

Compliance Policy

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1. OBJECTIVE

This Policy is aligned and supplementary to the requirements of the SLC Agrícola's Code of Ethics and Conduct, regarding the provisions of Brazilian Law no. 12.846/2013 and other national and international laws and regulations applicable to the theme. The Compliance Policy establishes SLC Agrícola's Integrity Program, the guidelines and rules for the Compliance procedures.

2. SCOPE

This Policy is applicable to all employees of SLC Agrícola, its controlled companies and affiliates.

3. DEFINITIONS

- **Law 12.846/2013:** Anti-corruption law - Provides for the administrative and civil liability of legal entities for the practice of acts against the national or foreign government and other measures.
- **Federal Law 12.529/2011:** Competition Defense Law - Structures the Brazilian Competition Defense System; provides for the prevention and repression of infractions against the economic order; amends Law no. 8.137, of December 27, 1990, Decree-Law no. 3.689, of October 3, 1941 - Code of Criminal Procedure, and Law no. 7.347, of July 24, 1985; repeals provisions of Law no. 8.884, of June 11, 1994, and Law no. 9.781, of January 19, 1999; and makes other provisions. Amended by Federal Law no. 14.470/2022.
- **Decree 11.129/2022:** Regulates Law no. 12.846, of August 1, 2013, which provides for the administrative and civil accountability of legal entities for the practice of acts against the national or foreign government. Revoked Decree 8.420/2015.
- **Integrity Program:** Set of internal mechanisms and procedures for integrity, audit and incentive to report irregularities and in the effective application of Code of Ethics and Conduct, Policies and guidelines with the objective of detecting and remedying deviations, fraud, irregularities and unlawful acts practiced against the public or private administration, national or foreign.
- **Role of Compliance:** It is implemented through the management of the Integrity Program and the development and maintenance of processes related to Compliance issues.
- **Compliance:** Compliance with laws, regulations, Code of Ethics and Conduct, internal Policies and Procedures.
- **Control:** A control is an activity or a set of activities that helps mitigate a specific business risk and its execution ensures the achievement of its objective;
- **Internal Control:** According to the COSO framework, internal control is defined as a process, carried out by Senior Management, managers or other associates of the company, considering policies, procedures, activities and mechanisms designed to provide a reasonable level of assurance regarding the achievement of the following objectives: Effectiveness and efficiency of resources; Reliability of financial information; Compliance with established laws and regulations.
- **COSO (Committee of Sponsoring Organizations of the Treadway Commission):** It is the international internal control framework composed of five components: Control Environment, Risk Assessment, Control Activities, Information and Communication and Monitoring Activities.
- **Risk:** Risk is represented by the possibility that an event will occur and negatively affect the achievement of objectives.

- **Compliance Risk:** Risk of legal and/or regulatory sanctions because of non-compliance with legal and regulatory requirements, the Code of Ethics and Conduct, internal Policies and Procedures.
- **Due Diligence:** it is the procedure by which a documentary and Partner check is made of the legal and business characteristics of the supplier to be contracted.
- **Whistleblower Channel:** Communication channel to report practices or situations that do not comply with the legislation, the Code of Ethics and Conduct and the internal guidelines and rules of SLC Agrícola. The Whistleblower Channel is external, the whistleblowers can remain anonymous and the information received is treated with confidentiality.
- **Corruption:** Any and all actions that imply suggestion, offer, promise, concession or request, requirement, acceptance or receipt of undue advantages, of a financial nature or not.
- **Fraud:** an intentional act committed by one or more individuals, including managers, those responsible for governance, employees or third parties, involving the use of falsehood to obtain an unfair or illegal advantage.
- **Money laundering:** The crime of money laundering is characterized by a set of commercial or financial operations that seek the incorporation of illicit resources, assets and amounts in the economy of each country. It is the transformation of money originating in illicit activities, i.e., "dirty money" into money with a lawful appearance, i.e., "clean money".
- **Unlawful act:** any act that is contrary to the legislation.
- **Retaliation:** any act of persecution or revenge practiced due to reports or manifestations of doubts, suspicions or challenges of possible violations of this Policy or illegal and unethical actions;

4. INTEGRITY PROGRAM

SLC Agrícola's Integrity Program is based on the **Big Dream** and **Values** of SLC Agrícola. They are the elements that inspire and provide coherence in the performance. They are essential and must always be present in the actions and in the daily lives of all employees.

BIG DREAM

Positively impact future generations, being a world leader in efficiency in the agricultural business and respect for our planet.

VALUES

- **Passion for what we do:** We believe that those who have passion for what we do are committed, engaged and possess quality in everything they do.
- **Integrity:** We seek integrity through unquestionable, ethical and coherent conduct.
- **Long-lasting relationships:** We must have long-lasting relationships with our customers, investors, suppliers, employees, society and government and always show the utmost respect for people.
- **Sustainable results:** We must generate sustainable results by being economically viable, socially just and environmentally responsible.

The requirements established under the Integrity Program constitute an unwavering commitment to ethics and integrity throughout the Company's operations and business activities. SLC Agrícola's Integrity Program was developed based on the following premises:

- Commitment and support from senior management;
- Compliance with regulatory requirements;
- Mitigation of business risks;
- Dissemination of a culture of Internal Controls and Compliance;
- Prohibiting unlawful acts;
- Reduction of financial losses;
- Prevention of damage to the Company's reputation and image;
- Ensure the existence of effective internal controls;
- Continuous monitoring.

The **Integrity Program** includes a set of measures aimed at **preventing, detecting and correcting** inappropriate practices in the Company's operational and business activities, which include, but are not limited to, corruption and fraud. The culture of Internal Controls and Compliance, ethical principles and proper corporate governance practices are the basis of these pillars.

- **PREVENTION:** the **prevention** pillar seeks **to prevent** the involvement of the Company, employees and third parties in any illegal acts (corruption, fraud, among others) and/or conduct that may negatively affect the image and reputation of SLC Agrícola. The management of processes that allow effective prevention occurs through risk assessment actions and definition of internal controls, Code of Ethics and Conduct, Compliance Policies and Procedures, management of the company's internal regulatory framework and process mapping, training, communication and due diligence. As well as the performance of Compliance and development of the themes provided in the Compliance System.
- **DETECTION:** the **detection** pillar seeks **to identify** possible attitudes or actions that may be in disagreement with legal and regulatory provisions, with the Code of Ethics and Conduct and with Policies, Procedures and other internal documents. It is performed through internal and external audit processes and the availability and management of the whistleblower channel.
- **Correction:** the **correction** pillar seeks **to correct** the nonconformities and misconduct identified. Corrections can occur through action plans with periodic monitoring or through disciplinary measures that vary according to the severity of the detected act, observing the guidelines of the Investigations and Disciplinary Measures Policy. It is corrected through plans of action to correct or improve processes and management and development of investigation processes and disciplinary measures and monitoring and reporting.

To achieve the purpose of the Program, it is essential for all stakeholders to adopt, in their daily lives, an ethical and incorruptible posture, preventing the Company's involvement in illegal acts, to maintain its image and reputation integrity and high standards of conduct.

The **mechanisms** that compose and shape the pillars of prevention, detection and correction are configured in actions or processes of the Integrity Program. They are continuous, observe the premises for the development of the Program and are determined in the sub-items below.

4.1 RISK ASSESSMENT

It comprises the analysis of events that may interfere with the achievement of the Company's objectives.

The development of the risk assessment process must comply with the guidelines and rules of the Risk Management Policy and the Corporate Risk Management Procedure. In this context, the steps include: i) construction/updating of the risk map; ii) assessment and classification of the identified risks, considering the impact and probability of occurrence;

iii) definition of the risk response; iv) monitoring of the risk matrix.

The risks are classified according to their nature, comprising:

- Strategic risk;
- Operational risk;
- Financial risk;
- Compliance risk;
- ESG risk.

The complete review of the risk matrix must be conducted every five (5) years. Annually, following the risk analysis carried out during the Company's Strategic Planning, the matrix should be revisited in alignment with this initiative, proceeding with the necessary updates and approvals.

4.2 MANAGEMENT OF INTERNAL REGULATIONS

Internal regulations constitute the set of documents that form the Company's regulatory framework. The document categories, their identification format (coding), and approval workflow are documented in a specific procedure of Document Management.

4.3 CODE OF ETHICS AND CONDUCT, COMPLIANCE POLICIES AND PROCEDURES

It corresponds to the formalization of the company's stance with regard to behavioral issues, business practices and processes.

Ethical and integrity conduct should be the basis of all our actions, with the Code of Ethics and Conduct being the main means by which the fundamental principles are expressed and the definition of the meaning of integrity and expected conduct. It may not cover all everyday situations, and it is the duty of all employees to always seek support from the specialist areas when there are doubts. The Compliance Policies and Procedures are supplementary to the premises of the Code of Ethics and Conduct addressing the rules, controls and responsibilities in the conduct of the processes related to the Integrity Program.

4.4 TRAINING AND COMMUNICATION

Training so that each employee understands the objectives, rules and their role to ensure the success of the Integrity Program. Dissemination of high standards of integrity and conduct, through the dissemination of compliance culture, in compliance with the principles and guidelines established in the SLC Agrícola's Code of Ethics and Conduct.

Annual training and communication plans should be developed, covering matters inherent to Compliance activities, necessary to form a culture of prevention of illegal acts, risk management and for the increase of the internal control environment.

The Code of Ethics and Conduct training, as well as other Compliance trainings available on the Company's e-learning platform are mandatory for all employees.

4.5 DUE DILIGENCE

It comprises the risk assessment of third parties, whether suppliers, customers, mergers/acquisitions processes, among others, seeking to avoid exposure of the Company in these relationships.

In this assessment and in the monitoring of third party risks, different public databases are consulted, which allow assessment of the exposure that the relationship with a certain third party may bring, whether in the strategic, financial, operational Compliance and ESG (environmental | social | governance). These checks on databases are carried out with the support of a third- party risk management tool and comprise, but are not limited to:

- National Registry File of Companies Not in Good Standing (CEIS);
- Registry of Impeded Non-Profit Private Entities (CEPIM);
- National Registry of Sanctioned Companies (CNEP);
- National Registry of Civil Convictions for Acts of Administrative Misconduct of the National Council of Justice (CNJ);
- List of Companies that are Ineligible or Not in Good Standing with the Federal Audit Court;
- Dirty list of slave labor of the Ministry of Labor and Social Security (MTE).

According to the risk classification, for cases where the start or maintenance of the relationship is chosen, controls can be established, which mitigate them.

The rules, guidelines, controls and responsibilities related to third-party relations are defined in specific internal procedure.

4.6 IDENTIFICATION OF NON-CONFORMITIES

It comprises the set of mechanisms for identifying internal or external non-conformities.

Non-conformities can be identified through risk assessment processes, internal or external audits, reports or complaints made directly to the Compliance area or registered in the Company's Whistleblower Channel.

Within the scope of Internal Audit activities, the Compliance department supports the Company's business areas in preparing action plans and recording them in the system.

4.7 WHISTLEBLOWER CHANNEL

Reports of concern related to illegal practices, misconduct and/or violations of the Code of Ethics and Conduct, Policies, Procedures and other internal documents must be reported directly to the Whistleblower Channel or directly to the Compliance department.

The Whistleblower Channel represents the availability of a form and means of communication that ensures the possibility of anonymity of the whistleblower, the confidentiality and secrecy of the information received and processed and the prohibition of retaliation to the whistleblower. The reports received will be processed by the Loss Prevention Committee.

The rules, guidelines, controls and responsibilities related to the Loss Prevention Committee and the Whistleblower Channel are defined in specific internal procedure.

4.8 INVESTIGATIONS AND DISCIPLINARY MEASURES

Based on this Policy, applicable laws, the Code of Ethics and Conduct, other policies and procedures in force at SLC Agrícola, the practice of illegal or unethical behavior, fraud and other irregularities to the Private and/or Public Administration, national or international, by an administrator, employee or contracted third party is punishable and will result in disciplinary measures.

To investigate the allegations, reports, suspicions and manifestations, the investigation procedure is adopted with the purpose of ascertaining the truth and taking the appropriate measures, both to correct the fact and to prevent it from being repeated.

The rules, guidelines, and responsibilities related to this theme are defined in an specific Policy of investigations and disciplinary measures.

4.9 MONITORING AND REPORTING

Constant process to identify whether the pillars and dimensions of the program are working as planned, as well as periodic reporting to stakeholders of issues related to the Integrity Program and Compliance procedures.

Each year, an Annual Compliance Report must be prepared and delivered, to be presented to the Company's Executive Board, the Statutory Audit Committee and Board of Executive Officers containing the results of the previous calendar year, and including:

I - the systematic monitoring of the Integrity Program of SLC Agrícola; II - the conclusions of the examinations carried out; and

III – recommendations regarding possible deficiencies, with the establishment of improvement schedules, when applicable.

5. COMPLIANCE PROCESSES

SLC Agrícola's **Compliance Processes** are inserted in the **prevention** pillar of the Integrity Program. There are specific **procedures** that determine the rules, guidelines, controls and responsibilities related to each theme.

The performance of Compliance processes must be guided by the following principles:

- Independent and autonomous management to ensure neutrality and impartiality;
- Full access to information and appropriate confidentiality for the performance of the role;
- Free and immediate access for the Compliance management to Senior Governance forums, including the Executive Board, Statutory Audit Committee, Fiscal Council, and Board of Directors;
- Availability of adequate and sufficient resources to effectively carry out Compliance-related activities;
- Promotion of high standards of integrity and conduct;
- Protection of the Company's reputation, maintaining the trust of employees, investors, clients, suppliers, and society;
- Effectiveness of corrective measures taken when nonconformities are identified.

5.1 CONFLICTS OF INTEREST

SLC Agrícola expects its employees to avoid any situation that may generate a conflict between their personal interests and the interests of the Company. Each employee is responsible for analyzing their own situation and immediately reporting any potential conflict of interest that may exist.

The situations that may constitute an actual or potential conflict of interest, as well as the rules, guidelines, controls and responsibilities are defined in an specific internal procedure.

5.2 RELATIONSHIPS WITH THIRD PARTIES

The interaction between Compliance department and the departments that have a relationship with third parties is essential to strengthen the Compliance culture. The Code of Ethics and Conduct for Third Parties establishes the rules that guide ethical, fair, responsible and transparent action. The aspects presented in it are aligned with the premises of SLC's Code of Ethics and Conduct.

Contracting a third party must be preceded by an approval process, including a reputational analysis.

The rules, guidelines, controls and responsibilities related to the relationship with third parties are defined in an specific internal procedure.

5.3 GIFTS AND ENTERTAINMENT

SLC Agrícola does not allow employees to accept any kind of favor, presents or advantages offered by people or organizations that do or seek to do business with the Company, except promotional gifts that do not have commercial value and that do not cause embarrassment to the employee or the Company. Similarly, employees are not allowed to offer gifts, presents or any kind

of financial advantage or not, to any public or political agent, to persons related to them, in exchange for private benefits or for the Company.

The rules, guidelines, controls and responsibilities relating to gifts, presents and entertainment are defined in specific internal procedure.

5.4 CONTRIBUTIONS, DONATIONS AND SPONSORSHIPS

Donations and entering sponsorships must always be made for legitimate reasons, with the highest standard of transparency, integrity, and legality. Any donations and sponsorships must be duly accounted for in the accounting records, through a specific and self-explanatory note of the resources spent.

The key principles for handling donations and/or sponsorships are:

- Benefits may not be granted to obtain any undue advantage;
- The current legislation must be fully complied with, i.e., there must be permission for the act, taxes must be considered, among other legal determinations;
- It cannot generate any negative perception and/or that may affect the image of the Company or employees; and
- The event must be properly accounted for and faithfully represent reality.

Any donation and sponsorship must be previously approved, observing the specific rules and when approved, finalized by signing a contract.

The rules, guidelines, controls and responsibilities related to donations and sponsorships are defined in an specific internal procedure.

5.5 FACILITATION PAYMENTS

Facilitation payments are requests or payments, usually of small value, used to accelerate processes or obtain some advantage unlawfully. Such payments are not official and are not part of the processes established by the beneficiary body. Usually, they are also known as "urgency rates". To properly handle requests and/or facilitation payments, SLC Agrícola has established legal limits, as it understands that it is the duty

of all employees to strictly comply with applicable laws and engage appropriately in advance in the processes that may lead to such situations.

If a facilitation/extortion payment is made, the employee must accurately report the event. This report will be assessed by the immediate manager, the Compliance area and the Legal area.

The rules, guidelines, controls and responsibilities relating to facilitation payments are defined in an specific internal procedure.

5.6 MERGERS AND ACQUISITIONS

Mergers, acquisitions and corporate restructuring processes should provide for risk assessment. In addition, Anti-Corruption Due Diligence aims to verify compliance with legal requirements, irregularities or unlawful acts committed or the existence of vulnerabilities in the legal entities involved and must be carried out prior to the execution of the transaction. If any non-

conformities are identified, they must be assessed, treated and monitored, which may result in the process not being carried out.

After the process is completed, the operations must be the scope of periodic compliance checks with anti-corruption legislation. When necessary, corrective measures should be taken.

The rules, guidelines, controls, and responsibilities related to mergers, acquisitions and corporate restructuring processes are defined in an specific internal procedure.

5.7 ANTI-CORRUPTION

SLC Agrícola promotes its business with integrity, transparency, and honesty, therefore, does not tolerate its employees or third parties offering gifts, presents or any kind of financial advantage or not, to public or private government companies, public agents, politicians and/or persons related to them, in return for private benefits for third parties and/or for the Company. The Company undertakes to prohibit any form of bribery, work with legality and transparency in relations with third parties, whether in the public sector or in the private sector and strive for transparency in the information and collaboration in investigations, whenever necessary.

Bribery from individuals and government officials is against the law and SLC Agrícola's Code of Conduct. It is the duty of all employees to comply with anti-corruption laws including, but not limited to, Law no. 12.846/2013 (Clean Company Act), the U.S. Foreign Corrupt Practices Act (FCPA), the U.K. Bribery Act (UKBA).

The guidelines, rules and responsibilities related to preventing corruption are defined in a specific policy that observes the provisions of Brazilian Law no. 12.846/2013 and other national and international legislation and commitments that prohibit bribery, in all its forms.

5.8 FRAUD PREVENTION

SLC Agrícola adopts measures to prevent fraud and protect the quality and integrity of the financial statements. Situations under suspicion or confirmed are handled to determine responsibilities and necessary measures.

Similarly, it repudiates any activities that may be characterized as, or cooperate with, money laundering and terrorism financing practices.

Compliance with anti-money laundering and anti-terrorism laws and regulations requires constant attention to possible alerts that may appear in the course of business, signaling a problem. If alerts are identified, an additional appropriate due diligence assessment will be required.

The phases of money laundering crime comprise the placement, i.e., insertion of dirty money into the economic system, preceded by the concealment phase, which corresponds to making it difficult to trace illicit resources and, finally, integration, i.e., the formal incorporation of assets into the economic system.

The rules, guidelines, controls and responsibilities related to the subject are defined in an specific internal procedure.

5.9 DATA PROTECTION

Personal data processing complies with the provisions of the General Data Protection Regulation (Brazilian Federal Law no. 13.709/2018). The Code of Ethics and Conduct determines that personal data may only be processed when necessary and for legitimate, clear, and predetermined purposes.

The Company adopts guidelines that ensure compliance, in a comprehensive way, with rules and practices regarding privacy and personal data protection and is committed to the zeal for privacy and protection of personal data collected in the performance of its activity, promotes transparency about the way in which it processes personal data and adopts protective measures in relation to the risk of a security incident involving personal data.

The data protection guidelines are defined in a specific policy.

6. ROLES AND RESPONSIBILITIES

Responsibilities of the **Board of Directors**:

- Periodically assessing the Company's exposure to risks and the effectiveness of risk management systems, internal controls, and the integrity/compliance system, and approving a risk management policy aligned with business strategies;
- Reviewing the corporate governance system annually with the aim of improving it;
- Defining the Company's values and ethical principles and ensuring transparency in its relationships with all stakeholders;

The full responsibilities of the Board of Directors are set available in its Bylaws, which are available for consultation on the Company's Investor Relations website.

Responsibilities of the **Statutory Audit Committee**:

- Advising the Board of Directors in monitoring and ensuring the quality of financial statements, internal controls, risk management, and compliance;
- Overseeing the activities of the Company's internal audit and internal control areas;
- Assessing and monitoring the Company's risk exposures;
- Evaluating, monitoring, and recommending to management the correction or improvement of the Company's internal policies, including the Related-Party Transactions Policy.

The full responsibilities of the Board of Directors are available in its Bylaws, which are available for consultation on the Company's Investor Relations website.

Responsibilities of the **Executive Board**:

- Executing and adopt resolutions of the General Meetings and the Board of Directors;
- Establishing goals and objectives for the Company;
- Approving this Policy.

The full responsibilities of the Executive Board are available in its Bylaws, which are available for consultation on the Company's Investor Relations website.

Responsibilities of the **Compliance Department – Headquarters**:

- Develop and keep this Policy and the set of Compliance Policies and Procedures, which support Compliance matters, duly updated;

- Promote a culture of integrity by raising awareness and emphasizing the need for commitment and engagement from every employee in implementing the Integrity Program;
- Provide methodology, standards, and systems for managing the Company's internal regulatory framework;
- Support the definition of methods for risk management;
- Identify, assess, and monitor Compliance risks with appropriate discernment between the Company's risk exposure and the proposed business activities.
- Promote and participate in the periodic reviews of the SLC Group's Code of Ethics and Conduct;
- Develop, in collaboration with subject matter experts for each topic, an annual training and communication plan;
- Provide appropriate methodology and tools for third-party risk assessment within the scope of Compliance;
- Evaluate third parties classified as high risk, recommending appropriate controls to mitigate risks, as well as advising against initiating or continuing the relationship when necessary;
- Develop and maintain a Code of Ethics and Conduct for third parties;
- Validate and monitor the implementation of action plans established for any identified Compliance nonconformities;
- Ensure the proper management of the Whistleblower Channel, maintaining the credibility of the Channel with all audiences;
- Encourage the reporting of irregularities;
- Conduct investigations regarding potential inappropriate behaviors related to Compliance matters, whenever requested by the Loss Prevention Committee or by the Compliance department itself;
- Formally report to senior management the key area indicators, incidents, risks, and controls identified through Compliance assessments;
- Prepare the Annual Compliance Report.

Responsibilities of Managers – Headquarters and Farms:

- Ensure that all team members are properly trained and aware of the Compliance risks relevant to their roles and applicable internal controls;
- Provide all relevant information and cooperate in the conduct of investigations whenever requested;
- Maintain confidentiality regarding any matters accessed through the investigation process;

Responsibilities of all areas and employees of the Company – Headquarters and Farms:

- Periodically assess potential risks in business development;
- Identify and evaluate business-related risks, establishing effective controls to mitigate these risks;
- Notify the Compliance department upon identifying new risks;

- Ensure that all relevant processes, procedures, and manuals under your responsibility are documented and up to date;
- Participate in the Compliance training sessions provided;
- Foster a corporate culture that encourages appropriate behavior aligned with the SLC Code of Ethics and Conduct, where employees feel safe and comfortable to speak up and provide feedback;
- Ensure that hiring processes are carried out in accordance with internal rules and always after conducting third-party Due Diligence;
- Contribute to third-party analysis and investigation processes whenever invited, making yourself available to do so;
- Monitor the implementation of outstanding internal audit points, according to the established action plans
- Report any irregularities you become aware of, providing as much information as possible to initiate an investigation

7. SANCTIONS

Failure to comply with the rules contained in this policy will result in non-compliance with the company's internal rules and procedures, and the employee may undergo disciplinary measures in compliance with the provisions of the Investigations and Disciplinary Measures Policy.

SLC Agrícola supports and encourages people to report any practices that may violate internal guidelines and rules, this Policy, the Integrity Program, or that are in disagreement with applicable national and foreign laws. The Company ensures anonymity, confidentiality and non-retaliation to the whistleblower. Records must be made to the Whistleblower Channel, which can be accessed by phone, website or app.

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