

INTEGRITY PROGRAM

AGROMENTORIA

PRESENTATION

The Brazilian corporate environment has been impacted by countless changes, reflecting responses to demands from the national and international community for a change in attitude against deviations and nonconformities identified within the public and private administration.

These changes, initially focused on the relationship of companies, financial corporations, and governments, have expanded to practically all economic, social, and political relationships in the country.

The evolution of legislation at international and national levels explicitly and innovatively incorporates ethics and integrity not only as expressions of good practice, but as mandatory business attributes incorporated into their routine.

Agromentoria, a company that seeks to be a reference in advising rural producers and agribusiness companies, could not be unaware of these changes.

Agromentoria believes that the implementation of Compliance as a routine, converging with the best corporate governance practices and supporting one of the most important values incorporated into the culture: Integrity is one of the essential pillars for the development of our business.

Compliance programs have the purpose of disseminating guidelines aimed at achieving a state of compliance and sustainability of the business, enabling increased prevention of illegal acts, reduction of financial losses and damage to the institution's reputation.

Compliance is being in accordance with external and internal laws and regulations

FUNDAMENTAL CONCEPTS: THE BEST WAY TO COMBAT ACTS OF FRAUD IN THE CORPORATE ENVIRONMENT IS THROUGH THE PROMOTION OF AN ETHICAL AND INTEGRITY CULTURE, IN WHICH THE PUBLIC INTEREST TAKES PRECEDENCE OVER THE PRIVATE.

Ethics is a systematic reflection on moral behavior. It investigates, analyzes, and explains the moral of a particular collective.

Thus, Agromentoria's integrity program establishes guidelines for the prevention, detection and correction of practices that are inadequate or deviate from laws, rules and external and internal regulations, gaining relevance as an instrument of corporate governance.

COMPLIANCE is a responsibility of all employees, trainees, collaborators, service providers and suppliers of Agromentoria, without distinction of function. After all, these are the ones primarily responsible for the conduction of its processes, controls and risks.

Being in *COMPLIANCE* means being in conformity with laws, regulations, rules, policies, and procedures, adding to the concept principles of integrity, ethical conduct, and even efficiency.

INTEGRITY PROGRAM

The Integrity Program involves the entire Agromentoria company in the mission to ensure the effective management of compliance risk and the strengthening of the internal controls system, contributing to:

- business risk mitigation;
- dissemination of the culture of controls;
- internal and compliance controls;
- inhibition of illicit acts;
- financial loss reduction;
- prevention of reputational damage.

The Program is aimed at all employees and third-parties who provide services of a permanent, temporary, exceptional or eventual nature to the Agrimentoria.

It is aligned to the Corporate Strategy, reflecting the shared purpose, values and vision among the people who make Agromentoria.

THE INTEGRITY PROGRAM BELONGS TO ALL OF US!

The Integrity Program gives Agromentoria the necessary credibility to evidence its ethical positioning and the responsible and sustainable practices in conducting its business.

It is composed of integrated and complementary guidelines that guide Agromentoria's operational activities and business practices, supported by the pillars of prevention, detection and correction of deviations from laws, external and internal rules and regulations, and the Code of Ethics.

The pillars are supported on a solid foundation formed by the culture of Internal Controls and Compliance, Ethics, and Corporate Governance.

SENIOR MANAGEMENT SUPPORT

PREVENTION

DETECTION

CORRECTION

I.RISK ASSESSMENT

II.CODE OF ETHICS, RULES OF CONDUCT AND COMPLIANCE POLICY

III.TRAINING AND COMMUNICATION

IV.REGULATORY MONITORING

V. DUE DILIGENCE

VI. INTERNAL CONTROLS

VII. CONSEQUENCE MANAGEMENT

REPORTING CHANNELS

SENIOR MANAGEMENT SUPPORT

The Integrity Program is sponsored by the Senior Management, which always seeks to be prepared for the challenge of inserting the culture of internal controls and compliance in the day to day, and to be seen as an integral part and partner of the business.

I. RISK ASSESSMENT

Risk is the possibility that the result of a given event is different from the expected result, negatively impacting the condition of the company to achieve previously established objectives.

Knowing the vulnerabilities, the risks, and the objectives of the company is fundamental to structure an assertive assessment, combining the probability of occurrence and the impacts that such events would have if they were to be observed. Agromentoria structures risk management with the purpose of identifying, assessing and measuring, controlling, mitigating, monitoring, and reporting risks, contributing to the maintenance of the company's strength.

The compliance area monitors the risks of non-compliance actions that can lead to financial or reputational losses resulting from failure to comply with laws, regulations, internal rules, conduct codes and guidelines established for the business and activities developed by Agromentoria.

II. ETHICS CODE AND COMPLIANCE POLICY

Agromentoria's Ethics Code establishes the values and determines the standard of behavior that is expected from its functional staff. It presents the

commitments and guidelines in relation to its relationship public, duties and behaviors expected in the work environment.

The Internal Controls and Compliance Policy is part of good governance and aims to establish principles and guidelines to be observed to ensure the strengthening of the internal controls system, the fulfillment of compliance obligations, and the effective management of the conformity risk.

These instruments reflect the company's posture, they are linked to the various issues related to doing business, guiding our employees to the path of ethical and legal practices.

III. TRAINING AND COMMUNICATION

Training programs and communication actions are fundamental to promote the Compliance Culture. The definition of a strategy for the elaboration of a training and communication plan allows for chaining and multiplication of knowledge. Agromentoria conducts training actions aimed at promoting the training, updating and specialization of its employees, in topics related to internal controls and compliance, risk management, safety and other compliance functions. The communication actions aim to reinforce the topics covered, divulging to all employees aspects related to standards and procedures, general and specific policies, using all available channels.

IV. REGULATORY MONITORING

The regulatory environment limits the actions of companies in conducting business by establishing restrictions - laws, rules, regulations and standards. Such restrictions lead to the need to create, modify or adjust internal processes in order to adapt to the impositions arising from this environment, avoiding losses resulting from fines and penalties and damage to reputation. The identification of laws, rules and regulations at Agromentoria is done by the direct Compliance supervisor together with the management. It is up to them to evaluate the compliance status of the company's processes, based on the analysis of related laws, rules and regulations, promoting the necessary adjustments in its norms and internal procedures.

V. DUE DILIGENCE

The administrative and civil liability of legal entities for acts against the public administration, national or foreign, imposed by the Anti-Corruption Law (12.846/2013), has led companies to review their internal processes to foresee

anti-corruption measures, as well as to monitor third parties with whom they have contractual relationships, due to the concept of co-responsibility. Thus, third-party Due Diligence becomes an increasingly necessary and relevant practice to minimize the risks of various natures inherent to business with companies and contracted people.

VI. INTERNAL CONTROLS

They are processes and practices by which organizations seek to ensure that all planned and approved actions are properly executed, with the aim of safeguarding assets, the accuracy and reliability of management information and financial records, promoting operational efficiency, and adherence to the organization's policies. Its purpose is to contribute to the achievement of the company's strategic objectives and to its perennality.

VII. REPORTING CHANNEL

They enable employees, interns, apprentices, contract workers and business partners, a way to alert the company, including anonymously, to potential violations of the Code of Ethics and Standards of Conduct and other policies. Agromentoria's reporting channel has accessibility, readiness and capacity to capture and analyze the information received:

<https://agromentoria.com.br/pt/canal-de-denuncias?view=form>

VIII. CONSEQUENCE MANAGEMENT

Non-compliance with the guidelines of Ethics Code and Standards of Conduct may result in sanctions, according to the seriousness of the occurrence, its circumstances, and the level of participation of each person involved.

The conduct must be independent and confidential, and the investigation must be carried out professionally and impartially, using appropriate investigative mechanisms.

Consequence management requires methodology and intelligence, with an

impersonal process and a focus on ascertaining the truth.

AGROMENTORIA BELIEVES THAT KNOWING AND COMPLYING WITH THE CODE OF ETHICS, RULES OF CONDUCT AND PRIVACY POLICY ARE NON-NEGOTIABLE!

ENSURING COMPLIANCE IN THE CONDUCT OF WORK ACTIVITIES BY OBSERVING THE RESPONSIBILITIES ASSIGNED TO THEIR FUNCTION IS A DAILY TASK TO BE PERFORMED BY ALL INVOLVED IN THE OPERATION.

THE COMPLIANCE PROGRAM IS PERIODICALLY MONITORED BY THE MANAGEMENT OF THE AGROMENTORIA COMPANY, WITH THE PURPOSE OF ASSESSING THE COMPLIANCE STATUS.