



Sustainability
Report
2023





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Over 100



roots

The simplicity of rural life is
the strength that runs through

Our Roots



01

EXECUTIVE SUMMARY





PARTNERSHIP IN RURAL AREAS



24,249

partner farmers

INDUSTRY

+65%

daily grain processing capacity

+118%

biodiesel production



3TENTOS TEAM

1,828

employees +22,84%



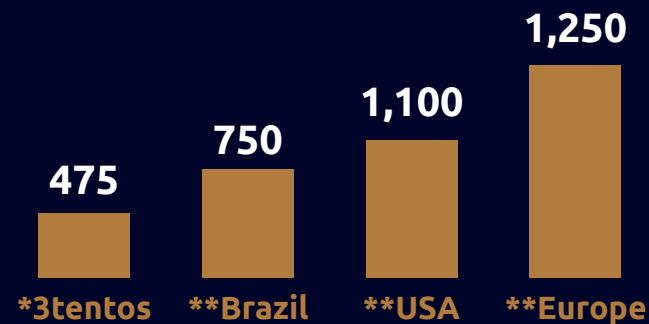
3TENTOS CARBON SEAL



+400

farmers

7,6 million tons of CO²/eq
stored in the soil and forests of
the 400 participants



* average carbon footprint in KgCO²eq per bag of soybeans produced by Carbon Seal participants

** data obtained from the literature in KgCO²eq per bag of soybean.



**SOCIAL
BIOFUEL
SEAL**

15
cooperatives



+34,000
family farmers
benefited



**PRODUIR+
PROGRAM**

121
farmers +27.37%
+3.4 bags/hectare



**INVESTMENT
IN RDI***

BRL 2,1
million

*Research Development and Innovation



**NET
REVENUE**

**BRL
9 billion**
+30,7%



Awards and recognitions

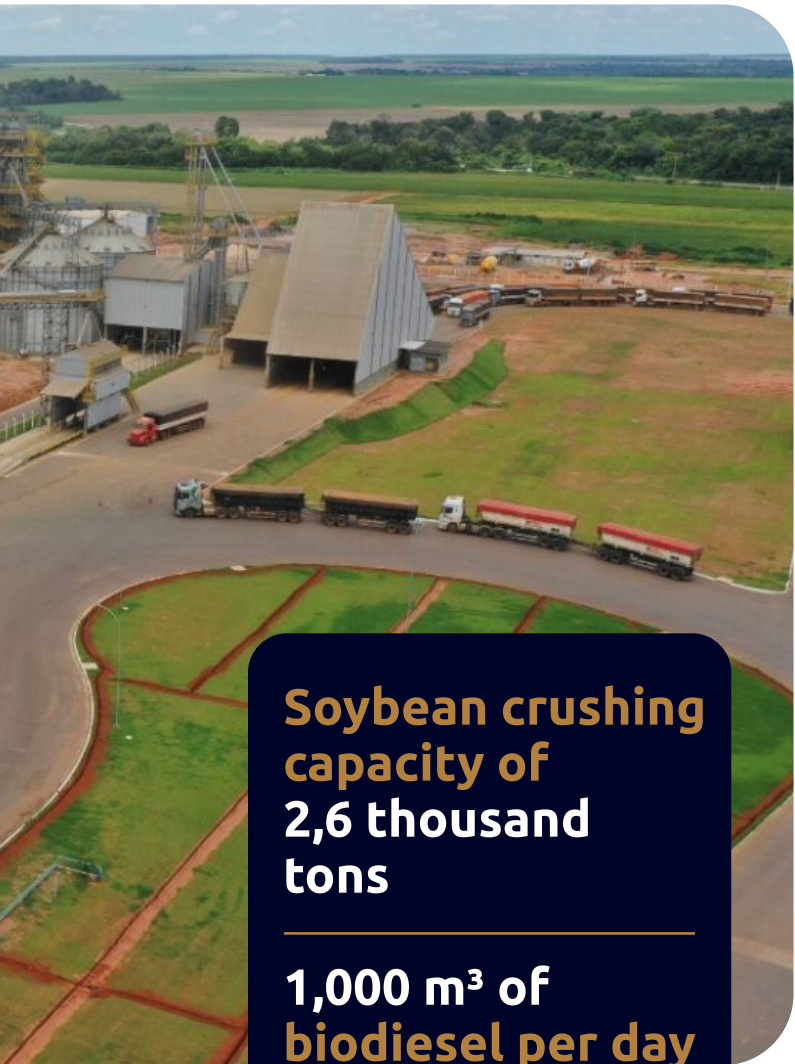
For the 14th consecutive year, we have been recognized by Exame Magazine's "Biggest and Best" awards. We ranked among the 200 largest companies in the country, by net revenue, and 2nd among the best in agribusiness.

We were recognized as the Agricultural Sector Highlight at the 51st edition of the RS Export Award, which acknowledges organizations that have achieved the best marketing results and developed innovative strategies to expose and commercialize their products on the international market.

In the 23rd edition of the Valor1000 yearbook, published by the Valor Econômico newspaper, we climbed 13 positions in the ranking of the thousand largest companies in the country, reaching the 177th position, and ranking as the 35th largest company in the Southern Region. Other highlights were: 6th place in the sector ranking; 9th place in EBITDA margin; 6th place in net revenue evolution; and 8th place in financial leverage.

The Carbon Seal has received recognition from the "More Integrity Seal" 2023/2024 regarding good practice in environmental sustainability.





Soybean crushing capacity of 2,6 thousand tons

1,000 m³ of biodiesel per day

Industry in Mato Grosso guarantees expansion of biofuel production

The start of operation of our first industry outside Rio do Grande do Sul, the Vera unit in Mato Grosso, represents the expansion of our business into another important grain-producing region, and is one of our major achievements in 2023.

The new factory received investments of BRL 550 million and has a crushing capacity of 2,600 tons of soybeans and 1,000 m³ of biodiesel per day. This represents an increase of 65% in our daily grain processing capacity and nearly 118% in biofuel production.

The Vera unit was completed in June 2023, and three months later we received authorization from the National Petroleum, Natural Gas and Biofuels Agency (ANP) to produce biodiesel.

The expansion in our biodiesel production reflects our commitment to the climate agenda and adherence to national policies for decarbonizing the energy matrix. At the end of 2023, the National Energy Policy Council (CNPE) decided to increase the biodiesel blend from 12% to 14% in the diesel oil sold in the country, anticipating the start of the new blend to March 2024, which was previously scheduled for March 2025.

Our laboratory is accredited by Inmetro (NBR ISO 17025) to certify the quality of all biodiesels produced.

Joint venture will strengthen logistics infrastructure for exports through the north

To end 2023 on a high note, we announced a partnership with Caramuru Alimentos in a logistics and warehousing *joint venture* in the city of Itaituba, Pará, in the Miritituba district, for the transportation of grains and soybean meal through the country's so-called Northern Arc. In this region, there are important grain handling ports. Due to the expansion of our business in the Midwest, the new river terminal will facilitate the export operations in the Midwest.

We foresee joint investments of BRL 400 million over five years. The structure is expected to start operating in 2026, with an annual handling capacity of 2 million tons of grains and bran, which could be increased to 5 million tons by 2028.

The agreement between 3tentos and Caramuru to create the *joint venture* was approved by the Administrative Council for Economic Defense (CADE).





3tentos carbon seal certifies sustainability in production systems

In 2023, we consolidated our low-carbon agriculture initiative, with 400 rural producers voluntarily joining the 3tentos Carbon Seal. The program, which began as a pilot phase in 2022, integrates our commitments to the global climate agenda, aiming to reduce emissions and contain the increase in temperature on the planet.

By joining the program, the producer shares basic information about the rural property and its management and production system. Based on this data, our experts conduct an efficiency assessment, measuring the carbon that enters in the form of inputs and the CO₂ volume that leaves the property in tons of soybeans produced. Producers who are partners in the Carbon Seal receive a report on their performance in terms of agro-socio-environmental efficiency and their carbon footprint.

The agricultural sector has enormous potential to contribute not only to reducing emissions, but also to carbon sequestration. This was proven by the survey results conducted with small and medium-sized producers in Rio Grande do Sul. Have a look at the numbers:



3TENTOS CARBON SEAL

400
participating producers

CO₂ SEQUESTRATION

1,6
million tons of CO₂ in legal reserves and Permanent Preservation Areas

6
million tons of CO₂ in soybean plantation areas

CARBON FOOTPRINT*

Rio Grande do Sul 475 kg – high efficiency

Brazil 750 kg – medium efficiency

USA 1,100 kg – low efficiency

Europe 1,250 kg – low efficiency

(*average CO₂ resulting from the production of 1 ton of soybeans.)



New TentosCap product facilitates producer access to credit

We launched in 2023, through TentosCap, our business arm in the financial sector, our own credit card to make it easier for farmers to access credit and assist them in the financial management of their property. Credit analysis for the card is conducted through the TentosCap app. With this solution, producers can have additional credit to purchase the inputs they need to grow their crops and better control their farming expenses.

Another new development was the incorporation of TentosCap by Três Tentos Agroindustrial. The completion of the acquisition of all shares issued by Tentos S.A. Credit Financing and Investment took place in July 2023 and was duly approved at a meeting of the company's Board of Directors.



Growth in a challenging scenario

201-1

Although 2023 was challenging for the agricultural sector, with factors that impacted business, such as the loss of the 2022/2023 harvest in Rio Grande do Sul and a drop in the input and commodity prices, we grew by 30.7% compared to the previous year, reaching a net revenue of almost BRL 9 billion.

This performance demonstrates the consistency of our growth over the last few years. All three of our operational segments had positive results, with the industry segment standing out with a 56.2% growth compared to 2022, driven by the start of operations at the new unit in Vera (MT). The grain segment also performed well, with an increase of 31%, due to the off-season corn crop in Mato Grosso. The inputs segment remained stable, with a variation of 0.3%, as we managed to offset the sharp drop in prices with an increase in sales volume.

The fourth quarter of 2023 was particularly positive, with a 40.5% increase in Net Operating Revenue (NOR) compared to the same period in 2022, reaching a figure of over BRL 3 billion. The growth was driven by the industry's performance, which doubled its NOR during the period.

In BRL thousands

Except for percentages and rates	2021	2022	2023
Net Operational Revenue	5,339,317	6,885,839	8,998,958
<i>Gross Profit</i>	701,054	1,043,299	1,246,006
<i>Gross Margin (%)</i>	13.1%	15.2%	13.8%
Adjusted Gross Profit¹	814,925	1,090,999	1,230,124
<i>Adjusted Gross Margin (%)</i>	15.3%	15.8%	13.7%
<i>EBITDA</i>	381,058	575,397	499,287
<i>EBITDA margin (%)</i>	7.1%	8.4%	5.5%
ADJUSTED EBITDA¹	494,929	623,097	483,415
<i>Adjusted EBITDA Margin (%)</i>	9.3%	9.0%	5.4%
Net Profit	430,306	571,174	573,802
<i>Net Margin (%)</i>	8.1%	8.3%	6.4%
<i>Adjusted Net Profit</i>	505,461	602,656	563,326
<i>Adjusted Net Margin (%)</i>	9.5%	8.8%	6.3%
<i>ROE</i>	29.1%	22.5%	18.6%
<i>ROIC</i>	25.2%	21.2%	17.7%

GENERATED DIRECT economic value (BRL thousands)	2021	2022	2023
Total revenue	5,339,317	6,885,839	8,998,985

DISTRIBUTED economic value (BRL thousands)	2021	2022	2023
Operational costs	3,503,201	4,255,681	6,174,699
Employee salaries and benefits	126,444	214,498	248,175
Payments to the government	59,515	45,571	70,304
Dividends	13,921	11,768	53,066
<i>Interest and financial charges</i>	301,793	483,836	493,329
<i>Profit retained for the year</i>	416,385	559,406	573,802
TOTAL	4,421,259	5,570,760	7,613,375

RETAINED economic value (BRL thousands)	2021	2022	2023
Generated economic value - "Distributed economic value"	918,058	1,315,079	1,385,610

Other financial indicators (BRL thousands)	2021	2022	2023
EBITDA	381,058	575,397	499,287
Gross profit	701,054	1,043,299	1,246,006
Net profit	430,306	571,174	573,802
Investment/CAPEX	384,538	716,072	474,938
Gross Debt	799,700	1,096,070	1,272,512
Current income tax and social contribution	17,791	154	5,388
<i>Adjusted EBITDA</i>	494,929	623,097	483,415
<i>EBITDA margin</i>	7.10%	8.40%	5.50%
<i>Adjusted EBITDA Margin</i>	9.30%	9.00%	5.40%
<i>ROAE (Return on Average Equity)</i>	29.10%	22.50%	18.60%
<i>Operational Profit (NOPAT)</i>	404,064	568,504	586,772
<i>ROIC (Return on invested capital)</i>	25.20%	21.20%	17.70%
<i>Net debt</i>	290,892	-216,915	-46,578
<i>Gross margin</i>	13.10%	15.15%	13.85%
<i>Net margin</i>	8.06%	8.29%	6.38%
<i>Net debt/EBITDA</i>	58.77%	-34.81	-9.64

Note: From 2022, the figures are consolidated (3tentos and other companies: Tentos Participações, Tentos Corretora, Mates Locações, Tentos Promotora).

Performance by segment



Net revenue of each operation			
Operation	2021	2022	2023
Inputs	1,534,116	2,535,397	2,543,550
Grains	1,412,296	1,348,050	1,766,232
Industry	2,392,905	3,002,392	4,689,203

Factors affecting the input segment

203-2

The seed market was impacted by the increase in the base price for the 2023/2024 harvest due to the production of 2022/2023 seeds being linked to the high costs of raw materials and inputs, still resulting from the pandemic's impact. In the case of fertilizers, the entire consumption chain was affected by rising prices due to the conflicts between Russia and Ukraine, the world's main producers. Inputs for crop protection also saw a rise in prices because of the possible shortage that threatened the market, but the supply and demand relationship eventually stabilized over time.

To remain profitable in the inputs segment, we intensified our efforts to deliver excellent quality, keeping seeds stored in optimal conditions until planting time. Regarding fertilizers and crop protection, the provision of a post-sales technical service, coupled with a good relationship, helped us to gain the purchasing preference of producers and guaranteed us a significant share of the market.





Investments

203-1

Attentive to the agricultural sector's demands and guided by our sustainable growth strategies, we invested in the construction of a refrigerated seed storage structure next to the new Vera unit in Mato Grosso. We also invested in the purchase of two gas-powered forklifts to unload the seed trucks and two other electric equipment to organize the loads inside the unit.

It is already in our plans for 2024 to expand the storage structure, which will double the capacity of our seed distribution center in Mato Grosso. We will also invest in structures for industrial seed treatment.

In Rio Grande do Sul, we invested in the Trifétil fertilizer mixing plant in Ijuí. At this facility, we increased the static capacity of the storage structure by 30%. This will enable us to quadruple our mixing capacity.

Besides improving logistical efficiency, these investments will represent gains in the quality and safety of our products and in productivity for our partner farmers. These improvements positively impact local economies by generating jobs, taxes and more money circulating in the cities.

02

MESSAGE FROM SENIOR MANAGEMENT

2-22



We work to ensure that the rural producers grow together with our company and help us boost the economy of these regions, creating more jobs and income while responsibly using the natural resources we treasure, such as soil and water, and providing relevant environmental services through the conservation of green areas.

The robustness of our ecosystem business model ensured that, in 2023, we maintained our growth, even in another challenging year for the agricultural sector, due to the drought that affected grain production in Rio Grande do Sul, where most of our operations are concentrated, and the price drop in inputs and commodities. Considering this scenario, our figures were very positive, especially in the industrial segment, with the start of operations at the Vera unit in Mato Grosso. This was undoubtedly one of the major milestones in the consolidation of the 3tentos ecosystem in the state, which is the largest grain producer in the country and where we are expanding our business.

The new industry reinforces our commitment to a sustainable and synergistic model of food production and renewable energy production. We increased our daily grain processing capacity by 65% and more than doubled our biodiesel production capacity. At the same time, we are already investing in the construction of a second plant in Mato Grosso to produce corn ethanol, diversifying our biofuels portfolio. The expansion of biofuels favors family farming which supplied almost 80% of the raw material we use to produce biodiesel in 2023, boosting the positive socio-economic impacts of our activities.

Our growth strategies are aligned with the global climate agenda, especially because our businesses are directly impacted by extreme events such as droughts or excessive rainfall, but they primarily consider the sustainable development of essentially agricultural regions. One of the initiatives that embody our commitment to the agenda of decarbonizing the economy is the Carbon Seal program, which certifies sustainable production systems, both for low emissions and for CO2 capture. In addition to strengthening low-carbon agriculture, we encourage small and medium-sized farmers to enter this market. In 2023, we involved 400 farmers, and we plan to increase this number in the coming years.

The growth in the biological inputs area also reflects our commitment to sustainable agricultural cultivation solutions. Investments in research, development and innovation have provided us with the necessary support to advance in this segment and in other technical and technological solutions that add value to the rural areas, whether by digitizing farming routines or by increasing the productivity and quality of the grains produced, without expanding cultivation areas.

An important advancement in our ESG agenda in 2023 was the formalization of an internal Human Rights policy, which covers all the companies within our ecosystem and our value chain and will guide us in structuring increasingly inclusive and ethical practices that promote safe and healthy environments for our employees and partners.

The revision of our Socio-Environmental Responsibility Policy also confirmed our commitment to constantly improving risk management to mitigate any social and environmental impacts of our operations, as well as identifying improvement opportunities in our corporate sustainability agenda, through ongoing dialog with our stakeholders.

Along with our team and partners in the field, we are proud to present these results, which are the outcome of a lot of hard work and joint efforts to transform agribusiness into a major ally for the sustainable development of our country.

We wish you a great reading!

Luiz Osório Dumoncel
CEO

João Marcelo Dumoncel
COO and President of the
Board of Directors

03

THE REPORT

2-2; 2-3; 2-5; 2-14; 2-29

The 3tentos Sustainability Report, published annually, reflects the company's commitment to sustainable development, the climate and human rights agenda and the value creation throughout the Brazilian agribusiness chain. The information reported here comprises our achievements and performance throughout 2023 in the three ESG (Environmental, Social, and Governance) dimensions and are based on the most updated version of the GRI (Global Reporting Initiative) standards, and also on GRI 13 Sector Standard, which covers the agriculture, aquaculture, and fishing sectors.

In this document, which is of paramount importance for providing transparency to our actions and validating our commitments to society, we gathered information from all the companies that comprise the 3tentos ecosystem - Tentos Participações, Tentos Corretora, Mates Locações, Tentos Promotora, Tentos Holding, Tentos S.A. and Tulumex S.A., that are also included in the consolidated financial statements which are audited by a third-party. To ensure transparency and the completeness of the information presented, this report provides links to the ESG Indicators Booklet and other materials published by 3tentos on the topics covered throughout this document.

The preparation of the report is the result of the effective participation of the highest level of governance in defining materiality with the support of 3tentos' ESG ambassadors, who bring demands from all the company's units.

The final content of this Sustainability Report has been examined by our Executive Board and approved by the Board of Directors and the ESG Committee. The information presented here has also been verified by an independent audit.

Questions regarding the report or the information provided should be directed to the following
e-mail address: sustentabilidade@3tentos.com.br





Materiality

3-1; 3-2; 3-3

The process of improving our report in 2023 involved reviewing materiality and including Human Rights as a transversal value, in line with good practices on this subject, which were defined in a specific policy within our company and due to the influence of our actions in protecting and promoting human rights throughout our value chain.

The material themes were updated considering the impacts identified by our stakeholders and ESG experts, who have extensive knowledge of the agricultural sector and our business model.

We prioritize these impacts in accordance with our risk management strategies. The materiality matrix is also aligned with our Socio-Environmental Responsibility Policy, which reflects our principles and commitments to prevent and manage risks, mitigate possible impacts and enhance opportunities for sustainable development, in the social and environmental dimensions across our company and value chain. Our policy includes the engagement of interested parties to periodically reassess the most relevant topics that underpin our social and environmental management system.

Material themes

-  Human capital aligned with the 3tentos culture
-  Health and safety as a value
-  Responsibility and relevance in the agribusiness chain
-  Research and innovation in processes, products and services
-  Integrity and ethics in business
-  Climate change and carbon market
-  Product quality and safety
-  Development of the surrounding communities
-  Biodiversity
-  Human rights as a transversal theme



Human capital aligned with the 3tentos culture

Our human capital is our most valuable asset, because it is our professionals, aligned with 3tentos' values and culture, who ensure the sustainable performance of our company. This theme encompasses hiring practices, diversity and inclusion, benefits, training and internal communication.



Health and safety as a value

We value the safety and protection of our employees in all our operations and strive to reinforce the occupational health and safety culture through programs, investments and training.



Responsibility and relevance in the agribusiness chain

We have a consolidated presence in the Brazilian agribusiness sector, and we are aware of our responsibility to strengthen our partners' adherence to sustainable agricultural practices that prioritize biodiversity protection and human rights throughout the chain.



Research and innovation in processes, products and services

Research and innovation are essential for the sustainable development of our business and to strengthen our competitiveness. We are constantly seeking solutions aimed at improving processes and products and mitigating impacts, both for internal development and for our partners in the field.



Integrity and ethics in business

The interactions with employees, clients, suppliers and other interested parties are based on integrity, ethics and transparency and, to ensure that these principles are respected, we have risk management processes, compliance programs and a whistleblower channel in place.



Climate change and carbon market

Agribusiness is one of the sectors most affected by the climate crisis and, therefore,

we have a solid commitment to this agenda, participating in initiatives that contribute to reducing greenhouse gas (GHG) emissions in our operations and throughout the value chain. We promote sustainable agriculture, produce biodiesel and encourage farmers to join the carbon market.



Product quality and safety

We work to continuously improve our operations to deliver products with quality, safety and punctuality. These are some of our main commitments to our customers.



Development of the surrounding communities

We see the communities surrounding our headquarters and industrial centers as an integral part of our ecosystem. For this reason, we develop actions that have a positive impact on these people, such as educational projects and community engagement initiatives, as well as creating jobs and strengthening the local economy.



Biodiversity

We are aware of the importance of biodiversity for our business and for the future of humanity, which leads us to intensify our actions for the conservation of green areas, watercourses and ecological corridors. It is our commitment to reduce impacts on biodiversity in our own operations and throughout our supply chain.



Human rights as a transversal theme

Respect for human rights is a sensitive subject for 3tentos and must be incorporated as a core value among our employees in all our own operations and in all activities of our partners. We have established a Human Rights Policy to guide the actions related to this topic.

04

3TENTOS





The company

2-1; 2-3; 2-6; 2-15; 2-28

Innovation and sustainability to add value to the rural areas

We believe in the strength of agribusiness and in the importance of rural producers for our country's economy and global food security. This drives us to invest in innovative and sustainable solutions, as well as establishing strategic and long-lasting partnerships that add value to the rural areas.

We operate in three major agribusiness segments - agricultural inputs, grain origination and trading, and grain industrialization - along with other activities that comprise a complete portfolio of solutions for farmers. We serve over 20,000 clients throughout the entire production cycle and in a variety of crops, the main ones being soybeans, corn, wheat and rice.

In addition to supplying inputs and purchasing production, we also offer training, consultancy and technical services to producers, adding value through technical sales, which results in gains for farmers in terms of productivity and crop quality.

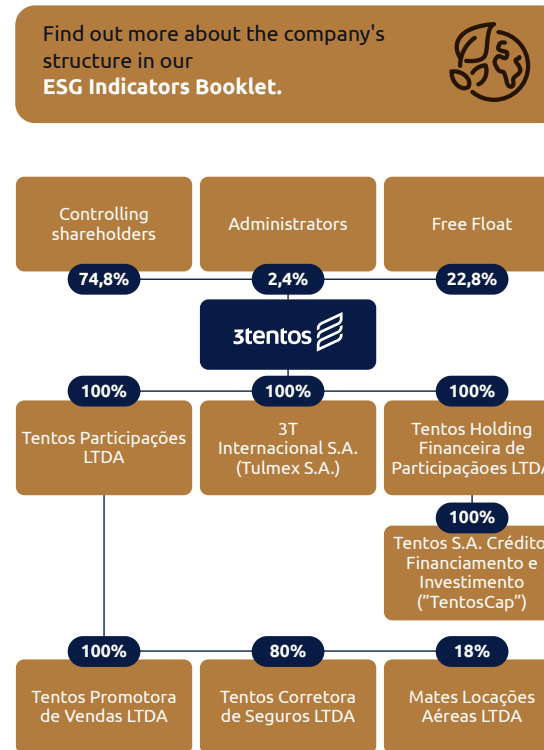
The 3tentos company is committed to its sector, as reflected in its various associations. Among them, prominent ones include ACERGS, Abiove, Anec, Aprobio and many others. These partnerships not only strengthen our market presence, but also demonstrate our commitment to excellence and continuous advancement in the agricultural industry.

In our over 29 years of history, we have followed the

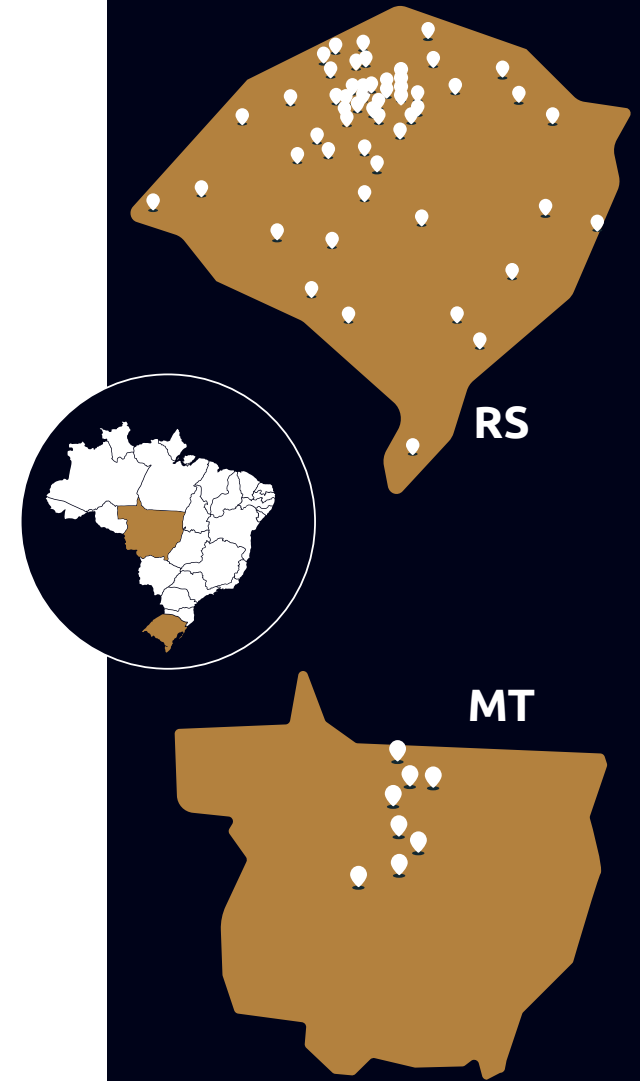
evolution of sustainable development agendas related to the sector and adjusted our business in line with these demands. Based on our commitment to the climate agenda, we have intensified our activities in the renewable energy area, with an increase in biofuel production.

The Três Tentos Agroindustrial S.A. or 3tentos is a publicly company with headquarters in Santa Bárbara do Sul, Rio Grande do Sul, with branches throughout the state and in Mato Grosso.

We also have a trading office in São Paulo. Our subsidiaries are presented in the organizational chart below.



Our units



- ● ● ● Head Office – Santa Bárbara do Sul
- ● ● ● Branch 01 – Santa Bárbara do Sul
- ● ● ● Branch 02 – Ibirubá
- ● ● ● Branch 03 – Saldanha Marinho
- ● ● ● Branch 04 – Panambi
- ● ● ● Branch 05 – Santa Bárbara do Sul
- ● ● ● Branch 06 – Santa Bárbara do Sul
- ● ● ● Branch 07 – Ijuí
- ● ● ● Branch 08 – Boa Vista do Cadeado
- ● ● ● Branch 09 – Pejuçara
- ● ● ● Branch 10 – Mauá (Ijuí)
- ● ● ● Branch 11 – Coronel Barros
- ● ● ● Branch 12 – Colorado
- ● ● ● Branch 13 – Condor
- ● ● ● Branch 14 – Entre-Ijuís
- ● ● ● Branch 15 – São Luiz Gonzaga
- ● ● ● Branch 16 – Ijuí Indústria
- ● ● ● Branch 17 – Eugênio de Castro
- ● ● ● Branch 18 – Giruá
- ● ● ● Branch 19 – Fortaleza dos Valos
- ● ● ● Branch 20 – Joia
- ● ● ● Branch 21 – Cetec
- ● ● ● Branch 22 – Sinop
- ● ● ● Branch 23 – Ijuí Logística

- ● ● ● Branch 24 – Pelotas
- ● ● ● Branch 25 – Capão do Cipó
- ● ● ● Branch 26 – Ijuí Trifértil
- ● ● ● Branch 27 – Catuípe
- ● ● ● Branch 28 – Augusto Pestana
- ● ● ● Branch 29 – Chiapetta
- ● ● ● Branch 30 – Santo Augusto
- ● ● ● Branch 31 – Ajuricaba
- ● ● ● Branch 32 – Cruz Alta Indústria
- ● ● ● Branch 33 – Tupanciretã
- ● ● ● Branch 34 – Campo Novo
- ● ● ● Branch 35 – Bagé
- ● ● ● Branch 36 – Santa Maria
- ● ● ● Branch 37 – Pelotas
- ● ● ● Branch 38 – Camaquã
- ● ● ● Branch 39 – Dom Pedrito
- ● ● ● Branch 40 – Cachoeira do Sul
- ● ● ● Branch 41 – São Gabriel
- ● ● ● Branch 42 – Capivari do Sul
- ● ● ● Branch 43 – Santa Vitória do Palmar
- ● ● ● Branch 44 – Horizontina
- ● ● ● Branch 45 – Passo Fundo
- ● ● ● Branch 46 – Santiago
- ● ● ● Branch 47 – Palmeira das Missões

- ● ● ● Branch 48 – São Borja
- ● ● ● Branch 49 – Indústria de Vera-MT
- ● ● ● Branch 50 – Alegrete
- ● ● ● Branch 51 – Vacaria
- ● ● ● Branch 52 – Júlio de Castilhos
- ● ● ● Branch 53 – Uruguai
- ● ● ● Branch 54 – Erechim
- ● ● ● Branch 55 – Matupá
- ● ● ● Branch 56 – Sorriso
- ● ● ● Branch 57 – Marketplace
- ● ● ● Branch 58 – Vera
- ● ● ● Branch 59 – Sananduva
- ● ● ● Branch 60 – Lagoa Vermelha
- ● ● ● Branch 61 – Nonoai
- ● ● ● Branch 62 – Três de Maio
- ● ● ● Branch 63 – Alta Floresta
- ● ● ● Branch 64 – Porto dos Gaúchos
- ● ● ● Branch 65 – Rosário do Sul
- ● ● ● Branch 66 – Rio Grande
- ● ● ● Branch 68 – Vera-MT
- ● ● ● Branch 69 – Marau
- ● ● ● Branch 70 – Nova Ubiratã-MT
- ● ● ● Branch 71 – Lucas do Rio Verde-MT

LEGEND

- | | | |
|-----------------------------|-----------------------------|----------------------------|
| ● Commercial activity | ● Seed processing | ○ Seeds-RDI |
| ● Receiving | ● Biodiesel production | ● Administrative office |
| ● Grain storage | ● Technical Research Center | ● E-commerce |
| ● Industrial seed treatment | ● Transportation | ○ Vegetable oil extraction |
| ● Drying | ● Fertilizer mixer | |

3tentos Ecosystem: value creation

2-1; 2-3; 2-6; 2-15; 2-28

**An ecosystem that
delivers value**

We see **agriculture** as a **dynamic ecosystem** in constant evolution, where food production and renewable energy are synergistically integrated, promoting the responsible **optimization of resources and inputs.**





We have a clear purpose: to offer farmers much more than products and services. We offer a value program, through an ecosystem that combines input solutions, agronomic advice and digital technologies to improve day-to-day life in the fields and promote sustainable productivity gains.



INPUTS:

We offer a comprehensive portfolio of agricultural inputs, ranging from seeds and fertilizers to a variety of crop protection products, including biological solutions and micronutrients that promote sustainability in the agricultural environment. We have a specialized research team dedicated to validating technologies and customizing innovative and sustainable management practices aimed at solving challenges faced by farmers.



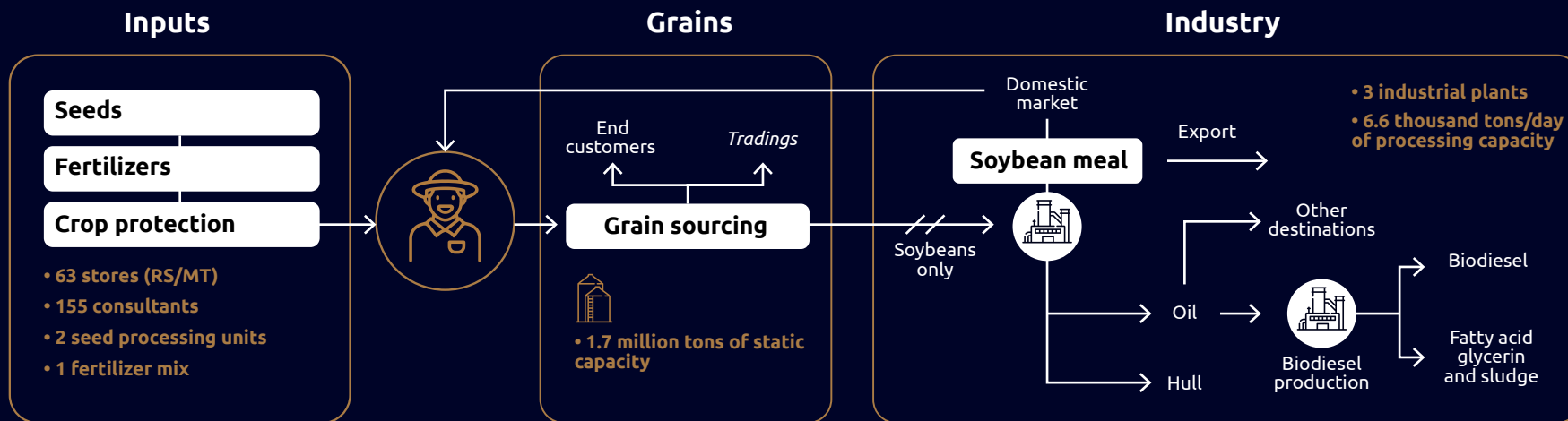
GRAINS:

With a static storage capacity of over 1.7 million tons for soybeans, corn and wheat, we boost grain production through buying and selling operations. Soybeans are directed to our industry, while corn and wheat are destined for both for the domestic market and for export, along with soybean meal and biodiesel. The grain origination segment is very important within our ecosystem, as it enables Barter operations, direct purchases and organic sourcing during the harvest season, supplying all three industries and providing liquidity for exported volumes of soybeans, corn and wheat.



INDUSTRY:

In our three factories located in the cities of Ijuí (RS), Cruz Alta (RS) and Vera (MT), we transform soybeans into a variety of products, such as bran, hulls, oil, biodiesel and glycerin, with an emphasis on operational and energy efficiency and the delivery of high-quality products to the end consumer.



Our differentials

2-6

Technical recommendation

We offer specialized technical recommendation services and sales of products intended for different crops. Our extensive portfolio includes seeds for soybean, corn, wheat, rice and a variety of beneficial cover crops for the soil, promoting biodiversity and crop rotation. We work closely with a range of national and international suppliers, chosen for their integrity and commercial partnership and covering the crop protection, seed, fertilizer and biological products sectors.

Certified seeds

We have a significant presence in the seed market, where we play a crucial role in the production, processing and certification of soybean and wheat seeds. With meticulous analysis conducted in our Seed Laboratory and the monitoring of seed multiplication fields through strict standards, we guarantee high quality seeds, certified and ready to be sown by farmers.

Private label fertilizers

In the fertilizer sector, we operate not only as a reseller of third-party products, but we have also consolidated our presence with our own brand, Trifétil. At our mixing plant in Ijuí, we formulate exclusive fertilizers using raw materials acquired from various sources and suppliers, adapting them to the specific needs of each producer's soil. In addition to the benefits of customization and quality, in-house production ensures continuity and consistency in the supply of fertilizers for our customers, avoiding the fluctuations of the external market.

Sustainable progress in the expansion operation

2-6; 203-1; 203-2

We are constantly improving our operations to meet the demands of the field. In 2023, we expanded the industrial unit in Cruz Alta (RS) with the construction of a new laboratory and a new boiler and the addition of two rolling mills to the preparation process, as well as a new waste plant.

The industrial unit in Ijuí (RS) also underwent improvements, with the expansion of administrative areas and the building that houses the quality area. The completion of the industrial unit in Vera (MT) was also an important milestone in our expansion plan.

The expansion projects and improvements to our ecosystem generate positive impacts on the economy of the cities where our units are located, through the hiring of products and services from small and medium-sized local companies, as well as the generation of indirect jobs in the supply or distribution chains. Another benefit is the generation of temporary and permanent jobs, using local labor. During the construction period, we seek to minimize the negative impacts such as dust and soot generation, as well as the correct disposal of construction waste.

We plan to invest in joint actions for storing and mixing fertilizers on two logistics routes in the state of Mato Grosso: in the Northern Arc, where we will serve the cities of Sinop, Matupá, Alta Floresta and Porto dos Gaúchos, and in the Southern Arc, covering Sorriso, Lucas do Rio Verde, Nova Ubiratã, among other cities in the region.

Modernization in search of efficiency

Our industrial segment is extremely important to our business, which leads us to invest heavily in infrastructure and the modernization of our units. We currently have three industrial parks in operation, and the fourth is under construction. In Ijuí (RS), there is a soybean processing unit with a crushing capacity of 2,000 tons and production of 850 m³ of biodiesel per day. Cruz Alta (RS) has a crushing plant with a capacity of 2,000 tons of soybeans/day. Meanwhile, in Vera (MT), the unit has the capacity to process 2,600 tons of soybean and 1,000 m³ of biodiesel per day.

To expand our operations and keep up with the trend of growth and diversification in biofuels supply, we started building a factory in Porto Alegre do Norte (MT) to process corn for ethanol production and DDG (dry distillers grains), a co-product for animal nutrition.

Our biodiesel production capacity grew by 217%. Added to the production of the Ijuí unit, we reached 1,85 million liters/day.

Reducing unscheduled shutdowns of the factory units has ensured better energy utilization, and the goal is to continue achieving efficiency gains in the production process and product quality, as well as expanding into renewable fuels.

Check out the evolution of our numbers:

Soybean crushing capacity per day (t)	2021	2022	2023
	3,000	4,000	6,600

Biodiesel production capacity (liters/day)	2021	2022	2023
	850,000	850,000	1,850,000

Annual biodiesel production (m ³)	2021	2022	2023
	199,897	171,346	284,149

Quantity of biodiesel marketed (m ³)	2021	2022	2023
	200,656	167,165	269,082

Quantity of common bran produced (t)	2021	2022	2023
	545,653	612,365	909,529

Quantity of hipro soybean meal produced (t)	2021	2022	2023
	0	0	288,553

Quantity of oil produced (t)	2021	2022	2023
	146,508	160,762	328,913

Commitment to safety and quality

Responsible practices for safe food

416-1; 417-1; 13.9.1

Our commitment to the safety of the products we manufacture and market is recognized by the international identification seal Feed Safety Assurance (GMP+ FSA), which certifies the integrity of our animal feed manufacturing processes and compliance with international food safety standards. This allows us to access the most demanding international markets to which we export soybean meal.

We rigorously monitor the products shipped from each of our industrial units, respecting the HACCP methodology (Hazard Analysis and Critical Control Point System), which aims to ensure food safety by analyzing and controlling biological, chemical and physical risks at all stages of production, distribution and consumption. All the products marketed by 3tentos are registered with the Ministry of Agriculture, Livestock and Supply (MAPA), guaranteeing regulatory compliance and allowing free marketing.

To ensure that we are always in line with the best market practices, we take part in working groups that discuss updates and continuous improvement needs to meet food safety standards, as well as attending events on the subject, alongside other companies in the industry and government agencies.

Access the **ESG Indicators Booklet** for more information on safety and quality.



Leadership with responsibility

417-1; 13.6.1

We are leaders in the agricultural crop protection distribution market. This increases our responsibility to adopt a rigorous pest control plan to ensure the efficacy and safety of the products we sell. All items undergo meticulous evaluations by the Research, Development and Innovation (RDI) sector. This process includes the technical validation of the product, the identification of control targets and the various possible uses.

Based on the validation data from the RDI, our technical consultants provide personalized guidance to farmers regarding specific products, tailored to the needs of each crop. This means that the recommendation and sale of agricultural crop protection only occurs when there is a real demand to identify a pest, disease or weed, significantly reducing the indiscriminate and incorrect use of these products.

Our professionals undergo regular training in pest management, as well as continuous updates on new products and relevant regulations in the sector to improve the advisory services provided to rural producers.

In the case of agricultural crop protection, we have adopted additional practices to ensure responsible use and minimize environmental and health risks. Along with the sale, an agronomic prescription is issued

containing all the essential information for the correct handling, application and dosage of crop protection, complementing the instructions on the product's package leaflet, as well as guidance on safety measures during the use of these agrochemicals.

The products we sell contain detailed information on the packaging about their chemical composition and the percentage of each component. In crop protection, the active ingredients are specified while in nutritional products, the sources of raw materials are listed.

In biological products and inoculants, the species and strains of the microorganisms present are indicated. Furthermore, product labeling includes relevant manufacturer data, such as the MAPA registration number. Additional information, such as the product's manufacturing location, is also provided, ensuring transparency and compliance with regulatory requirements.

We prioritize the choice of less toxic crop protection, as well as products with a low impact on the environment and human health. The purchase and sale of products strictly follows the regulations established by the Ministry of Agriculture, Livestock and Supply (MAPA), ensuring that they meet the highest standards of safety and efficacy.

The rigorous care taken to control pests, insects and rodents extends to our facilities to ensure the quality of the products and grains that are stored.



Biological products as a sustainable alternative

13.6.1

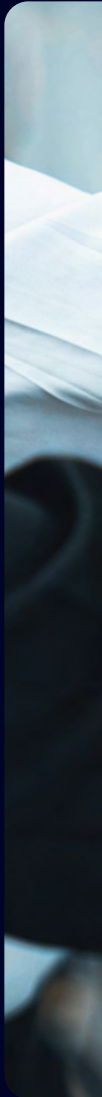
In recent years, we have intensified the research and recommendations on bio-inputs for pest management. At our Technology Centers, our researchers work on validating some of these alternatives and have already observed substantial productivity gains with the use of microorganisms.

In one of the research fronts, products have been identified with bacteria - such as *Pseudomonas* and *Azospirillum* - capable of solubilizing nutrients and fixing atmospheric nitrogen. When incorporated into the seeds, these bacteria reduce the need for phosphate and nitrogen fertilizers, resulting in lower demand for crop fertilization. This reduces the environmental impact associated with the extraction and transportation of fertilizers and CO₂ emissions during transport.

These strategies are being increasingly studied and disseminated among the recommendations to producers, indicating promising prospects for the incorporation of various microorganisms into agriculture in the future.

05

GOVERNANCE





Structure

2-9; 2-10; 2-12

Our governance structure is composed by the Board of Directors, which is supported by two advisory committees - ESG and Sustainability, and Audit - and by the Executive Board. The Board of Directors currently has six members, with the president of this body being the company's executive vice-president. The CEO is also a member of the Board. The members were elected by general assembly, with two of them being independent, having a unified mandate of up to two years and being eligible for re-election.

Our board members and executive directors are guided by internal policies and regulations for greater assertiveness and efficiency in decision-making, as well as by the New Market Regulations (B3) and by the laws and regulations pertinent to the company's business. The statutes, policies and codes that guide the high governance actions are available for consultation on our [Investor Relations website](#).

The governance structures are crucial in defining and fulfilling our purpose, mission, vision and values.



Our corporate governance policies establish conduct standards, internal rules to align with the company's values, procedures and practices to adapt to the profile and risks we identify, frequency of assessment and other related matters.

Our Board of Directors is responsible for ensuring the adoption of the best corporate governance practices, managing potential conflicts of interest and aiming for integrity and compliance with the company's objectives. To achieve this, it is supported by the Audit Committee, which makes recommendations regarding the compliance and effectiveness of our Risk Management Policy.

High governance* profile

405-1

Gender

2 women 25%

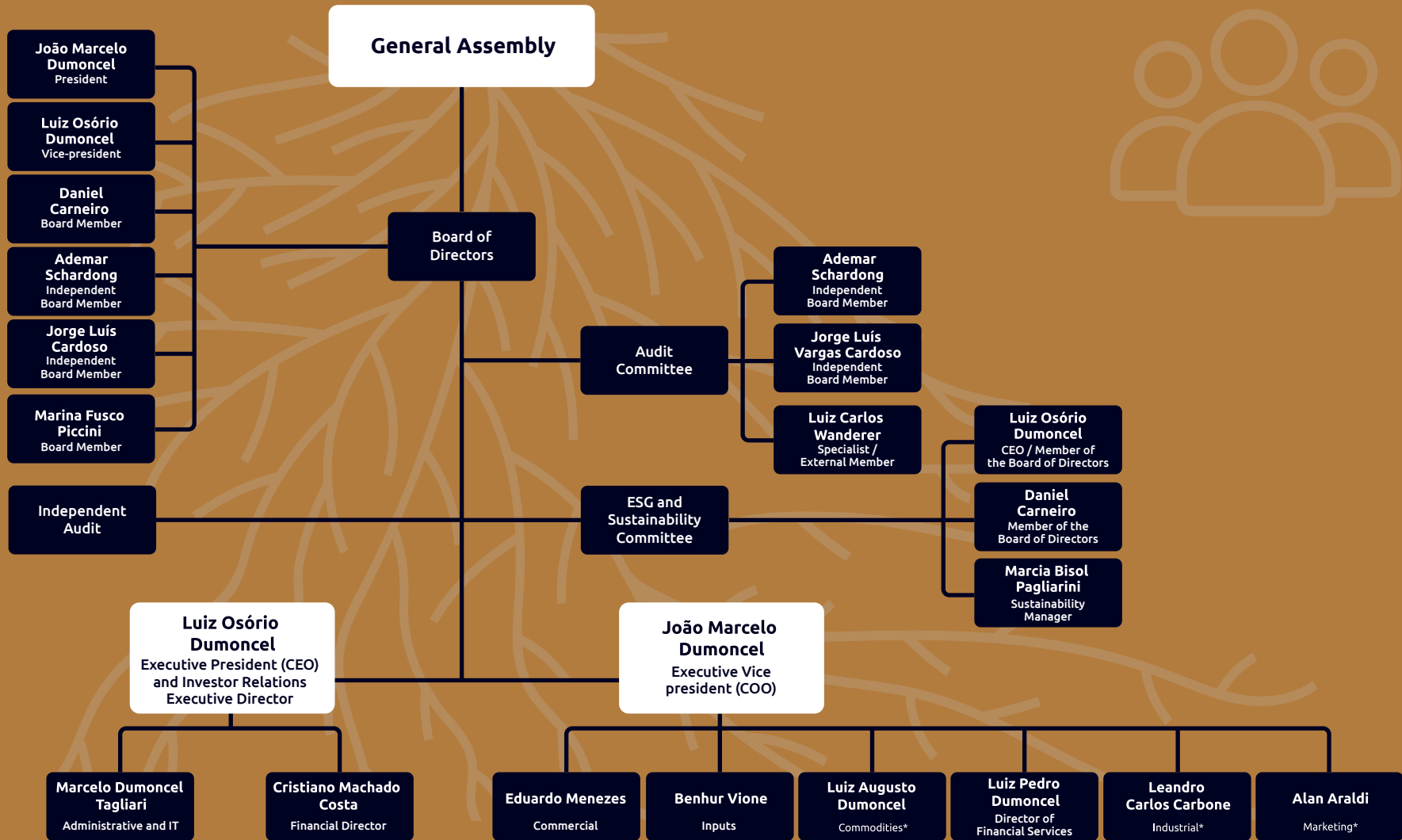
6 men 75%

Age group

Between 30 and 50 years 44%

Above 50 years 56%

*Board of Directors and Advisory Committees



* Non-statutory boards.

** The Financial Director **Cristiano Machado Costa** and the member of the Audit Committee **Luiz Carlos Wanderer** assumed their positions in 2023.

*** Access the information in the **Board of Directors' Regulations** and learn more about the members of the Board and the Executive Board.

Efficiency in business management

2-12; 2-13; 2-17; 2-18; 2-19

For responsible management guided by the best market practices, the highest governance* establishes goals, objectives and strategic guidelines and defines performance and results expectations for the management. It also supervises the performance evaluation of the company's management in relation to the established goals, regularly disclosing relevant financial, operational and strategic information to all interested parties, highlighting areas for improvement, considering the current scenario and future perspectives for continuous updates, encouraging targeted results through a variety of components, including fixed and variable remuneration and benefits.

The ESG and Sustainability Committee is an advisory body linked to the Board of Directors.

It operates independently from the Executive Board in managing the possible impacts of our business. As an advisory body, the opinions of the ESG and Sustainability Committee constitute non-binding recommendations to the Board of Directors. The ESG and Sustainability Committee is also responsible for promoting the development of a sustainability culture within the company. This involves expanding the company's capacity to incorporate the demands of its strategic stakeholders and generating shared value throughout its relationship ecosystem. In 2023, as part of the training agenda regarding sustainable development matters, an approach to the subject of climate change began, which will be further developed in 2024.

* High governance is composed by the Board of Directors, the ESG and Sustainability Committee and the Audit Committee.

To continuously improve the effectiveness of the Board of Directors' activities, annual evaluations are conducted internally to analyze the performance of the board and each of its members as well, including the advisory committees.

More information about our governance can be found in the **ESG Indicators Booklet.**



Ethics and Integrity

2-15; 2-23; 2-24

Ethics, integrity and transparency are pillars in the way we conduct our business. To align these non-negotiable values for the company with our stakeholders, we have a Code of Conduct and Ethics, available to everyone on our Investor Relations website. The document has been updated and the new version was approved in June 2023.

The Code of Conduct and Ethics translates our principles and guidelines in relation to transparency, non-discrimination, prevention of harassment and moral damage, prohibition of illegal work and exploitation, political freedom, occupational health and safety and integrity, among other sensitive issues. It also contains guidelines for relationships with clients, suppliers and business partners, shareholders, associations and professional bodies, competitors, government agencies, the press and the environment.

Our corporate governance practices are also guided by our Related Party Transactions and Conflicts of Interest Policy. This instrument ensures that all decisions are

made based on the interests of the company and its shareholders and conducted under market conditions, with due transparency.

The policy reinforces our guidelines for good conduct and behavior that meet the requirements of current legislation, especially the duty of transparency, loyalty and integrity of managers, committee members and employees so that the company's interests always prevail over the personal interests of its decision-makers. All employees received guidance on the topic of conflict of interests in the "Our Culture" training.

Our corporate guidelines cover all the company's operations and incorporate financial market practices. This ensures that our internal processes and relationships with stakeholders are sustainable, reducing risks and promoting value creation in all aspects (financial, industrial, intellectual, human, social, relationship and environmental). The policies are developed internally, approved by the Board of Directors and are available on the 3tentos website.

We also maintain an open dialogue with our stakeholders to understand their concerns and expectations, collaborating with other companies and organizations to promote sustainability throughout the value chain. The 3tentos company regularly monitors and reports on its performance in relation to these commitments, demonstrating adherence to good corporate governance practices in operations and business relations.

Whistleblower channel

2-16; 2-25; 2-26

Our company has a Whistleblower Channel for internal and external audiences, which allows them to report, by website or telephone, any non-compliance with the guidelines of our Code of Conduct and Ethics, the Bylaws or other internal policies and regulations. The complaints are received by an outsourced company, ensuring complete security and confidentiality of the information. The Whistleblower Channel is audited quarterly by a third-party company. Internally, we have a Compliance Committee, which evaluates complaints and takes the necessary measures.

Complaints concerning violations of our Human Rights Policy are treated very seriously by the relevant departments. We also have a clear zero tolerance policy for discrimination, which is reinforced in our internal training sessions. In cases of proven discrimination involving employees, appropriate measures are applied in each case, such as warnings, suspension or termination.

The Internal Ethics Committee is the body responsible for managing and addressing the complaints received through the channel and holds weekly meetings to address open reports. Monthly, the respective executive directors of each area receive the reports related to their departments. At the same frequency, we send a compilation of all the reports to the President, Vice-President and Audit Committee. In 2023, no specific critical situations related to issues such as corruption, conflicts of interest and discrimination were reported to the Board of Directors.

In proven cases of harm to employees, we rely on the support of the psychosocial care team for assistance and reparation. We had no cases in 2023, but the organization is prepared and considers the guarantee of individual rights in all its actions.

In 2023, we hired a company to proactively listen to all our stakeholders. The aim is to have an assessment of the impacts of our management and operations from the perspective of our stakeholders. Employees, leaders, customers and supplier partners, community, investors and shareholders were heard. The mapping of this work will be completed in 2024.

Fight against corruption

205-2

To reinforce all our company's ethics and conduct guidelines, we perform annual compliance training on procedures for preventing and fight against corruption. We provide this training to 100% of our employees, including members of the Board of Directors. In 2023, we started updating this training based on a new methodology, through the 3tentos Academy, totaling 1 hour of dedicated anti-corruption training and assessment.

All suppliers have access to and must be aware of our policies and Code of Ethics and Conduct. Additionally, all outsourced workers who provide services to our company participate in an induction session where our anti-corruption guidelines are addressed.

Find out more about our data in the **ESG Indicators Booklet.**



Risk management

2-23

Risk management in our company follows its own policy, which establishes guidelines and procedures to identify, assess, mitigate and monitor the various risks that can affect our operations and strategic objectives. The Risk Management Policy aims to ensure the sustainability of the business by protecting our assets, minimizing financial losses and preserving our reputation.

The results achieved include increased risk awareness, a more resilient organizational culture and the ability to make more informed decisions. The positive impacts are reflected in better adaptation to market changes, cost reductions associated with adverse events and a stronger market position. The categories of risk considered include financial, operational, strategic, legal, sustainability, reputational, regulatory and cyber risks.

At the end of 2023, we updated our corporate risk map and our Risk Appetite Statement (RAS). We mapped causes, consequences, controls, impacts and probability, which are being calculated considering variables such as financial impact, legal impact, reputational impact, recovery time, incident history, exposure and control environment.



Supplier management

414-1; 13.23.1

Respect for human rights and the protection of biodiversity are central issues that guide our relationship with our suppliers. For this reason, we adopt rigorous socio-environmental and governance criteria when choosing our partners in agriculture and industry, supported by national and international legislation, good market practices and internal policies to value our supply chain.

In 2023, with the start of operations at the factory in Vera, Mato Grosso, and new grain receiving units, we had an increase in demand for raw materials purchases and a consequent increase in the participation of suppliers from the Midwest region.

Throughout the year, we conducted an evaluation of the 28,776 supplier areas that are already partners. Through analysis of the properties' Rural Environmental Registry (CAR), we selected 579 new suppliers based on socio-environmental criteria, as well as validating areas of partners already selected in previous years. All direct grain suppliers undergo analysis of human rights aspects and environmental non-conformities.

We also advanced in our supplier due diligence practices through a partnership with the Brazilian Institute for Certification and Monitoring (Ibracem). With this organization's support, we evaluated 232 suppliers, which represent 80% of the total in financial volume. Among these, 20 were classified as risk suppliers and are undergoing a due diligence process. Suppliers who do not comply with our policy are not qualified to supply products, inputs and/or raw materials.

With our expansion into the Midwest region, we decided to join the Soy Moratorium in 2022, making a commitment not to purchase, sell or finance grain from areas of forest suppression in the Amazon biome. In 2023, we also made a commitment to ANEC (National Association of Grain Exporters) and conducted a preliminary audit with the aim of analyzing whether our purchasing processes were following the criteria of this environmental pact proposed by the Brazilian Association of Vegetable Oil Industries (Abiove).

Regarding the inputs purchased and marketed by 3tentos, checks are carried out with the agencies of the Ministry of Agriculture, Livestock and Supply (MAPA) to confirm the regularity and performance of the suppliers.

As for the seeds, whose origin is essential to ensure the quality of agricultural production, the company ensures that they come from production fields registered with the National Register of Seeds and Seedlings (RENASEM). These fields undergo a rigorous certification process during production.

We adopt strict criteria when receiving products from suppliers, demanding full compliance with agricultural crop protection legislation in terms of packaging and labeling standards. We establish commercial partnerships exclusively with reputable suppliers to ensure an efficient flow and prevent non-compliant products from entering the company.

During the receiving process, any non-conformity results in the immediate return of the product to the supplier. This practice ensures that only products in perfect conditions are included in our inventory. This way, we guarantee high standards of quality and service to our customers.

Rural producers in 2023	
Number of rural producers who supply soybeans to 3tentos	11,084

Socio-environmental criteria evaluated when choosing grain suppliers

308-1

Excluding criteria

- Areas under embargo by the state or federal environmental agency.
- Suppliers and owners who are on the list of labor analogous to slavery.
- Areas located in a Conservation Unit.
- Areas located on indigenous lands and occupied by traditional communities.



Percentage of purchasing budget spent with local suppliers

Products and inputs	2023
Amount spent on purchasing products and inputs from suppliers	8,230,806,014
Total expenses with products and services	8,512,881,936
Percentage	97%

Services	2023
Amount spent on contracting services from local suppliers	54,186,678
Total expenses with services	54,186,678
Percentage	100%

Note: local suppliers were considered to be all those based in the country.

Strategic partnerships for the environment and business

414-1

The supplier evaluation is extremely strategic for the 3tentos ecosystem, not only to validate our partners' adherence to our commitments to the ESG agenda, but also to ensure our competitiveness in the international market. Approximately 70% of the soybean meal we process is exported mainly to the European Union and Southeast Asia, markets that are very demanding in terms of quality standards and traceability.

Being careful with our supply chain is also strategic for our renewable energy business. The biodiesel we produce is certified by RenovaBio, a seal that allows us to issue Decarbonization Credits (CBIOS) for the biofuel we sell, which is only possible because we know where the raw material comes from. In 2023, over 70% of the raw material for biodiesel production came from family farming, reinforcing our commitment to sustainability and value creation in our chain.

In addition to the technical guidelines of RenovaBio for a meticulous assessment of our suppliers, we follow the recommendations of representative agribusiness institutions, such as the Brazilian Association of Vegetable Oil Industries (Abiove) and the National Association of Cereal Exporters (ANEC). We also rely on the international certifications we have obtained to export biodiesel and soybean meal - International Sustainability & Carbon Certification (ISCC) and Feed Safety Assurance (GMP+ FSA) - and on internal environmental traceability procedures.

Regarding environmental traceability, the main challenges and goals will be to automate the system for requesting socio-environmental analysis from clients and grain suppliers to speed up processes; organize in the company's system the links between family members who work in partnership and map all the areas our clients plant to prevent triangulation when purchasing raw materials; verify contracts; and increase the frequency of internal audits.

Input traceability

414-1

We have implemented a comprehensive traceability system in our input supply chain, which is supported by certifications due to the regulated nature of the chemicals we use. This involves a series of measures, including precise product identification, detailed recording of information, adoption of advanced identification technologies, constant monitoring, conducting periodic audits, obtaining recognized certifications and ensuring transparent communication throughout the supply chain.

Each batch of inputs is assigned a unique number, allowing it to be traced from its origin to the point of sale or end use. We can track details such as the location of the product in our stock, who it was sold to, expiry dates and other relevant information to ensure the safety and quality of agricultural products at every stage of the process.

Furthermore, when selecting our suppliers, we prioritize partnerships with reputable companies that share our commitment to product quality and safety. Our goal for 2024 is to start monitoring the indirect supplier chain, maintaining the traceability of 100% of them.

Human rights

408-1; 409-1

Our commitment to the protection and promotion of human rights has been consolidated in an internal policy, which is being implemented, reaffirming our non-tolerance of any practice that violates these principles throughout our value chain, which includes our suppliers.

To ensure adherence to our Human Rights Policy, we intensified the analysis of suppliers based on the employers list published by the Ministry of Labor and Employment who subjected workers to conditions analogous to slavery, which results in exclusion from our register.

We are also committed to measures aimed at eradicating child labor, previously evaluating our suppliers through the Brazilian Institute of Certification and Monitoring (Ibracem). Ibracem is recognized as an entity of public interest by the Ministry of Justice and, among other functions, ensures that entities have ethical standards and integrity in relation to various factors, such as child labor.

Ibracem provides the "Verifique" platform for this consultation procedure. The Register of Slave Labor Employers is part of 3tentos' scope of assessment and is designed to analyze the presence of information related to employers (company and partners and administrators) who have been identified as being involved in slave labor practices or inhumane working conditions that include child labor.

This item is analyzed for all inquiries from legal entities and individuals as a prerequisite prior to contracting.

There are two levels of evaluation on the Verify platform: level 1 seeks information from employers, whether companies or individuals, who have been identified as being involved in slave labor practices or inhumane working conditions. Level 2, in turn, evaluates the companies of the people on the searched list or the partners of the companies on these lists, with the aim of identifying possible connections between the members of the corporate board (QSA)/companies and forced labor practices and workers exploitation.

Frequent consultations are also conducted by associations in which 3tentos participates, such as the National Association of Cereal Exporters (ANEC) and the Brazilian Association of Vegetable Oil Industries (ABIOVE). On a weekly basis, the company compiles a list of all these CPFs and CNPJs so that some employees can carry out specific consultations and, if they find a positive record, refuse to negotiate and report the occurrence to the manager.

Even so, all our contracts are supervised by the Legal Department, which verifies the existence of clauses not agreeing to the use of child and adolescent labor at any stage of the process, with the cancellation of the supplier's registration being one of the measures that can be taken. Considering that the company operates in an ecosystem and is constantly expanding with units in MT and RS, we remain vigilant, especially regarding activities that are more likely to involve child labor throughout the production chain, such as: soybeans harvesting, soil preparation, crop protection application, factories, civil construction, transportation of grains (corn, soybeans and wheat), bran and oil, storage and processing. The units are supervised with on-site visits by the Occupational Health and Safety team to verify working conditions. We also have access control

for all suppliers, who can only enter our units with authorization.

In addition, we work on projects that encourage school entry and retention for children and adolescents, as well as hiring young apprentices, such measures help minors to escape situations of social vulnerability in the light of new opportunities.

Check out our data in the ESG Indicators Booklet.



06

SOCIAL





People

A strong team to strengthen the field

2-6; 2-7; 2-8; 402-1

Our employees are our most valuable asset, as it is the sum of our professionals' skills, aligned with our principles, that ensures the fulfillment of our mission to create value in the field and bring us closer to rural producers, our partners in strengthening the Brazilian agribusiness. In 2023, we reinforced our team, following our expansion into the Midwest region. At the end of the year, we had 1,828 employees, an increase of 22.84% compared to the previous year.

A large part of the new hires were to form the team at the new industrial unit in Vera (MT), which began operations in mid-2023. By the end of 2023, the Midwest region had 294 employees. Our workforce is concentrated in the Southern Region, more specifically in Rio Grande do Sul, where most of our units are located. In this state, our team totals 1,528 employees, considering only our own staff. We also hired 299 temporary workers, especially to meet seasonal demands during the harvest.

Throughout 2023, we promoted the workforce of 2,052 outsourced workers. Most of these professionals are from companies working with assembly, civil construction, thermal insulation, equipment maintenance and installation, electrical installation and automation, and were involved in the project for the new unit in Mato Grosso. Our apprentices and trainees are also among those who are not employed under the CLT regime.

Each year, we make progress in consolidating our diversity and equity policies, with the efforts of a working group dedicated to these issues, although we are aware of the challenges we must overcome, considering that our own workforce is mainly composed by men. Women represent just a bit over 20% of our workforce.

The company's senior management uses internal media to inform all employees about the company's expansion plans and annually shares the company's expansion plan succinctly and directly through a live broadcast conducted by the CEO, COO and other company executive directors. At a macro level, they outline where and when the company should expand in the next 1 to 5 year cycle, calling on employees to participate and assist, and commenting on what opportunities will arise. Afterwards, when the plan is consolidated and becomes a reality, the various departments within the company interact and work on implementing the company's expansion plan. Specifically, the People and Management department is involved both in the movement of current employees and in attracting human resources to meet the needs of the implementation and operation of the new units.



Employee Profile

2-7; 405-1

Total number of own employees by gender and region for an indefinite period of time			
2023			
Region	Women	Men	Total
Midwest Region	65	229	294
Southeast Region	1	5	6
Southern Region	304	1,224	1,528
Total	371	1,458	1,828

Number of own employees by functional category and gender for an indefinite period of time			
2023			
Job category	Women	Men	Total
Executive Directors	1	10	10
Managers	9	65	74
Coordinators/ Supervisors	40	140	180
Leaders	45	164	209
Administrative/ Operational	276	1,079	1,355
Total	371	1,457	1,828

New hires and turnover

401-1

In 2023, we recorded 695 new hires, with nearly half of the admissions meeting the demand for our new industrial unit in Mato Grosso. During the same period, we had 542 terminations, which resulted in a turnover rate of 33.8%.

Total number and rate of new hires, by gender		
2023		
Gender	Total number	Rate
Women	195	52.6%
Men	500	34.3%
Total	695	38.0%

Total number of own employees who left the company and turnover rate, by gender		
2023		
Gender	Total number	Rate
Women	165	41.9%
Men	426	31.8%
Total	542	33.8%

Remuneration and Benefits

2-20; 2-21; 2-29; 401-2

Our human capital management policies are based on the best market practices. We want our employees to feel valued and welcomed, which is why we continuously enhance our talent attraction and retention processes, and regularly review our benefits, compensation, and career development programs.

Human capital is valued through fair remuneration, compatible with the market practices in each region. We have a promotion policy based on meritocracy, and career advancement is monitored by each manager, always validated by the board of directors.

We rely on the advice of a specialized external consultancy to update us on market data and analysis for structuring the scope of remuneration, both fixed and variable.

Transportation Allowance

It is granted to all employees who need it for commuting between home and work, and vice-versa.

Health Insurance

The health insurance plan is intended for all permanent employees, on a free membership basis from the moment of admission. Currently, 504 employees and 371 dependents are covered.

Dental Care Plan

The dental care plan is mandatory from the moment the employee is hired, with 100% of the permanent employees included in the plan and 458 dependents on a free membership basis.

Life Insurance

The company provides life insurance for 100% of its employees on a mandatory basis from the moment they are hired.

Payroll Loans

The company has a partnership with TentosCap Financeira to assist in times of financial needs, being authorized after 1 year of employment for permanent employees.

Investments

In 2023, BRL 19,8 million were invested in benefits; compared to 2022, there was a 40% increase.

Restaurants

The company provides restaurants at the industrial units for meals. Currently, 17,504 meals are served monthly.

Food/Meal Card

At the time of admission, employees can choose which type of benefit they wish to receive, opting between food or meals. This benefit does not apply to the executive directors team.



In addition to the benefits commonly offered on the market, we provide unique opportunities for our employees. These initiatives include opportunities for support, development and recognition of our team.

Partnerships Program

To encourage our employees to seek qualifications and improve their skills, we have partnerships with undergraduate, postgraduate and MBA educational institutions, as well as language schools. Through these agreements, employees and their dependents can enjoy discounts on enrollment and tuition fees.

Seed of the House Project

The employees who help to build our history and reinforce our values are honored and awarded every five years of dedicated work within the 3tentos ecosystem. In 2023, through the Seeds of the House Project, 150 employees were honored, which is a way of reinforcing the spirit of belonging to our company.

Enchantment Integration

To ensure that new employees feel welcome, we hold regularly the Enchantment Integration. This initiative aims to reinforce our culture by presenting our history, our values, our ecosystem, our policies and our codes, as well as the main actions developed, and all the internal procedures related to occupational health and safety.

Family Day

The annual and traditional event for employees and their families this year was named "Love that

nourishes our Roots" and is in its 9th edition, taking place throughout the company with the collaboration of the Sowing Ambassadors team.

Mothers' Day

A conversation was held with some mothers from 3tentos, who shared their stories, bringing inspiration and engagement to the team. The goal was to honor the mothers who are part of the company, recognizing and valuing their role. The values of "partnership" and "safety" were used as synonyms for the relevance and meaning of the word "mother". Furthermore, a "wall of affection" was set up in each unit to display photos of mothers with their children and reinforce the message that "mother is synonymous with love, partnership, wisdom and security".

Fathers' Day

Fathers' Day was marked by the theme "father is a strong root and an example of determination". To highlight the theme, a video was recorded showing a safety leader talking about the importance of getting home safely, as his family is waiting for his return. At the end of the video, it was recorded the employee's pleasant surprise: his wife and daughter arrived at 3tentos and presented him with his PPE, reinforcing the importance of performing work safely.

Pink October and Blue November

During the months of October and November, quick contents (health pills) were sent via email aiming to provide information, knowledge and reflection on breast and prostate cancer care and prevention. In Pink October, a letter template was

made available so that employees could write a message to women undergoing breast cancer treatment and send it to organizations in cities where 3tentos units are located.

International Women's Day

On International Women's Day, the theme "sorority" was used with the slogan "partnership means admiring, supporting and being inspired". The goal was to honor all women who are part of 3tentos by talking about female empowerment and appreciation through a conversation. To encourage admiration, respect, support and inspiration among the female employees, an Instagram design was made available so that each one could tag women they admire.

Total invested in benefits in 2023
BRL 19,8 million
 an increase of almost 40% compared to 2022.

Maternity and paternity leave

401-3

All employees are entitled to maternity/paternity leave. In 2023, 52 employees - 16 women and 36 men - took maternity/paternity leave, of which 39 - 5 women and 34 men - returned to work after the period. The return rate was 31.25% and 94.44%, respectively, and the permanence rate (12 months after returning) was 100%.

Employee development

In search for improvements in actions aimed at developing our human capital, in 2023 we created the 3tentos Academy - a training platform that allows employees to undergo training in a more dynamic and flexible way. Through more assertive communication, the new way of training also facilitates the dissemination of the 3tentos culture to our entire internal audience.

In 2023, we intensified our investments in training for our employees, resulting in 52,040 hours of training. The amount spent was 30.9% higher compared to 2022, totaling BRL 973,654.46. This reflected in a 21% increase in the average number of training hours, which rose from 22.3 hours to 27 hours.



People development initiatives are also aligned with our business strategies. We promote technical training, reinforcing regulatory content and improving knowledge for all employees, according to the job requirements. The training for regulatory updates aims to protect the health and safety of employees and ensure compliance with current legislation.

Another new initiative in 2023 was the creation of the 3tentos Sales Academy, aimed at developing our technical team to encourage and strengthen a culture of planning, discipline and consistency. We brought together the sales teams from Rio Grande do Sul and Mato Grosso in five in-person meetings to provide information on the business scenario and market opportunities in each region. The team will also receive online training with specialists focused on agronomic, commercial and soft skills content.

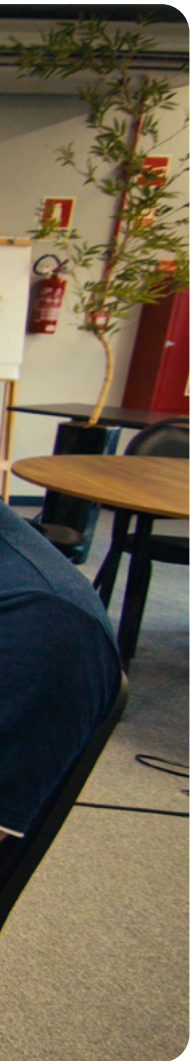
The company also offers content aimed at employees' health and safety, which is available to employees on internal platforms, such as Minute SST and Psychosocial in Focus. There is also the Route Program, which aims to develop internal professionals by enhancing soft skills to improve current performance, providing sustainability in talent management and succession, as well as generating a positive and humane atmosphere across all business areas.

Evolution of investments in training

401-3

Investment in training (BRL)	2021	2022	2023
	BRL 518,348.49	BRL 743,800.89	BRL 973,654.46
Investment in RDI training (BRL)	2023		
	BRL 126,787.62		





Internship Program

404-2

With the Internship Program, we expand opportunities for new talents to develop their skills and aptitudes through professional experience and learning in our ecosystem. In 2023, 72 new interns were hired. Upon joining our program, interns undergo a "development path", which consists of internal training in self-awareness, social responsibility, teamwork and project development methodology. They also participate in feedback sessions and the delivery of a challenging project.

Check out the profile of the 3tentos workforce in the ESG Indicators Booklet.



Health, safety and wellbeing

403-1; 403-4; 403-8

Maintaining safe working environments to ensure the health and wellbeing of our employees is an absolute priority at 3tentos. We have established guidelines for managing health, safety and occupational risks and we periodically review and update these processes to improve our performance. In this way, we work to internalize a culture of safety in all our administrative and operational routines.

Our occupational health and safety management system is based on the Regulatory Norms (NR) of the Ministry

of Labor and Employment and covers all employees - in-house and third-parties - who work at our units. The actions in this area are conducted by professionals from our own staff and by external consultants, who help manage risk management programs.

3tentos understands that acting preventively to mitigate the impacts of operations on health and safety is crucial to minimizing and/or eliminating accidents and occupational illnesses. We strongly focus on identifying hazards and assessing existing occupational risks, considering the probability versus the severity that each risk brings to the activity. These risks are fully described in our Risk Management Programs, and it is through prior mapping that measures are developed with the aim of taking preventive action.

In our general operations, there are two risks that are present in most activities, and they are working at heights and working in confined spaces, which can result in anything from minor injuries to death. As a preventive measure, we ensure that all places are properly identified and locked to prevent unauthorized access, as well as having other signs in the operation areas that show the presence of risks in these activities and require the adoption of control measures before activities begin. Although these two risks are the most common in the activities, all anticipated risks are addressed, and control measures are implemented to ensure the health and safety of employees.

The Health and Safety management processes include specific procedures for authorizing activities and the monitoring and use of equipment available. Periodic inspections are conducted at these locations to determine whether the process is regular or whether there is a need for adjustments/improvements based on feedback from workers. Accident investigations are

also carried out and the appropriate actions taken, as well as the issuance and control of documents related to occupational safety routines and internal indicators, in addition to frequent training sessions for the entire workforce.

The health of our employees undergoes careful assessment to see if there are any restrictions and if the person is able to perform their work safely. To ensure the effectiveness of our actions, employees are frequently consulted about their occupational health and safety demands at events organized by the responsible department. At monthly meetings, the Internal Commission for the Prevention of Accidents and Harassment (CIPA) - present in all units - discusses the necessary improvements and ways of implementing them.

All employees have access to information on our Occupational Health and Safety regulations and policies, which are available on the intranet and in a social network group that brings together the leaders of the operational departments, who are responsible for passing on the guidelines to their teams. Training sessions are held periodically for workers to ensure that control measures are being implemented, in addition to written or visual content available on the More Health and Safety for You program to warn about existing hazards in activities. The risks that are not directly related to operations, but are brought in by our employees, especially psychosocial factors, are also addressed, and actions such as lectures, training or videos and psychological care are provided to employees to ensure a better quality of life.

Investments in occupational health and safety

203-1



Risk management

403-2; 403-9; 403-7; 403-10

Our Risk Management Program includes an annual evaluation of processes that characterize hazardous or unhealthy activity. For this diagnosis, an external company conducts on-site inspections and exchanges information with occupational safety personnel. On a daily basis at 3tentos, the Health and Safety department monitors and guides employees in activities where there is a potential for accidents. For higher-risk activities, we have implemented an internal methodology, with a list of actions to be followed for more safety.

In periodic evaluations conducted by safety technicians in the various areas, employees help to identify risks, which then become part of action plans and are forwarded to managers. We also carry out training, guidance and simulations to evaluate and promote improvements in risk management actions and procedures.

We have an internal policy regarding occupational health and safety which aims, as a priority, to eliminate risks; adopting collective protection measures; establishing rules of conduct and training employees to avoid unnecessary exposure to risk; and adopting personal protective equipment (PPE).

Occupational health

203-1; 403-3; 403-6; 403-10

Through our Medical Control and Occupational Health Program, we continuously monitor the health of our employees. Occupational medical professionals define mandatory exams to carry out this monitoring, considering environmental factors, type of activity and

associated risks. This ensures that preventive actions are more effective.

In the Health and Safety department, we have nursing technicians to provide basic care to employees and to monitor cases of sick leave. We are also attentive to the mental health of our employees, who rely on professionals from the Psychosocial area for assessments and referrals. In 2023, we reinforced this work with activities aimed at improving employees' quality of life outside work. We also intensified our actions with employees on sick leave, ensuring they receive all the support they need.

The company also provides a voluntary health plan and a dental care plan at no cost to the employee, both of which are extended to dependents.

Regarding working conditions that pose a risk for the development of occupational diseases, we have implemented a series of control measures, ranging from training and qualification to improvements in facilities. In activities involving the operation of machinery and equipment, for example, we reinforce collective protection measures and eliminate moving parts to mitigate the risk of accidents.

Safety training

403-5

To improve the safety of our environments and the qualifications of our employees, we carry out regular training on the Regulatory Norms for Occupational Health and Safety, especially those related to more critical activities, such as working in confined spaces (NR-33), working at heights (NR-35), operating machinery (NR-11) and safety in electrical services (NR-10), as well as the most essential standards, such as the use and conservation of PPEs (NR-06).

We also offer specific training for boiler, dryer and tumbler operators, fire prevention and firefighting, among others. At the end of the training, employees undergo assessments to demonstrate their competence for that activity.

In addition to mandatory training, educational actions are carried out - such as the Occupational Health and Safety Minute and the More Health and Safety for You Program - to reinforce guidelines for preventing accidents and occupational illnesses.

Accidents at work

403-2; 403-9

We work seriously and committedly to preserve the health, physical integrity and wellbeing of our employees, mitigating as much as possible the risks inherent in some of our operations and adopting all preventive measures, as previously discussed here. Despite all our efforts, in 2023 we recorded 33 accidents involving our own employees, of which 2 were classified as minor, 22 as moderate and 9 as severe. Another 4 accidents at our facilities involved outsourced workers, and in all cases, 3tentos provided all the necessary assistance to both our own employees and outsourced workers and their families.

Our internal procedure establishes guidelines for communication, recording, identification of the

situation leading to the accident, risk management and dealing with the underlying causes. The analysis of this information supports action plans to prevent further accidents.

Accidents at work that resulted in:	Number	Rate
Deaths	0	0
Severe consequences (except deaths)	33	7.58

Mandatory reportable accidents	Number	Rate
	33	7.58

Hours worked by employees who suffered accidents at work	73762:16
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Note: all employees were considered when calculating the accidents at work rate.



Communities

413-1

Agribusiness is what drives most of the cities in Rio Grande do Sul and Mato Grosso where the 3tentos ecosystem is present. For this reason, we know the importance of our activities in generating positive impacts on these municipalities, contributing to the economic and social development of the communities.

Aware of our role in the sustainable growth of cities, we work to get closer and contribute to the development

of the communities surrounding our units, through socio-environmental actions, community engagement, job creation and strengthening the local economy.

We are committed to improving the allocation of resources to socio-environmental projects in the local communities that are part of the 3tentos ecosystem and, for this purpose, we will be structuring a private social investment policy throughout 2024. Based on this initiative, we will be able to monitor the impacts and engagement generated in a more structured manner.



Inclusion and sustainability

13.22.1

We are committed to strengthening family farming and we have rural producers as partners in this journey. To make this commitment a reality, one of the initiatives we have embraced is the Social Biofuel Seal program, run by the Ministry of Agriculture, Livestock and Supply (MAPA), which aims to include family farmers in the biodiesel chain, promoting social inclusion and creating jobs and income in the rural areas.

Rural producers benefit from grain purchase contracts signed before planting, and qualified technical assistance is provided at no cost to the program's participants. Our commitment is to acquire at least 51% of the raw material from family farming and, in this way, ensure income generation for many producers. We also signed a partnership with the Cooperative of Qualified Farmers (Coopaq), from Alagoas, to purchase the green coconut shell, which is used to generate energy. This initiative not only contributes financially to the cooperating families and, consequently, to the economic development of the region by creating jobs, but also helps to reduce the incorrect disposal of coconut shells.

The material is difficult to decompose (it takes 8 to 10 years to degrade) and occupies large volumes, so disposal in landfills is prohibited.



Social Biofuel Seal

15 Cooperatives
in RS

+34,000
family farmers
benefited

Our partnership is born in the field

203-2

Our main event for engaging with customers, partners and the community is the CropShow. Held annually since 2015, its 2023 edition was themed "The field ecosystem". The event, held at our Technology Center in Santa Bárbara do Sul (RS), has a large structure that brings together various partner companies to highlight and debate relevant agricultural issues, becoming a benchmark event in innovations and knowledge for the agricultural sector.

The CropShow takes place between the end of February and the beginning of March, preceding the start of the soybeans harvest and coinciding with our company's

anniversary celebration. Participation is free of charge.

The first day of the event was dedicated to rural women, as a way of recognizing, valuing and promoting female participation in agribusiness. The 4th edition of Ladies First, in 2023, brought together over a thousand women, demonstrating a significant participation from the female audience, who are increasingly involved in agricultural activities, always seeking knowledge and innovation, and conquering a prominent space in the sector.

In addition to 20 exhibitors showcasing the latest developments in agribusiness, CropShow brought together experts who presented information on climate trends for the year and an agricultural market overview.





Socio-environmental responsibility actions

2-29; 413-1

Caps that Transform Campaign

The 3tentos company's units are equipped with containers for collecting plastic caps, which are later donated to the Association for the Support of People with Cancer (AAPECAN) and Friends of the Animal World (AMA), both operating in Rio Grande do Sul. In 2023, we collected almost 2 million caps or the equivalent of over 286,500 kilograms of plastic, which are sold for recycling, generating extra income for the organizations.

Oil collection

In 2023, we started a partnership with the Good Shelter Home (Lar Bom Abrigo), an organization in Ijuí (RS) that provides care for children and adolescents in institutional foster care. The institution collects used oil, and 3tentos buys all this waste to transform it into biodiesel. In 2023, 14,700 liters of oil were purchased.

Donation of basic food baskets

For 28 years we have been donating basic food baskets to the Association of Parents and Friends of the Disabled (APAE) in Santa Bárbara do Sul (RS). We also donate school materials to children in need.

Winter Clothing Campaign

Through this annual project, we involve all our units in collecting winter clothes and blankets, which are donated to families in situations of social vulnerability. In 2023, 8,540 items were collected, including donations and contributions from our company, 87% more than the previous year.

Donation of recyclable material

This project allocated 20 tons of industrial waste suitable for recycling to the Line 6 Recycling Association (ARL-6), contributing not only to correct disposal, but also to generating income for the members.

Back to School Good Deeds Day

In partnership with the Regional University of Northwestern Rio Grande do Sul (Unijui), every year 3tentos contributes by donating school supply kits to the waste pickers' children associated with the Ijuí Waste Pickers Association (Acata) and the Line 6 Recycling Association (ARL-6).



07

ENVIRONMENTAL





Sustainable production

203-2

Research and innovation are our allies in the purpose of generating value for the agricultural sector, offering rural producers new technologies and management and production systems that lead to gains in productivity, sustainability and resilience in the field.

Over the last few years, we have maintained regular investment in our Research, Development and Innovation (RDI) area, and in 2023 the amount invested totaled over BRL 2,1 million. Our revenue from biological products increased by 48% compared to 2022, demonstrating a growing interest among producers in sustainable solutions.

One of the highlights of the year was the expansion of the regional research in Mato Grosso, where we are expanding our operations, with a research hub model already in place. In Rio Grande do Sul, the main investment was the creation of a new Technology Center in Santa Maria, to serve the southern region of the state.

With this structure, we are getting closer to the reality of the different production regions we serve, both in the South and in the Midwest, making it possible to interact with local communities and bring applicable and reliable results. It also allows for better monitoring and evaluation of the results generated in the research, as well as an increase in the number of training sessions with the teams, actions to disseminate knowledge and prospect new lines of research and crops.

Currently, the research lines studied are phytopathology, entomology, herbology, plant nutrition and soil fertility, resistance inducers, anti-stress management, biologicals, seed treatment, plant biostimulation, crop performance and genotype-environment interaction, as well as agronomic cultivation practices and rational management of inputs.

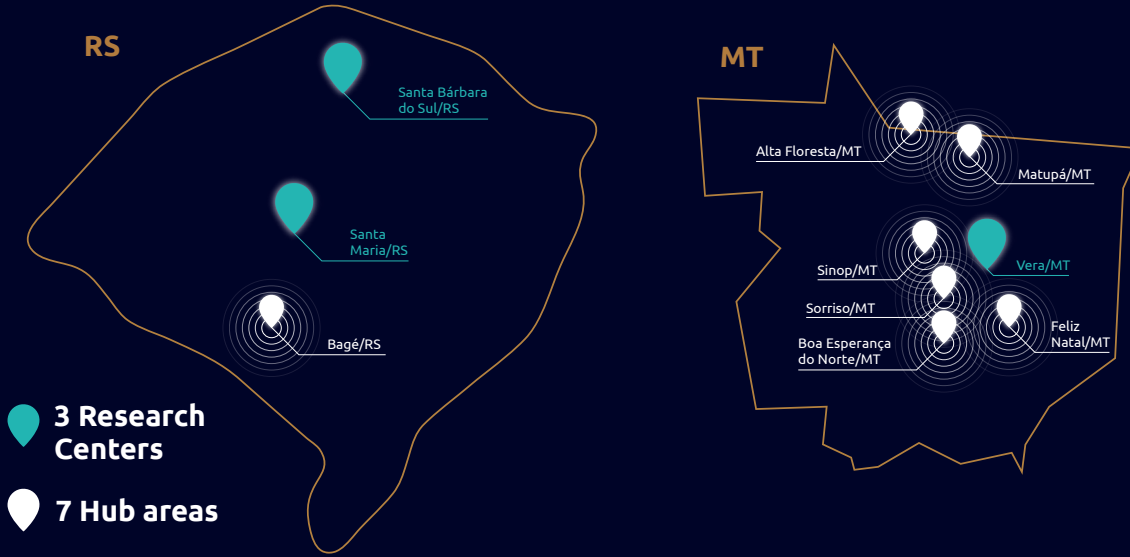
The main objectives of agricultural research are to improve processes and management practices, provide technical positioning for agricultural inputs, rationalize their use and increase productivity, as well as integrate the use of bioinputs in major crops such as soybeans and corn. Based on research results, we train our team, disseminate knowledge to producers and partners, who apply it on a daily basis, integrate the academic and local community and, therefore, interact with different parts of the community.



	2021	2022	2023
Investments in RDI in BRL	2,672,540	2,530,830	2,120,841
Total number of research plots	11,838	14,360	10,941

3tent Technological Centers

We have two technological research centers (CETEC) in Rio Grande do Sul, located in Santa Bárbara do Sul and Santa Maria, as well as a research area within Embrapa Pecuária Sul in Bagé, totaling 52.5 hectares of agricultural land. In the state of Mato Grosso, we have one CETEC in Vera, with a total agricultural area of 28 hectares, as well as seven hub areas distributed across the central and northern parts of the state. In these locations, research trials are conducted on the various lines that comprise, and will compose, 3tentos' strategic portfolio.



Hub areas	
Crops	Cities
Soybeans	Bagé/RS, Alta Floresta/MT, Matupá/MT, Porto dos Gaúchos/MT, Boa Esperança do Norte/MT and Sinop/MT
Others (present the corps)	Corn: Matupá/MT, Alta Floresta/MT, Boa esperança do Norte/MT and Sorriso/MT Beans: Sorriso/MT

Partnerships to strengthen research

Our researchers are always attentive to advances in scientific production focused on the field and actively participate in technical groups. In 2023, the team joined the Brazilian Wheat and Triticale Research Commission (CBPTT) and will participate in technical discussions in five subcommittees: ecology, physiology and cultural practices; entomology; phytopathology; breeding, industrial suitability and seeds; and soils and plant nutrition. The committee brings together research, technical assistance and rural extension institutions with the aim of generating knowledge and technologies for this production chain.

In 2023, we worked in partnership with Embrapa Livestock South to research pigweed and other glyphosate-resistant weeds. With Embrapa Wheat, we are working on cooperative trials to control crop diseases (leaf spots, fusarium head blight and powdery mildew) and, in the 2023 harvest, we also started conducting biological control trials on wheat diseases. In addition to these official partnerships, we are part of a community with regional researchers, who contribute to exchanging information and conducting trials.

Events and training

In 2023, we conducted 76 actions with rural producers in different formats: field days, lectures, visits to trials and discussion of research results. In addition, 251 training sessions were held with our company's technical and commercial teams.

We also organized two editions of the "Biological Season", one in the winter and one in the summer, to introduce our customers to all the biological technologies we work with.

Our team of consultants has also received technical training to improve the service provided to our partners in the field when recommending biological inputs.

The continuous qualification of the technical and commercial teams at our regional units, through training, technical meetings and field trips on new products and tools, is among our goals for 2024, as well as training for producers to update techniques and technologies. Furthermore, we aim to increase the share of biological inputs within our company's specialty segment, which currently stands at 28%.

Benefits of biological inputs

203-2

The use of biological inputs in agriculture is important not only for productivity and profitability, but also for human health and the preservation of the environment. It is a sustainable alternative that can even reduce production costs.

However, results can vary depending on the type of biological used, local conditions and farming practices. Also, the transition to the use of biologicals may require changes in farm management and may take some time to see the full benefits.

Complementary to the use of chemicals:

The use of biologicals can assist in rotating the use

of chemical products, which can be beneficial for the environment, human health and biodiversity.

Improvement in agricultural production:

Some biologicals can improve plant health, increase resistance to diseases and environmental stresses and promote more vigorous growth, resulting in greater crop production and quality.

Soil remediation:

Certain biologicals, such as beneficial microorganisms, can help improve soil structure, increase water and nutrient retention capacity and degrade pollutants, thus contributing to soil health and fertility.

Research lines in biological inputs

Each research pillar we conduct seeks to optimize the means of production, making the connection between the tools the producer already uses and new biological technologies, ensuring productivity with quality, environmental preservation and sustainability.

Nutrient solubilizers:

They enable the rational use of fertilizers and the optimization of commercialized mineral fertilizers.

Biofungicides, bioinsecticides and bionematicides:

They aim to control agricultural pests and diseases via biological balance, as well as optimizing the use of chemical inputs and preserving molecules, ensuring the principles of integrated pest and pathogen management.

Promoter of growth:

They stimulate plant growth and add to the soil's microbiota, preserving its natural characteristics and ensuring crop development, nutrient cycling and carbon fixation.

Inoculants:

They enable the full development of crops, especially soybeans, as well as reducing the use of nitrogen fertilizers in agricultural crops, using the biological machinery of beneficial microorganisms.

	2021	2022	2023
Treated area (ha)	1,256,069	2,154,264	2,402,664

Development of solutions

203-2

The intense research work we conduct in search of sustainable and regenerative agricultural practices results in the development of applicable solutions with real benefits for our partners in the field, in terms of crop productivity and quality. One of the most successful examples, which has been consolidated into a permanent technical support program for farmers, is Produzir+. With this initiative, the Technical Department works in a personalized way with farmers to implement

innovations and integrated management strategies and to map crop improvements.

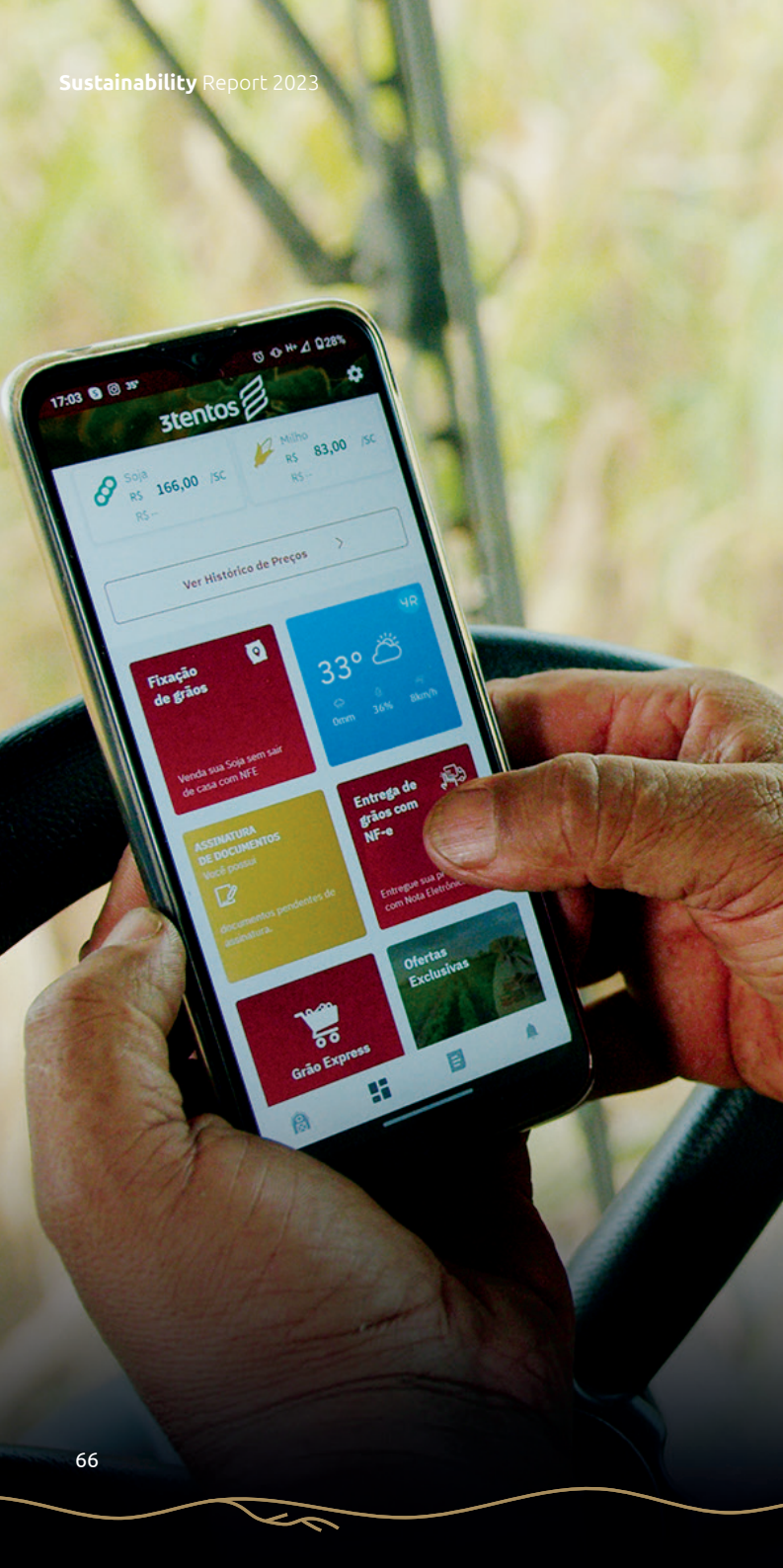
Producers are assisted in planning their crops via the Personalized Assistance Program (PAP), using Terra3 - one of the digital solutions that supports our customer service. It is a remote agronomic monitoring platform that uses satellite images to track crop development, which is constantly improved.

In 2023, we reached the 9th edition of Produzir+, and the numbers were once again surprising, demonstrating the effectiveness of this initiative. We had the

participation of 121 producers, almost 30% more than in the previous edition, and the final balance was an increase of 3.4 bags of grain per hectare planted during the program period.

The Produzir+ is in line with our Socio-Environmental Policy, ensuring the continuous improvement of agricultural systems and the qualification of farmers to produce more using the same resources. The management techniques employed not only increase productivity without expanding the planting area, but also result in efficiency gains by reducing CO2 emissions per ton of grain produced.

Produzir+ Program GRI 102-43			
-	2021	2022	2023
Number of producers participating in the program	43	95	121
Average area in hectares per product that participated in the program	37.41	23.3	31.2
Total area in hectares managed by the program	1,571,43	1,609.87	7,173.43
Increase in bags per hectare during the program period	7.3	3	3.4
Area occupied by farmers supplying 3tentos in RS (hectare)	4,7 million	6 million	6,3 million



Digital technologies for a sustainable agriculture

203-2

The digitalization of agricultural operations is a well-established trend in the world and is gaining more and more followers in Brazil. We are proud to actively participate in this movement by offering digital technologies that bring a series of conveniences and gains to the rural producers and improve the management of their businesses, resulting in greater productivity.

One of our solutions - the 3tentos App - reached a total of 6,631 users in 2023 who can use the app to access various functionalities that make everyday life easier, such as agronomic weather forecasts, agricultural calculators, electronic signature of documents, and even checking grain prices, making online sales and issuing invoices. The number of grain fixation transactions (sales) via the 3tentos App more than doubled in 2023 compared to the previous year, totaling 3,582 operations.

In 2023, we made several improvements to the processes already available in the app and implemented other features, such as a digital signature seal and a price alert so that producers can be notified when the value of the grain reaches a value above or below the chosen one, and we also started to study the possibility of paying bills via PIX. The web version of the application, the Partner's Portal, which also allows for the electronic signature of documents, underwent improvements in 2023.

Throughout the year, we participated in events with producers to disseminate the use of the 3tentos App and trained our teams to provide direct support to producers, demonstrating the benefits of the app in their daily lives, as well as the efficiency and safety of these operations.

Another solution we offer our clients is Digital Certification. In 2023, we had approximately 1,250 active certificates and we started operating as a Registration Authority (RA), expanding the team of agents. This solution represents the digitization of our clients' grain transactions, in a totally digital way and with greater security and agility.

3tentos App			
	2021	2022	2023
-			
Number of application downloads	1,529	1,723	2,543
Number of invoices issued by the application	0	2,940	4,514
Number of fixations by the App	437	1,665	3,582

Resilience to climate change

3-3; 201-2; 203-2; 13.2.2

The global warming, which has increased the frequency and intensity of extreme weather events, such as prolonged drought or excessive rainfall, directly impacts the agribusiness sector. As agents of transformation and valorization of the rural areas, we have a duty to be part of the agricultural decarbonization agenda, disseminating sustainable practices among our partners and seeking alternatives for greater resilience in production systems, through research, technological development and innovation and agricultural management techniques that favor carbon capture or reduce carbon emissions.

Until now, one of our most emblematic initiatives in this context has been the Carbon Seal, which is a recognition, teaching and rural extension program focused on the ESG agenda in small and medium-sized rural properties in Rio Grande do Sul that disseminates sustainable and regenerative agriculture practices, whose progress we present in the Highlights section of this report. In the area of renewable energies, the expansion of our biodiesel production, with the launch of the factory in Vera (MT), also adds to our strategies to contribute to dealing with the climate emergency.

Events related to climate change had a significant impact on the agricultural sector in 2023. The crop failure affected the availability of raw materials directly

sourced by the industry, which forced us to structure an agile response plan to avoid compromising our operations.

One of the difficulties faced by the input chain was the drop in consumption of some chemical products, especially in Rio Grande do Sul, due to the water deficit that affected the soybeans and corn crops at the beginning of 2023. It was the second consecutive year of drought in this period. In winter, producers faced serious issues with excessive rainfall, which affected wheat, the state's main crop, reducing crop productivity and compromising grain quality. Meanwhile, in Mato Grosso, there were many drought problems during the soybeans growing season.

We are working on mapping the risks and opportunities related to climate change and we should move forward with these discussions over the course of 2024, involving 3tentos' senior management and the ESG and Sustainability Committee. The decentralization of our operations, by moving into the Midwest region, and the diversification of the biofuel's portfolio, with investments in corn ethanol production, are already some of the response strategies to the challenging scenario of the global climate crisis.



Environmental Management

In addition to encouraging sustainable agricultural production practices among our partners in the field, we are committed to improving the environmental management of our operations to mitigate impacts resulting from the use of natural resources, the emission of pollutants and the waste generation in all the segments in which we operate.

We want to go further and ensure that the 3tentos ecosystem integrates harmoniously with the natural ecosystems that surround us. We have intensified our efforts in this regard and in 2023 we revised our Social and Environmental Responsibility Policy to improve the effectiveness of our actions to rationalize the use of resources, protect biodiversity and respond and adapt to the climate emergency.

Below, we report on the environmental performance in 2023, the measures already implemented to promote improvements and the challenges we still must overcome.

Emissions

305-1; 305-2; 305-3; 305-4; 305-5

Despite the mitigation measures we have implemented in our factories, with the technological improvements in equipment, the considerable increase in our industrial production since the start of operations at our Vera unit, in Mato Grosso, had an impact on our performance in the Scope 1 greenhouse gas (GHG) emissions indicator, which totaled 40,079.34 tCO₂e.

In Scope 2 emissions, we had an increase of 17.5% compared to the previous year, due to the higher energy consumption and due to the expansion of our operations.

Regarding indirect emissions, we highlight the positive results related to biogenic emissions, which have the greatest influence on Scope 3 of our inventory. In 2023, when the Carbon Seal left the pilot phase and was consolidated as a project, we found that the average CO₂ emission per ton of soybeans produced by farmers in Rio Grande do Sul was 475 kg, well below the international and Brazilian averages.

We have been improving data collection for our emissions inventory, which follows the GHG Protocol methodology, to assess the impacts of our operations more accurately and be more assertive in our mitigation actions.



SCOPE 1

Scope 1 GRI 305-1		
Direct greenhouse gas emissions (tCO ₂ equivalent)		
2021	2022	2023
29,340.32	30,236.92	40,079.34

Note: the gases CO₂, CH₄, NO₂ e R410A were considered in the calculation of direct emissions (Scope 1).

SCOPE 2

Indirect emissions from energy purchases (tCO ₂ equivalent)	2021	2022	2023
	6,189.17	1,341.99	2,163.84

Note: the gases CO₂, CH₄, NO₂ e R410A were considered in the calculation of indirect emissions (Scope 2).

SCOPE 3 - BIOGENIC EMISSIONS

Biogenic emissions (tCO ₂ equivalent)	2021	2022	2023
	245,838.37	254,714.75	656,014.76

EMISSIONS INTENSITY

Intensity of greenhouse gas emissions	2021	2022	2023
Scope 1 and 2 emissions	35,529.49	31,578.91	42,243.18
Denominator to be defined (net revenue in BRL thousand)	5,339,317	6,885,839	8,998,985
Intensity of greenhouse gas emissions (tCO ₂ eq./BRL million)	0.00665	0.00459	0.00431

Note: the gases CO₂, CH₄, NO₂ e R410A (Scopes 1 and 2) were considered in the emissions intensity calculation.

Emissions reduction

Investments in more advanced technologies to improve energy efficiency in our units have been one of our strategies to reduce GHG emissions and mitigate the impacts on the environment and climate change resulting from our industrial operations.

At the Cruz Alta (RS) unit, with the installation of the new boiler in 2023, a modern system for reducing atmospheric emissions was acquired. At the Ijuí (RS) unit, one of the grain dryers was modified to run on steam, reducing the use of wood combustion. At both units, automatic doors were installed on the raw material receiving hoppers to reduce particulate matter released into the environment.

At the new Vera (MT) unit, the boiler installed has an electrostatic precipitator, a system that removes suspended solid or liquid particles, preventing them from being released into the atmosphere.

Another resource adopted to reduce the impact of particulate emissions into the atmosphere is the use of vegetative curtains around the industrial units. In 2023, at least 245 seedlings of native plants were planted, with the approval of the environmental agencies responsible.

Water and effluents

303-1; 303-3; 303-5

The responsible use of water resources is a crucial issue for our ecosystem, as water is an extremely important input in our production chain, from the crop irrigation to the grain processing in the production of bran and

biodiesel. For this reason, we take the management of this resource very seriously.

Starting in 2023, we began measuring water consumption at our units, which totaled 220.49 megaliters (ML). In the industrial units, where consumption is higher, the water comes from our own artesian wells, duly licensed by the environmental agencies. The volume abstracted respects the limits established in the permit. The water collected from the wells passes through treatment and is used to generate steam in our production processes.

To minimize the impacts of the intensive use of water resources, we have adopted sustainable strategies, such as using tanks to collect rainwater and reusing wastewater from industrial production processes, avoiding as much as possible the discharge of effluents into the ground or water bodies.

At the Cruz Alta (RS) industrial unit, at the end of the production process, the steam is condensed and reused in the production process (around 95%). The rest goes to the Effluent Treatment Plant and later used for irrigating the eucalyptus trees in the vegetative curtain around the unit.

At the Vera (MT) industrial unit, the effluent treatment plant is being built. Until this process is completed, the effluent is sent to treatment plants owned by licensed companies. The Ijuí (RS) industrial unit has an effluent water evaporation system, an alternative for the effluent generated that does not need to be treated for later use or disposal. It is a technologically innovative system for recovering water and steam, in which the effluent generated goes through a recycling system and returns to the process to be reused.





UNIT:
megaliter = 1,000,000 liters = 1,000 m³
 Consider all units for
 the calculation.

Total water collection, in megaliters, by source in all areas			
Sources	2021	2022	2023
I. Surface water	36.05	84.48	145.20
II. Underground water	411.31	340.16	912.46
III. Sea water or surface brackish water	0.00	0.00	0.00
IV. Produced water	0.00	0.00	0.00
V. Third-party water	26.97	55.89	44.70
Total	774.17	480.53	1,102.38

Note: the data refers to all units.

Total water consumption in all areas, in megaliters	2023
	220.49

Note: total water consumption has been measured since 2023

Committed to the conscious use of water, we used the methodology proposed by WRI Aqueduct, which classifies regions into different water stress scales. Based on this, we identified seven company business units located in regions of Rio Grande do Sul state that are ranked on the water stress scale. Regarding water collection, we have underground water and third-party water in a region with a low-medium water stress level, with a total of 215.07 megaliters of water, and one unit classified with a medium-high water stress level with third-party water collection, with a total of 0.39 megaliters, according to the data presented in the table "Installations in areas with water stress" below. In terms of consumption, these figures represent a total of 148.46 megaliters of water consumed in water-stressed regions. The other units, including those in the state of Mato Grosso, are located in areas of low water stress. The amount of water discharged from these regions was 67 megaliters. We were unable to collect data from two units. As a way of mitigating water collection in these regions, we are committed to the preservation of this resource, with training for employees regarding the conscious use of water, the collection of rainwater, the use of water to irrigate areas of the unit itself, the correct disposal of surplus effluent and the complete use of water in industrial processes.

Total water collection in water-stressed areas, broken down by category

INSTALLATIONS IN WATER-STRESSED AREAS		
2023		
Risk of Water Stress	Low-medium	Medium-high
Water collection		
Underground water ML	206.42	0
Third-party water ML	8.65	0.39
Total water collection	215.07	0.39
Total water collection ML from water-stressed areas	215.46	
Total consumption ML	148.46	

DISPOSAL AT FACILITIES IN WATER-STRESSED AREAS		
2023		
Risk of Water Stress	Low-medium	Medium-high
Water disposal Commercial unit		
Underground water ML	0.58	0
Third-party water ML	4.79	0.31
Water disposal at the units	5.37	0.31
Water disposal in Cruz Alta industry	61.32	
Total water disposal ML from water-stressed area	67	





Energy

302-1

To improve our performance in terms of energy consumption, we have been working on two main fronts: increasing energy efficiency in our industrial units through equipment modernization and prioritizing the use of renewable sources by increasing energy purchases from the free market. In 2023, seven more units in the 3tentos ecosystem migrated to the free energy contracting environment, bringing the total to 18 units.

In 2023, we had an increase in energy consumption compared to the previous year, mainly due to the expansion of our business, which included the start of operations at the factory in Mato Grosso and the expansion of other units. The positive aspect is that we managed to reduce the use of non-renewable fuels by 56% and increase the use of renewable fuels by 53.5%. The energy consumed during the year totaled 1,035,647.48 MWh.

Energy cost savings (BRL) related to the cogeneration boiler	2022	2023
	3,569,220.00	1,490,121.60
Purchased energy consumption savings related to the cogeneration boiler (MWh)	2022	2023
	11,897.40	4,515.52
Energy cost savings (BRL) related to units that migrated to the free market	2023	
	56,365	

Waste

306-1; 306-2; 306-3; 417-1; 13.6.1

Waste generation is one of the major challenges on the sustainability agenda. Our commitment is to reduce the volume of waste generated and improve segregation systems to ensure proper disposal with minimal environmental impact possible, while complying with current legislation, certifications we adhere to, and our internal policies.

Waste management at our units is carried out by our own employees, who are responsible for monitoring the entire process. The waste generated, classified as recyclable, contaminated, non-contaminated and organic, is temporarily disposed of in the waste centers at each unit for the correct final destination, in accordance with the class and current regulations. The largest amount of waste is generated in the industrial plants, which are constantly monitored to optimize the segregation process. Every two months, audits are performed in the industries to verify that waste management plans are being properly implemented.

Class I waste, which is considered hazardous, is stored in specific containers for solids and liquids at each unit's waste center and periodically collected by duly licensed companies for transportation and final disposal.

The waste generated at the agricultural crop protection storage area, also Class I, such as sawdust used for containing leaks, are sent to a specialized incineration

company. Empty packages, on the other hand, are delivered to the receiving center of the National Institute for Processing Empty Packages (INPEV), which is part of the reverse logistics network.

We also actively collaborate with recycling programs and ensure the safe final disposal of waste and packaging, including receiving the packaging after use by the rural producer and promoting coordinated actions through the Clean Field System approach, a world reference system for the reverse logistics of empty crop protection packaging.

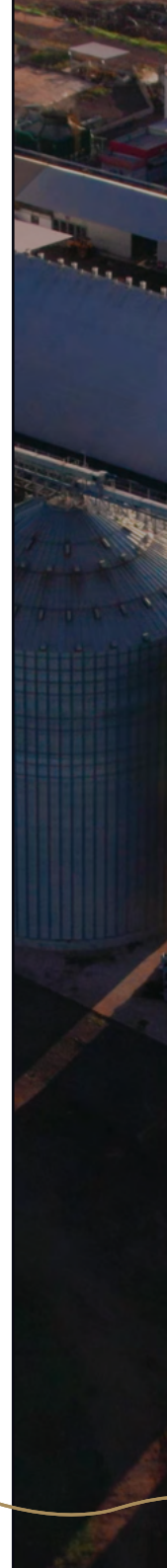
On the product labels we sell, information on proper disposal, precautions regarding impacts on the environment and storage instructions are highlighted. These guidelines aim to ensure compliance with environmental regulations and promote responsible practices. In addition, information is provided on triple washing and the correct destination of the packaging after use.

Non-hazardous waste (Class II) is sent to public collection services. In the administrative sectors, strategies are adopted to reduce the use of disposable

plastics and paper, intensifying awareness-raising initiatives among employees. Recyclable waste from Ijuí and Cruz Alta units is donated to recycling cooperatives, generating a positive social impact by increasing income generation for the cooperative members. In 2023, almost 20 tons of recyclable material were donated.

Sweeping waste, broken husks and grains, straw and furnace ash from the production process, which also fall into Class II, are sent to rural properties in our ecosystem or to partner farmers, where they are incorporated into the soil as fertilizer or used for animal feed.

Amount of waste donated to the Waste Pickers Association (kg)	-	2021	2022	2023
	Cruz Alta		3,320.00	9,260.00
Ijuí		8,550.00	8,980.00	8,360.00



Biodiversity

304-1; 304-2

The protection of biodiversity is vital for the agricultural sector and, consequently, for the survival and longevity of our businesses. Biological diversity in ecosystems is what ensures the balanced functioning of production systems, which is why this is a transversal theme for 3tentos.

With the aim of minimizing the impacts of our activities and products, we follow a list of socio-environmental criteria for selling our grains in the Amazon Biome. In this way, we contribute to a more sustainable and deforestation-free agriculture, helping to maintain biodiversity in this important biome.

In addition, we offer our customers a range of biological products that play an important role in promoting sustainability, reducing the environmental impacts of food production, helping to conserve natural resources, preserving human health and promoting biodiversity.

To mitigate the risks of the inappropriate use of agricultural crop protection, 3tentos maintains a constantly qualified sales team, offering partners the support and information needed to ensure the responsible use of these products, with the aim of avoiding negative impacts from the inappropriate application of products.

Our industries have a zero effluent system. In this way, we do not generate pollutants, ensuring the preservation of water bodies and the surrounding vegetation, as well as the quality of the habitat and the health of living organisms.

We seek harmonious integration with forest ecosystems of great importance for biodiversity. At our facilities we have fragments of native vegetation with protected habitats that are home to a variety of species of plants, animals, insects and microorganisms.

Check out more information on biodiversity in the **ESG Indicators Booklet**.



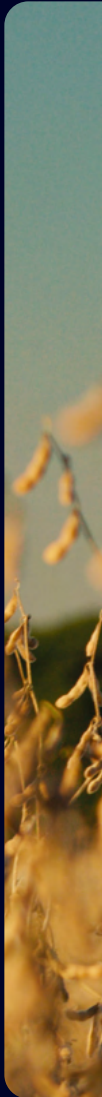
We are aware of the ecosystem diversity in all the locations where our units operate, which makes the creation of a biodiversity inventory a challenging task. Recognizing the importance and complexity of this project, we are currently developing a detailed action plan to ensure effectiveness in cataloging the variety of species, habitats and their respective impacts.

Find out more about 3tentos' environmental management of natural resources, emissions, waste and protection of biodiversity in the **ESG Indicators Booklet**.



08

GRI SUMMARY





GRI Content summary

Declaration of use	3tentos reported based on the GRI Standards for the period from January 1, 2023 to December 31, 2023.
GRI 1	Fundamentals 2021
Applicable GRI Sector Standard	GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022

"GRI 2: General Contents 2021"	2-1	Organization details	p. 28 and 30
	2-2	Entities included in the organization's sustainability report	p. 22
	2-3	Reporting period, frequency and point of contact	p. 22, 28 and 30
	2-4	Information reformulations	3tentos now reports on content 402-1 and has incorporated the GRI's sector contents and criteria through booklet 13 of the Standard.
	2-5	External verification	p. 22
	2-6	Activities, value chain and other business relationships	p. 28, 30, 32 and 48; ESG Indicators booklet p. 90 and 95;
	2-7	Employees	p. 48; ESG Indicators booklet p. 95
	2-8	Workers who are not employees	p. 48; ESG Indicators booklet p. 91
	2-9	Governance structure and its composition	p. 38; ESG Indicators booklet p. 90
	2-10	Nomination and selection of the the highest governance body	p. 38; ESG Indicators booklet p. 91
	2-11	President of the highest governance body	No. The president of the Board of Directors is João Marcelo Dumoncel, the company's COO and senior executive is Luiz Osório Dumoncel. The company has a Related Party Transition Policy.
	2-12	Role played by the highest governance body in supervising impact management	p. 38 and 40
	2-13	Delegation of responsibility for impact management	p. 40
	2-14	Role of the highest governance body in sustainability reporting	p. 22
	2-15	Conflicts of interest	p. 28; 30 and 40; ESG Indicators booklet p. 91
	2-16	Communication of crucial concerns	p. 41
	2-17	Collective knowledge of the highest governance body	p. 40
	2-18	Evaluation of the highest governance body's performance	p. 91; ESG Indicators booklet p. 91
	2-19	Remuneration policies	p. 50; ESG Indicators booklet p. 91
	2-20	Process for determining remuneration	p. 50; ESG Indicators booklet p. 91
	2-21	Proportion of total annual remuneration	p. 50; ESG Indicators booklet p. 91
	2-22	Declaration on sustainable development strategy	p. 40
	2-23	Political commitments	p. 40
	2-24	Incorporation of public policies	p. 41
	2-25	Processes to repair negative impacts	p. 41; ESG Indicators booklet p. 92
	2-26	Mechanisms for advice and expressing concerns	3tentos still doesn't have this information consolidated. There are several sectors that require fines. There is a project to consolidate a periodic report, but it has not been started yet.
	2-27	Compliance with laws and regulations	p. 28 and 30; ESG Indicators booklet p. 92
	2-28	Participation in associations	p. 40; ESG Indicators booklet p. 92
	2-29	Stakeholder engagement approach	p. 22
	2-30	Collective bargaining agreements	In 2023, 100% of our own employees were covered by collective bargaining agreements.

Material Topics			
GRI 3: Material Topics 2021	3-1	Process for defining material topics	"Stakeholders helped to elaborate the materiality by answering an online questionnaire."
	3-2	List of material topics	p. 24



Climate Change and Carbon Market			
GRI 3: Material Topics 2021	3-3	Material topics management	p. 24 and 27
GRI 201: Economic performance 2016	201-2	Financial implications and other risks and opportunities arising from climate change	p. 67
GRI 203: Indirect economic impacts 2016	203-2	Significant indirect economic impacts	p. 18; 58; 62; 66; 67; ESG Indicators booklet p. 117
GRI 302: Energy 2016	302-1	Energy consumption in the organization	p. 73; ESG Indicators booklet p. 105 and 110
GRI 303: Water and effluents 2018	303-1	Water interactions as a shared resource	p. 70; ESG Indicators booklet p. 105
	303-2	Managing impacts related to water disposal	p. 70; ESG Indicators booklet p. 105
	303-3	Water collection	p. 70; ESG Indicators booklet p. 105
	303-4	Water disposal	ESG Indicators booklet p. 105
	303-5	Water consumption	p. 70; ESG Indicators booklet p. 105
GRI 305: Emissions 2016	305-1	Direct emissions (Scope 1) of greenhouse gases (GHG)	p. 68; ESG Indicators booklet p. 109
	305-2	Indirect emissions (Scope 2) of greenhouse gases (GHG)	p. 68; ESG Indicators booklet p. 109
	305-3	Other indirect emissions (Scope 3) of greenhouse gases (GHG)	p. 68; ESG Indicators booklet p. 109
	305-4	Intensity of greenhouse gas (GHG) emissions	p. 68; ESG Indicators booklet p. 109
	305-5	Reduction of greenhouse gas (GHG) emissions	p. 68; ESG Indicators booklet p. 109
GRI 306: Waste 2020	306-1	Waste generation and significant impacts related to waste	p. 74; ESG Indicators booklet p. 112
	306-2	Management of significant impacts related to waste	p. 74; ESG Indicators booklet p. 112
	306-3	Waste generated	p. 74; ESG Indicators booklet p. 112
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	13.2	Climate adaptation and resilience	p. 67

Human capital aligned with 3tentos culture

Human capital aligned with 3tentos culture			
GRI 3: Material Topics 2021	3-3	Material topics management	p. 24 and 67
GRI 401: Employment 2016	401-1	New hires and employee turnover	p. 49; ESG Indicators booklet p. 99
	401-2	Benefits offered to full-time employees that are not offered to temporary or part-time employees	p. 50; ESG Indicators Notebook p. 99
	401-3	Maternity/paternity leave	p. 52; ESG Indicators Booklet p. 102
GRI 404: Training and education 2016	404-1	Average training hours per year, per employee	ESG Indicators booklet p. 104
	404-2	Programs for improving employee skills and career transition assistance	p. 53
GRI 405: Diversity and equal opportunities 2016	405-1	Diversity in governance bodies and employees	p. 48; ESG Indicators booklet p. 95 and 100

Responsibility and relevance in the agribusiness chain			
GRI 3: Material Topics 2021	3-3	Material topics management	p. 24 and 67
GRI 203: Indirect economic impacts 2016	203-1	Investments in infrastructure and support services	p. 19; 32 and 54; ESG Indicators booklet p. 93
GRI 204: Purchasing Practices 2016	204-1	Proportion of expenses with local suppliers	ESG Indicators booklet p. 92
GRI 308: Environmental assessment of suppliers 2016	308-1	New suppliers selected based on environmental criteria	p. 43
GRI 408: Child labor 2016	408-1	Operations and suppliers with a significant risk of child labor cases.	p. 44
GRI 409: Forced or analogous to slave labor 2016	409-1	Operations and suppliers with a significant risk of forced or analogous to slave labor cases	p. 49
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments and development programs	p. 56 and 59
GRI 414: Social Assessment of Suppliers 2016	414-1	New suppliers selected based on social criteria	p. 42 and 44
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	13.23	Supply chain traceability	p. 42

Development and progress of the surrounding communities			
GRI 3: Material Topics 2021	3-3	Material topics management	p. 24 and 67
GRI 203: Indirect economic impacts 2016	203-1	Investments in infrastructure and support services	p. 19; 32 and 54; ESG Indicators booklet p. 93
	203-2	Significant indirect economic impacts	p. 18; 58; 62; 64; 65; 66; 67; ESG Indicators booklet p. 117
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	13.22	Economic inclusion	p. 57

Research and innovation in processes, products and services			
GRI 3: Material Topics 2021	3-3	Material topics management	p. 24; 67
GRI 203: Indirect economic impacts 2016	203-2	Significant indirect economic impacts	p. 18; 58; 62; 64; 65; 66; 67; ESG Indicators booklet p. 117
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	13.6	Use of agrochemicals	p. 74

Health and safety as a value			
GRI 3: Material Topics 2021	3-3	Material topics management	p. 24 and 67
GRI 203: Indirect economic impacts 2016	203-1	Investments in infrastructure and support services	p. 19; 32 and 54; ESG Indicators booklet p. 93
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	p. 53
	403-2	Hazard identification, risks assessment and incident investigation	p. 54 and 55; The right of refusal applies to all employees who do not have safe means to carry out their activities, and any act of recrimination for exercising refusal is prohibited. In the event of retaliation, the 3tentos Ethics Committee will be called in to intervene.
	403-3	Occupational health services	p. 54
	403-4	Employee participation, consultation and communication to workers regarding health and safety at work	p. 53; ESG Indicators booklet p. 104
	403-5	Training workers in occupational health and safety	p. 55; ESG Indicators booklet p. 104
	403-6	Worker health promotion	No health services are offered to third-parties.
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked to business relations	p. 54
	403-8	Workers covered by an occupational health and safety management system	p. 53; Information obtained from the Senior Management System. Outsourced workers were not taken into account. Although the company regulations state that all outsourced workers are covered by the health management system, there is no way of identifying the data of outsourced workers who have accessed the company. The previous data refers to employees of the companies Sementes, Tentos Cep and Tentos Promotrigo.
	403-9	Accidents at work	p. 54 and 55; ESG Indicators booklet p. 105
	403-10	Occupational illnesses	p. 54; ESG Indicators Booklet. There were no records of reportable occupational diseases or deaths during the reporting period.

GRI Integrity and ethics in business

GRI 3: Material Topics 2021	3-3	Material topics management	p. 24 and 67
GRI 201: Economic performance 2016	201-1	Direct economic value generated and distributed	p. 14 and 16
GRI 205: Fight against corruption 2016	205-1	Operations assessed for risks related to corruption	ESG Indicators booklet p. 92
	205-2	Communication and training on anti-corruption policies and procedures	p. 41
	205-3	Confirmed cases of corruption and measures taken	ESG Indicators booklet p. 92

Product quality and safety

GRI 3: Material Topics 2021	3-3	Material topics management	p. 24 and 67
GRI 416: Consumer health and safety	416-1	Evaluation of health and safety impacts caused by products and services categories	p. 34
	416-2	Cases of non-compliance related to health and safety impacts caused by products and services	ESG Indicators booklet p. 93
GRI 417: Marketing and labeling	417-1	Requirements for product and service information and labeling	p. 34 and 74; ESG indicators booklet p. 93
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	13.6	Use of agrochemicals	p. 74; ESG Indicators booklet p. 94
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	13.9	Food safety	p. 34

Biodiversity			
GRI 3: Material Topics 2021	3-3	Material topics management	p. 24 and 67
GRI 304: Biodiversity 2016	304-1	Operational units owned, leased or managed within or adjacent to environmental protection areas and areas of high biodiversity value located outside environmental protection areas	p. 75; ESG Indicators booklet p. 117
	304-2	Significant impacts of activities, products and services on biodiversity	p. 75
	304-3	Protected or restored habitats	ESG Indicators booklet p. 117
	304-4	Species included in the IUCN Red List and in national conservation lists with habitats in areas affected by the organization's operations	p. 75

09

**ESG INDICATORS
BOOKLET**





CATEGORY:
3tentos

THEME: Market presence

GRI Content: 2-6

In 2023, we continued to promote the use of special fertilizers aimed at increasing productivity while minimizing environmental impact, based on the supply of products enriched with micronutrients, which results in food with greater nutritional value. Examples of this include fertilizers based on NPK and NPS in the same granule, as well as an increase in sales of high-efficiency nitrogen fertilizers (with NBPT protection or multiple N sources), which are products that reduce losses due to denitrification, volatilization and leaching, as well as reducing greenhouse gas emissions (N2O).

In the seed segment, we work with our own processing unit, but we also have partnerships with Brasmax, Credenz, DonMario, Ho Genética, Monsoy, Nidera, SoyTech, TMG, Biotrigo, OR Sementes, Agroceres and Embrapa. In the fertilizer segment, we also work with our own unit, Trifértil, and with Mosaic and Yara. In the crop protection segment, our partners are BASF, FMC, Adama, OuroFino, Nortox, Inquima, Biotrop, YaraVita and ICL.

We diversify suppliers and supply hubs to avoid possible delivery delays, as well as offering different formulations and sources of raw materials to meet the needs of the crops produced by our customers. One of our differentials is to seek supplies from global and local producers to overcome logistical challenges.

In 2023, we had changes regarding crop protection suppliers, with the entry of the companies Ouro Fino, Tecnomyl and Rainbow, as well as the strengthening of partnerships with BASF and FMC, which have been part of our chain for years. This was due to our commercial strategies and long-term visions.

CATEGORY:
Governance

THEME: Structure

GRI Content: 2-9

Check out the composition of 3tentos' Senior Management:

President of the Board of Directors and Vice-President of the company
João Marcelo Dumoncel

Member of the Board of Directors and of the ESG and Sustainability Committee and President of the Company
Luiz Osório Dumoncel

Member of the Board of Directors and the ESG and Sustainability Committee
Daniel Pires Carneiro

Independent member of the Board of Directors and Coordinator of the Audit Committee
Ademar Schardong

Independent member of the Board of Directors and Coordinator of the Audit Committee
Jorge Luís Vargas Cardoso

Member of the Board of Directors
Marina Salles Fusco Piccini



ESG and Sustainability Committee

Luiz Osório Dumoncel
Daniel Pires Carneiro
Marcia Veroneze Bisol Pagliarini

Audit Committee

Ademar Schardong
Jorge Luís Vargas Cardoso
Luiz Carlos Wanderer

João Marcelo Dumoncel does not hold any other position or commitment.

Luiz Osório Dumoncel does not hold any other position or commitment.

Daniel Pires Carneiro is a lawyer and co-founder of the law firm DC Associados.

Ademar Schardong is owner of Ademar Schardong Consultoria Empresarial; board member of Banrisul and RG Seguros S.A. and president of the Brazilian Institute of Finance Executives (IBEF/RS).

Jorge Luís Vargas Cardoso is president of NETEAM Negócios Empresariais; a member of the Young President Organization, a member of the Advisory Board of Brilia; a member of the Advisory Board of Sulprint Embalagens Industriais Ltda. and Calçados Aniger.

Marina Salles Fusco Piccini is co-founder of AgroSchool and a professor and course coordinator at the Brazilian Institute of Agribusiness Law.

CATEGORY:
Governance

THEME: Nomination and selection

GRI Content: 2-10

The nomination of the Board of Directors, the highest governance body, is made by election on a slate system, which can be appointed by the Board of Directors or by any shareholder or group of shareholders.

Those nominated for the eligible positions must be highly qualified professionals with relevant professional, technical and academic experience, as well as an impeccable reputation. In the selection process, efforts will be made to find candidates with knowledge and experience in the business sectors in which we operate or in the specific areas they will be working in.

The Board of Directors is composed of a minimum of four and a maximum of nine members, elected by the general assembly and with a unified mandate of up to two years, and may be re-elected. Of the Board of Directors' members, at least two or 20%, whichever is greater, must be Independent Board Member.

For the better performance of its functions, the Board of Directors may create, at its sole discretion and in accordance with the rules it may establish, advisory committees with defined objectives, as well as appoint their members and establish their internal rules of procedure, including rules on composition, mandate period, remuneration and operation. Currently, there are two committees established: the Audit Committee and the ESG and Sustainability Committee. These committees will be composed of at least three members, appointed by the Board of Directors, considering the Policy for Appointment of Members of the Board of Directors, Statutory Executive Board and Members of the Advisory Committees of our company.

The members nominated to the company's Advisory Committees and Board of Directors must comply with the following parameters, in addition to the applicable legal and regulatory requirements:

- engagement and commitment to the company's values and culture;
- impeccable reputation and commitment to the terms established by the Code of Conduct, as well as the other codes, policies and regulations applicable to them; and
- adequately assume the role and responsibilities arising from their position.

It will also be considered knowledge of the best corporate governance practices, corporate legislation, regulation and risk management, to guarantee a Board of Directors with diverse qualifications that can meet the demands arising from the company's business.

CATEGORY:
Governance

THEME: ESG Impact Management

GRI Content: 2-13

The members of the ESG and Sustainability Committee meet on a quarterly basis with the Board of Directors to report on ongoing activities, including mapping and impact management. The meetings convoked by the board are duly recorded in the minutes.

CATEGORY:
Governance

THEME: Conflicts of interest

GRI Content: 2-15

To prevent and mitigate conflicts of interest between members of the highest governance body, members of the Board of Directors are prohibited from intervening in any deliberation made at meetings of the board, in which the member has or represents a conflicting interest with those of the company. In the event of any conflicts, this member must inform the others about their impediment and include the nature and extent of the impediment in the meeting minutes.

In the event that a member whose interests conflict with those of the company does not comply with the established obligation, the other members, if they are aware of it, must comply with it. In the event of a conflict of interest, the board member must comply with our company's Code of Conduct and Related Party Transactions Policy, without detriment to applicable laws and regulations. Conflicts of interest must be disclosed to our stakeholders, in accordance with our internal policy.

CATEGORY:
Governance

THEME: Performance evaluation

GRI Content: 2-18

To continuously improve the effectiveness of the Board of Directors' actions, annual evaluations are conducted internally to analyze the performance of the board and each of its members, including the advisory committees.

This evaluation allows the board members themselves to analyze their contributions and helps to develop action plans for the constant improvement of the body. Our Executive Board also takes part in annual performance evaluations. The consolidated results of the evaluations of the Board of Directors, the Members of the Board and the Executive President are disclosed to all members.

CATEGORY:
Governance

THEME: Remuneration
GRI Content: 2-19

Our remuneration policy for high governance includes: fixed remuneration, determined in accordance with market standards and proportional to duties and responsibilities; variable remuneration, based on performance indicators; profit-sharing; benefits; benefits motivated by termination of office; remuneration based on or referenced to shares. In the case of variable remuneration, the members of the Board of Directors may be entitled to the granting of shares, by means of Option Plans approved at the company's General Assembly.

CATEGORY:
Governance

THEME: Non-discrimination
GRI Content: 2-26

Throughout 2023, our Whistleblower Channel recorded 127 incidents. Of this total, 125 cases were resolved, with 43% deemed valid or partially valid, 54% deemed invalid, and 3% classified as situations not applicable to the Whistleblower Channel. We also assessed five possible cases of discrimination or moral harassment.

Number of complaints made through the channel	
Year	Number of complaints
2021	65
2022	74
2023	127

Cases of discrimination			
Year	2021	2022	2023
Number of cases	5	6	7

CATEGORY:
Governance

THEME: Fight against corruption
GRI Content: 205-1 e 205-3

All our operations in the Inputs, Grains and Industry segments are assessed for risks related to corruption. We have determined a specific corporate risk called "conflict of interest and corruption", which can materialize, especially in purchase or sale transactions during interactions with public agencies. This risk is monitored by internal and external audits and by the Risks and Compliance department. In 2023, there were no records of this nature in our company.

CATEGORY:
3tentos

THEME: Market presence
GRI Content: 204-1

Through the reporting of 2023 performance results, we started to consider all national suppliers as local. This is because, in 2023, we started operating our trading office in São Paulo, becoming a company with nationwide operations and expanding our business beyond the states of Rio Grande do Sul and Mato Grosso do Sul, where our units are located.

CATEGORY:
3tentos

THEME: Sector representativeness
GRI Content: 2-28

We are associated with various sectoral institutions, including: Association of Cereal Companies of Rio Grande do Sul (ACERGS), Brazilian Association of Vegetable Oil Industries (Abiove), National Association of Cereal Exporters (Anec), Association of Biofuel Producers of Brazil (Aprobio), Brazilian Fertilizer Mixers Association (AMA), National Association of Agricultural and Veterinary Input Distributors (Andav), Association of Input Resellers (Aria), Association of Fertilizer Mixers of Brazil (AMA), National Association of Agricultural and Veterinary Input Distributors (Andav), Association of Input Resellers (Aria), Association of Agricultural Input Resellers of the Litoral (Aril), Association of Agricultural Defensives Resellers of the Southern Region (Aredesul), Brazilian Association of Soybean Seed Producers (Abrass), Association of Agricultural Defensive Resellers of the Midwest (Arede), Association of Seed and Seedling Producers and Traders of Rio Grande do Sul (Apassul), Association of Agrochemical Resellers of Giruá and Region, Southern Rural Credit and Assistance Association (Ascar), Amcham.

CATEGORY:
3tentos

THEME: Investments in health and safety

GRI Content: 203-1

Throughout 2023, we made a series of investments in health and safety, among which we highlight:

- **Occupational medicine:** medical examinations to monitor employee health, as well as preparing technical documents.

Amount invested: BRL 1,186,342.58 (data from the 2023 budget plan).

- **Laboratory analysis:** analysis of solid particulates and chemical products to verify the level of exposure and propose appropriate prevention measures.

Amount invested: BRL 39,963.20 (data from the 2023 budget plan).

- **Personal Protective Equipment:** purchase of PPEs and uniforms for employees as a complementary safety measure, as well as collective protection equipment.

Amount invested: BRL 1,988,474.02 (data from the 2023 budget plan).

- **Collective Protection Equipment:** for monitoring confined spaces, tripods for rescue and exhaust systems.

Amount invested: BRL 604,505.57 (data from the 2023 budget plan).

- **Safety signs:** internal safety signs equipment.

Amount invested: BRL101,615.58 (data from the 2023 budget plan).

- **Maintenance of CPE:** calibration of equipment and repairs.

Amount invested: BRL129,884.72

- **Maternal Journey:** a program in the psychosocial area, which aims to give mothers a souvenir after their pregnancy follow-up.

Amount invested: BRL 6,128.00

- **Events:** organization of internal Occupational Health and Safety events.

Amount invested: BRL 47,784.34

- **Training:** internal training in Occupational Health and Safety.

Amount invested: BRL 667,617.20

CATEGORY:

3tentos

THEME: Commitment to safety and quality

GRI Content: 416-2 e 417-1

There were no cases registered of non-compliance with laws that resulted in a fine or penalty, or even a warning, or of non-compliance with voluntary codes.

Total number of cases of non-compliance with laws and/or voluntary codes in relation to health and safety impacts caused by products and services during the reporting period, broken down by:	
No. of cases of non-compliance with laws that resulted in a fine or penalty	None.
No. of cases of non-compliance with laws that resulted in a warning	None.
No. of cases of non-compliance with voluntary codes.	None.

3tentos reinforces its commitment to legal compliance by only selling products that strictly comply with the requirements established by Brazilian crop protection legislation, notably Law 14.785/23. This legislation establishes comprehensive guidelines, covering aspects such as packaging, labels and other requirements to guarantee the safety and efficacy of these products. In addition, the company adheres to the specific regulations issued by the National Health Surveillance Agency (ANVISA) and the Ministry of Agriculture, Livestock and Supply (MAPA), consolidating its commitment to the practices established by the regulatory bodies.

The packaging of the products commercialized by the company contains detailed information on their chemical composition, including the percentage of each component. In the case of crop protection, the active ingredients are specified, while nutritional products disclose the sources of raw materials.

In biological products and inoculants, the species and occasionally the strains of the microorganisms present are indicated. In addition, product labels include relevant information about the manufacturer, such as the registration number with the Ministry of Agriculture, Livestock and Supply (MAPA).

Additional information, such as the product's manufacturing location, is also provided, ensuring transparency and compliance with regulatory requirements.

The agrochemicals commercialized by the company incorporate essential information on their labels, complying with federal and state regulatory procedures. Pictograms highlight characteristics such as explosiveness, flammability, oxidizing properties, corrosiveness, irritation, among others, providing a visual representation of the product formulation. In addition, the labels indicate the toxicological classification and the hazardous potential for the environment, providing a clear categorization of the product.

All packaging includes the corresponding leaflet for the product, containing detailed information on the dangers associated with its use. These practices aim to guarantee complete and transparent disclosure of the agrochemical contents, especially in relation to substances that may cause environmental or social impacts.

Crop protection labels contain essential information to ensure the safe use of the product. Phrases such as "Before using the product, read the label, package leaflet and prescription and keep them in your possession" and "The use of personal protective equipment is mandatory. Protect yourself" are highlighted to advise users regarding the importance of reading the instructions beforehand and the need for personal protection.

In addition, the labels present precautions for use and general recommendations, covering aspects such as

first aid, antidotes and treatments. The emergency telephone number for cases of poisoning or questions is also provided, offering a direct channel for assistance in critical situations. Another relevant point on the labels are the pictograms that indicate how to prepare the mixture, detailing information that can be found more comprehensively in the product's package leaflet.

Product labels highlight information on proper disposal, recycling or any specific instructions on how to handle the product after use, guaranteeing compliance with environmental standards and responsible practices regarding environmental impact precautions and detailed storage instructions. In addition, information is provided on triple washing and the correct disposal of packaging after use. The manufacturer's number for reporting problems and obtaining additional information is clearly displayed, providing a channel of communication for questions or emergencies.

The 3tentos company adopts strict criteria when receiving products from suppliers, demanding total compliance with crop protection legislation in terms of packaging and labeling standards. If any defects are identified in the products in stock, we promptly contact the supplier to collect them, maintaining high standards of quality in our portfolio and customer service. This approach not only safeguards product quality and safety, but also highlights 3tentos' commitment to contributing to a more sustainable agricultural sector that is in line with current laws and regulations.

CATEGORY: **3tentos**

THEME: Commitment to safety and quality

GRI Content: 13.6.1 (setor)

The training offered to workers in pest control and the application of agrochemicals is a priority in our organization, in line with best practices to ensure

safety and effectiveness in agricultural management. The approach seeks to ensure that these professionals are properly prepared for both the recommendation and application of these products. For this purpose, regular training is provided regarding the precise identification of pests, diseases and weeds, aiming to improve recommendations and contribute, therefore, to reducing the indiscriminate use of agrochemicals.

The courses offered cover not only identification, but also continuous updates on new products and regulations relevant to the sector. Professionals involved in activities such as research testing, who are more exposed to products, receive constant training, including specific information related to NR 31 - Occupational Health and Safety in Agriculture, Livestock, Forestry, Logging and Aquaculture. This regulatory norm guides the correct application of crop protection, promoting a safe working environment.

For workers directly involved in the application of agrochemicals, all Personal Protective Equipment (PPE) is provided. The correct use of this equipment is instructed and mandatory during applications. This equipment is replaced regularly. Biannual medical examinations, including cholinesterase tests, are conducted to assess exposure to agrochemicals. If there are any alterations in the tests, the professional is immediately removed from duty and measures are implemented to avoid potential health problems related to agrochemical exposure.

This approach reflects our commitment to employee health and safety, promoting a culture of responsibility and care in the workplace. It is also worth remembering that we direct all our strategies towards the development of the Clean Field Environmental Education Program, which relies on partnerships with educational institutions to complement curricular content related to the environment, in line with the recommendations of the National Common Curriculum Base (BNCC).

CATEGORY:

People

THEME: Workforce profile

GRI Content: 2-6, 2-7, 2-8 e 405-1

In response to these indicators, we consider full-time work to be that in which the employee fulfills the working hours established by the company in the contract. Part-time work, on the other hand, is when the employee works reduced hours compared to full-

time work, also previously established by the company, according to the contract types and employment ties.

In the case of a fixed-term contract, as provided by law, the employee has a specific time frame to perform the work. When they are hired, the end date is set. An indefinite-term contract is one in which the employee, after the probationary period, becomes permanent, with no deadline set for the end of the contract until one of the parties chooses to terminate it.

The employee data reported here was collected from reports issued by the payroll system, saved monthly,

forming a single database and grouped in dynamic spreadsheets.

Workers who are not employees include apprentices and trainees, who perform support functions in the company's various sectors, and self-employed professionals, such as electricians, surveyors, bricklayers, machine operators, installers, assemblers, maintenance technicians, among others, who are hired as outsourced services.

Total number of own employees by region for an indefinite period of time									
Region	2021			2022			2023		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Midwest Region	4	8	12	23	71	94	65	229	294
Southeast Region	0	0	0	0	0	0	1	5	6
Southern Region	247	1,123	1,370	273	1,120	1,395	304	1,224	1,528
Total	251	1,131	1,382	297	1,192	1,489	371	1,458	1,828

Total number of own employees by gender for an indefinite period of time			
Gender	2021	2022	2023
Women	1,092	297	371
Men	251	1,192	1,457
Total	1,343	1,489	1,828

Total number of own employees by age group for an indefinite period of time			
Age group	2021	2022	2023
Under 30 years	414	460	540
Between 30 and 50 years	800	889	1,081
Above 50 years	167	140	207
Total	1,381	1,489	1,828

Number of own employees, by type of employment contract and gender (not including high governance*)									
Type of contract	2021			2022			2023		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Determined time	31	158	189	0	0	0	70	229	299
Indefinite time	220	973	1,193	297	1,192	1,489	371	1,457	1,828
Total	251	1,131	1,382	297	1,192	1,489	441	1,686	2,127

Number of own employees, by type of employment contract and gender (not including high governance*)									
Type of employment	2021			2022			2023		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Full-time work	211	1,118	1,329	273	1,191	1,464	358	1,636	1,994
Part-time work	40	13	53	24	1	25	83	51	134
Total	251	1,131	1,382	297	1,192	1,489	441	1,687	2,127

Total number of full-time employees by region			
Region	2023		
	Women	Men	Total
Northern Region	-	-	0
Northeast Region	-	-	0
Midwest Region	64	231	295
Southeast Region	1	3	4
Southern Region	293	1,403	1,696
Total	357	1,637	1,994

Total number of full-time employees, by age group	
Age group	2023
Under 30 years	628
Between 30 and 50 years	1,141
Above 50 years	225
Total	1,994

Total part-time employees
2023 - 134

Total number of part-time employees, by gender	
Gender	2023
Women	83
Men	51
Total	134

*High governance is composed by the Board of Directors, ESG and Sustainability Committee and Audit Committee.

Total number of part-time employees by region			
Region	2023		
	Women	Men	Total
Northern Region	-	-	0
Northeast Region	-	-	0
Midwest Region	10	11	21
Southeast Region	-	-	0
Southern Region	73	40	113
Total	83	51	134

Total number of part-time employees by age group	
Age group	2023
Under 30 years	112
Between 30 and 50 years	15
Above 50 years	7
Total	134

Total number of temporary employees, by region						
Region	2022			2023		
	Women	Men	Total	Women	Men	Total
Northern Region	-	-	0	0	0	0
Northeast Region	-	-	0	0	0	0
Midwest Region	0	0	0	9	12	21
Southeast Region	-	-	0	0	0	0
Southern Region	6	172	178	61	217	278
Total	6	172	178	70	229	299

Total number of temporary employees by age group	
Age group	2023
Under 30 years	199
Between 30 and 50 years	75
Above 50 years	25
Total	299



Number of own employees, by functional category and gender (not including high governance*) for an indefinite period of time									
Job category	2021			2022			2023		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Executive Directors	0	5	5	1	8	9	1	10	11
Managers	3	40	43	6	56	62	9	65	74
Coordinators/Supervisors	32	100	132	35	220	155	40	140	180
Leaders	27	119	146	32	129	161	45	164	209
Administrative/Operational	189	866	1,056	223	879	1,102	276	1,079	1,355
Total	251	1,131	1,382	297	1,292	1,489	371	1,457	1,828

Number of own employees, by functional category and age group for an indefinite period of time												
Job category	2021				2022				2023			
	Under 30 years	Between 30 and 50 years	Above 50 years	Total	Under 30 years	Between 30 and 50 years	Above 50 years	Total	Under 30 years	Between 30 and 50 years	Above 50 years	Total
Executive Directors	0	5	0	5	1	7	1	9	1	7	2	10
Managers	2	34	7	43	4	51	7	62	2	64	8	74
Coordinators/Supervisors	12	104	17	133	18	123	14	155	20	140	20	180
Leaders	28	112	6	146	37	117	8	162	44	152	14	209
Administrative/Operational	373	545	137	1,055	401	591	109	1,101	473	718	163	1,355
Total	414	800	167	1,382	461	889	139	1,489	540	1,081	207	1,828

Total workers who are not employees	2023		
	Cruz Alta	Ijuí	Vera
			130

*High governance is composed by the Board of Directors, ESG and Sustainability Committee and Audit Committee.

CATEGORY:

People

THEME: Workforce profile

GRI Content: 401-1

Total number and rate of new hires, by age group		
Age group	2023	
	Total Number	Rate
Under 30 years	331	61.30%
Between 30 and 50 years	330	30.50%
Above 50 years	34	16.40%
Total	695	38%

Total number and rate of new hires, by gender		
Gender	2023	
	Total Number	Rate
Women	195	52.60%
Men	500	34.60%
Total	695	38%

Total number and rate of new hires, by region		
Region	2023	
	Total Number	Rate
Midwest	325	141.10%
Southeast	3	61.80%
Southern	367	30%
Total	695	47.70%

Total number of own employees who left the company and turnover rate, by age group		
Age group	2023	
	Total Number	Rate
Under 30 years	230	51.90%
Between 30 and 50 years	277	28.10%
Above 50 years	35	16.70%
Total	542	33.80%

Total number of own employees who left the company and turnover rate, by gender		
Gender	2023	
	Total Number	Rate
Women	116	41.90%
Men	426	31.80%
Total	542	33.80%

Total number of own employees who left the company and turnover rate, by region		
Region	2023	
	Total Number	Rate
Midwest	150	103.70%
Southeast	1	41.20%
Southern	391	31%
Total	542	42.40%

CATEGORY:

People

THEME: Remuneration

GRI Content: 2-20

Decisions on remuneration policies are made internally and are supported by an external audit, without the direct involvement of stakeholders.

CATEGORY:

People

THEME: Remuneration

GRI Content: 2-21 e 405-1



Total annual remuneration rate		
Year	2022	2023
Total annual remuneration for the highest paid individual	1,248,456	1,011,365
Average total annual remuneration for all employees (except the highest paid)	32,501,612	39,081,169
Total annual remuneration rate	3.84%	2.59%

Alteration to the total annual remuneration rate		
Year	2022	2023
Percentage increase in the total annual remuneration of the highest paid employee	12%	6%
Average percentage increase in total annual remuneration for all employees of the organization, excluding the highest paid individual	21%	22%
Alteration to the total annual remuneration rate	57%	27%

Note: to present the remuneration of the highest paid employee, the total annual salary + total annual bonuses were considered (the average of these two remunerations resulted in the amount reported). For the other employees, we took the sum of the average salary for the year of all employees (except the highest paid) x 12 months, which resulted in fixed remuneration + total annual bonuses and commissions. The average of these three salaries resulted in the amount reported.

Name	Shortened Title (Position)	Date of Birth	Age
ADEMAR SCHARDONG	Board Member	27-11-1955	68
DANIEL PIRES CARNEIRO	Board Member	10-08-1981	42
JOAO MARCELO DUMONCEL	President of the Board	15-09-1971	52
JORGE LUIS VARGAS CARDOSO	Board Member	17-12-1959	64
LUCIANA TODERO PERIN	Governance Officer	26-05-1974	50
LUIZ CARLOS WANDERER	Member of the Audit Committee	25-07-1965	58
LUIZ OSORIO DUMONCEL	Vice-President of the Board	15-12-1962	61
MARCIA VERONEZE BISOL PAGLIARINI	Member of the ESG and Sustainability Committee	26-06-1985	38
MARINA SALLES FUSCO PICCINI	Board Member	02-06-1982	41

CATEGORY

People

THEME: Benefits

GRI Content: 401-2

Partnerships Program

To encourage our employees to seek qualifications and improve their skills, we have partnerships with the

following educational institutions for undergraduate, postgraduate, MBA and language schools: Unijui, Unopar, UPF, Open English, Uniasselvi, Cruzeiro do Sul, MBA USP, Unillasalle, Uninter, PUCRS, Lingopass, Vip Centro de Idiomas, FDC, Unicruz and Fasipe.

In 2023, we had some changes regarding the granting of benefits. One of them was adjusting the scope of the health plan for management teams and replacing the Life Insurance provider.

Full-time employees have a dental care plan and can

join the health plan. In addition, they can benefit from the Partnerships Program for discounts at educational institutions, also from the Seeds of the House Project. These benefits do not extend to temporary employees.

Another advancement point, which is not yet in the company's plans, is the structuring of a career transition assistance program.

CATEGORY

People

THEME: Maternity and paternity leave

GRI Content: 401-3

Total number of employees entitled to take maternity/paternity leave, by gender		
Gender	2022	2023
Women	312	371
Men	1,315	1,457
Total	1,627	1,828

Total number of employees who took maternity/paternity leave, by gender		
Gender	2022	2023
Women	9	14
Men	23	36
Total	32	50

Total number of employees who returned to work after maternity/paternity leave ended, by gender		
Gender	2022	2023
Women	9	8
Men	23	34
Total	32	42



Total number of employees who returned to work after maternity/paternity leave and remained employed twelve months after returning, by gender		
Gender	2022	2023
Women	9	8
Men	23	34
Total	32	42

Return to work rate of employees who took maternity/paternity leave, by gender		
Gender	2022	2023
Women	100%	100%
Men	100%	100%

Retention rate of employees who took maternity/paternity leave, by gender		
Gender	2022	2023
Women	100%	100%
Men	100%	100%



CATEGORY:
People

THEME: Development

GRI Content: 404-1

To provide data regarding the number of employees by gender/position, we used the Senior System. To compile training hours, a report on the training history was exported and only training carried out during working

hours was selected for the year 2023. To segregate by category and gender, two other reports were exported from the system and the information was compiled.

For information regarding hiring and turnover, a database was created by exporting data from the Senior System, separated by month for all employees. For each indicator, an annual average was calculated (except for hirings and terminations, the total for the year was considered).

Average number of training hours that workers (other than own employees) underwent during the reporting period			
Workers	2023		
	Total number of workers	Training hours	Average training hours
Trainee	23	461:30	20:03
Young person/teenager	112	571:30	5:06
Others	170	5489:30	32:17
Total	305	6522:30	21:39

Average number of RDI training hours completed by own employees during the reporting period, by gender			
Gender	2023		
	Total number of employees	Training hours	Average training hours
Women	22	132	6.0
Men	47	282	6.0
Total	69	414.0	6.0

CATEGORY:
People

THEME: Health and Safety

GRI Content: 403-4 e 403-5

All our operating units have an Internal Commission for the Prevention of Accidents and Harassment (CIPA). Monthly meetings are held with the members to deal with issues related to occupational health and safety. In places where CIPA is not elected, priority is given to choosing employees who represent macro areas.

To make our environments safer and our employees more qualified, we carry out periodic training in the Regulatory Norms for Occupational Health and Safety, among which we highlight the following:

NR 33 – Work in confined spaces: applies to employees who have undergone a medical evaluation and have been deemed fit and who need to perform some activity in confined spaces. The aim is to train for safe access, and it is carried out annually (initial and periodic training).

NR 35 – Work at height: applies to employees who have undergone a medical evaluation and have been deemed fit and who need to perform some activity at height. The aim is to train for safe access, and it is carried out every two years (initial and periodic training).

NR 06 – Use and conservation of PPE: applies to employees who use personal protective equipment. The aim is to demonstrate which equipment should be used in activities, how to use it, how to sanitize it, how to store it and how to change it, and it is carried out annually (initial training along with integration and periodic training).

NR 11 – Machine operation: applies to employees who need to operate self-propelled machinery. The

aim is to demonstrate safe operation and care for the equipment. It is carried out initially and, although the standard does not stipulate a frequency, the company carries out annually.

NR 10 – Safety in electrical services: applies to electrical maintenance teams and aims to demonstrate the risks of the activity and the care required when carrying out interventions on equipment. It is conducted every 2 years (initial and periodic training).

CATEGORY:

People

THEME: Health and safety

GRI Content: 403-9 e 403-10

Accidents at work

In 2023, we recorded 33 accidents involving our own employees. In terms of injuries, there were: eleven fractures, six contusions, five superficial injuries, two amputations, two dislocations, two burns and five other miscellaneous injuries. Regarding the body parts affected, there were three accidents to the head, four to the torso, eighteen to the upper limbs, seven to the lower limbs and one in multiple parts. As for the situations that caused them, twelve were entrapment, six from overexertion, five from falls, four from impacts, two from projection of materials, two caused by steam and two reactions of the body itself. Among outsourced workers, the four accidents involved two falls, one electric discharge and one burial.

All risks that could lead to accidents at work or occupational illnesses, whether with severe consequences or not, are surveyed annually by internal and external teams. These risks are described in the Risk Management Programs - PGR and PGREC.

The main accident risks mapped in our company are: driving vehicles of any kind on public roads; environments with engulfment risks (confined space); level difference greater than two meters (working at height); falling objects; various chemical products; heat. Among the accidents that occurred in 2023, the risks that contributed to generating accidents were: driving vehicles; level difference; falling objects; various chemical products and heat.

Regarding occupational health, the main risks mapped in our company are of a biomechanical ergonomic nature, such as sitting for long periods and intensive work with keyboards or other similar devices; noise generated by machinery and equipment; uncomfortable dust, such as respirable particulates (insoluble or low solubility), as well as various chemical products.

Information on accidents at work was collected from documents on the Intranet, NR 04 charts, the PGR, the statistical control of accidents, the Senior System and e-Social.

CATEGORY:

Environmental

THEME: Energy

GRI Content: 302-1

To calculate the consumption of fuels from renewable sources, the approved percentages of biofuels in the blend were considered, according to the legislation in force for the calendar year evaluated. With the total fuel used during the year, it is possible to know the percentage of biofuel used. Once these values had been obtained, the Lower Heating Value (LHV) of each biofuel was used and converted into the requested unit of measurement.

In the case of wood chips and firewood, the purchase value of this material in the evaluated calendar year and the LHV value of the material were used and converted into the requested unit of measurement. In the case of fuels, the approved percentages of pure fuels in the blend were considered, according to the legislation in force for the calendar year evaluated. With the total commercial fuel used during the year, it is possible to know the percentage of fossil fuel used. Once these values had been obtained, the Lower Heating Value (LHV) of each fuel was used and converted into the required unit of measurement.

To calculate the consumption of liquefied petroleum gas (LPG), the purchase value of this material in the calendar year evaluated and its LHV value were used and converted into the requested unit of measurement.

CATEGORY:

Environmental

THEME: Water and effluents

CRI Content: 303-1 a 303-5

Consumption in industrial units

Report on the total water consumption of the Cruz Alta - RS industry in megaliters
205,703 ML
Report on the total water consumption of the Vera - MT industry in megaliters
326,829 ML
Report on the total water consumption of the Ijuí - RS industry in megaliters
275,172 ML

Water consumption at the units [ML]	2021	2022	jan.23	feb.23	mar.23	apr.23	may.23	jun.23	jul.23	aug.23	sep.23	oct.23	nov.23	dec.23	2023
Surface	7,21	20,52	2,18	2,05	2,29	2,28	2,23	1,94	2,71	2,95	2,85	3,04	3,00	1,53	29,05
Underground	35,61	42,92	11,76	19,79	9,58	11,41	14,70	11,52	16,66	17,25	16,61	17,32	17,55	18,33	182,49
Third-party	4,32	10,79	0,57	0,64	0,74	0,56	0,43	0,37	0,62	0,67	2,14	0,48	1,29	0,44	8,95
Total	47,14	74,23	14,52	22,48	12,61	14,25	17,35	13,83	19,99	20,87	21,61	20,84	21,84	20,30	220,49

Total water collection in all areas, in megaliters, in water-stressed areas - Cruz Alta Unit

The water used in the Cruz Alta industry is abstracted from two duly licensed underground wells to generate steam for the production process. At the end of the process, the steam is condensed, of which around

95% is reused in the production process and the rest is considered industrial effluent, which goes to the Effluent Treatment Plant. After proper treatment, this effluent is used to irrigate the eucalyptus trees in the unit's vegetative curtain. After collection, it goes through a reverse osmosis water treatment plant and can then be used to generate steam. This use has a positive impact on the company, as the effluent is not discharged into water bodies and is used as a resource

for other relevant environmental purposes.

The data is recorded daily using hydrometers installed at the unit's wells, and water from the utility company is also used. Daily use limits are determined by the use permits granted by the environmental agency responsible. Water consumption from the utility company is obtained through monthly readings by the responsible company.

Sources	2023
I. Surface water	-
II. Underground water	205,70
III. Sea water or surface brackish water	-
IV. Produced water	-
V. Third-party water	0,0027
Total	205,70

Vera unit

The water collected in Vera unit comes from three licensed artesian wells, which supply all human and industrial consumption. Of the total volume, 60% of the abstracted water is reused in soybean crushing, 30% is evaporated by the cooling towers and 10% is clean water discharged into the river, complying with the legal parameters regarding turbidity control, water chlorination, pH correction and analysis of salts, silica and iron.

All the water collected is stored in a 2,500 m³ tank of which 40%, or 1,000 m³, is directed to the fire-fighting reserve. The other 60% is directed to the industrial sectors via pumps. The data is collected using water meters installed at the outlets of the artesian wells.

Sources	2023 (m ³)
I. Surface water	0,00
II. Underground water	326,829.5 m ³
III. Sea water or surface brackish water	0,00
IV. Produced water	0,00
V. Third-party water	0,00

Ijuí unit

The water used in the Ijuí unit comes from three licensed underground wells and from the public water supply network (utility company). The latter is used for human consumption, and the water abstracted from the wells is used by the industry to generate steam, as well as for the entire production process, with water meters installed at each water abstraction point.

The plant has zero effluent technology, which means that the effluent generated goes through a recycling process and is returned to the industrial process for various purposes. This use has a positive impact on the company, as the effluent is not discharged into water bodies. In this process, the industrial liquid effluents generated by washing floors and equipment are collected, stored in a waterproofed tank and reused after separating the water/oil phases in the production process. The maximum recycling limit allowed is 120 m³/day. Only these are set by the Operating License. The unit follows the quality guidelines of the Ministry of Health Ordinance.

Sources	2023 (m ³)
I. Surface water	145,284.00
II. Underground water	117,420.00
III. Sea water or surface brackish water	NA
IV. Produced water	NA
V. Third-party water	12,467.61
Total	129,887.61

Water collection at the units [ML]	2021	2022	jan.23	feb.23	mar.23	apr.23	may.23	jun.23	jul.23	aug.23	sep.23	oct.23	nov.23	dec.23	2023
Surface	36.05	102.61	10.92	10.25	11.45	11.38	11.16	9.70	13.54	14.75	14.26	15.18	15.01	7.63	145.23
Underground	178.07	214.61	58.79	98.95	47.89	57.05	73.48	57.62	83.32	86.24	83.07	86.62	87.77	91.67	912.47
Third-party	21.59	53.93	2.87	3.19	3.69	2.81	2.13	1.85	3.09	3.35	10.72	2.40	6.43	2.20	44.73
Total	235.71	371.15	72.58	112.39	63.03	71.24	86.77	69.17	99.95	104.34	108.05	104.20	109.21	101.50	1,102.43

For this indicator, referring to the use of water in our company, we used the water collection values of the units with water meters installed at the outlets of the artesian wells and the consumption values of the units supplied by the utility company. Afterwards, they were converted into the requested measurement unit. We only collect fresh water. All the units collect water from artesian wells or are supplied by public water supply companies.

The data is recorded daily using hydrometers installed at the wells. Daily use limits are established by the permits granted by the environmental agency responsible. Water consumption from the utility company is obtained through monthly readings by the company in charge.

The units generate industrial effluents that are treated internally and not disposed of, except for those from washing floors and equipment. At the Ijuí unit, for example, these effluents are collected, stored in a waterproofed tank and reused in the production process after separating the water/oil phases, meeting the maximum limit allowed for reuse set out in the operating license, which is 120 m³/day. As for the sanitary effluent, it is treated using a septic tank, filter and drain system, and then infiltrated into the ground.



Water disposal at the units [ML]	2021	2022	jan.23	feb.23	mar.23	apr.23	may.23	jun.23	jul.23	aug.23	sep.23	oct.23	nov.23	dec.23	2023
Surface	28.84	82.09	8.74	8.20	9.16	9.10	8.93	7.76	10.83	11.80	11.41	12.14	12.01	6.10	116.18
Underground	142.46	171.69	47.03	79.16	38.31	45.64	58.78	46.10	66.66	68.99	66.46	69.30	70.22	73.34	729.98
Third-party	17.27	43.14	2.30	2.55	2.95	2.25	1.70	1.48	2.47	2.68	8.58	1.92	5.14	1.76	35.78
Total	188.57	296.92	58.06	89.91	50.42	56.99	69.42	55.34	79.96	83.47	86.44	83.36	87.37	81.20	881.94

All of our company's installations comply with the Single License 01250/2022, which establishes the standards for water disposal, such as turbidity control, water chlorination, PH correction and analysis of salts, silica and iron. It is important to note that we do not discharge wastewater into water bodies.



5.6 - the liquid effluents, after treatment, must meet the following parameters and standards for application to agricultural soil:

- 5.6.1 - pH between 6 and 9;
- 5.6.2 - up to 5.0 mg/L of aluminum;
- 5.6.3 - up to 0.10 mg/L of arsenic;
- 5.6.4 - up to 5.0 mg/L of barium;
- 5.6.5 - up to 0.5 mg/L of boron;
- 5.6.6 - up to 0.01 mg/L of cadmium;
- 5.6.7 - up to 0.5 mg/L of lead;
- 5.6.8 - up to 0.2 mg/L of cyanide;
- 5.6.9 - up to 106.5 mg/L of chloride;
- 5.6.10 - up to 0.05 mg/L of cobalt;

- 5.6.11 - up to 0.2 mg/L of copper;
- 5.6.12 - up to 0.50 mg/L of total chromium;
- 5.6.13 - up to 5.0 mg/L of iron;
- 5.6.14 - up to 10 mg/L of fluoride;
- 5.6.15 - up to 0.20 mg/L of manganese;
- 5.6.16 - up to 0.01 mg/L of mercury;
- 5.6.17 - up to 0.5 mg/L of molybdenum;
- 5.6.18 - up to 0.2 mg/L of nickel;
- 5.6.19 - up to 0.02 mg/L of selenium;
- 5.6.20 - up to 1.0 mg/L of sulfide;
- 5.6.21 - up to 0.10 mg/L vanadium;
- 5.6.22 - up to 2.0 mg/L of zinc;

5.6.23 - ≤ 1 (number of eggs per liter) for helminth eggs;

5.6.24 - ≤ 10.000 (number per 100 mL) for thermotolerant coliforms;

5.6.25 - for nitrogen, the volume applied should not exceed the quotient between the amount of nitrogen recommended for the crop (in kg/ha) and the concentration of nitrogen available in the effluent (N DISP in kg/m³). The following formula should be used to calculate the available nitrogen: $N \text{ DISP} = (N \text{ KJ} - N \text{ NH}_3) + 0.5 \times (N \text{ NH}_3) + (N \text{ NO}_3 * N \text{ NO}_2)$;

5.6.26 - for phosphorus and potassium, the volume applied should not exceed the fertilization recommendations for the plant species at the application location.

CATEGORY:

Environmental

THEME: Emissions

GRI Content: 305-1 a 305-5

Product	LHV	(MJ/kg)	Production (kg/year)	Total energy (MJ/year)	Allocation factor
Biodiesel	Final product	37.2	455,496,381	16,944,465,373	0.9966056
Fatty Acid	Co-product	21.8	2,647,357	57,712,383	0.0033944

Period: 01/01/2022 to 31/12/2023.

Period considered for both finished product and input data (IJÚI + VERA).

Inputs and energy sources	Quantity	Unit	Emission factor	Unit	Reference	Emission (kg CO ₂ eq/year)
Citric acid	636,738	kg	0.96	kgCO ₂ eq/kg	ISCC EU 205 - Greenhouse Gas Emissions v4	611,268.48
Hydrochloric acid	2,693,514	kg	0.75	kgCO ₂ eq/kg	ISCC EU 205 - Greenhouse Gas Emissions v4	2,020,135.50
Phosphoric acid	326,691	kg	3.01	kgCO ₂ eq/kg	ISCC EU 205 - Greenhouse Gas Emissions v4	983,339.91
Processed water		kg	0.0011	kgCO ₂ eq/kg	ISCC EU 205 - Greenhouse Gas Emissions v4	0.00
Antioxidant	93,038	kg	10.00	kgCO ₂ eq/kg	Standard values v1.0 / EU	930,380.00
Wood chips	64,483	t	35.03	kgCO ₂ eq/kg	Conservative adoption of firewood value	2,258,890.82
Diesel	0	kg	0.56	kgCO ₂ eq/kg	ISCC EU 205 - Greenhouse Gas Emissions v4	0.00
Electricity	39,454,409	KWh	0.06	kgCO ₂ eq/kWh	MC T1, 2020	2,435,323.41
Sodium hydroxide	2,009,833	kg	0.47	kgCO ₂ eq/kg	ISCC EU 205 - Greenhouse Gas Emissions v4	942,611.68
Firewood	2,593	t	35.03	kgCO ₂ eq/kg	Tool_ghg_Product_v2021.0.1	90,832.30
Methanol	40,693,149	kg	1.98	kgCO ₂ eq/kg	ISCC EU 205 - Greenhouse Gas Emissions v4	80,572,435.02
Sodium methylate	3,870,322	kg	4.88	kgCO ₂ eq/kg	ISCC EU 205 - Greenhouse Gas Emissions v4	18,887,171.36
				Total emissions		109,732,388.48

CATEGORY

Environmental

THEME: Energy

GRI Content: 302-1

Total energy consumed (in GJ)	2021	2022	2023
Fuels from renewable sources	2,449,947	2,302,493	3,535,945
Fuels from non-renewable sources	84,884	116,008	50,933
Energy consumed	180,890	122,314	141,453
TOTAL	2,715,721.48	2,540,814.46	3,728,330.93



Period considered for both finished product and input data (IJÚI + VERA).

Energy consumed	2021 (GJ)	2021 (MWh)	2022 (GJ)	2022 (MWh)	2023 (GJ)	2023 (MWh)
I. electricity	180,889.81	50,247	122,313	33,976	141,451	39,292
II. Heating	0,00	-	0,00	0	0	0
III. Refrigeration	-	-	0,00	0	0	0
IV. Steam	-	-	0,00	0	0	0
TOTAL	180,889.81	50,247.21	122,313.86	33,976.10	141,451.20	39,292.48

Fuel consumption from renewable sources	2021 (GJ)	2021 (MWh)	2022 (GJ)	2022 (MWh)	2023 (GJ)	2023 (MWh)
Biodiesel fraction in commercial diesel	9,119.30	2,533.14	10,406.73	2,891	3,338	927
Ethanol fraction in commercial gasoline	1,754.60	487.39	3,897.03	1,083	4,761	1,323
Wood chips and firewood	2,439,073.36	677,520.92	2,288,188.91	635,609	3,527,844	979,957
TOTAL	2,449,947.26	680,541.45	2,302,492.67	639,582	3,535,944	982,207

Note: All units were taken into account when calculating renewable fuel consumption. Those that did not show consumption for this indicator were counted with a value of zero in this parameter.

Fuel consumption from non-renewable sources	2021 (GJ)	2021 (MWh)	2022 (GJ)	2022 (MWh)	2023 (GJ)	2023 (MWh)
Pure diesel fraction in commercial diesel	77,545.38	21,540	100,330.19	27,870	31,786	8,830
Pure gasoline fraction in commercial gasoline	6,856.41	1,905	15,228.24	4,230	18,732	5,203
LPG	482.62	134	449.50	125	418	116
TOTAL	84,884.40	23,579	116,008	32,224	50,935	14,148

Note: All units were taken into account when calculating renewable fuel consumption. Those that did not show consumption for this indicator were counted with a value of zero in this parameter.

CATEGORY Environmental

THEME: Waste

GRI Content: 306-1 a 306-3

The data for this indicator was collected through each unit's waste management plan, prepared by a qualified professional, whose guidelines and criteria are made available to all the units in our ecosystem and reviewed annually, based on waste generation. To compile the data, the data contained in the waste management control spreadsheets, which are sent annually by all the company's units, was added together.

The definition of the risks inherent to waste was based on the composition of each one. Detailed information is available in the units' waste management plans



Real	Potential
Organic waste generated in upstream stages (up to the processing stage), real risks: incorrect final disposal of the waste, causing environmental problems.	NA
Organic waste generated in downstream stages (after the extraction stage), real risks: incorrect final disposal of the waste, causing environmental problems.	NA
Contaminated waste (class I), real risks: incorrect final disposal, causing possible contamination, emission of gases from the incineration system used for final treatment.	Improper incineration, incorrect storage, spillage on the ground, inadequate transportation, incompatible mixtures.
Recyclable waste, real risks: incorrect final disposal of waste, causing environmental problems.	NA

At each waste collection, the weight of the movement is recorded by the scale, along with the type of waste and the name of the collection company. All waste is monitored via spreadsheet by the Environment Department, recording the quantity, the collection company, the waste transportation manifest (MTR) and, if necessary, the date and description of the waste. Every quarter, the Waste Movement Declaration is sent to the competent environmental agency.

Present the destinations of the waste disposed of and the respective impacts caused by this disposal		
Type of waste	Destination	Impact
Recyclables	Recycling cooperatives	Positive impact on society, since waste is donated as a way of helping the families who work in the cooperatives, as well as disposing of it correctly.
	Municipality of Vera	
Class 1	CETRIC	Positive impact due to proper disposal, but its disposal has a negative impact on the environment due to the treatment required and the costs related to disposal and processing.
	Canãa Norte	
Boiler ashes	CETRIC	Negative impact due to waste disposal in landfills.
	Canãa Norte	
Metals	SSRRecicladora	Positive impact due to the correct destination, the sale of the waste material and the reuse of the material by the collection company.
Sewage sludge	Desinratupidor Brasil Aquativa	Positive impact due to the treatment carried out by the waste collection company.
	Brazitec	
	Estrela Dedetizadora	
Contaminated containers	Zipês	Positive impact due to the correct disposal and reuse of the containers by the collection company, as well as financially for us, as they are resold.
	Recicle	
	Canãa Norte	
Used mineral oil	AS Souza	Positive impact due to the correct destination of the waste and reuse through treatment by refining in the collection company, as well as the sale of the waste.
	1 PS - Indústria Petroquímica do Sul	
	Lwart	
Class II	CETRIC	Positive impact due to proper disposal, but its disposal has a negative impact on the environment due to the treatment required and the costs related to disposal and processing.
	Municipality of Vera	

Waste by composition - Commercial units		
Type of waste	2023	
	GENERATED (kg)	DISPOSED WASTE (kg)
Class 2 - NON-HAZARDOUS		
Metal	5,000.00	2,000.00
Plastic	8,900.00	8,900.00
Paper/cardboard	10,000.00	5,000.00
Organic	300	300
Total non-hazardous waste	24,200.00	16,200.00



Waste by composition, in metric tons - Cruz Alta/RS industry						
Type of waste	2021		2022		2023	
	GENERATED (TON)	DISPOSED WASTE (TON)	GENERATED (TON)	DISPOSED WASTE (TON)	GENERATED (TON)	DISPOSED WASTE (TON)
Class 1 - HAZARDOUS						
Used oils	0	0	0.68	0.68	0.26	0.26
Contaminated materials	34.08	34.08	108	108	27.84	27.84
Septic tank cleaning waste	49.4	49.4	146.86	146.86	28.74	28.74
Total hazardous waste	83.48	83.48	255.54	255.54	56.84	56.84

Waste by composition, in metric tons - Cruz Alta/RS industry						
Type of waste	2021		2022		2023	
	GENERATED (TON)	DISPOSED WASTE (TON)	GENERATED (TON)	DISPOSED WASTE (TON)	GENERATED (TON)	DISPOSED WASTE (TON)
Class 2 - NON-HAZARDOUS						
Metal	111.42	111.42	80.76	80.76	143.70	143.70
Plastic	1.50	1.50	5.56	5.56	7.98	7.98
Paper/cardboard	1.83	1.83	3.71	3.71	3.42	3.42
Organic	0.00	0.00	304.48	304.48	142.48	142.48
Boiler ashes	291.22	291.22	625.38	625.38	462.84	462.84
Non-contaminated materials	7.36	7.36	3.68	3.68	15.78	15.78
Total non-hazardous waste	413.33	413.33	1,023.57	1,023.57	776.20	776.20

Waste by composition, in metric tons - Ijuí/RS industry						
Type of waste	2021		2022		2023	
	GENERATED (TON)	DISPOSED WASTE (TON)	GENERATED (TON)	DISPOSED WASTE (TON)	GENERATED (TON)	DISPOSED WASTE (TON)
Class 1 - HAZARDOUS						
Used oils	0.00	0.00	2.30	2.30	3.32	3.32
Contaminated materials	34.08	34.08	45.82	45.82	41.66	41.66
Septic tank cleaning waste	49.40	49.40	74.02	74.02	79.94	79.94
Total hazardous waste	83.48	83.48	122.14	122.14	124.92	124.92

Waste by composition, in metric tons - Ijuí/RS industry						
Type of waste	2021		2022		2023	
	GENERATED (TON)	DISPOSED WASTE (TON)	GENERATED (TON)	DISPOSED WASTE (TON)	GENERATED (TON)	DISPOSED WASTE (TON)
Class 2 - NON-HAZARDOUS						
Metal	111.42	111.42	70.64	70.64	105.66	105.66
Plastic	1.50	1.50	4.49	4.49	4.18	4.18
Paper/cardboard	1.83	1.83	4.49	4.49	4.18	4.18
Organic	0.00	0.00	71.18	71.18	164.20	164.20
Boiler ashes	291.22	291.22	407.00	407.00	153.14	153.14
Non-contaminated materials	7.36	7.36	33.18	33.18	33.28	33.28
Total non-hazardous waste	413.33	413.33	590.98	590.98	464.64	464.64

Waste by composition, in metric tons - Vera/MT industry						
Type of waste	2021		2022		2023	
	GENERATED (TON)	DISPOSED WASTE (TON)	GENERATED (TON)	DISPOSED WASTE (TON)	GENERATED (TON)	DISPOSED WASTE (TON)
Class 1 - HAZARDOUS						
Used oils	-	-	-	-	1.92	1.92
Contaminated materials	-	-	-	-	8.64	8.64
Septic tank cleaning waste	-	-	-	-	608.00	608.00
Total hazardous waste	0.00	0.00	0.00	0.00	618.56	618.56

Waste by composition, in metric tons - Vera/MT industry						
Type of waste	2021		2022		2023	
	GENERATED (TON)	DISPOSED WASTE (TON)	GENERATED (TON)	DISPOSED WASTE (TON)	GENERATED (TON)	DISPOSED WASTE (TON)
Class 2 - NON-HAZARDOUS						
Metal	-	-	-	-	-	-
Plastic	-	-	-	-	-	-
Paper/cardboard	-	-	-	-	-	-
Organic	-	-	-	-	-	-
Boiler ashes	-	-	-	-	355.36	355.36
Non-contaminated materials	-	-	-	-	0.75	0.75
Total non-hazardous waste	0.00	0.00	0.00	0.00	356.11	356.11

CATEGORY:
Environmental

THEME: Biodiversity

GRI Content: 304-1 e 304-3

Our units that are within or adjacent to environmental protection areas are the Santa Bárbara do Sul Technological Center, which has a total area of 29.34 hectares, and the Erechim (RS) unit, with 2.7 hectares, both in the Atlantic Forest biome, as well as the Vera (MT) factory, with a total area of 100.19 hectares, in the Amazon biome.

To address this indicator, documents such as the Rural Environmental Registry and the units' environmental licenses were considered.

CATEGORY:
Investments

THEME: Rural producers

GRI Content: 203-2

3tentos has a very large and heterogeneous area of operation regarding the demographics of rural producers, so that in any of these areas we have clients of the most diverse sizes and incomes. Our mission is to be a solutions company for agribusiness, so we really value the rural environment, security and partnership 365 days a year, providing free technical assistance to all our producers. We have a differentiated soybean price policy for producers with a DAP (Declaration of Aptitude to Pronaf), meaning producers with up to

four fiscal modules and a gross income of up to BRL 415,000 thousand, paying them an extra BRL 2.50 per bag of soybeans delivered to 3tentos. We also have TentosCap, 3tentos' financial arm, which is able to provide customized financial solutions for each farmer and is already allied to 3tentos' proposal as a solutions company.

DECLARATION BY SGS DO BRASIL LTD. (SGS) ON SUSTAINABILITY ACTIVITIES IN THE SUSTAINABILITY REPORT 2023 OF TENTOS AGROINDUSTRIAL S.A.

NATURE AND SCOPE OF THE ASSURANCE

SGS was hired by TENTOS AGROINDUSTRIAL S.A. to carry out an independent assurance of its Sustainability Report 2023, which contains information about the year 2023 and follows international guidelines for monitoring and reporting sustainability information, including the Global Reporting Initiative (GRI). The assurance scope, based on the SGS Sustainability report assurance methodology, included the text and data related to the GRI Standards 2021 indicators, the current version of the GRI.

The information in the SUSTAINABILITY REPORT 2023 and its presentation are the exclusive responsibility of the management structures of TENTOS AGROINDUSTRIAL S.A. SGS was not involved in the preparation of any of the material included in this report. Our responsibility was to express an opinion on the text, data, graphics and statements within the assurance scope detailed below with the intention of informing the interested parties of TENTOS AGROINDUSTRIAL S.A.

The SGS Group has developed a set of Sustainability Reporting Assurance protocols based on the best practices presented in the GRI Sustainability Reporting Standards guide, in its most updated version of 2021, and the ISAE3000 assurance standard. These protocols provide different assurance level options, depending on the context and capacity of the Reporting Organization.

This report was assured using our protocols for assessing the veracity of the content and its alignment with the requirements of the GRI Sustainability Reporting Standards 2021, Universal Standards (GRI 1_ Foundation 2021, GRI 2_ General Disclosures 2021, GRI 3_ Material Topics 2021) and also with the requirements of the Topic Standards (GRI 200, GRI 300 and GRI 400) in accordance with the material topics identified by TENTOS AGROINDUSTRIAL S.A. through the process described in this report. The assurance process was performed remotely, with (i) interviews with strategic employees involved in the process of compiling and preparing the report, where disclosures, data and processes relating to sustainability management and the collection of GRI disclosures were reviewed, (ii) review of the documentation submitted and presented by TENTOS AGROINDUSTRIAL S.A. and comparison with the information inserted by the company in the report, (iii) evaluation of versions of this report for alignment with the GRI 2021 standards and (iv) analysis of stakeholder engagement activities and evaluation of how material topics were defined and inserted in the context of sustainability within the organization and in the content of this sustainability report. The accounting information of TENTOS AGROINDUSTRIAL S.A. contained and referenced in the SUSTAINABILITY REPORT 2023 was not assessed as part of this assurance process, but in a separate audit process. The information related to the greenhouse gas inventory was verified and went through a specific audit process.

DECLARATION OF INDEPENDENCE AND COMPETENCE

The SGS Group of companies is a world leader in inspection, analysis and verification, with operations in over 140 countries and providing services that include certification of management systems, audits and training in the areas of quality, environment, social and ethics, sustainability report assurance and greenhouse gas verification. SGS asserts its independence from TENTOS AGROINDUSTRIAL S.A. and is free from conflict of interest with the organization, its subsidiaries and stakeholders.

The assurance team was formed based on knowledge, experience and qualifications for this service, and was composed by:

A Lead Auditor for Sustainability Report Assurance, Lead Auditor for Socio-environmental programs and Environmental Management, Lead Auditor for Integrated Management Systems.



Regarding the verification conducted on the methodology, processes and data presented by TENTOS AGROINDUSTRIAL S.A., we are confident that the information and data contained in the SUSTAINABILITY REPORT 2023 are reliable and provide a balanced representation of the activities carried out by TENTOS AGROINDUSTRIAL S.A. SGS is of the opinion that the report can be used by the company's stakeholders as part of their company evaluation processes.

In our opinion, based on a sample of what was verified and the documentation submitted by TENTOS AGROINDUSTRIAL S.A., the content of the report meets the requirements of the GRI Standards 2021, which are: to apply the reporting principles, to report the contents of GRI 2: General Disclosures 2021, to determine material topics, to report the contents of GRI 3: Material Topics 2021, to report the content of the standards for material topics, to provide reasons for the omission of content and requirements that the organization has not complied with, to publish a GRI index, to provide a declaration of use and after publication, to notify the GRI.

RECOMMENDATIONS, FINDINGS AND CONCLUSIONS OF THE ASSURANCE

The TENTOS AGROINDUSTRIAL S.A. Report, "Sustainability Report 2023", is aligned with the GRI 2021 Standards and the requirements of the Topic Standards (GRI 200, GRI 300 and GRI 400). The Report presented is based on the GRI Protocol.

TENTOS AGROINDUSTRIAL S.A. presents its Report with 09 material themes: 1. Human Capital aligned with the 3tentos culture, 2. Health and Safety as a Value, 3. Responsibility and Relevance in the Agribusiness Chain, 4. Research and Innovation in Processes, Products and Services, 5. Integrity and Ethics in Business, 6. Climate Change and the Carbon Market, 7. Product Quality and Safety, 8. Development of the surrounding communities and 9. Biodiversity. In our view, the material topics reflect the impacts of TENTOS AGROINDUSTRIAL S.A.'s activities in a balanced way, and the report covers information on all topics considered material for the sector and stakeholders, in accordance with GRI 3: Material Topics 2021.

Recommendations: Biodiversity as a material topic must reflect the relevance of all the efforts undertaken by TENTOS AGROINDUSTRIAL S.A. since it is a material topic. This report does not address borders with biodiversity preservation areas or studies to protect wild species.

Finally, SGS believes in the importance of transparency and congratulates the company on its initiative to conduct an assurance of its report, as well as promoting sustainability in its actions and disseminating its code of conduct and compliance at all levels of the organization.

Barueri, May 28th, 2024.

Signed by and on behalf of SGS

A handwritten signature in black ink, appearing to read 'Gustavo Venda'.

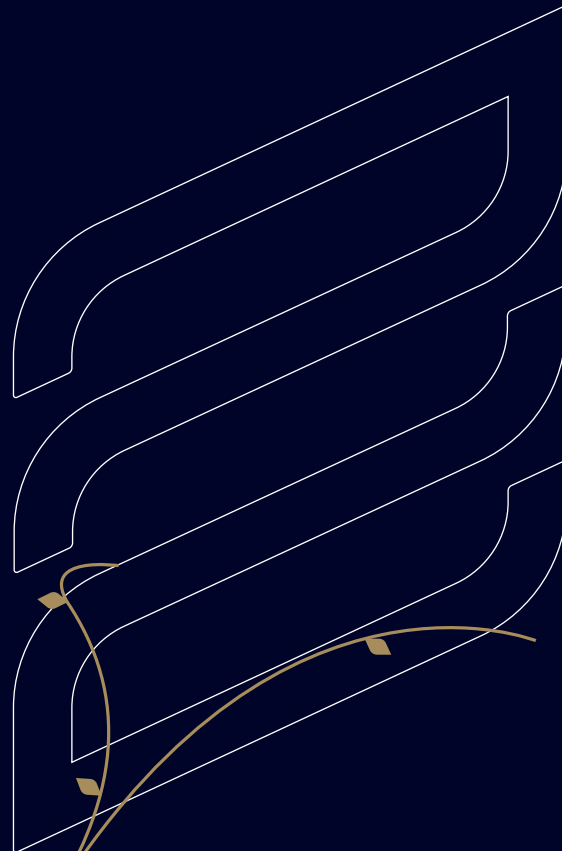
Gustavo Venda
Business Manager – Sustainability

A handwritten signature in blue ink, appearing to read 'Eliane M. Mota Fukunaga'.

Eliane M. Mota Fukunaga
Lead Auditor for Sustainability Report



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