



## **RANDON S.A. Implementos e Participações**

Publicly-Traded Company  
CNPJ 89.086.144/0001-16  
NIRE 43300032680

### **Minutes no. 760 of the Board of Directors` Meeting**

DATE, TIME, VENUE: December 13, 2013, at 11:00 AM, at the Company`s headquarters located at Abramo Randon Avenue, 770, Caxias do Sul, RS.

ATTENDANCE: the majority of members of the Board of Directors, members of the Executive Board and members of the Audit Board;

PRESIDING BOARD: Raul Anselmo Randon, Chair, and Alexandre Randon, Secretary.

RESOLUTIONS: According to the Agenda scheduled for the Meeting, known to all, and by unanimous vote, the Board members decided:

**(1st)** Pursuant to the provisions of subparagraph "t", of Article 22 of the Company`s By-Laws, approve the Board`s Proposal concerning the incorporation of the controlled company Suspensys Sistemas Automotivos Ltda ("Suspensys") by the Company and recommend that shareholders, at the Extraordinary General Meeting: (i) approve the Protocol and Justification of Incorporation, signed by the legal representatives of the Company and of Suspensys; (ii) ratify the appointment of Deloitte Touche Tohmatsu Auditores Independentes ("Deloitte") as responsible for the appraisal of Suspensys` net equity by its accounting book value; (iii) approve the Appraisal Report prepared by Deloitte; and (vi) the incorporation of Suspensys by the Company, being the directors authorized to take the necessary measures to give effect to such incorporation. The Board members have authorized to convene the Extraordinary General Meeting at 9:00 AM of December 31, 2013 in order to deliberate on the matters discussed during this meeting.

In compliance with the provisions of paragraph 3 of Article 163, Law 6404/76, the members of the Audit Board attended the meeting and delivered to the President of this Deliberative Body their written opinion in favor of the operation.

**(2nd)** In accordance with item "l" of Article 22 of the Company`s By-Laws, approve the credit and payment of interest on own capital to shareholders, in the form and limits established by legislation, in the amount of R\$ 25.510.533,81 to all shareholders holding shares representing the capital stock of the Company at the end of this day, who will be paid the amount of R\$ 0,10584 per common or preferred share. The value



of the interest credited during this period may be attributed to dividends for 2013 fiscal year, as to be deliberated in the next Ordinary General Meeting. Payment will begin on January 27, 2014, and the shares will be traded ex-right on interest, as of December 16, 2013, in accordance with the legal provisions in force relating to withholding of income tax at source;

**(3rd)** In compliance with the provisions of item "x" of Article 22 of the Company's By-Laws, ratify the Board Act to provide surety guarantee favoring the controlled company *Randon Implementos para o Transporte Ltda.*, in negotiating a Bank Letter of Guarantee for the benefit of customer with Banco Itaú BBA S.A., amounting up to R\$ 3.750.000,00, with maturity on March 31, 2013, at the cost equivalent to 0.75% per annum and aiming to guarantee compliance with the supply contract, the payment of which has been made in advance; and,

**(4th)** In compliance with Article 4 of CVM Instruction 371, of June 27, 2002, approve the annual review of the technical feasibility study for generating future taxable profits of the Company, allowing the realization of deferred tax assets arising from temporary differences, characterized by expenses provisioned in the period and still non-deductible for income tax and social contribution purposes.

The Board member Célia Maria Xavier Larichia, unable to attend the Meeting, has sent, in writing, by e-mail, her manifestation of agreement with the decisions made by the other Board members.

CLOSURE: There being no other matters to address, these minutes were drawn up, read, approved and signed by the attending Board Members.

Caxias do Sul, December 13, 2013.

Raul Anselmo Randon

Alexandre Randon

Ruy Lopes Filho

Hugo Eurico Irigoyen Ferreira