



Wilson, Sons

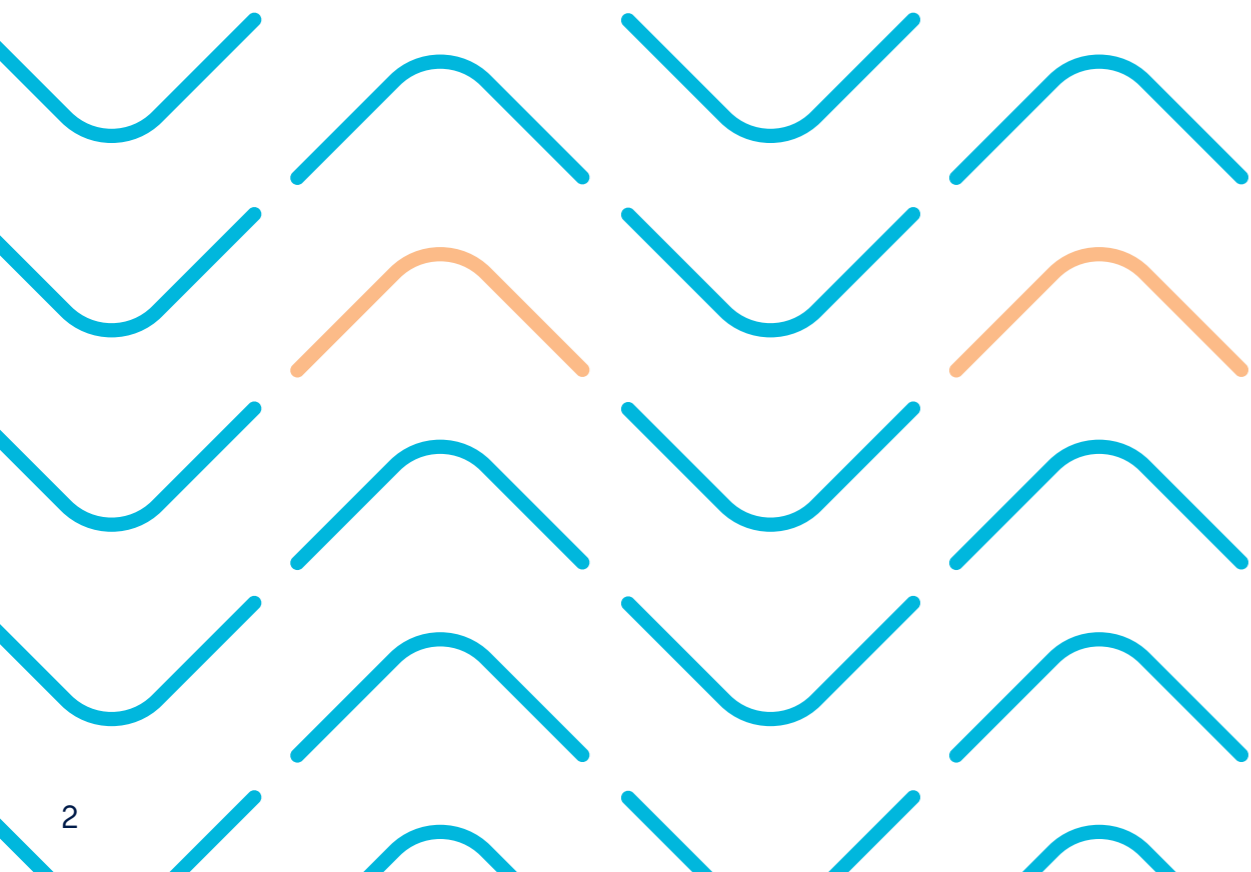
Policy donation and Sponsorships of Wilson Sons Holdings Brasil S.A.

22 March 2022



TABLE OF CONTENTS

Introduction	4
Objective.....	5
Scope	5
Details	6
4.1 - Specific guidelines.....	6
4.2 - Process management	7
4.3 - General assumptions	7
4.4 - Sealing.....	8
Roles and responsibilities	10
Glossary.....	12
Appendix and References.....	13
71 - Annexes	13
72 - References.....	13
Disciplinary sanctions	14
Duration and revision of the document.....	14
Control review.....	15



01

Introduction

Wilson Sons has a clear commitment to the country's development which can only be fulfilled when we identify the investments needed for the future, through solid relationships and social commitment. Our donation and sponsorship platform is one of our links with society, a space in which we strengthen initiatives that reaffirm our brand attributes, our social responsibility and our purpose: Together we work to transform realities and deliver better futures.

To that end, Wilson Sons works with an integrated sponsorship and donation agenda with a focus on acting socially, contributing to the local development where the group operates.

02

Objective

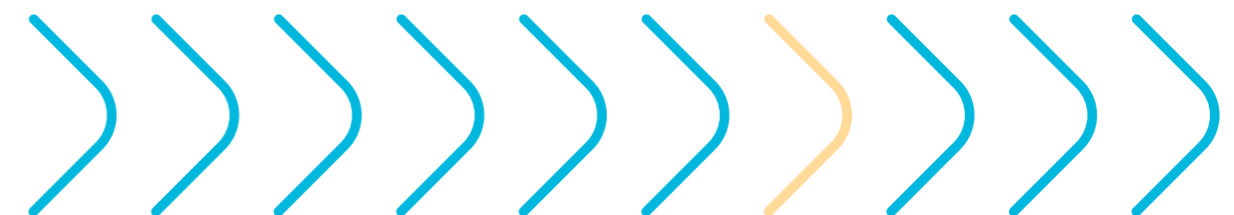
This policy ("Policy") establishes the guidelines and rules to be followed relative to contributions, donations and sponsorships granted by all areas of the Wilson Sons Group, in social, cultural, sports and other projects of interest irrespective of tax incentives or not ("Donations or Sponsorship") in order to ensure that those contributions comply with the highest standards of transparency, integrity, and legality.

Any exceptions or situations not contemplated by this policy shall be brought to the Executive Committee and approved by its members.

03

Scope

All Wilson Sons Group, and the Proponents of actions and projects, whether legal entity, non-profit, individual or government agency that may receive Donations or Sponsorships from the company.



04

Details

4.1 - SPECIFIC GUIDELINES

Confirming the role of Wilson Sons as an agent of transformation where it operates, the company invests in Donations and Sponsorships that privilege the technical and professional training of young people and children in situations of social vulnerability. The company's is committed to building a lasting relationship with the projects, and assisting in the development of actions that contribute to growth and, thus, consolidate our purpose.

4.1.1 Sponsorships and donations are made based on the following two lines of action:

- Line 1: Relationship with the public in the areas where the company operates, as well as involvement of the internal public, focusing on the training and qualification of people.
- Line 2: Actions proposed by institutions that make up the Wilson Sons Group's relationship network and that directly impact our activities.

4.1.2 Wilson Sons sponsorships and donations shall be directed to:

- Culture: support for children and adolescents to reach their artistic potential and develop their social attributes, enabling them to develop their community values and personal fulfillment and preparedness for the future, or, alternatively, cultural initiatives not necessarily linked to children and adolescents, but that are linked to Line 2.
- Sport: support for projects of this nature reinforces our commitment to the economic and social development of the country, in addition to strengthening our relationship with the local population in the areas in which we have operations, and with institutions that impact our activities (Line 2).
- Childhood and Adolescence: support the technical and professional training of young people and children in situations of social vulnerability. Our investment causes directed at children and adolescents reaffirms our commitment to the economic and social progress of the country.

4.1.3 - Sponsorships and donations must comply with the legislation in force, in particular the laws governing the sponsorship model:

- Cultural – Rouanet Law of incentive to culture as well as federal and state audiovisual laws;
- Sports – Federal and state sports incentive Laws;
- Childhood and Adolescence – Funds for childhood and adolescence – FIA/FUMCAD;
- ISS – Municipal law of incentive to culture/Rio de Janeiro, for example, or equivalent in other municipalities in which we operate.

4.1.4 There is no priority rank among the three areas listed in item 4.1.2 above.

4.2 - PROCESS MANAGEMENT

4.2.1 Wilson Sons' Institutional Communication area is responsible for managing the projects/actions of Donations and Sponsorships, and for preparing opinions on these projects, to be sent for approval;

4.2.2 Prior audits or documentary analyzes are carried out to evaluate the institution and their legal representatives who stand as potential beneficiaries of Donations and Sponsorships;

4.2.3 Wilson Sons' Institutional Communication area is responsible for the preparation and publication of internal procedures, and work instructions derived from this policy.

4.3 - GENERAL ASSUMPTIONS

4.3.1 All projects/actions of Donations and Sponsorships must be carried out by the Institutional Communication area and will follow specific flows according to "Annex A".

4.3.2 For cases of Donations and Sponsorships involving the Public Administration, after the diligence is carried out, the Compliance and Legal areas will be responsible for analyzing and issuing a complementary opinion, according to the specific flow indicated in "Annex A".

4.3.3 To account reliably and properly for all resources spent on Donations and Sponsorships according to the applicable accounting rules;

4.3.4 All processes must be based on contracts, or other legal instruments containing an anti-corruption clause, and be in accordance with Wilson Sons' Code of Ethical Conduct and Anti-Corruption Guide (as annexes);

4.3.5 All documentation must be kept on file in order to preserve the history of the request, authorization and occurrence of Donations and Sponsorships;

4.3.6 Select projects, initiatives or events that converge with the criteria, values, purpose of the company's institutional and brand positioning strategy, respecting the sponsorship guidelines contained in item 4.1;

4.3.7 All the counterparts of the sponsored projects, when applicable, must be included in the approval of the projects, in addition to being published in the Official Gazette and the others must be supported by contract.

4.4 - SEALING

The following are prohibited, without exceptions:

4.4.1 Donations and Sponsorships involving political party activities, or representatives of political parties or electoral campaigns, or even institutes and foundations created or linked to politicians or political parties, as prohibited in the Wilson Sons Group Code of Ethical Conduct;

4.4.2 Donations and Sponsorships to any politically exposed persons (PEP) or entities that are directly or indirectly linked to them;

4.4.3 Donations and Sponsorships to Proponents who are tainted by any type of fraud or illegality or fail to comply with this Policy;

4.4.4 Benefits granted to obtain Undue advantage;

4.4.5 Donations and Sponsorships not aligned with the values of the Wilson Sons Group and its internal policies and guidelines, such as its Code of Ethical Conduct and the Anti-Corruption Guide, in view of the risks involving the integrity program (Anti-Corruption Law);

4.4.6 Donations and Sponsorships that do not meet the guidelines determined by this Policy;

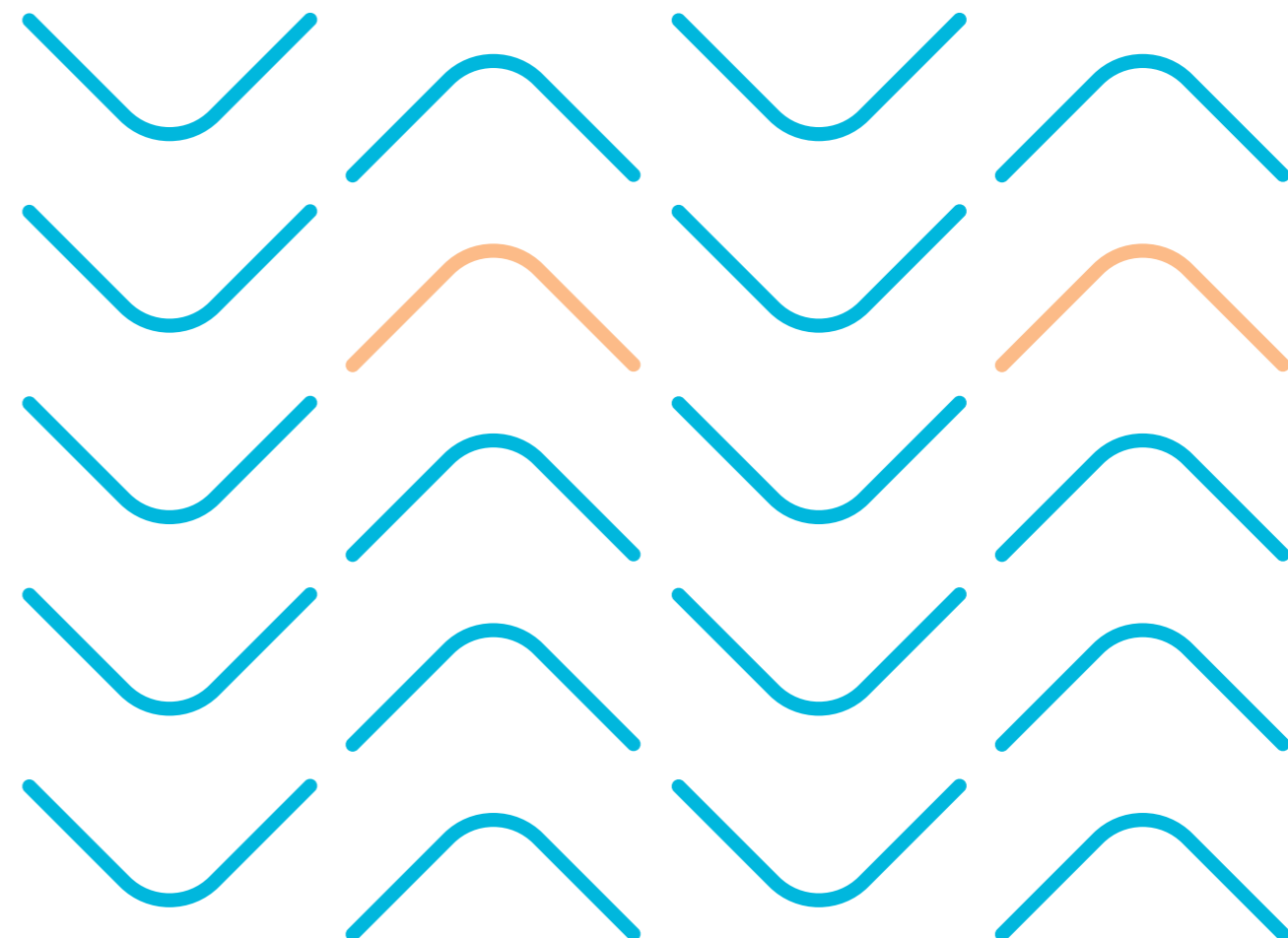
4.4.7 Donations and Sponsorships that have a negative environmental impact;

4.4.8 Donations and Sponsorships that are inconsistent with the principles of the Global Compact and that do not contribute to the achievement of the UN Sustainable Development Goals (SDGs);

4.4.9 Donations and Sponsorships that financially benefit employees or their relatives;

4.4.10 Donations and Sponsorships that are overdue or pending before the authorities, or even of Proponents who present debts or are in an irregular situation;

4.4.11 Donations and Sponsorships to institutions that directly or indirectly have Wilson Sons Business Directors and Board Directors Members or their first-degree relatives as legal representatives.



05

Roles and responsibilities

AREA / RESPONSIBLE	RESPONSIBILITY
Board of Directors	I. Validate, approve and endorse compliance with the content of this policy.
Executive Committee	II. Guide and monitor the strategies of this Policy in view of the long-term vision; III. Approve the sponsorships suggested by the institutional communications area. Evaluate and deliberate on any exceptions not defined in this Policy.
Institutional communication area	I. Be responsible for the stages of the request, ensuring return of the claim to the requesting area; II. To ensure compliance with this policy by all businesses, applied in all its sponsored projects/donations; III. To approve with the application of the marks on all parts produced by the Proponents; IV. To direct strategies in the face of new market trends and behavior of society, integrating business and sponsorship/donation strategies; V. To monitor the application of resources made available both for projects; VI. To maintain the documentation (registration form, opinion, approvals, donation/sponsorship term and evidence of the realization) in order to preserve the history of the request, authorization and occurrence of the sponsorship or donation; VII. To issue opinion based opinions in line with the Wilson Sons Integrity Program; VIII. To intermediate any request for information and/or strategic planning and alignment meetings, in order to better take advantage of the possibilities of communication; IX. To produce a report on the execution of the projects, with a memorial on the amounts invested and execution; X. To analyze and report donations disapproved in the analysis of the institutional communication area to the requesting area; XI. To receive suggestions for donations and sponsorships from the business; XII. To analyze them and frame them within this policy, always in contact with the person who forwarded the suggestion.

Institutional relations area	I. To evaluate the projects chosen for harmonization between the performance guidelines.
Legal area	I. To evaluate contracts or other instrument used in the formalization of resource allocations in non-incentivized projects; II. To review and validate this Policy. III. To issue complementary opinion, when applicable
Controllership area	I. To provide the data for tax deduction; II. To ensure the records of the Proponents' accounts and the transfer deadlines determined by the institutional communication area; III. To perform the transfers within the fiscal year for use by the projects in the following year; IV. To account reliably and properly the accounting rules of all the resources spent with the contributions, donations and sponsorships.
Internal controls area	I. To control the review of this policy and whenever necessary support in the process of reviewing it together with the process owner. II. Test the established controls, evaluating their adequacy in reducing the risks of non-documentary proof (impact and probability).
Compliance area	I. To issue complementary opinions, when applicable.
Corporate audit department	I. To verify the faithful compliance of this policy.



06

Glossary

For the purposes of this Policy, certain terms must be understood as follows:

- **Public Agent:** whoever exercises public function, temporarily or permanently, with or without remuneration, by election, appointment, designation, contracting or any form of investiture or bond, mandate, position, employment or public function. The equivalent of a public agent is anyone who works for a company providing a service contracted or associated with the execution of a typical activity of a public authority.
- **Counterparts:** they are returnable to the sponsors of their invested amounts, provided for by law, which may include brand disclosure, compliments of tickets, gifts and cultural products related to the proposal, among others.
- **Donation:** aims to support financially or with objects and/or goods any project/ action aligned with this policy, without the need to establish any counterpart of action or brand presence;
- **Due Diligence:** methodical procedure for analyzing information and documents with the predetermined purpose of knowing the organization with which the Company intends to relate and interact.
- **Non-Profit Organizations:** these are organizations, endowed with legal personality that aim to achieve a common purpose for their members which cannot be profit.
- **Sponsorships:** aims to financially support projects and/ or actions aligned with this policy, with the establishment of counterparts and/or brand presence.
- **Incentivised Sponsorship:** aims to consolidate the fundraising by the projects, within the possibilities and limits provided by the incentive laws in force in Brazil. At this time, the counterparts intended for sponsors are presented, with the possibility of action and, necessarily, with the presence of a brand in accordance with the agreement with the Proponent.
- **Politically Exposed Persons:** public agents who perform or have performed, in the last five years, relevant public positions, work or functions, as well as their representatives, family members and close employees, as defined by the Financial Activities Control Board, resolution No. 16.
- **Proponent:** any individual or legal entity responsible for planning, executing and accounting for the supported activities, whether for profit or not. Ensures

the preparation and approval of the project with the competent bodies, when applicable the use of incentive laws. Assumes all responsibilities associated with the project.

- **Legal representative:** any person appointed as a representative in a constitutive act (articles of incorporation or bylaws) of the entity or company, who has full responsibility for all acts of the same.
- **Undue advantage:** improper payments made in a business context, such as paying or giving gifts/money or equivalent to a Public Agent, individual or legal entity, directly or indirectly, with the purpose of influencing a decision or guaranteeing any type of undue advantage or benefit, in accordance with the provisions of Law No. 12.846/2013 (Anti-Corruption).

07

Appendix and References

71 - ANNEXES

Flows Approval of Donations and Sponsorships - Internal Document

Internal Request Form for Donations and Sponsorships - Internal Document

72 - REFERENCES

- Wilson Sons Code of Ethical Conduct;
- Wilson Sons Anti-Corruption Guide;
- Brazilian Anti-Corruption Law No. 12.846, of August 1, 2013.

08

Disciplinary sanctions

8.1 - Failure to comply with this policy is subject to disciplinary sanctions. Possible disciplinary measures are:

- Verbal warning;
- Written warning;
- Suspension;
- Dismissal without just cause/dismissal with just cause.

8.2 - Sanctions must be fair, reasonable and proportionate to the offense committed.

09

Duration and revision of the document

This policy comes into force from the date of its publication, being published on the WS Procedures Portal (procedures/), being available to all employees with access at any time.

10

Control review

Version	Revisions history	Date	Developer	Approver
00	I. Creation of the policy.	04/2019	Carolina Gouveia	Carolina Ribeiro
01	4.2 - Process management: Adjustment in the scope of prior audits or documentary analysis. 4.3 - General assumptions: Definition of a new flow of approval levels according to "Annex A". 4.4.11 - Change of sealing considering Business Directors and Board Directors Members. 5 - Roles and responsibilities: Adequacy of Executive Committee's responsibilities, Institutional, Legal and Compliance Communication. 7I - Annexes: Inclusion of annexes: A - Flow approval for Donations and Sponsorships and B - Internal Request Form for Donations and Sponsorships.	03/2022	Aline Lopes	Carolina Ribeiro



Wilson, Sons