;
- And, provide all documentation requested in item **4.3 Documentation**.

### 4.4.1 Project Registration Deadline

Proposals for sponsorship must be submitted 60 (sixty) days in advance of the financial contribution to the project, to allow for the feasibility analysis of the sponsorship, including its regularity, which will be carried out by the Company's legal department.

## 4.5 Project Evaluation and Approval

Submission of the completed application form alone does not guarantee sponsorship. Projects will undergo a pre-selection process by the Company.

### 4.5.1 Project Classification

The project will be evaluated, and if it is found to meet the requirements of this policy and the Company's strategic and social objectives, it will be submitted for approval by the Company's management.

### 4.5.2 Project Disqualification

Projects may be disqualified during the evaluation process if they are:

- a. Related to any type of fraud or illegality, or fail to comply with this policy and the Company's principles of integrity;
- b. Projects whose proponents have overdue accountability or pending issues with authorities, without due legal justification.

## 4.6 Sponsorship Formalization



The formalization of the sponsorship must occur through an appropriate legal instrument (contract or other instrument, in accordance with current regulations), adhering to all principles and responsibilities determined by applicable legislation.

### 4.6.1 Formalization of Sponsorship

After approval by the Company, the donation or project sponsorship will be formalized through an appropriate legal instrument (contract or other instrument, in accordance with current regulations).

Project approval does not imply approval of the amount requested by the proponent. The Company reserves the right to decide the amount of the contribution allocated to the project, according to its particular criteria.

For situations where the contribution of incentivized resources by the Company is less than the total value of the project, the proponent will be solely and exclusively responsible for raising the remaining resources necessary for its completion.

## 5. Responsibilities

RACI Matrix		
Activities	All employees	Senior Management
Implement and apply the standards established in the policy	R	
Evaluation and approval of registered projects.		R

**R**

= Responsible (responsible for the execution)

**A**

= Approver (approves the work)

**C**

= Consultant (provides additional information to complement the work)

**I**

= Informed (person to be informed)

## 6. References

- Code of Ethics, Conduct & Compliance
- Policy for the Prevention and Combat of Money Laundering and Terrorism Financing
- Integrity Policy

## 7. Regulatory Foundations

- Law No. 12.846/2013
- Law No. 8.313/91 — Cultural Incentive Law;
- Law No. 8.685/93 — Audiovisual Law;
- Law No. 8.069/90 — Fund for Children and Adolescents (FIA);
- Law No. 11.438/06 — Federal Sports Incentive Law;
- Law No. 12.213/10 — National Elderly Fund;
- Law No. 12.715/12 — PRONON and PRONAS.

## 8. Appendices

- Sponsorship Request Form

## Formulário de Solicitação de Patrocínio

### Identificação do Projeto

Razão Social do Projeto:  CNPJ do Projeto/Empresa Detentora do Projeto:   
Endereço:

Representante legal do projeto:  E-mail:  Telefone:

### Segmento do Projeto

Cultural [ ] Esportivo [ ] Idoso [ ] Saúde [ ] Pessoas com Deficiência [ ]

Meio Ambiente [ ] Educação [ ] Outros: (descreva) \_\_\_\_\_

Descreva os objetivos, atividades e entregas do projeto:

### Vínculo com Alupar e suas Controladas

O Projeto ou seus representantes possuem relacionamento/vínculo com empregados/representantes da Alupar e/ou suas Controladas?

Sim  Não

Se a resposta for sim, informe o nome da pessoa vinculada e a posição ocupada na Alupar

### Pessoas Expostas Politicamente (PEP)

Conforme estabelecido na Circular 3.978, de 23 de janeiro de 2020, do Banco Central do Brasil, e na Instrução 617, de 5 de dezembro de 2019, da Comissão de Valores Mobiliários, solicitamos informações que permitam qualificá-los ou não como Pessoa Exposta Politicamente (PEP), bem como a identificação de seus representantes, familiares ou estreitos colaboradores.

O(s) representante(s) do projeto exerce ou exerceu nos últimos cinco anos algum cargo, emprego, função pública relevante ou de alta administração em uma organização internacional de qualquer natureza?

Sim  Não

O Projeto ou seus representantes possuem relacionamento/vínculo com PEP?

Sim  Não

Nome do representante vinculado à Pessoa Exposta Politicamente

CPF/MF

Nome da Pessoa Exposta Politicamente

Cargo ocupado

### Termo de Responsabilidade

1 - Ao inscrever um projeto, o Representante declara que leu e compreendeu a Política de Patrocínio da Companhia, garante a veracidade e a integridade das informações apresentadas no presente Formulário de Inscrição, tendo plena ciência das consequências relacionadas à omissão e/ou falsidade de dados.

2 - O Representante declara ter conhecimento que apenas o envio do formulário de inscrição preenchido não garante o patrocínio. Os projetos passarão por um processo de pré-seleção da Companhia.

3 - O Representante declara ter conhecimento de que os Dados Pessoais presentes neste Formulário serão utilizados única e exclusivamente para cumprir com a finalidade a que se destinam e será observada toda a legislação aplicável sobre segurança da informação, privacidade e proteção de dados, inclusive, mas não se limitando a Lei Geral de Proteção de Dados (Lei Federal n. 13.709/2018).

Local:

Data:

## 9. Revision History

Revision Number	Date (mm/yyyy)	Review Description	Approver
01	12/2022	Creation of new policy	Board of Directors
02	06/2025	Revision without significant change in content	-



This policy may be changed at any time without prior notice.