



## DONATIONS AND SPONSORSHIP POLICY

SYSTEMS PROCEDURE (NTQA)

<b>NTQA</b>	<b>1372</b>	<b>-</b>	<b>02</b>
ACRONYM	NUMBER/PART		REVISION

<b>Approval Date:</b>	<b>11/10/2022</b>
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## 1 - PURPOSE

The purpose of this policy is to regulate the sponsorship and donation actions carried out by TIGRE, in order to guide its professionals on the criteria to be observed and respected during a project.

It is important to emphasize that the donations and sponsorships made by TIGRE should never represent undue advantages to those involved or have the purpose of influencing any kind of decision, regarding any subject, even if the attitude is not expressly prohibited by law, by this policy, or other internal regulations of the company.

All employees must comply with the basic principles when handling Donations and Sponsorships. They are:

- They must be conducted transparently, always respecting the applicable legislation in each case.
- No benefit can be granted to gain any undue advantage.
- We must fully comply with current legislation (it must allow the act; taxes must be considered etc.).
- It cannot generate any negative perceptions that will affect the image of the company or employees.
- The benefit must be properly accounted for and accurately represent reality.
- Donations and Sponsorships must be formalized by contract. Preferably, the contract should contain anti-bribery and anti-corruption clauses.
- The projects, institutions, events, or other organizations sponsored or that received a donation, must be monitored periodically, in order to verify if they remain aligned with TIGRE's values, principles and with applicable legislation.
- Donations and Sponsorships do not establish a dependency on the continuity of the benefit to the entity.

## 2 - ADDITIONAL DOCUMENTS/BIBLIOGRAPHY

Tigre Code of Ethics and Business Conduct  
Anti-Corruption and Anti-Bribery Policy  
FCPA - U.S. Foreign Corrupt Practices Act  
UKBA - UK Bribery Act 2010  
LAW No. 12,846, OF AUGUST 1, 2013.

## 3 - DEFINITIONS

For a better understanding of this Policy, the terms mentioned herein have the following definitions:

**Donation:** It represents the granting of any object or values to third parties, with the objective of supporting charitable causes and socio-environmental development, without the expectation or acceptance of a competitive advantage in return.

**Sponsorship:** It represents the contribution in money, products or services to a specific project that involves advertising or other compensation. Generally, the so-called 'compensation'

represents exhibitions of the brand, institutional image, or products in social, sporting, cultural and/or other events.

**Carlos Roberto Hansen Institute – ICRH:** The Carlos Roberto Hansen Institute (ICRH) aims to educate the citizen of the future, focusing on the development of Children and Adolescents. Promoting health is also at the center of its efforts, mainly oriented towards actions focused on Tigre Group's core business, sanitary improvement, and basic sanitation.

#### 4 - ACTIVITIES, RESPONSIBILITIES AND AUTHORITIES

In addition to marketing strategies to promote the brand, such as TV Media, Digital Media, Trade Marketing and others, TIGRE occasionally supports events of associations and entities in the construction sector, which are related to the values defended by TIGRE, such as: trust, innovation, customer commitment, sustainability, and diversity.

Every demand for donations will be handled by the ICRH administrative department, which has a specific channel, open to third parties, for a donation request protocol, where each case will be analyzed according to the company's criteria and principles, which will be addressed in a specific document (POP for donations).

Activities	Responsibilities	Authorities
• Donations	ICRH	ICRH
• Sponsorships	Marketing Department	Marketing Department

This policy covers all TIGRE and ICRH Professionals, as well as third parties.

#### 6 - FORMS OF INVESTMENT

Regarding donations, the form of investment will be through contributions in cash or materials produced by TIGRE, according to the resource available at the time of request and the need for the project, criteria that will be analyzed by the ICRH administrative department, according to details in the POP for donations.

In the case of sponsorship, when TIGRE has made the decision to support a specific event, there will be preference for investment through the purchase of sponsorship quotas, according to the availability of each event.

TIGRE may choose to invest in events other than through the purchase of quotas, due to the unavailability of this option for the event, or through another option at TIGRE's discretion that is more advantageous and in accordance with its intentions, such as tax benefits and product donation/supply.

Although there is no pre-established financial limit for the sponsorship offer, any investment will be made in compliance with the monthly and annual budget, prepared by TIGRE's Marketing department. Moreover, accurate financial records of TIGRE contributions will be maintained.

#### 7 - PROJECT SELECTION CRITERIA

Several criteria are analyzed by TIGRE, when choosing to support a certain project or event, and donations must follow the pillars, mission, and vision of TIGRE and ICRH, namely: i) Education and health; ii) Scope; iii) Focused on benefiting children and adolescents iv) Our purpose: Managing water to transform people's quality of life.

For sponsorships, the main criteria will be: i) adherence to the brand's strategy; ii) visibility; iii) number of people impacted, iv) cost per impact and v) Our purpose: Managing water to transform people's quality of life.

We emphasize that the criteria for selection must be in line with TIGRE's values, transparently, always respecting the applicable legislation in each case.

In addition, it is necessary to pay attention to avoid Donations and Sponsorships that may cause a situation of potential conflicts of interest. Donations and Sponsorships must always be carried out in accordance with the above criteria and in the best interest of TIGRE.

## **8 - PROHIBITIONS**

The following forms of donations and sponsorships are prohibited:

- Donations and Sponsorships made by third parties on behalf of the Company;
- Donations and Sponsorships for individuals;
- Donations and Sponsorships for the purpose of obtaining illicit benefits;
- Donations or Sponsorship for a legal entity directly or indirectly controlled by a politically exposed person, public agents, or by a Government Authority with the purpose of personal benefit;
- Donations and Sponsorships to institutions involved in corrupt activities or any other illegal practice;
- Donations and Sponsorships that may influence a business decision;
- Donations and Sponsorships to unregistered and/or disreputable entities;

## **9 – DUE DILIGENCE**

Before making any Donation or Sponsorship, TIGRE and ICRH conduct a procedure to verify the benefited entities, seeking to reduce risks for the company.

Tigre Group and ICRH follow a transparent process to identify, select and support social projects. Projects and entities supported by Tigre are previously analyzed by ICRH, according to criteria established in the Donations and Sponsorship Policy and undergo a due diligence

## **10 - EXPECTED BENEFITS**

TIGRE hopes that through the projects and events it supports, these can generate not only great visibility to its brands and actions, but that they also allow it to improve relationship actions with customers and other interest groups.

## **11 - POLITICAL PARTIES AND ELECTORAL CAMPAIGNS**

TIGRE does not make any kind of donation to political parties, as well as to candidates and/or events related to electoral campaigns, domestically or internationally.

Donation requests, sent by candidates or Public Agents, must be answered in writing, whenever possible, highlighting the prohibition imposed by this policy.

In each donation or sponsorship process, it must be analyzed whether there is a possible direct or indirect involvement of the recipient company with political parties or candidates, in which case the negotiation is prohibited.

## **12 - SOCIAL PROJECTS**

Donations and sponsorships for social projects will be fully analyzed and conducted by ICRH, in accordance with the donation POP, which has TIGRE as its sponsor. ICRH actions are primarily focused on communities where TIGRE has its Operational Centers: Joinville (SC), Rio Claro (SP), Castro (PR), São Paulo (SP), Escada (PE) Marechal Deodoro (AL) and also in Argentina, Bolivia, Chile, Paraguay, United States, Ecuador, Peru, Colombia, and Uruguay.

### 13 - SPORTS

Any TIGRE interests in sponsoring or making donations to sporting events, clubs, associations, and others, will be analyzed on a case-by-case basis, considering, mainly, the criteria for selecting projects described in item 4 above, as well as the budget available.

### 14 - RESEARCH AND DEVELOPMENT

TIGRE values the partnership with entities, institutions, and universities, especially in events related to research and studies, where it can collaborate through product donations, or even financial investment, at its discretion.

### 15 - TAX BENEFITS

No sponsorship or donation decision, which is based on the reduction of taxes and tax obligations, will be taken without a joint analysis by the Tax Planning, Legal and Tax departments, authorizing the investment through an express opinion.

Furthermore, sponsorships and donations that may result in tax benefits must strictly comply with regional laws.

### 16 - ETHICS CHANNEL

Keeping an eye on whether the attitudes and behaviors of professionals are in accordance with TIGRE's principles and values is your duty!

Therefore, whenever you notice something that doesn't seem correct, please check our Code of Ethics and Business Conduct and our policies. If you notice something is wrong or questionable, please report it.

TIGRE will not tolerate any form of retaliation against anyone who makes a report or exposes a situation in good faith, regarding acts contrary to the company's principles and values.

#### ETHICS CHANNEL

[www.contatoseguro.com](http://www.contatoseguro.com)

#### Phones

<b>Brazil</b>	<b>0800-602-1350</b>
<b>Argentina</b>	<b>0800-333-9101</b>
<b>Bolivia</b>	<b>800-100-871</b>
<b>Chile</b>	<b>1230-020-8966</b>
<b>Colombia</b>	<b>01800-518-2172</b>
<b>Ecuador</b>	<b>1-800-000-268</b>
<b>Paraguay</b>	<b>009-800-110-137</b>
<b>Uruguay</b>	<b>000-416-205-2744</b>
<b>Peru</b>	<b>0800-55308</b>
<b>United States</b>	<b>1-800-986-9306</b>

### 17 - COMMUNICATION AND TRAINING

Annually, TIGRE validates with the Ethics and Compliance Committee a schedule of actions and training events, as well as communications involving topics related to the Integrity Program, including the topic of Donations and Sponsorships.

The educational program is built from the needs observed in previous years, as well as from supervening facts that require adequate training / communication.

TIGRE is committed to guiding its employees regarding the principles, guidelines, criteria and processes of this Donations and Sponsorship Policy.

## **18 - VIOLATIONS AND INVESTIGATION PROCEDURE**

If TIGRE is aware of evidence of an irregularity (through reports, results of monitoring/audits or in other ways), TIGRE will initiate an internal investigation according to the company's internal procedures. The investigation aims to analyze the facts, verify that the information obtained is true, gather evidence and provide opportunities for defense to those being investigated.

In cases where the reports are valid and constitute a violation of TIGRE's policies and processes, disciplinary measures will be applicable, as well as potential communication to the relevant authorities.

## **19 - ANNEXES**

Standard Operating Procedure for Donations.