



SPONSORSHIPS AND DONATIONS POLICY

1. OBJECTIVE

This sponsorship and donation policy aims to establish the guidelines and criteria for managing sponsorships and donations, with or without tax incentives, at Randon Companies.

2. APPLICATION

This Policy applies to all Randon Companies.

3. REFERENCES

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

4. DEFINITIONS

Donation: spontaneous contribution to others, on a voluntary basis and without consideration, of financial or material resources, usually for social purposes..

Sponsorship: support through the Randon Companies' own resources, with definition of counterparts and formalized by means of a contract, to commercial, social, institutional and environmental initiatives to promote the brand.

Incentivized sponsorship: sponsorship actions carried out through municipal, state or federal fiscal incentive laws. Intended for cultural, sports, health, safety or assistance projects.

Legal Entities of Public Law: are the Union, the States, the Federal District, the Municipalities, the autarchies, including public associations and other public entities created by law. Also, foreign States and all legal persons governed by public international law.

5. GUIDELINES

Randon Companies support actions through incentive laws or directly between the sponsoring company and the sponsored one.

5.1 SPONSORSHIP

Selected projects must undergo due diligence to ensure the integrity of the sponsorship process and subsequent formalization of the contract.

Randon Companies sponsor Projects that aim to:

- Social: improvement in the quality of life, well-being, training of young people for the job market, insertion and social equality and the promotion of education and traffic safety.

- Health: promotion of wellness initiatives.
- Cultural: strengthening and development of art and culture, expanding and guaranteeing everyone's access to cultural goods.
- Environmental: encouraging the adoption of practices for the sustainable use of environmental resources, the development of ecological awareness, the fight against waste and the implementation of environmental management systems.
- Sports: support for the practice of sports activities, as a complement to actions of a social nature or high-performance activities.
- Institutional: promotion of the image of Randon Companies according to their positioning, purpose, brand and reputation.
- Commercial: contributes to leverage the business of Randon Companies, such as fairs and exhibitions and other related actions in which the companies' products and services can be disclosed and/or negotiated.
- Welfare: sponsorships to non-profit civil entities that provide free services for the benefit of the community where they operate, approved by the Municipal Council for the Rights of Children and Adolescents and by the Municipal Council for the Elderly. And
- Security: allocates financial resources arising from taxpayer incentives in public security actions, focusing on the areas of violence prevention, investigation, intelligence, preservation of public order, criminal expertise and rehabilitation of convicts, as established by this Law.

5.1.1 INCENTIVIZED PROJECTS

Supported Categories

- Health: National Support Program for Oncology Care and National Accessibility Program.
- Cultural: Rouanet Culture Incentive Law, Federal Audiovisual Law, Municipal Laws and State Laws.
- Sports: Federal Sports Incentive Law.
- Children and Adolescents: Funds for Children and Adolescents – FIA, FUMCAD, COMDICA.
- Elderly: Municipal Funds for the Elderly.
- Security: Rio Grande do Sul Public Safety Equipment Incentive Program.

5.1.2 General Projects – Supported Categories

Projects by individuals or legal entities, from the regions where Randon Companies operate, that meet one or more of the objectives set out in this policy, should be selected, with the possibility of sponsoring projects that require a counterpart, if there is alignment with the company's strategies .

Additionally, for incentivized sponsorships, projects must comply with the purposes of the laws that define the different modalities.

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

Randon Companies prioritize support for projects that have at least one sponsor and that have already raised at least 20% of the total amount.

5.2 DONATIONS

Randon Companies allocate donations only to non-profit entities, public schools and legal entities governed by public law.

It is prohibited for any donations to be made in exchange for favors or undue advantage, or to influence the decision of a public agent or government authority, directly or indirectly, even if the favored entity is a charity.

Randon Companies do not make contributions or donations to political activities, to political parties or to individuals and legal entities linked to them.

Donations destined to social entities must be made with the support of the Elisabetha Randon Institute.

6. RESPONSIBILITIES

Board of Directors

Approve the sponsorship and donations policy.

Sponsorship Operating Committee

- Evaluate and approve incentive projects according to defined guidelines.
- Evaluate the brand and social impacts of each project made available by proponent .

Risk Management and Compliance Area

- Submitting received projects to due diligence.
- Verify compliance with the requirements of the Randon Companies Integrity Program, in particular, the Anti-Corruption and Sponsorships and Donations Policy.
- Recommend the suspension of the contribution when irregularities are identified.

Brand and Reputation

- Evaluate the convergence of sponsorships with the principles and purpose of Randon Companies.
- Mapping possible incentive opportunities aligned with the objectives of this policy.
- Ensure the execution of sponsorship actions, accompanying partners, associations, media or entities involved.

Tax Planning

- Propose the monthly budget for sponsorships and/or encouraged donations to the Sponsorship Operational Committee.
- Monitor and maintain control of planned and realized values of incentives by objectives (Cultural, Social, Environmental, Sports, Institutional and Commercial) and by scope (Federal, State and Municipal).

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- Ensure and forward selected incentivized sponsors to due diligence.
- Contribute to the analysis of the social relevance of the projects and the history of the proponents.
- Monitor and keep a record of sponsorships carried out;
- Keep all records and approval or disapproval documents of the projects incentivized;
- Mapping possible incentive opportunities aligned with the guidelines of this policy;
- Ensuring the registration of projects via the sponsorship portal of Randon Companies.

7. CONTROL INFORMATION

This Policy was approved by the Board of Directors on 07/17/2020, effective from July 2020, revised and amended on February 28, 2023.

Responsibilities for this document:

Author	Review	Approval
Sponsorship Operating Committee	Compliance and Risk Management	Board of Directors

Last Review:

Date: February 28, 2023

