
	ORGANIZACIONAL GUIDELINE	Reference	D0012-GIT99
	POLICY ON DONATIONS, CONTRIBUTIONS AND SPONSORSHIPS	Revision	02


POLICY ON DONATIONS, CONTRIBUTIONS AND SPONSORSHIPS

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1 PURPOSE

This procedure has the purpose of establishing guidelines for managing the processes related to the granting of donations and sponsorships.

2 APPLICATION


All of Aegea's Management Members, Employees, including the Organizational Units.

3 REFERENCES

- AEGEA'S CODE OF CONDUCT
- D0010-GIT99 - Policy on Relations with Business Partners
- P0002-GIT99 - Assessment of the Donation, Contribution and Sponsorship Form

4 DEFINITIONS

- D&S: Donations and Sponsorships.
- SPONSORSHIP: any contribution (financial or not) to third parties in exchange for any type of benefit (consideration), which could be, for example, brand exposure, insertion of promotional material in the folder of participants in an event, assignment of a space to receive clients, among others.
- DONATION: any contribution to third parties when there is no benefit in exchange (consideration), such as social actions, charity, philanthropy, among others.
- BUSINESS PARTNER: all hired professionals or legal entities that are not effective employees, but act on Aegea's behalf or operate (directly or indirectly), for any reason and in any form, inside or outside any business unit, in the interest or to the benefit of Aegea, as well as Aegea's service providers.

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5 DESCRIPTION

5.1.1 BASIC PRINCIPLES FOR DONATIONS, CONTRIBUTIONS AND SPONSORSHIPS

Everyone must abide by the basic principles regarding the approach to Donations, Contributions and Sponsorships. They are:


- No benefit must be granted for obtaining an unfair advantage;
- The laws in force must be fully complied with;
- Any Donation of Company's funds to political parties, political campaigns and/or candidates to government positions is prohibited, according to the laws in effect.
- No negative perception, which might affect the image of the company or of its management members or employees, should arise;
- D&S must be recorded properly and represent reality faithfully;
- No type of money Donation is allowed (either by transfer, check, deposit, cash, among others).

5.1.2 PURPOSE OF DONATIONS AND SPONSORSHIPS

Donations: aim at evidencing Aegea's social responsibility through specific actions that contribute to meet the occasional needs of the company, without any expectation for or acceptance of a competitive advantage in exchange.

Sponsorships: aim at enhancing Aegea's relationship with its stakeholders, adding brand value, contributing to the company's reputation and/or to the development of the communities where Aegea operates, always aligned with the Private Social Investment Policy.

In all donation and sponsorship processes, the form Donation and Sponsorship Control must be completed. The form is found in the SE SUITE, under the workflow tab of the Compliance menu, and it must comprise the **supporting documentation**, which shall be submitted to the Integrity Department. For instructions on how to fill out the form, refer to P0002-GIT99 - Assessment of the Donation, Contribution and Sponsorship Form.

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Before requesting it, it is advisable to:

- Check if the entity is actually a “nonprofit entity”;
- If the transaction can have a negative effect;
- If government agents are involved;
- If there is any affiliation to political parties or any connection with the government;
- If there is a connection to churches, cults or ethnic groups.

In the case of Sponsorships, an Integrity Due Diligence is carried out according to D0010-GIT99 - Policy on Relations with Business Partners.


The sponsorship processes must be approved in advance by the Legal Department that serves the area or unit, before the execution of the agreement, if applicable. The agreement must be checked and contain at least:

- Bank account, bank name and beneficiary name;
- Clauses related to ethics, compliance with the laws, and protection of the company’s image;
- In addition, the agreement must include the purpose of the sponsorship, its consideration, payment form and conditions, and material evidence of the consideration.

5.1.3 SPECIFIC RULES FOR DONATIONS, CONTRIBUTIONS AND SPONSORSHIPS

Donations and Sponsorships shall only be permitted if they are transparent and justifiable, at any time, according to their destination and reason.

- D&S are forbidden to political parties, candidates to government positions or political campaigns;
- D&S are forbidden to any government agent or department;
- D&S are forbidden to religious institutions, cults or ethnic groups;
- D&S are forbidden to any institution that represents a risk to Aegea’s reputation;
- Any type of money Donation is not allowed (either by transfer, check, deposit, cash, among others).

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5.1.4 DOCUMENTATION AND RECORDS

The records must be kept by the persons in charge of the D&S for any later consultation or control.

The persons involved in the granting of Donations, Contributions and Sponsorships must keep all the documents, as applicable:

- Invoices;
- Record of the analysis regarding compliance with the rules and principles;
- Signed agreement (if any);
- Material evidence;
- Negotiations;
- Other documents that have been used for decision analysis and/or decision making.

The Integrity Department must keep a record of its analysis:

- Documents and arguments received;
- Research pieces on the internet and records of their conclusions;
- Negotiations, mainly if they involve recommendations related to warning signs.

6 ATTACHMENTS

- AN01-DO012-GIT99 - Donation and Sponsorship Register.

7 RECORDS

IDENTIFICATION	STORAGE		PROTECTION	RECOVERY	RETENTION	DISPOSAL
	PLACE	FORM				
Supporting documentation of each transaction (see item 5.1.4)	Area involved and/or Integrity Department	Physical/Digital	Area involved and/or Integrity Department	Backup	5 years	Archive