

Do you want to supply materials to a charity, whether it is supported by the Saint-Gobain Foundation or not?

It is very simple. You just need to comply with a few rules:

- **WHAT CAN BE DONATED & WHAT CANNOT BE DONATED**

You can donate products manufactured and/ or commercialized by the sponsor or by other entities whether they are new or used.

However, it is forbidden to donate materials, accessories or tools that are considered waste (that the owner would like to throw away due to their serious defects or whose life validity expired).

- **INFORMATION TO BE GIVEN**

You must inform the beneficiary that the donated goods can be used only according to the purpose mentioned in the written sponsorship agreement.

You must not interfere with the activity of the sponsorship beneficiary. However, the sponsor is promoted as such during the next events of the beneficiary for which the sponsorship agreement was concluded.

- **TAX DEDUCTIONS**

Donations in kind entitle you to tax reductions within a limit of 5% of taxable income for the respective financial year.

To be eligible for this tax reduction, the donation must be made to the benefit of a charity or an entity (officially recognized foundation or association, non-profit organization, etc.) listed according to Romanian Sponsorship Law.

If there is any doubt about the quality of the beneficiary of the donation, you should contact your legal or fiscal correspondent.

- **ACCOUNTING TREATMENT**

These donations in kind must be accounted for in extraordinary charges to the debit of account 'Sponsorship expenses'.

[Access the donation contract template.](#)
