

SPONSORSHIP AND DONATION POLICY

Sponsorship and Donation Policy	Version: 2.0
Approver: Board of Directors	Approval date: 05/15/2023

1. SPONSORSHIP

This Sponsorship Policy establishes the criteria for investments performed by AMBIPAR towards socio-environmental, cultural, and sports projects to be carried out in Brazil or any country the company operates in, subject to the laws and rules in each location.

Ambipar Group may sponsor entities and projects to promote and strengthen its brand awareness as well as its communication with customers, suppliers, and society.

All areas of the Company may indicate suggestions of entities and projects that can be sponsored, and the Sustainability Board is responsible for discussing, formalizing, and managing sponsorships.

This document structures and makes processes transparent, enabling open and participative dialogue, and benefiting communities, the environment, and other company stakeholders.

In addition, the Sponsorship Policy aims to guide and assist the conduct of AMBIPAR employees towards Sponsorships and Donations to be granted through their commercial and institutional relations to avoid situations that may represent any form of corruption, as well as to reinforce the ethics and integrity standards present in the company's Code of Conduct.

It is hereby forbidden to offer sponsorships to obtain an inappropriate advantage or influence any person's actions, whether they may be a public agent, supplier, or third party, among others, regardless of the reputation of the entity that will benefit from such.

Likewise, sponsorship is prohibited for entities that have a history of involvement with corruption or fraud or that are managed, directly and indirectly, by politically exposed persons or public agents who have activities that are related to Ambipar Group's business.

If an entity to be benefited is managed by politically exposed persons or public agents, but its activities are not linked to the Company's business, the donation can occur, provided it is approved by the Compliance department.

This policy hereby establishes that the contracts signed with entities benefiting from sponsorships offered by Ambipar Group must contain an anti-corruption clause, as well as the obligation to strictly follow the Company's Code of Conduct and the legislation in force in the country where such sponsorship took place.

It is important to note that sponsorships that use tax incentives will be managed by Instituto Oksigeno, a Civil Society Organization sponsored and managed by Ambipar.

2. SPONSORSHIP CRITERIA



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Ambipar may sponsor projects that are:

2.1. Socially Fair - Projects that involve the surrounding communities, promote the inclusion of minorities, honor local commerce, respect the laws in the country, especially labor and human rights, and listen to the communities before carrying out a project and after its implementation.

2.2. Environmentally Correct – Projects that promote environmental awareness; that develop actions that minimize environmental impacts; that report their CO2 emissions, that offset scope 1 and 2 emissions in their GHG inventory; that use clean energy.

2.3. Cultural Engagement – Projects that value the local culture, the regionality and the roots of the countries in which Ambipar has activities, promote the convergence between different cultures and knowledge; and value different languages and artistic representations.

2.4. Wellness - Projects that encourage sports and other physical activities; that value healthy habits; promote treatment and/or fight against diseases.

2.5. Circular Economy – Projects that have efficient waste management; carry out selective collection; have partnerships with recycling cooperatives; and promote actions to reduce waste generation.

2.6. Area of Influence – Projects located in Ambipar's operational areas;

2.7. Efficient communication – Projects with a communication and/or media plan, that present advertising inserts, that promote the visibility of the sponsoring brand.

2.8. Accessibility – Projects that offer accessibility to people with disabilities.

2.9. Gratuity – Projects that offer total or partial gratuity for a cultural product, or access to cultural or sporting events.

Only projects that meet two or more of the above objectives, respect the rules set forth in this Policy and comply with the purposes of the laws that establish the different tax incentives will be selected, complying with the legislation in each country where the Company has activities.

3. SPONSORSHIP CATEGORY

AMBIPAR may submit requests for the following sponsorships:

a. Tax incentive: Sponsorship to carry out cultural, sports or social projects through Federal and State Incentive Laws;

b. Direct investment: Sponsorship to carry out projects, events and other activities, with the company's own funds;

c. Donation: Request to assign a certain asset or resources.

All of the above follow the same analysis rigor.



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In the Tax Incentive category, Ambipar may support:

- Cultural – Rouanet Law for Cultural Incentives and Federal and State Audiovisual Laws;
- Sports – Federal Sports Incentive Law and State Laws;
- Childhood and Adolescence – Funds for Childhood and Adolescence – FIA/FUMCAD;
- Older Persons – Municipal Funds for Older Persons;
- People with Disabilities – National Health Care Support Program for People with Disabilities – PRONAS/PCD;
- Health – National Program to Support Oncological Care – PRONON.

To accompany the frequent change in legislation, a Sponsorship Notice is published annually following the policy and tax waiver laws applicable in the current year.

4. SPONSORSHIP PROGRAMS

4.1. Ambipar Sustainability Program

Through the Ambipar Sustainability Program, we confirm our commitment to combining growth and sustainable development. We adopt projects with relevant socio-environmental themes, articulating initiatives that contribute to creating solutions and offering alternatives with transformative potential and through synergies with public policies.

4.2. Ambipar Cultural Program

Through the Ambipar Cultural Program, we sponsor cultural activities in the countries where Ambipar is present, including diverse manifestations, creations, productions, dissemination and preservation. We also seek to contribute to sustainable projects, focusing on nature and preservation, to expand access to cultural assets and develop new audiences, complying with the laws in each location.

5. PROJECT SELECTION PROCESS

To register Projects, whether they use incentives or not, the applicant must read this Policy in full, as well as the Company's Code of Conduct and, if he agrees, fill out the online registration form that is available on AMBIPAR's website.

When registering a Project, the applicant guarantees the veracity and integrity of the information presented in the registration form and is aware of the consequences related to omission and/or data falsifying.

The sponsorship applicant must be responsible for the Project and will even respond judicially, should any questioning regarding the information provided and the Project arise.

Incentivized Cultural and Sports Project Applicants should be aware of the Annual Project Call Notice to confirm if their project is in line with the scope.



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The selection of a project and/or philanthropic institutions that fall under one of the following incentive modalities: Funds for Childhood and Adolescence – FIA/FUMCAD, Municipal Funds for Older Persons; National Program to Support Health Care for People with Disabilities – PRONAS/PCD, National Program to Support Oncological Care – PRONON will not go through this application process. Ambipar will have the autonomy to choose which funds will be sponsored, subject to the terms of this Policy.

5.1. Selection phases

The selection of sponsored projects occurs in three stages:

- Document Phase: Analyzing the documentation related to the project.
- Conceptual Phase: Verifying if the project meets the requirements in this Sponsorship Policy.
- Judgment: Selecting projects that will be sponsored, based on a final analysis made by Ambipar's Incentives Committee.

6. DISQUALIFICATION

Projects will be promptly disqualified from the selection process, when:

1. They are tainted by any type of fraud or illegality or violate this Policy;
2. Applicants have overdue or pending accounts with authorities;
3. Applicants who have debts with Ambipar or are in an irregular situation;
4. Which directly or indirectly include applicants that are employees at Ambipar as well as their first-degree relatives.

7. DONATIONS

Donations will be considered and carried out in compliance with the prohibitions contained in this Policy and other Company policies, following the highest standard of transparency, integrity and legality, and must be approved, after the Incentive Committee has issued their opinion.

Donations may not be offered, promised or granted for the purpose of obtaining an improper advantage or in order to influence any person's actions, whether they are public agents, suppliers, third parties, among others.

Donations for social purposes may occur through different modalities, such as financial contributions, volunteering, sports, leisure, professional projects, among others.

Making donations to non-profit organizations that have a history of involvement with corruption or fraud is prohibited, as well as to organizations managed, directly or indirectly, by politically exposed persons or public agents, who have activities that are related to Ambipar Group.



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Ambipar Group may donate for the purpose of establishing an institutional relationship, either through cooperation, partnership or support to cultural, scientific, educational and public entities, provided they follow the strategic objectives and values of the company.

Requests for such donations must be documented and forwarded to the Sustainability Board, responsible for validating if the purpose of the donation complies with Ambipar Group's business strategy and values.

If the request for donations comes from public entities, a letter duly signed by the Public Agent responsible for managing the intended donation must be sent, stating the objective and purpose of the donation, to be analyzed by the Sustainability Department.

Upon receipt of the donation request, the Incentive Committee will follow the workflow, described in its own Internal Procedure.

The beneficiary entities must prove the application and effectiveness of the donation received through an accountability procedure. Donations to public entities will only occur if they comply with the guidelines set forth in this Policy.

GENERAL PROVISIONS

8. Ambipar Sponsorship and Donation Commission

AMBIPAR's Incentive Sponsorship and Donations Committee, also called the "Incentive Committee", includes representatives of the Oksigeno Institute and the company's Sustainability, Marketing and Compliance areas:

- A. When evaluating a request/proposal, in addition to the criteria indicated in item 2, the committee will also follow:
- Prioritization of the proposals with an emphasis on regions/countries where AMBIPAR operates;
 - Applicant's capacity to implement and manage the project;
 - Institutional returns, visibility of the AMBIPAR brand and active merchandising;
 - Endomarketing;
 - Multiplier and sustainable effect of the project;
 - Scope and social transformation (inclusion, training and human development);
 - Socio-environmental impact of projects;
 - Promoting employment and economic activity in the areas involved;
 - Projects that emphasize educational initiatives, mainly environmental;
 - Location, prioritizing the regions where AMBIPAR operates;
 - Activities at AMBIPAR's facilities.

Sponsorship agreements must not be signed before the Committee's approval.

All rules in this Policy may be changed by AMBIPAR and are not subject to prior notice, and will always be available at www.ambipar.com/patrocínios.



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AMBIPAR reserves the right to cancel, at any time, the sponsorship process related to Projects involved in processes that offend the principles and rules established in the Company's Code of Conduct.

B. The following process must be followed when requesting donations, :

The Sustainability Board will evaluate the feasibility and modality of the requested donation in alignment with Ambipar's business strategy and the budget allocated for this initiative;

The Marketing area will monitor the analysis by the sustainability board for the purpose of evaluating the donation request, as well as the scope and social transformation (inclusion, training and human development), in addition to the socio-environmental repercussions.

The compliance department will evaluate the legal and reputational impacts of the donation request.

If there is any indication or doubt as to the scope of donation, it will be denied, and the Commission will also be responsible for monitoring resources made available by the Company for these types of actions.

A cash donation or transaction without traceability shall not occur under any circumstances, and the compliance department must maintain evidence on the correct application of the Company's resources or assets, with support from the Sustainability Board and the Marketing department.

9. CONFLICT OF INTERESTS

Employee participation in events sponsored by Ambipar, especially those who issue certificates or reward participants, immediate management, and the management of the sponsored project must be previously notified, enabling their analysis and approval before the event so that any conflicts of interest can be prevented.

On the other hand, when the employee or partner participates in an event or award that is unrelated to Ambipar, Ambipar's name should not be associated with the event, unless this is authorized in writing.

If a request for a donation is made as an initiative from a member of the Committee, they must not be part of the committee considering the request.

The Committee's analysis should always assess the occurrence/existence of any conflict of interest in a request for sponsorship or a donation, complying with the Company's Policy on this subject.

10. SPONSORSHIP OR DONATION VALUES

The Sponsorship or Donation value will be defined by the Incentive Committee, following the Company's interests and based on budget availability for the current year, and must be approved by the Sustainability Board.

The number of initiatives to be sponsored during the year will be defined in compliance with the following internal criteria:

- Budget resources available for a Donation or Sponsorship when this is a company payment;



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- Activity timeline, in order to promote the distribution of initiatives throughout the year; and
- Place where it will occur, prioritizing actions located in Ambipar's area of influence.

The selection of initiatives does not represent an approval of the requested amount. Ambipar holds the right to decide the amount of the contribution destined to each initiative, according to its possibilities and negotiations between the parties.

Only projects that respect the rules in this Policy and comply with the purposes of the laws that establish the different modalities for tax incentives will be selected, complying with the peculiarities in each of the countries where Ambipar operates.

The donations will also comply with the availability of the Company's resources highlighted for this purpose. Any donations that exceed the annual limit previously established for this purpose, properly justified due to a public calamity/state of necessity or force majeure event, must be assessed and authorized by the Company's Senior Management.

11. DEADLINE FOR SUBMITTING PROJECTS/REQUESTS FOR DONATIONS

Sponsorship proposals must be submitted one hundred and twenty (120) days before the Project is carried out.

Considering the welfare nature of donations, the aforementioned deadline does not apply.

12. SPONSORSHIP CONTRACT

After analysis by the Committee and validation by the Sustainability Board, the sponsorship of the Project will be formalized through a sponsorship agreement, to be signed between the candidate and Ambipar.

The financial resources will be deposited within the period defined upon approval of the proposal, validation of the applicable documentation and signature of the sponsorship agreement.

All sponsorships must hire a specialized audit company indicated by Ambipar, to guarantee the smoothness of the process, compliance with the laws and sponsorship and accountability contract for the Project. The internal or external audit may recommend the disallowance or non-payment of part or all of the Project's financial resources if it identifies any non-compliance in the sponsorship process.

The applicant will be solely and exclusively responsible for raising the other resources necessary to carry out the Project, if the sponsorship is lower than the total Project value.

13. ACCOUNTABILITY

The sponsored projects and donations made by the Company must be accountable for their execution, with the following evidence:

- Copy of the product generated by the project;
- Copies of the communication materials;
- Dossier with supporting information (clipping) on the execution of the project, if any (with name/number of the highlighted project);



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- Proof that the proposed accessibility and democratization measures were adopted;
- Attendance list (workshops, seminars, workshops, conferences, courses and others);
- Copy of educational materials (workshops, seminars, workshops, conferences, courses and others);
- Photographs of events/delivery of donated items;
- Other attached documents proving the project/destination of the donation.

Approval Certificate

In the case of a Sponsorship, after the project accountability has been approved by the responsible body, the entrepreneur must forward the approval certificate to Ambipar's Sponsorship Committee.

If there is a non-approval, Ambipar must be communicated about what happened, the reasons for the non-approval and the deadline defined for the regularization and/or return of the amounts considered for the sponsorship, if any resource or purpose deviation is proven.

14. CONTACT INFO

Communication should occur through this email patrocinioedoacao@ambipar.com.

15. TERM

This policy shall enter into force on the date of its approval by the Board of Directors and any contrary documents will cease to apply, and shall be reviewed within a two years maximum period.



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