

Investigations and Disciplinary Measures

V.02 | 2025

SUMMARY

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1. OBJECTIVE

The Investigations and Disciplinary Measures Policy is supplementary to SLC Agrícola Code of Ethics and Conduct and aims to establish the guidelines and rules for internal and external investigations as well as to regulate and clarify the application of disciplinary measures in conjunction with the Consequences and Golden Rules Policy and Disciplinary Practices Procedure.

2. SCOPE

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

3. REFERENCES

- Code of Ethics and Conduct
- Compliance Policy
- Policy for Preventing and Combating Corruption
- Loss Prevention Policy
- Consequence Policy and Golden Rules
- Disciplinary Practices Procedure

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 AND RULES

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 processes. The additional Compliance policies and procedures supplement these guidelines with specific rules and guidances, 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. 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 as well as 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 conduction must observe the investigation 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 investigation process is finished, the investigator must assess whether the evidence found is sufficient to reach a conclusion, whether the report has been confirmed, not confirmed or even is inconclusive. The report should be simple, clear and concise. And at the same time it must have the elements required 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

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.

Disciplinary measures, regardless of the nature or gravity must be recorded in system, together with the HR area. These records will be considered relevant factors in employee performance evaluations and may directly impact career progression processes, according to the criteria defined by the company. These measures 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, gravity and time-base assessment of the infractions.

| NATURE | INFRACTIONS | DISCIPLINARY MEASURES | | WHO CAN IMPLEMENT THE MEASURES* |
|--------|--|-----------------------|--|---------------------------------|
| | | FIRST OCCURRENCE | RECURRENCE (time less than or equal to 1 year) | |
| MINOR | Carelessness, inattention and negligence without any prior warnings. Conduct that represents an isolated deviation with low impact in relation to the Company's internal standards. It usually does not significantly compromise operations, safety, or the work environment.. | Verbal warning | Written warning | Immediate leadership |

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| MODERATE | Behaviors that demonstrate significant non-compliance with the Company's internal regulations. They may affect the work routine, cause minor or moderate operational losses, or compromise trust in the employee's professional conduct. | Verbal warning Written warning 1 day suspension | Written warning 1 day suspension 1 to 3 days suspension | Immediate leadership, with support from the Human Resources area of the respective Unit where the employee works |
| SEVERE | Serious violation of internal regulations, legislation, and/or regulatory requirements that may jeopardize the integrity of operations, the safety of individuals, or the Company's reputation. It may indicate a conscious disregard for institutional guidelines. It also involves acts of corruption, fraud, money laundering, breach of secrecy/confidentiality. Deliberately making false statements. Perform acts of retaliation of any nature. | Written warning 1 to 3 days suspension Dismissal (with or without just cause) | 1 day suspension 1 to 3 days suspension Dismissal (with or without just cause) N/A | 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 ethical, legal or safety principles. Acts involving bad faith are considered behaviors incompatible with the employee's continued employment and may justify immediate termination and legal action, as applicable. 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. | N/A N/A N/A | Immediate leadership, with support from the Human Resources of the respective Unit where the employee works. |

* The application of disciplinary measures is the responsibility of the employee's immediate direct supervisor, who must request support from the Human Resources department to determine the applicability of the disciplinary measure and the most appropriate classification, considering the infraction committed. When involving dismissal for just cause, prior consultation with the Legal area is necessary.

- Recurrence Window: Recurrence is considered for occurrences within an interval of up to 12 months (1 year) between infractions of the same nature. After 12 months (1 year) without a new occurrence, the disciplinary history is disregarded for aggravation purposes;
- Internal Prescription: Minor infractions lose their disciplinary effect after 12 months (1 year) without a new occurrence;
- Recording and Monitoring: All measures must be recorded in the Human Resources system for traceability purposes.

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. ROLES AND 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.

7. WHISTLEBLOWER CHANNEL

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.