

Tax Policy

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1. Goal

This Policy complements the requirements of SLC Agrícola S.A.'s Code of Ethics and Conduct and underpins the Company's commitment to transparency, integrity and compliance with current tax legislation. Tax Policy aims to guide tax practices and ensure compliance with tax obligations, mitigating risks and promoting corporate responsibility.

2. Scope

Internal and external.

This policy applies to SLC Agrícola and its subsidiaries, as well as its stakeholders: employees, suppliers, customers, shareholders, government, among others.

3. Definitions

- Business operations: Buying and/or selling products and/or contracting services.
- Tax haven: a territory where financial transactions are authorized without identifying the people involved or with little information about them, with reduced or zero taxation.
- Transfer pricing: the term used to identify the controls to which business or financial transactions carried out between related parties based in different tax jurisdictions, or when one of the parties is based in a tax haven, are subject.

4. Guidelines

General principles to be observed by SLC Agrícola in conducting its business include:

- Commitment to complying with all tax laws and regulations applicable to its activity in the locations in which it operates, taking into account applicable interpretations and case law;
- Conducting tax practices in a transparent manner, ensuring that all tax transactions and decisions are documented in a clear and comprehensible way;
- Not using artificial structures, unrelated to its own activities and with the sole purpose of reducing its tax burden;
- Adopting an ethical approach in all its tax actions, avoiding any practice that could be considered abusive tax evasion or avoidance;
- Company considers the interests of its main stakeholders, such as shareholders, employees, suppliers, customers, authorities and the communities in which it operates;
- Company recognizes its role in society and seeks to make a positive contribution through the proper payment of taxes, supporting economic and social development.

4.1. Tax Management

SLC Agrícola has a Tax Committee, with the participation of the tax, legal and accounting departments and independent external consultants, to discuss legislation and is committed to conducting its tax management:

- Carrying out tax planning in a strategic and responsible manner, seeking tax efficiency without compromising compliance with legislation;

- Continuous investment in technology to increase the control and efficiency of tax management;
- It values the use of tax incentive resources, using them responsibly and transparently, in compliance with applicable legislation and in line with Social Responsibility guidelines;
- Establishment of internal control mechanisms to monitor compliance with tax obligations, including regular audits and compliance reviews;
- Hiring specialized consultants/professionals to help with interpretations or possible different legal understandings;
- Constantly updating the tax team on changes in tax legislation, as well as providing ongoing training to ensure the required technical competence;
- Identification, monitoring and review of tax risks, including them in the scope of the corporate risk matrix;
- Setting up tax provisions based on the assessment of specialized external advisors, in accordance with Technical Pronouncement 25 of the Accounting Pronouncements Committee (CPC 25);
- Not setting up or acquiring companies or subsidiaries in tax havens or countries with favorable taxation, except for minority or indirect holdings in which the company is based in a tax haven, in full compliance with transfer pricing legislation;
- When conducting business transactions with companies established in tax havens, all such transactions will be based on market prices and in full compliance with transfer pricing legislation.

4.2. Relationship with tax authorities

SLC Agrícola maintains open and collaborative communication with the tax authorities, providing all required information in an accurate and timely way:

- It is committed to complying with the requests of the tax authorities during inspections;
- In the event of tax disagreements or disputes, it will seek to resolve them amicably and, if necessary, through appropriate administrative or judicial procedures.

4.3. Reporting and disclosure

Company will ensure that its financial reports and tax returns accurately reflect its tax situation, in accordance with the applicable accounting and tax standards, and are regularly checked by an independent audit.

Disclosure to the Market: In compliance with the regulations of the Securities and Exchange Commission (CVM) and B3, SLC Agrícola will disclose to the market any relevant information about its tax policy and tax practices.

5. Roles and Responsibilities

Board of Directors is responsible for:

- Approving this Tax Policy, as well as carrying out its supervision and implementation, ensuring that the principles and guidelines are followed throughout the organization;

Tax Area is responsible for:

- Periodically updating this Policy;
- Conducting its processes and routines in accordance with the guidelines defined here;
- Carrying out the correct calculation of taxes and their payment, in compliance with current legislation;
- Provide the required information for auditing purposes;
- Use specialized consultants/professionals to help with interpretations or possible different legal

understandings.

Legal Area is responsible for:

- Providing advisory assistance to the tax area;
- Carrying out routines related to administrative or judicial tax litigation.

Tax policy is part of the company's corporate governance system and is reviewed every two years or less, whenever the company deems it necessary, in order to ensure its relevance and effectiveness.

6. Sanctions

Failure to comply with the guidelines set out in this policy will result in non-compliance with the Company's internal rules and procedures, and will be subject to disciplinary measures in accordance with the provisions of the Investigations and Disciplinary Measures Policy.

SLC Agrícola supports and encourages people to report any practices that may represent a violation of internal guidelines and rules, this Policy, the Integrity Program, or that are in disagreement with applicable national and foreign legislation. Company guarantees the whistleblower anonymity, confidentiality and non-retaliation. Records must be made on the Whistleblowing Channel, which can be accessed by telephone, website or app.

- Phone: 0800 648 6306
- Website: <https://www.contatoseguro.com.br/pt/slcagricola/>
- Through the Contato Seguro app.