

Investigations and Disciplinary Measures

Version 1 - 2023

1. Objective

The Investigations and Disciplinary Measures Policy is supplementary to SLC Agrícola Code of Ethics and Conduct and establishes the guidelines for internal and external investigations and regulates and clarifies the application of disciplinary measures.

2. Scope

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

3. References

- Code of Ethics and Conduct
- PLCO.001 – Compliance Policy
- PLCO.002 – Policy for Preventing and Combating Corruption
- POL.017 - Loss Prevention Policy
- POL.018 - Consequence Policy and Golden Rules

4. Definitions

- **Federal law 12.846/2013:** Brazilian 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.
- **Decree no. 11.129/2022:** Regulates Law no. 12.846, of August 1, 2013, which provides for the administrative accountability of legal entities for the practice of acts against the national or foreign government and other measures. Revoked Decree 8.420/2015.
- **CLT:** Brazilian Consolidation of Labor Laws. It is the legal framework that establishes the regulatory standards for individual and collective labor relations in Brazil. It was approved by decree-law no. 5.452/1943 and has since undergone updates and reforms.
- **Senior management:** members of the Board of Directors, statutory committees and the Executive Board.
- **Integrity Program:** Set of internal mechanisms and procedures for integrity, audit and incentive to report irregularities and in the effective application of the 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.
- **Internal investigations:** set of articulated actions carried out by one or more designated employees to clarify certain facts involving SLC Agrícola.
- **External investigations:** set of articulated actions carried out by an independent company to clarify certain facts involving SLC Agrícola.
- **Disciplinary measures:** consequences that may be applied in the event of non-compliance with the Code of Conduct, applicable laws and regulations, contracts, policies and procedures of the Company.
- **Whistleblower Channel:** Communication channel to report practices or situations that do not comply with the legislation, the Code of Conduct and the internal guidelines and rules of SLC Agrícola. The Whistleblower Channel is external, the whistleblower can remain anonymous and the information received is treated with confidentiality.

- **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.
- **Employee:** Generic term used in this document for Directors, Officers, members of management, permanent employees, harvesters, apprentices and trainees.

5. Guidelines

SLC Agrícola's Code of Ethics and Conduct expresses our fundamental principles and defines ethical and integrity conduct as the basis of all our actions. The Compliance Policy establishes the Company's Integrity Program, role and Compliance System. The additional Compliance policies and procedures supplement these guidelines, constituting a robust regulatory framework to prevent, detect and correct deviations and/or illegal acts.

In this context, the identification, suspicion or confirmation of deviations or violations of law 12.846/13, the premises, guidelines and rules expressed in these documents and in other external or internal regulations must be immediately reported through the Whistleblower Channel.

Loss Prevention Committee area responsible for managing the Whistleblower Channel. It is composed of members appointed by the Executive Board and/or the Company's Board of Directors. The Committee must comply with its foundations:

- Confidentiality;
- Non-retaliation of any kind against whistleblowers;
- Encourage reporting;
- Impartiality and exemption in the management of the channel, which includes receiving, analyzing and handling reports made.

The members designated to compose the Committee must have:

- Adequate seniority to handle sensitive matters;
- Ability to maintain confidentiality;
- Unquestionable reputation, i.e., they must be people recognized for their integrity, honesty and seriousness;
- Immutable character, i.e., people who demonstrate the same behavior, either under pressure or in normal conditions;
- Responsibility to avoid conflicts of interest, which include, but are not limited to, the personal relationship, kinship or hierarchical link (current or past) between the investigator and the person involved in the report; direct link with the activity related to the case; self-interest in the outcome of the investigation.

SLC Agrícola expects and instructs all employees and third parties acting on behalf of the Company to cooperate with any investigations and inspections made by public agencies, entities or agents, as well as with internal or external investigation processes, whenever requested.

During the investigation SLC Agrícola may define the absence of the employee, without prejudice to their salary.

5.1. Internal Investigations

The concerns investigation process must comply with the rules of discretion, secrecy and sure the anonymity contained in the Code of Ethics and Conduct. A rigorous, independent and analytical investigation is able to prevent and detect activities or processes that go against laws, regulations, expected conduct, internal policies and procedures. It follows the premises set out in the following steps.

- a) **Plausibility analysis:** A complete report is a premise for plausibility, containing, whenever possible, evidence that allows verification of the facts recorded. This analysis aims to make sure the report makes sense and if there are ways to prove it. Also, to identify if there are enough elements to initiate an investigation.
- b) **Investigation Planning:** Investigation planning is essential for it to be conducted effectively, seeking the necessary evidence to analyze and make conclusions on the reported fact. It must contain the necessary information and data, considering:
 - Context about the reported case, with clear identification of what is being reported, where the relevant facts occur and who are involved, and may include any witnesses;
 - Scope of the work, containing the actions planned to carry out the investigation. These actions must be planned to allow a conclusion about the fact;
 - Persons involved and documents to be analyzed;
 - Schedule and operational details of the actions provided for in the scope;
 - Possible history of related reports;
 - Possible limitations that may prevent the planned actions from being implemented.
- c) **Conducting the Investigation:** The conduct of the investigation must observe the planning. Examples of tools to be used in an investigation process are:
 - Interviews: Interviews are an important tool for obtaining information. They also serve to explain certain behaviors and to verify the veracity of evidence collected.
 - Document analysis: Survey of documents containing information about the reported fact.
 - Image verification: Search for a history of images from security cameras to verify the veracity of a reported fact.
- d) **Investigation Report:** To decide whether the investigative process is finished, the investigator must assess whether the evidence found is sufficient to reach a conclusion, whether the report has been confirmed or not. The report should be simple, clear and concise. And at the same time it must have all the elements so that the reader, who has not participated in the investigation, understands the report, the evidence found and the recommendations made. The report may only be sent to the Loss Prevention Committee and/or the Statutory Audit Committee who must observe the principles of confidentiality, ensuring anonymity and non-retaliation. Information should be sent only to those who, in fact, need it.

5.2. External Investigations

Companies and/or specialized persons may be hired to carry out external investigations. External investigations should be defined according to the complexity of the fact reported and the investigation process related to it.

5.3. Investigations involving senior management

Senior management plays a key role in the Integrity Program. The participation or involvement of its members in irregular acts will not be tolerated. If there is evidence or suspicion of involvement of senior management member(s) in acts of corruption and/or fraud against the public and/or private administration, investigations must be conducted independently, without the participation and knowledge of the investigated member(s), and there may even be precautionary removal of the senior management member in question.

In addition to the disciplinary measures provided for in item 5.4 of this Policy, the administrators will be liable for their acts, in accordance with Brazilian Law 6.404/76 – Business Corporation Act.

5.4. Disciplinary measures

The definition of disciplinary measures is a consequence of the assessment of the events, configured as an unlawful act and/or misconduct in relation to the Code of Ethics and Conduct, violation of laws, regulations and/or internal policies and procedures.

Disciplinary measures must be proportional to the severity of the facts ascertained and the consequences that may be faced by the Company and applied regardless of the hierarchical level of the employee. Decisions must take into account criteria of the relationship between cause and effect, i.e., the relationship of the wrongful act practiced with the consequences resulting from that act. This analysis seeks to guide the areas to adopt actions of remediation, containment, interruption of irregularities and/or review of internal controls.

Regardless of the nature of the disciplinary measure, these must be recorded in the employee's file and must be considered in performance evaluations and assessed as a criterion for career progression. They are determined according to the nature of the infraction, which may be:

- **Warning:** educational measure, which aims to instruct the employee on their behavior. Warnings may be given verbally and/or in writing.
- **Suspension:** disciplinary and punitive measure that is applied by the employer, due to infractions committed by the employee.
- **Dismissal:** termination of the employment contract. It can be with or without just cause, observing the infraction committed.

The table below establishes the disciplinary measures, according to the nature of the infractions.

NATURE	INFRACTIONS	DISCIPLINARY MEASURES	WHO CAN IMPLEMENT THE MEASURES*
MINOR	Carelessness, inattention and negligence without any prior warnings, which may refer to the lack of preventive actions applied by the employee, however, without compromising business objectives.	Verbal warning	Immediate leadership
MODERATE	Recurrence of minor misconducts and other small misconducts that need to be corrected only to alert the employee so that the same behavior does not occur again. Misconducts that represent damage to the results of the Company.	Verbal warning Written warning Temporary suspension	Immediate leadership, with support from the Human Resources area of the respective Unit where the employee works
SEVERE	Reoccurrence of moderate misconducts and acts that characterize greater severity, such as breaking of a law, rules, regulations, policies, procedures and other internal determinations. Acts of corruption, fraud, money laundering, breach of secrecy/confidentiality. Deliberately making false statements. Perform acts of retaliation of any nature.	Written warning Temporary suspension Dismissal (with or without just cause)	Immediate leadership, with support from the Human Resources area of the respective Unit where the employee works.
HIGHLY SEVERE	Transgression that violates the Company's values and its code of Ethics and Conduct. Acts involving bad faith. Recurrence of serious misconduct. Other conduct determined in the CLT – Art. 482.	Dismissal (with or without just cause) Termination of contracts in the event third parties are involved. Opening of formal legal proceedings, according to legal analysis.	Immediate leadership, with support from the Human Resources of the respective Unit where the employee works.

* The Compliance area may participate, when necessary, in the application of disciplinary measures, regardless of the nature of the infraction. When involving dismissal for just cause, prior consultation with the Legal area is necessary.

In addition, knowingly using the Whistleblower Channel in an inappropriate manner, such as providing false information to harm someone or improperly accusing another person, i.e., using bad faith, is subject to disciplinary measures. Similarly, if retaliation of any kind is proven, the “aggressor” will be subject to disciplinary sanctions.

6. Responsibilities

All employees must:

- Support and engage in activities, processes and controls to keep them effective constantly;
- Report any indication and/or suspicion of violation, through the Whistleblower Channel;
- Contribute to investigation processes whenever invited to participate;
- Maintain confidentiality of any information that he/she may have access to as a participant in the investigation process.

The Loss Prevention Committee, as determined by POL.017, must:

- Receive and analyze reports, as well as direct suggestions for improvements received by the Ethics Channel;
- Delegate, when deemed appropriate, investigative duties to third parties appointed solely for the purpose;
- Present, annually, the report of the cases of reports and suggestions for consideration by the Executive Board;
- Request support from the Legal area, when reports must be sent to the competent authorities.

The Compliance department must:

- Ensure compliance with this Policy and other related documents;
- Updating this Policy according to the predetermined deadline or, whenever adjustments are necessary;
- Provide communication and training on the scope of this Policy to all involved publics, according to the roles they play;
- Conduct internal investigation processes, when required by the Loss Prevention Committee.
- Guide and support in the application of disciplinary measures, when applicable and subject to the rules set forth in this Policy.

The designated employees responsible for conducting the investigation must:

- Conduct the investigation consistently, objectively, diligently, professionally and in accordance with applicable laws;
- Demonstrate impartiality, respect, education and equity with all parties involved, including investigative targets, witnesses, voluntary contributors and other participants;
- Protect the identity of the whistleblower when he/she chooses to identify themselves;
- Make conclusions about innocence or guilt after only obtaining sufficient and unquestionable evidence;
- Maintain confidentiality during and after the investigative process;
- Comply with all legal and company determinations on the right to data protection;

- Report to the Loss Prevention Committee, in a format determined by it, the results of the investigations.

The Human Resources department must:

- Provide support in identifying the existence of stability (pension plans/union/CIPA [Internal Accident Prevention Commission]) of employees;
- Guide and support in the application of disciplinary measures, when applicable and subject to the rules set forth in this Policy.
- Record the disciplinary measure in the payroll system and file the signed document.
Responsibility of the HR of the respective Unit.

The immediate manager of the employee being investigated must:

- Identify the existence of stability (pension plans/union/CIPA [Internal Accident Prevention Commission]) of employees;
- Provide the updated information of the employee, so that a more effective assessment can be made;
- Apply disciplinary measures, when applicable and observing the rules set forth in this Policy;
- Report to the Loss Prevention Committee in a format determined by it, the investigations, as well as disciplinary measures applied.

The Legal area must:

- Ensure legal compliance and assess the need to inform authorities when necessary.

6.1. Whistleblower Channel

The identification or suspected deviations or violations regarding any of the requirements of the Company's Code of Ethics and Conduct must be informed immediately through the whistleblower channel.

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

Questions about the content of this Policy can be sent to the employee's immediate manager or to the Compliance Department, by sending an e-mail to compliance@slcagricola.com.br.