

## ***THE SPONSORSHIP POLICY OF IAR SA***

*Along with the concern for performance in aircraft manufacturing management, ethical behavior in carrying out the activity by respecting the laws and standards of the environment in which it operates, professionalism and consistency in providing quality services, social responsibility is, for IAR SA Company, a valuable principle that underlies the priority involvement of the company in community life.*

*IAR SA Company understands to carry out and develop a responsible activity and to demonstrate high responsiveness to the needs of the community, supporting, through its sponsorship actions, a wide range of fields: education, training, sports and aeronautics.*

*The sponsorship activity carried out by IAR SA is carried out in accordance with Law no. 32/1994 on sponsorship, as amended and supplemented, and the Romanian Fiscal Code, as amended and supplemented.*

*According to the Sponsorship Law no. 32/1994 and the Romanian Fiscal Code, companies can deduct sponsorships from their corporate income tax, but within certain limits. Deductibility is allowed within the limit of 20% of the corporate income tax due, but not more than 0.75% of turnover.*

*IAR SA aims for sponsorship actions to be as socially efficient as possible, and for the financial aid offered to constitute real and beneficial support for the applicant.*

*The sponsorship policy supports both aviation and aviation education projects.*

***If IAR SA Company sponsors events, activities, programs, purchases of goods or services, at least the following obligations will be highlighted in the sponsorship contract:***

- *rights to mention/associate the name;*
- *indication of the sponsor's quality, including its logo in all relevant communications, except when this is not permitted by law;*
- *branding opportunities;*
- *invitations, free or discounted tickets for events;*
- *advertising opportunities;*
- *manufacturing of pop-up products and materials.*

***IAR SA Company will not accept sponsorship in situations where the activities or proposals:***

- *conflict with the values or objectives of IAR SA;*
- *do not support or promote the values or objectives of IAR SA;*
- *are harmful to health;*
- *does not demonstrate a real willingness or capacity to fulfill the obligations or expectations of a sponsorship (for example, previous cooperation with the respective organization/institution/beneficiary is evaluated).*

***IAR SA will not accept sponsorships to:***

- *individuals or private companies;*
- *individuals or organizations that have harmed or could harm the reputation of IAR SA.*