



Wilson, Sons

DONATION AND SPONSORSHIPS POLICY OF WILSON SONS S.A.

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DONATION AND SPONSORSHIPS POLICY OF WILSON SONS S.A.

1 - INTRODUCTION

Wilson Sons has a clear commitment to sustainable development and the generation of shared value. We believe that the full achievement of these objectives is only possible through the establishment of ethical and lasting relationships, connected with our purpose of transforming realities and delivering better futures.

The strategy for donations and sponsorships is an important link with society and is consolidated as an opportunity to enhance initiatives that reaffirm the high standard of the company's institutional relations, reputation and brand attributes, as well as its social responsibility.

2 - OBJECTIVE

Establish the guidelines for the execution of donations and sponsorships by the companies of the Wilson Sons Group, ensuring the achievement of their institutional objectives through the best practices of transparency, integrity, and legality.

Any exceptions or unforeseen situations regarding this policy must be brought to the Executive Committee and approved by its members.

3 - SCOPE

Donations and sponsorships, whether of financial resources or material goods, made directly or through tax incentives, provided they are not mandatory, carried out by all the companies of the Wilson Sons Group, with the exception of joint ventures.

4 - DOCUMENT DETAILS

4.1 - GENERAL PRINCIPLES

4.1.1 - Donations and sponsorships must meet the company's interests in its institutional, communication, brand, and social responsibility relations, seeking to establish positive and lasting relationships and contribute to sustainable development, always in accordance with ethical values and aiming to achieve effective results and shared benefits.



4.2 - SPECIFIC GUIDELINES

4.2.1 - Donations and sponsorships are made based on three equally important lines of action:

- **Institutional Relations:** initiatives proposed by institutions that make up the Wilson Sons Group's relationship network, which have the potential for institutional return and improvement of the business environment.
- **Communication:** support for events and communication and marketing actions that promote the company's brand, reputation, and image.
- **Social Responsibility:** social investment focused on education and territorial development, aligned with the business strategy and aimed at socially vulnerable communities in the company's areas of influence.

4.2.2 - Donations and sponsorships in the Institutional Relations line should be directed towards:

- Strengthening strategic relationships with the government, companies, class associations, universities, civil society, and other stakeholders.
- Improving the business environment by supporting initiatives that promote favorable commercial relations, enable the monitoring of market trends and technological innovations, or enable the defense of strategic interests for the company.
- Forums and debates that promote the exchange of relevant knowledge with different sectors of society.

4.2.3 - Donations and sponsorships in the Communication line should be directed towards:

- Strengthening the brand by supporting events and actions that ensure strategic presence and communicate the company's values and differentials.
- Managing the company's reputation and positive image in society and among its stakeholders.
- External communication, which aims at open dialogue, dissemination of the commercial portfolio, transparency, and crisis management.

4.2.4 - Donations and sponsorships in the Social Responsibility line should be directed towards:

- **Education**, by supporting structuring initiatives that contribute to access and improvement of the quality of basic education, professional training, and entrepreneurship, aiming at human development and the generation of work and income.
- **Territorial Development**, by supporting projects and actions in culture, sports and leisure, environment, health, and humanitarian aid, preferably aligned with public policies and with the potential to strengthen social capital, promote citizenship, and improve the quality of life.



- **Social Dialogue and Engagement**, by supporting actions and events that strengthen relationships and promote the company's social protagonism.
- **Diversity and Inclusion**, by supporting initiatives that aim at social inclusion and promote the visibility and empowerment of marginalized groups.
- **Volunteering**, by supporting campaigns to engage the company's internal public in relevant actions that generate a positive social impact

4.3 - PROCESS MANAGEMENT

4.3.1 - The Institutional Relations, Communication, and Social Responsibility areas of Wilson Sons are responsible for the management and technical evaluation of donation and sponsorship requests, regarding their lines of action.

4.3.2 - External proponents of donations and sponsorships must formalize their proposals through the company's official channels (website or institutional email).

4.3.3 - The technical areas of Wilson Sons may, at their discretion, use active search, public calls, internal referrals, or other resources to select initiatives to support through donations and sponsorships.

4.3.4 - Donations and sponsorships are conditional on compliance with the guidelines of this policy, as well as the company's budget feasibility.

4.3.5 - All donations and sponsorships must undergo documentary analysis and due diligence of the proposing organization and its legal representatives, in order to ensure that they meet Wilson Sons' integrity and compliance requirements.

4.3.6 - Donations and sponsorships that directly or indirectly support public sector entities must also be evaluated by the Compliance and Legal areas.

4.3.7 - Donations and sponsorships made through tax incentives provided for in federal, state or municipal law must comply with current legislation.

4.3.8 - All donations and sponsorships must be formalized by contract, or another instrument validated by the legal area, which includes an anti-corruption clause, in addition to being framed in the Wilson Sons Code of Ethics and Anti-Corruption Guide (as annexes).

4.3.9 - All deliverables linked to sponsorships must be included as annexes in the formalization contracts and evidence of their fulfillment must be sent to Wilson Sons in a timely manner.



4.4 - PROHIBITIONS

Donations and sponsorships are prohibited, without exception, that:

- 4.4.1 - Involve political-party activities that are intended for political parties, party representatives or electoral campaigns, or even institutes and foundations created by or linked to politicians or political parties, as provided for in the Wilson Sons Group Code of Ethics.
- 4.4.2 - Allocate resources to any politically exposed persons (PEPs) or entities that are directly or indirectly linked to them.
- 4.4.3 - Direct and through tax incentives donations and sponsorships to proponents who are tainted by any type of fraud or illegality or who fail to comply with this Policy.
- 4.4.4 - Characterize the obtaining of undue advantage.
- 4.4.5 - Are not aligned with the values of the Wilson Sons Group and its internal policies and guidelines, such as its Code of Ethics and the Anti-Corruption Guide, in view of the risks involving the integrity program (Anti-Corruption Law).
- 4.4.6 - Do not meet the guidelines determined by this Policy;
- 4.4.7 - Direct and through tax incentives donations and sponsorships that financially benefit employees or their relatives.
- 4.4.8 - That their proponents are in arrears with the rendering of accounts or the submission of evidence of the fulfillment of deliverables from previous donations and sponsorships.

5 - ROLES AND RESPONSIBILITIES

AREA / RESPONSIBLE	RESPONSIBILITY
Board of Directors	I. Validate, approve and endorse compliance with the content of this policy.
Executive Committee	I. Propose to the Board of Directors the approval and improvements to the content and establish procedures for compliance with this Policy. II. Guide and monitor the strategies of this Policy in view of the long-term vision; III. Approve donations and sponsorships according to the parameters established by the company.

AREA / RESPONSIBLE	RESPONSIBILITY
Institutional Relations area	<ul style="list-style-type: none"> I. Ensure compliance with this Policy by all businesses and corporate areas. II. Be responsible for the technical evaluation stages and, when necessary, approval with the Executive Committee of donations and sponsorships related to the Institutional Relations line, guaranteeing feedback to the requesting areas. III. Issue a complementary technical opinion when requested for the evaluation of other lines of donations and sponsorships. IV. Monitor, together with the requesting areas, the execution of donations and sponsorships related to the Institutional Relations line. V. Maintain documentation of requests, approvals, and execution of donations and sponsorships related to the Institutional Relations line. VI. Consolidate information regarding resources allocated to donations and sponsorships related to the Institutional Relations line.
Communication area	<ul style="list-style-type: none"> I. Ensure compliance with this Policy by all businesses and corporate areas. II. Be responsible for the technical evaluation stages and, when necessary, approval with the Executive Committee of donations and sponsorships related to the Communication line, guaranteeing feedback to the requesting areas. III. Issue a complementary technical opinion when requested for the evaluation of other lines of donations and sponsorships. IV. Monitor, together with the requesting areas, the execution of donations and sponsorships related to the Communication line. V. Maintain documentation of requests, approvals, and execution of donations and sponsorships related to the Communication line. VI. Consolidate information regarding resources allocated to donations and sponsorships related to the Communication line.
Social Responsibility area	<ul style="list-style-type: none"> I. Ensure compliance with this Policy by all businesses and corporate areas. II. Be responsible for the technical evaluation stages and, when necessary, approval with the Executive Committee of donations and sponsorships related to the Social Responsibility line, guaranteeing feedback to the requesting areas. III. Issue a complementary technical opinion when requested for the evaluation of other lines of donations and sponsorships. IV. Monitor, together with the requesting areas, the execution of donations and sponsorships related to the Social Responsibility line. V. Lead the selection, approval, and execution process for incentivized donations and sponsorships. VI. Maintain documentation of requests, approvals, and execution of donations and sponsorships related to the Social Responsibility line. VII. Consolidate information regarding resources allocated to donations and sponsorships related to the Social Responsibility line.
Legal area	<ul style="list-style-type: none"> I. Evaluate contracts or other instruments used in the formalization of donations and sponsorships. II. Issue a complementary opinion, when applicable.

AREA / RESPONSIBLE	RESPONSIBILITY
Internal controls area	I. Control the validity and review period of this normative document and, whenever necessary, support the review process in conjunction with the area managing the process. II. Test the established controls.
Compliance area	I. Issue a complementary opinion, when applicable. II. Validate this Policy and its revisions.
Corporate audit area	I. Verify strict compliance with this normative document.

6 - GLOSSARY

For the purposes of this Policy, some terms should be understood as follows:

- **Deliverables:** these are agreed upon in a contract and establish commitments that must be fulfilled by the proponents according to the amounts invested by the sponsor, provided there is no legal conflict. They may include, for example, brand disclosure, ticket giveaways, gifts and cultural products related to the proposal, among others.
- **Direct Donation:** aims to support initiatives financially or with material goods, without the need to establish any deliverables in action or brand presence.
- **Direct Sponsorship:** aims to financially support projects and/or actions with the establishment of deliverables and/or brand presence.
- **Sponsorship or Donation through Tax Incentive:** these are forms of financial support provided for in Brazilian legislation that allow for tax recovery of the amounts invested.
- **Politically Exposed Persons (PEPs):** these are public agents who hold or have held, in the last five years, relevant public positions, jobs, or functions, as well as their representatives, family members, and close collaborators, as defined by the Financial Activities Control Council, Resolution N° 16.
- **Public Sector:** all bodies of the executive, legislative, and judicial branches, of direct and indirect public administration at the federal, state, and municipal levels.
- **Strategic Social Project:** an initiative that, in addition to generating measurable positive social impact, is integrated into the company's strategy, aligning with its business objectives and contributing to sustainable development, strengthening reputation, engaging stakeholders, and creating shared value.
- **Structuring Social Project in Education:** an initiative focused on vulnerable communities, which promotes access, permanence, quality, and equity in education, using innovative approaches and generating positive and lasting social impact.



- **Proponent:** is any individual or legal entity responsible for planning, executing, and rendering accounts on the supported activities, which may or may not be for profit. It guarantees the elaboration and approval of the project with the competent bodies, in the case of using incentive laws. Assumes all responsibilities associated with the execution.
- **Legal Representative:** is any person appointed as a representative in a constitutive act (articles of association 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 objective of influencing a decision or guaranteeing any type of undue advantage or benefit, according to the provisions of Law N° 12.846/2013 (Anti-Corruption).

7 - APPENDIX AND REFERENCES

7.1 - Annexes

- N/A

7.2 - References

- Wilson Sons Code of Ethical Conduct;
- Wilson Sons Anti-Corruption Guide;
- Brazilian Anti-Corruption Law No. 12.846, of August 1, 2013.
- POL-INST-001-01 - Policy for Relations with Public Agents
- POL-INST-002-00 - Stakeholder Engagement Policy
- CORP-PROC-INST-002 - Procedure for Donations and Sponsorships

8 - 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 with or without just cause.

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



9 - FINAL PROVISIONS

9.1 - This Policy will be disclosed by the Company on the page on the Company's worldwide computer network (<https://ri.wilsonsons.com.br>).

9.2 - This Policy will only come into force and its terms and conditions will become effective as of the date of entry into force of the Novo Mercado Participation Agreement, to be entered into between the Company and B3 S.A.- Brasil, Bolsa, Balcão and will remain in force for an indefinite period.

9.3 - In the event of a conflict between the provisions of this Policy and the Company's articles of incorporation, laws or other applicable rules, the latter shall prevail.

9.4 - Omitted cases will be decided by the Board of Directors of the Company.