

1. GOALS

Santos Brasil's Donations and Sponsorship Policy establishes the guidelines, criteria, and responsibilities for conducting donations and sponsorships by the Company, in compliance with applicable legislation, internal policies and regulations, as well as the Company's strategy and adherence to market practices.

2. SCOPE

This policy applies to all Santos Brasil units.

3. COMPLEMENTARY DOCUMENTS

PRO.CSB.SUS.002 - Donations and Sponsorship Procedure

POL.CSB.CPE.001 - Code of Conduct

POL.CSB.CPE.008 - Conflict of Interest Policy

4. DEFINITIONS

Beneficiary: Individuals or entities that receive benefits, advantages, or resources from a given entity, program, project, or initiative. The benefits may be financial, social, environmental, or of other natures. This definition is essential for identifying and engaging stakeholders affected by the organization's decisions and actions, ensuring that their interests are appropriately considered and met.

Donation: A formalized act through a donation agreement, in which the donor, freely and willingly, transfers goods or services from their assets to the beneficiary.

Sponsorship: Financial support granted to third-party projects, formalized through a sponsorship agreement, aiming to promote visibility, strengthen brand perception, enhance brand value, generate recognition, and/or expand the sponsor's relationship with its target audience.

5. GUIDELINES AND STRATEGY

5.1 Guidelines

Santos Brasil invests in projects and programs aligned with its identity and relevant to society, especially within the communities where it operates.

The Company's Donations and Sponsorship practices are aligned with its strategic planning through the ESG enabler, the goals and action plans determined by the Sustainability Committee, and the commitments signed by the Company, focusing on its relationship with society and local development.

5.2 Strategy

The strategy for socio-environmental donations and sponsorships aims to promote social inclusion for children, adolescents, young adults, adults, and the elderly through projects or events related to citizenship, culture, education (including complementary education, professional qualification, and environmental education), sports, and health within the communities surrounding Santos Brasil's operational units.

Additionally, the Company may make direct or incentivized donations and sponsorships for environmental projects aimed at biodiversity protection and recovery, as well as proper management of water, emissions, and waste.

Supported actions must include at least one of the following themes in their objectives and/or activities:

- Eradication of child labor and forced or compulsory labor
- Combating all forms of discrimination
- Valuing diversity
- Prevention of moral and/or sexual harassment
- Supporting and respecting the protection of internationally recognized human rights
- Encouraging the development and dissemination of environmentally friendly technologies
- Biodiversity
- Waste, water, energy, and Greenhouse Gas (GHG) emissions management
- Conformity with Santos Brasil's Compliance Policy

Furthermore, other projects that are strategic for brand promotion or institutional relations may be considered, including those in regions or countries not directly covered by Santos Brasil's operations.

5.2.1 Citizenship

Santos Brasil recognizes that supporting projects that foster civic engagement is essential for building a fairer and more prosperous society.

5.2.2 Culture

The Company values creative freedom and access to cultural sources that promote knowledge, entertainment, cultural exchanges, enrichment of knowledge, and diversity.

5.2.3 Education

i. Professional Qualification Education

The Company supports projects aimed at professional qualification, promoting skill development for job market insertion, preferably in its industry. These projects should prioritize socioeconomically vulnerable individuals residing in municipalities where Santos Brasil operates. If no such beneficiaries are found, other projects may be evaluated by the Sustainability Committee.

ii. Complementary Education

This approach includes projects that complement formal education, conducted in partnership with specialized institutions and public schools through cultural, sports, and environmental education activities, incorporating citizenship and sustainability concepts.

iii. Environmental Education

Santos Brasil prioritizes projects that raise awareness about environmental conservation and

encourage habit changes to protect natural resources and ensure sustainability for future generations.

5.2.4 Sports

The Company supports sports projects for children, adolescents, and young people, recognizing sports as a fundamental right and a tool for social, emotional, and physical development.

5.2.5 Health

The Company supports projects that promote access to healthcare, awareness, prevention, and healthy habits, led by specialized and duly qualified organizations.

6. CRITERIA

Projects, events, and programs must meet the following criteria:

- Social relevance: Proven data must justify the intervention, importance, and reach of the project to meet community needs and priorities, promoting social inclusion.
- Feasibility: The project must have a technical team, operational and institutional capacity, and secure financial resources from its own or partner sources.
- Continuity potential: The project must involve partnerships with other sectors/companies or develop alternatives for long-term maintenance.
- Interaction with public policies: The project must align with local, regional, or national agendas.
- Only proposals from institutions legally registered as legal entities (profit or non-profit) for at least one year, with supporting documentation, will be eligible for donations or sponsorships. Exceptional cases will be reviewed and validated by the Compliance area.
- Proponents must be the creators and directly responsible for the submitted proposals, both to Santos Brasil and the Tax Incentive mechanisms. Intermediaries or proposals presented by third parties will not be accepted. Extraordinary cases will be evaluated individually, provided that, at the time of proposal submission, those responsible for the proposal and its execution are properly identified.

7. INTERACTION WITH GOVERNMENTAL ENTITIES

Initiatives aligned with local, regional, or national agendas must be conducted publicly, in formally scheduled meetings, preferably with participation from other social network members, particularly community leaders. This ensures full transparency in processes, especially when projects receive partial support from government entities. Furthermore, all interactions must comply with Brazilian laws and regulations, particularly anti-corruption measures and those aimed at preventing harmful acts against national or international public administration, under the terms of the Anti-Corruption and Anti-Bribery Policies and the Interaction with Public Officials Policy.

8. CONFLICT OF INTEREST

Any employee maintaining or having maintained any affiliation with beneficiary institutions (either through donations or sponsorships), unions, or class associations must adhere to the **Conflict of Interest Policy** (POL.CSB.CPE.008) and the **Code of Conduct** (POL.CSB.CPE.001) before engaging in any donation or sponsorship process. They must also abstain from participation in deliberation processes related to these associations.

9. PROPOSAL SUBMISSION AND DELIBERATION

The guidelines for submitting and evaluating donation or sponsorship proposals are outlined in the **Donations and Sponsorship Procedure** (PRO.CSB.SUS.002).