

SLC AGRÍCOLA S.A.

EXTRA-AUDIT SERVICES POLICY

1. Objectives

1.1. This Contracting Extra-Audit Services Policy ("Policy") establishes guidelines and rules for contracting the extra-audit services of SLC Agrícola S.A. ("Company"), to: (i) ensure that contractors do not compromise the independence of their auditors; (ii) establish minimum standards for contracting the extra-audit services or other services provided by consultancy firms composed of their independent auditors; and (iii) ensure compliance with the rules applicable to contracting the independent audit under the terms of applicable legislation.

2. Application

2.1. This Policy applies to the Board of Directors and to any and all departments of the Company that are involved in selection processes, contracting and/or payment of services by independent audits.

3. Procurement and payment procedures

3.1. All contracts involving independent audits will be analyzed by the Statutory Audit Committee ("Committee") and recommended to the Board of Directors;

3.2. The contracting proposals must be submitted to the Committee, along with the documents related to the risk analysis of compromising the independence of the contracting, if any, and with the budget of the amounts involved;

3.3. If there is no opposition from the Committee, the proposal for a recommendation for contracting must be approved at a meeting of the Board of Directors;

4. Contracting rules

4.1. Extra-audit services that may compromise the independence of current auditors will not be contracted.

4.1.1. The independence of auditors will be considered compromised when:

(i) the auditor, or a member of the audit team, has a financial interest with the Company or other conflict of self-interest with the Company;

(ii) the result of previous work needs to be re-examined when conclusions are drawn about the audit work;

(iii) the auditor, or a member of the audit team, defends or appears to defend the Company's position or opinion;

(iv) there is a close relationship between the auditor, or a member of the audit team, and the Company; or

(v) a member of the audit team suffers threats, real or perceived, from managers, officers or employees of the Company.

4.2. The Company must avoid hiring employees from the independent audit who were part of the team that audited the Financial Statements for the current and/or previous year.

4.3. The Company will not hire anyone who has provided internal audit services to the Company for less than 3 (three) years as an independent auditor.

5. General Provisions

5.1. This Policy will enter into force on its approval date and may only be modified by resolution of the Company's Board of Directors.

5.2. Any omissions and doubts regarding the interpretation of its provisions will be analyzed and clarified by the Board of Directors.
