



TRANSFORMATIVE **SOLUTIONS**

Sustainability
Report
2024

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Sustainability
Report
2024

ENERGY TRANSITION



FOOD SAFETY

TRANSFORMATIVE **SOLUTIONS**

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01

**MESSAGE FROM
THE BOARD**



Year in review and vision for the future

GRI 2-22

2024 was a decisive year for us to consolidate 3tentos as a benchmark for innovation, sustainability and shared value in Brazilian agribusiness. With an integrated approach and a focus on rural producers, we are advancing on two strategic fronts: food safety and energy transition.

We carried out our first issue of green debentures, amounting to R\$560.7 million, based on internationally recognized criteria. These funds are being allocated to the construction of a new corn ethanol plant in Porto Alegre do Norte, in the Araguaia Valley (MT), bolstering our commitment to the production of biofuels with socio-environmental traceability and actively contributing to the region's social development.

In-house, we have reinforced governance through the ESG and Sustainability Committee, embedding climate risks and opportunities into strategic planning. This advance was recognized with our inclusion in B3's ISE and ICO2 indexes, which reiterate 3tentos' position among the companies with the best environmental, social and governance practices in the country.

Industrial performance was also a highlight. Our efforts led to exceeding targets, enhanced traceability, and a significant contribution to a cleaner energy matrix. In response to the historic floods in the state of Rio Grande do Sul, we mobilized our partners to provide support to the affected communities, thereby reaffirming our commitment to the territories in which we operate.

We ended the year with significant results: net revenues of R\$12.8 billion (+42.5%), adjusted EBITDA of R\$973.6 million (+101.4%) and net income of

R\$756.4 million (+31.8%). These figures are a testament to the strength of our integrated business model, the efficiency of our management, and the trust of our stakeholders.

We are committed to implementing a solid investment plan that will continue until 2030. This plan emphasizes industrial expansion, innovation, logistics, and decarbonization.

3tentos is made by people and for people. Our growth and consistent results reflect the dedication of a team that shares the same purpose and moves, every day, this ecosystem that connects the countryside to the world.

We are prepared to face the challenges ahead, with our feet in the field, our eyes on the future, and our purpose to contribute to the development of Brazilian agribusiness with responsibility, innovation, and confidence. We extend our gratitude to all those who have joined us on this journey.

We wish you a great read!

Luiz Osório Dumoncel
CEO

João Marcelo Dumoncel
COO and Chairman of the Board of Directors

Science

02

EXECUTIVE SUMMARY

2024 Highlights and key figures

In 2024, we witnessed solid financial and operational growth, consolidating our position among Brazil's leading agricultural ecosystems. The Company reported net revenues of R\$12.8 billion, a significant increase of 42.5% on the previous year, driven by growth across all segments: Ag Inputs, Grains and Industry. This performance reflects the expansion of operations, business management efficiency and, above all, the people who support our ecosystem.

The value created by 3tentos goes beyond financial results: it lies in building a sound ecosystem that boosts joint growth. Alongside more than 24,000 producers, we connect the field to industry and the market with integrated solutions based on trust, innovation and the ongoing pursuit of productivity and efficiency.



For the full year, adjusted gross profit went up 76% to **R\$2.2 billion**, while the adjusted gross margin stood at 16.9%.

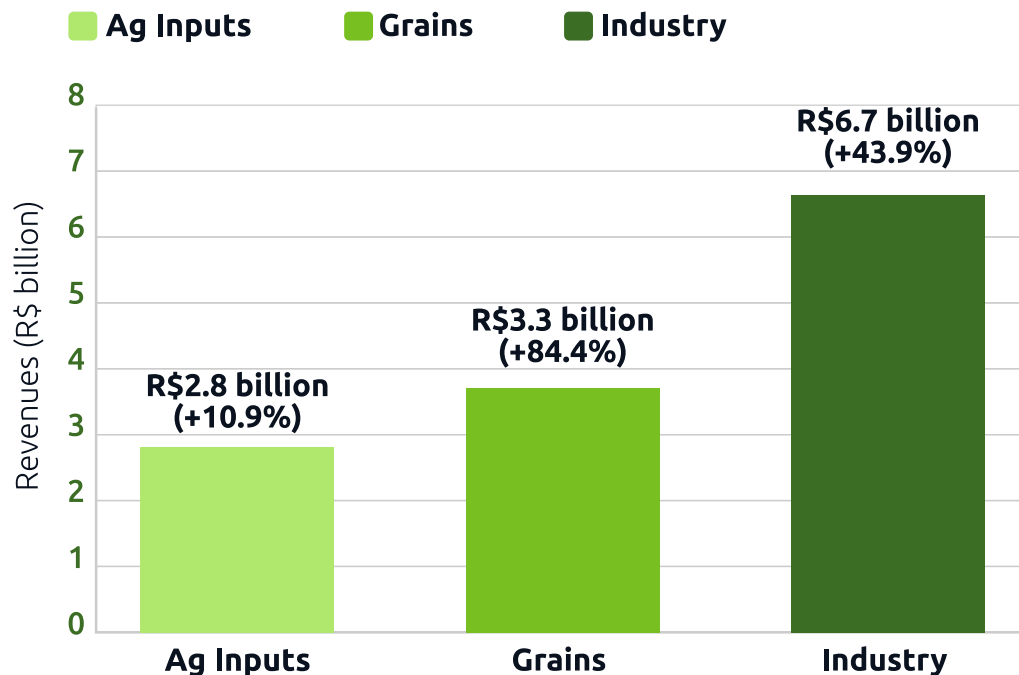
Adjusted Ebitda also advanced significantly, reaching R\$973.6 million in the year, or an 101.4% growth versus 2023. The adjusted Ebitda margin was 7.6%, 2.2 percentage points up on the previous year. These results were driven by operational efficiency gains and sales volume growth.

Net income for 2024 totaled R\$756.4 million, 31.8% higher than in the previous year.

Other Financial Indicators (thousands of R\$)

Indicator	2022	2023	2024
EBITDA	575,397	499,287	1,340,661
Gross profit	1,043,299	1,246,006	2,531,503
Net income	571,174	573,802	756,365
CAPEX	716,072	474,938	749,062
Indebtedness	1,135,809	1,349,957	2,399,009
Income tax provision	154	5,388	138,855
Adjusted EBITDA	623,097	483,415	973,598
EBITDA Margin	8.4%	5.5%	10.5%
Adjusted EBITDA Margin	9.0%	5.4%	7.6%
ROAE (Return on Average Equity)	40.1%	18.6%	20.2%
Operating profit (NOPAT)	568,504	586,772	1,000,637
ROIC (Return on Invested Capital)	21.2%	17.9%	24.7%
Net Cash (Debt)	(172,219)	42,889	(224,655)
Gross margin	15.2%	13.8%	19.7%
Net margin	8.3%	6.4%	5.9%
Net Cash (Debt)/EBITDA	(0.30)	0.09	(0.17)

Revenue by Segment - 2024



As far as operating expenses are concerned, 3tentos has kept a strict cost control. Selling, general and administrative expenses moved up 59.9% to R\$1.3 billion in the year, reflecting the Company's expansion and investments in new units.

TentosCap, 3tentos' financial arm, also saw a year of solid growth. The loan portfolio reached R\$219 million, 114% higher than in the previous year. During Black Friday, TentosCap originated more than 100 new loan operations, totaling R\$100 million. 3tentos has expanded its operations to offer innovative financial products, such as a credit card with cashback and agricultural insurance.



Performance by Segment

In this reporting cycle, all of the Company's segments recorded significant growth in Net Revenues:

- **Ag Inputs: R\$2.8 billion (+10.9%)**

Growth driven by sales of fertilizers and crop protection products. Seeds were impacted by lower supply due to weather issues.

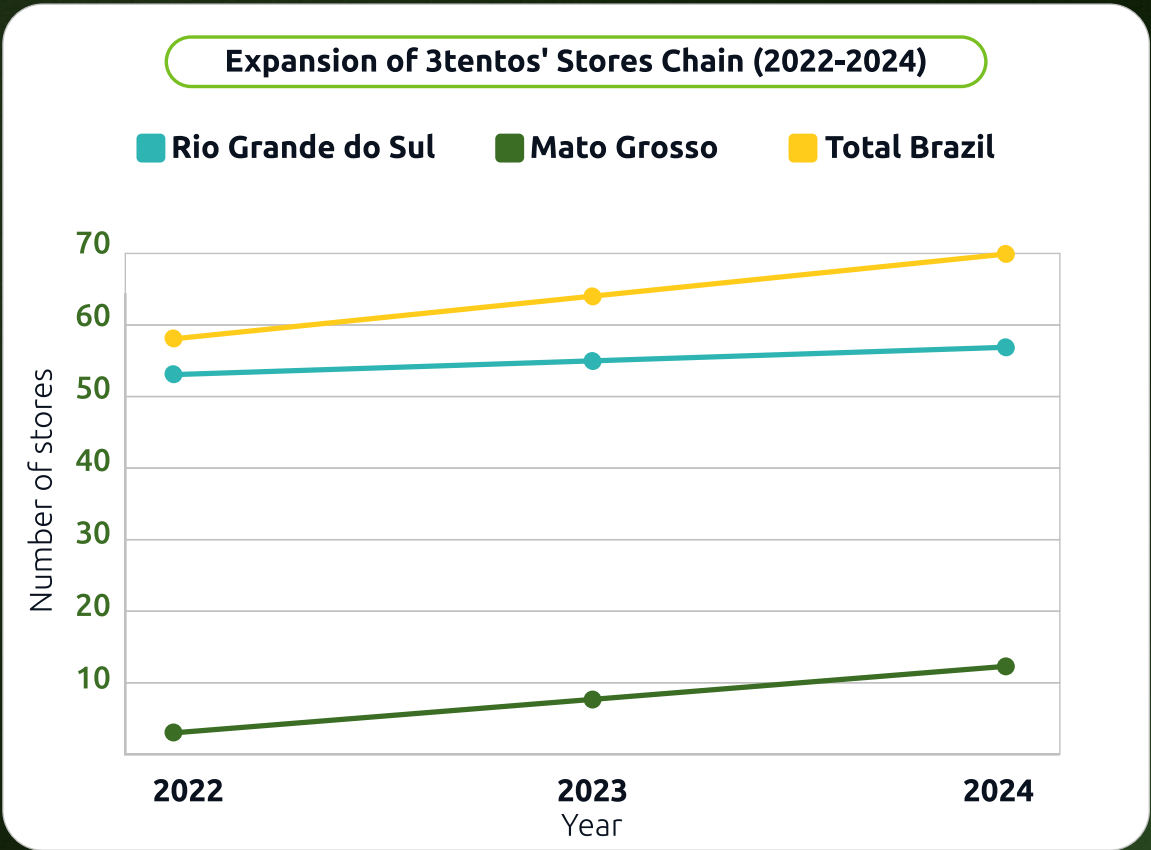
- **Grains: R\$3.3 billion (+84.4%)**

Outstanding performance, sustained by higher volumes of soybean and wheat. Grains from the state of Mato Grosso accounted for 30% of the segment's revenues.

- **Industrial: R\$6.7 billion (+43.9%)**

Growth benefited from improved crushing margins and soybean origination.

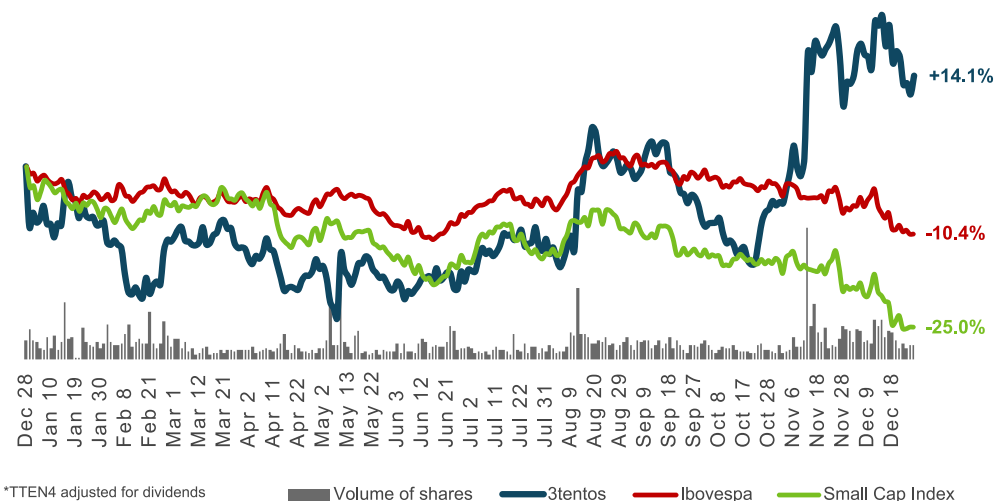
The physical expansion of 3tentos was also a notable achievement in 2024. Seven new branches were inaugurated in 2024, broadening its footprint in the states of Rio Grande do Sul and Mato Grosso. As a result, the stores chain reached 70 units, 58 in Rio Grande do Sul and 12 in Mato Grosso. In addition, the new corn processing plant in Porto Alegre do Norte (MT) advanced according to schedule, with investments of R\$381 million over the year.



3tentos Expansion



In the capital markets, 3tentos shares (TTEN3) ended 2024 priced at R\$13.74, representing a market cap of R\$6.8 billion, with a positive share performance for the year, and a 14.1% appreciation. The average daily trading volume totaled R\$12.8 million. The Company also announced the payment of R\$94.9 million in dividends, equivalent to R\$0.19 per share, paid on March 14, 2025.



Other economic-financial highlights

- **Operating expenses control:**

R\$1.3 billion (+59.9%), reflecting expansion and investments in new units.

- **TentosCap:**

Loan portfolio of R\$219 million (+114%), with new financial products such as credit card with cashback and agricultural insurance.

- **Physical expansion:**

7 new branches inaugurated, totaling 70 units (58 in RS and 12 in MT).

- **New corn plant in Porto Alegre do Norte (MT):**

R\$381 million invested in 2024.

- **Capital markets:**

14.1% appreciation in TTEN3 shares, with a market cap of R\$6.8 billion.

- **Dividend announcement:**

R\$94.9 million paid in 2025.

- **Green debentures:**

Issue of R\$560.7 million to finance low-carbon projects.

- **Socio-environmental results:**

- 275,223 CBIOs are generated.

- R\$675,000 invested in education, culture, health and sports via incentive laws, with total social investments of +R\$1 million in 2024.

- Humanitarian support for communities affected by floods in the state of Rio Grande do Sul.



Awards, recognition and certifications

RS Exports Award 2024

We were bestowed with the RS Exports Award, which recognizes companies from Rio Grande do Sul that stood out on the international market.

Top 500 Companies in the South Award

3tentos was honored as one of the largest companies in Brazil's South region in the "Top 500 Companies in the South" award, promoted by Grupo Amanhã.

Environmental Sustainability Award

The 3tentos Carbon Seal program was awarded in the Environmental Sustainability category by the Ministry of Agriculture, Livestock and Supply (MAPA), recognizing the initiative which, in 2023, assisted 400 properties in Rio Grande do Sul, resulting in the retention of 1.6 million tonnes of carbon in the soil. We also received the "Mais Integridade" (More Integrity) Seal, highlighting our integrity and social responsibility practices.

Accreditation for Agricultural Products Certification:

MAPA has authorized the accreditation of the experimental research area of the 3tentos Technology Center (Cetec) in Santa Bárbara do Sul (RS). As a result, the Company is qualified to test and certify products such as crop protection products, expanding partnerships and benefiting rural producers

Forbes AGRO 100 ranking

3tentos reached 25th place in the ranking of the 100 largest companies in Brazilian agribusiness, according to Forbes magazine.

Valor 1000 ranking

The Company reached 138th place in the ranking of the country's 1,000 largest companies, up 39 places on the previous year, as published in the 2023 edition of Valor 1000.

Exame magazine's Largest and Best Companies

In the "2024 Largest and Best Companies" edition, 3tentos stood out as one of Brazil's leading agribusiness companies, coming second in the Agribusiness category, with a score of 7.48 points.

CDP Score

C score in Climate, Forests and Water Security

International certifications

GMP+ FSA

The GMP+ FSA (Feed Safety Assurance) certification, developed in the Netherlands, assures high standards of safety and quality in the production chain of ingredients and animal feed. Integrated into the GMP+ International certification system, it establishes strict requirements for traceability, process control and good practices across the logistics chain.

GHG Protocol Gold Seal

The Company was bestowed the GHG Protocol Gold Seal, evidencing its commitment to transparency in measuring and lowering greenhouse gas emissions.

Outstanding Sustainable Finance

In 2024, 3tentos issued its first green debentures, in line with the best international sustainable finance practices. The operation, amounting to R\$560.7 million, received a favorable opinion from attestESG and a 'brAA-' rating from S&P Global Ratings.

The funds were earmarked to the new corn ethanol plant with socio-environmental traceability, reiterating the Company's commitment to the energy transition and low-carbon agriculture (learn more in sustainable financing, on page 36/37)



3tentos in B3's ICO2

In 2024, 3tentos reached a significant milestone in its sustainability journey by being included in B3's Carbon Efficient Index (ICO2). The selection recognizes publicly-held corporations with complete greenhouse gas (GHG) emissions inventories, covering scopes 1, 2 and 3.

This inclusion validates 3tentos' commitment to sustainable solutions throughout its agro-industrial chain. It also reinforces the recognition of the Company's initiatives and its commitment to reducing carbon emissions in the short and long term.

As part of its strategy to mitigate emissions, 3tentos launched the Carbon Seal program in 2022. Through this program, producers share data on their property and management system. With this data, 3tentos experts assess production efficiency, measuring the carbon input and the CO₂ emitted per tonne of soybean produced.

Partner producers receive a report on their performance in terms of efficiency and carbon footprint. In 2023, 400 producers had voluntarily joined the program, which resulted in the sequestration of 6 million tonnes of CO₂ in soybean areas and a further 1.6 million in legal reserves and Permanent Preservation Areas.

Investments in the production chain and R&D

In 2024, 3tentos continued to broaden its production chain, focusing on innovation, efficiency and social and environmental commitment. The investments made throughout the year reinforced the Company's

integrated model, which combines grain production, industrialization, and solutions for the field. This model promotes shared value and boosts sustainable agriculture.

Investment priorities included structures, services, and technologies, all of which were designed to position the farmer at the core of the sector's transformation. Notably, there has been an increase in storage and distribution capacity for seeds and fertilizers, as well as the development of new industrial plants that ensure a market and liquidity for rural production.

Expansion of industrial and logistics capacity

In 2024, continuing the cycle initiated with the Vera (MT) unit, 3tentos announced the expansion of the corn ethanol plant project in Porto Alegre do Norte (MT), with investments estimated at R\$1.16 billion. The plant, currently under construction, will produce ethanol, DDG (co-product for animal nutrition) and use biomass as an energy matrix. It is planned to lease its own energy forests, ensuring energy security, portfolio diversification and the generation of decarbonization credits.

During the year, improvements were completed at the Cruz Alta (RS) and Ijuí (RS) units, with a focus on upgrading industrial structures, energy efficiency and widening production capacity. Installed biodiesel capacity reached 1.85 million liters/day, consolidating 3tentos among the country's main producers.

These advances are in line with national decarbonization policies, such as the mandatory biodiesel content increase in diesel from 12% to 14% in March 2024.





Storage, seed and fertilizer treatment

In the state of Mato Grosso, the Company advanced its plan to expand its seed storage capacity and began building new structures for industrial treatment, near the Vera plant. The new facility is expected to double seed distribution capacity in the region, generating gains in quality, logistics and productivity.

In the state of Rio Grande do Sul, we consolidated the expansion of the Trifertil unit in Ijuí, which produces 3tentos' fertilizers private label. The goal is to reach 300,000 tonnes by 2030.

The Company also announced new investments in fertilizer storage and blending on two strategic logistics routes in Mato Grosso: Arco Norte (Sinop, Matupá, Alta Floresta and Porto dos Gaúchos) and Arco Sul (Sorriso, Lucas do Rio Verde and Nova Ubiratã). This initiative heightens 3tentos' logistics presence and helps to reduce operating costs.

Research, development and technological innovation

Research and technological innovation underpin 3tentos' vision of the future and guide its strategic decisions. In 2024, R\$1.65 million was invested on this front. The Company operates through Technical Research Centers and specialized teams, validating agricultural technologies, digital solutions and sustainable alternatives for the countryside.

The two Technology Centers (Cetec), located in Santa Bárbara do Sul (RS) and Vera (MT), play an essential role in this process. There, the team of researchers performs field and laboratory experiments, analyzing tools and management practices with a focus on optimizing the

production system. The Cetecs also provide direct technical support to the commercial team, contributing with expertise applied to the day-to-day operation.

The solutions developed by the R&D sector also support the initiatives of the 3tentos Carbon Seal, which certifies low-carbon agricultural practices. With more than 400 participating producers, the program was expanded in 2024, in line with the evolution of environmental traceability and the reinforcement of the carbon market in Brazil.



Digital innovation and integration with the rural chain

3tentos also invests in digital tools aimed at rural producers. The field routines digitization, combined with customized technical analysis promoted by over 150 technical consultants, enables the recommendation of Ag inputs based on actual data. This approach reduces the indiscriminate use of crop protection products and enhances resource efficiency.

The 3tentos ecosystem is a key component of this model, facilitating connections between the supply of seeds, fertilizers, biological solutions, and agronomic services with the purchase of grain and industrialization. This approach provides traceability, enhanced logistics, and added value.



Environmental and socio-economic impacts

The investments made in 2024 built positive impacts on several fronts. From an environmental perspective, the diversification of biofuels, the expansion of forestry, and the promotion of low-carbon agriculture are essential strategies to meet national climate targets and decarbonize the agro-industrial chain.

The new plants, logistics structures, and R&D centers have a positive impact on the social and economic fronts by creating direct and indirect jobs, fomenting local economies, and enhancing the role of rural producers

of various types and sizes, especially in the supply of raw materials for the production of biodiesel and soybean meal.

In 2024 we were granted the right to use the Social Biofuel Seal in the Vera/MT plant, ensuring greater share in Brazil's biodiesel market.

Sustainability

Technical assistance: the foundation for a more efficient and sustainable countryside

Technical Assistance and Rural Extension (Ater), required by the Social Biofuel Seal, has been paramount for building up family farming and promoting sustainable development in the countryside. The program ensures complimentary technical assistance for rural producers, with periodic visits from consultants who conduct comprehensive assessments of the properties and implement action plans focused on productivity and sustainability.

At Stentos, more than 3,000 farmers were directly assisted by a team of 60 technical consultants. In addition to rural producers linked to the Company, farmers connected

to the seal through cooperatives also receive assistance. This ongoing monitoring, accompanied by the regular issuance of technical reports, has renovated agricultural practices, enhanced predictability of income, and fostered investments in farm infrastructure.

The program has had a positive impact on the North and Northeast, promoting diversification of production, bolstering production chains, and creating jobs and income. These efforts have contributed to reducing regional inequalities and consolidating a more inclusive development model.

In 2024, Stentos expanded its operations in family farming, with emphasis on fomenting the production of açaí in Pará and coconut in Alagoas. In these regions, over 850 farmers have benefited from cooperatives that have facilitated the trading of their production and provided the necessary technical support to enhance efficiency and sustainability.



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03

ABOUT THE REPORT

Purpose and scope of report

GRI 2-3

The 2024 Sustainability Report reaffirms 3tentos' commitment to social and environmental responsibility, corporate governance and transparency in its activities and operations. Published annually, it reports the Company's advances, challenges and results in the three ESG dimensions: environmental, social and governance.

The information in this report has been drawn up in accordance with the most up-to-date guidelines of the Global Reporting Initiative (GRI), including sector standard GRI 13, aiming the farming, aquaculture and fishing sectors. The content is also aligned with the best practices of the Sustainability Accounting Standards Board (SASB) and the Task Force on Climate-related Financial Disclosures (TCFD). We reiterate our commitment to transparency by reporting detailed indicators and guaranteeing independent assurance of the data reported.

This report covers all the companies in the 3tentos ecosystem - Tentos Participações, Tentos Corretora, Mates Locações, Tentos Promotora, Tentos Holding, Tentos S.A. and 3T International S.A. - offering a broad and consolidated view of the group's activities.

Its structure follows the topics defined in the materiality matrix (learn more on page 25) and combines data from all 3tentos units in Brazil for the period from January 1 to December 31, 2024. The data has been verified by an independent outsourced auditor (see page 131), assuring greater reliability of the content.

As a publicly-held corporation, 3tentos publishes quarterly financial reports, while socio-environmental and governance data is consolidated annually in this report.

The document was developed with the active involvement of senior management, particularly in defining the material topics, and with the support of representatives from the Company's various units. The final content was reviewed by the Executive Board and approved by the Board of Directors, and advised by the ESG Committee, reinforcing our commitment to integrity, governance and sustainability.

If you have any questions about this report or would like to receive additional information about 3tentos' sustainability strategy and management of ESG topics, please contact us at **e-mail: sustentabilidade@3tentos.com.br**.

GRI 2-3



Materiality

GRI 3-1; 3-2; 3-3

3tentos reviews its materiality matrix every two years to identify the priority topics that influence the business model and impact its value chain.

In 2024, we conducted a new process based on the impact materiality approach, prioritizing the actual and potential effects of the Company's activities on the economy, the environment and people. The review was conducted with the support of an independent expert company, ensuring a comprehensive assessment of the entire organization.

The prioritization considered criteria of probability, severity (intensity, extent and reversibility), magnitude and relevance attributed by the stakeholders.

The following groups took part in the process: shareholders and investors, customers and/or consumers, employees and business partners.

The resulting matrix covers ten strategic topics organized into environmental, social and governance dimensions. These include: innovation and product portfolio, sustainability in the agribusiness value chain, climate change, the carbon market, human rights, employee health and safety, and community development.

The review was conducted with the support of ESG experts and considered the most significant impacts identified by the **stakeholders** in line with risk management and corporate strategy.

The materiality matrix is embedded into 3tentos **Social and Environmental Responsibility Policy** which guides

the prevention of risks, the mitigation of impacts and the enhancement of opportunities for sustainable development. The policy also sets out guidelines for ongoing dialogue with stakeholders and the periodic reassessment of priority topics.

This approach reinforces the alignment of 3tentos' strategy with the UN's Sustainable Development Goals (SDGs).

The materiality matrix and details on each topic are available in the ESG Indicators Booklet, attached to this report.

Material topics

Each of the material topics directly or indirectly impacts 3tentos' business, influencing growth strategy, operational efficiency and commitment to sustainability.

The 2024 materiality matrix has undergone a complete revision to better reflect the ESG strategy advancement and the business priorities. In comparison to the previous cycle, topics have been reorganized, the nomenclature has been updated, and the content has been revised to enhance clarity and align more closely with 3tentos' business practices.

Among the main changes:



- Topics such as "Integrity and ethics in business" and "Product quality and safety" were incorporated across the board in "Governance and sustainability in the agribusiness value chain" and "Innovation, portfolio and product quality".



- The topic "Development of surrounding communities" was expanded to "Communities Development", incorporating aspects of education, culture, sports and emergency support.



- The topic of "Biodiversity" was incorporated into "Climate change and the carbon market" and "Governance in the value chain", reinforcing the socio-environmental approach in operations.



- New topics have emerged as priorities, including "Processes and Structure" and "Financial Management." These topics underscore the relevance of operational efficiency and financial sustainability in the Company's long-term strategy.

This update seeks to reinforce the matrix's alignment with the UN's Sustainable Development Goals (SDGs) and impact materiality, with an emphasis on the actual and potential effects of 3tentos' activities on the economy, the environment and society.

3tentos conducts regular surveys of actual and potential impacts related to governance and sustainability in the value chain. Potential positive impacts include the enhancement of ethics and transparency through governance and **compliance** policies, the adoption of socio-environmental criteria in the supplier management, advance in the traceability of the grain chain and the dissemination of good practices, which bolster the institutional reputation and attract investors and customers.

The identified potential negative impacts include regulatory and legal risks related to compliance, difficulties in implementing ESG policies among suppliers, the effects of climate change on production, and additional costs for audits and maintaining standards.

Among the actual impacts are increased alignment with ESG standards and a reduction in legal risks, primarily through ensuring ethical practices in the supply chain — a factor that enhances the corporate image.

The management of these topics is guided by the following instruments: the Social and Environmental Responsibility Policy, the Human Rights Policy, the Code of Conduct and Ethics, the Integrity and Compliance Policy, the Environmental Traceability Operating Procedure (POP), and the Related Party Transactions and Conflicts of Interest Policy.

1. People development aligned with 3tentos' culture

The training and professional growth of employees are fundamental to 3tentos. The Company invests in leadership development and incentives for technical and behavioral qualification.

3tentos initiatives:

- Leadership Development (PDL) Program
- Technical training for frontline employees
- 3tentos Academy: **online** platform for continuous learning
- “Rota” Program, which aims at developing in-house professionals by improving competencies and soft skills

2. Health & Safety

Ensure a safe workplace is paramount for 3tentos.

Highlights:

- Safety training for all units
- Ongoing monitoring of occupational health indicators
- Psychological support program for employees

Development

3. Governance and sustainability in the agribusiness value chain

3tentos ensures ethical and socio-environmental governance throughout its production chain, monitoring suppliers and partners.

Initiatives:

- Traceability of Ag inputs and grains
- International certifications (GMP+ FSA)
- Commitment to the Soy Moratorium in the Amazon biome and the Green Grain Protocol in the state of Pará
- Participation in the Brazilian Association of Vegetable Oil Industries (Abiove) and the National Association of Grain Exporters (Anec)
- Consultation of socio-environmental attributes on a background check platform
- Monitoring through geographic information systems
- Consultation of the supplier reputation and risk representation through the Brazilian Institute of Certification and Monitoring Platform (Ibracem)

4. Innovation, portfolio and product quality

3tentos' competitiveness is directly connected with its ability to innovate and expand its portfolio of products and services.

Highlights:

- Investments in biotechnology and biological crop protection products
- Expansion of biofuel production
- Development of digital solutions for precision farming
- Diversification of raw material crops for biofuels

5. Climate change and the carbon market

The decarbonization of operations and the mitigation of climate impacts are strategic for 3tentos.

Main initiatives:

- 3tentos Carbon Seal (learn more on page 74)
- GHG emissions inventory
- The GHG Protocol Gold Seal is bestowed, reinforcing the Company's commitment to measuring and lowering greenhouse gas emissions
- Expansion of the renewable energy matrix
- **Climate** awareness workshop with senior management
- Environment Week with climate change-related topics - in-house engagement
- Analysis of Climate Risks and Opportunities based on the TCFD framework

6. Quality of service

The close relationship with customers is one of 3tentos' pillars, ensuring technical support and customized solutions.

Highlights:

- Advisory services in the field

- Customer loyalty program
- Regular satisfaction surveys
- Rural Technical Assistance (Ater)
- Financial solutions for farmers through Tentos Cap

7. Human rights as a cross-cutting topic

It refers to the Company's commitment to unrestricted respect for human rights in all its activities, recognizing and protecting the dignity of all individuals without any distinctions.

Initiatives:

- Partnership Program, which fosters the well-being and development of employees through agreements with educational institutions and educational benefits
- "Rota" Project offers **coaching** and **mentoring** for professional and human development, conducted by qualified professionals.
- The Sales Academy and Managers Academy promote specific training for leaders, covering topics such as emotional intelligence, strategic planning and corporate governance
- Partnership with the American Chamber of Commerce (Amcham) bolsters continuous training through events,

publications and programs focused on innovation, management and international trade

- Psychosocial programs for employees

8. Processes and structure

The optimization of in-house processes and modernization of production infrastructure are key factors in ensuring efficiency and sustainable growth.

Initiatives:

- Expansion of industrial plants in MT and RS
- Automation of logistics and production processes
- International quality and sustainability certifications

9. Financial management

Financial strength allows 3tentos to continue growing and investing in innovation and sustainability.

Highlights:

- Issuance of debentures for business expansion
- Reduced financial leverage
- Efficient working capital management and credit for rural producers
- Financial solutions for rural producers

10. Seamless business relations

Transparency in business relations builds up 3tentos' reputation and ensures compliance with ethical and regulatory standards.

Main initiatives:

- Updated Code of Conduct and Ethics
- Anonymous and independent whistleblowing channel
- Compliance **training** for employees
- Social and environmental obligations contractually assigned to suppliers



목표

04

WHO WE ARE

About 3tentos

GRI 2-6

3tentos was founded in 1995 aiming at delivering breakthrough solutions to farmers in the state of Rio Grande do Sul amid a scenario of limited access to optimization practices in agriculture. Its founders, who were also farmers, began by incorporating innovations into their own crops and subsequently identified an opportunity to provide the same services to other farmers.

The national expansion started in 2021, with the entry into the state of Mato Grosso. For nearly three decades, the Company has strategically consolidated an integrated business model across four key areas: Ag inputs, grains, industry, and the TentosCap financial institution. This model has helped 3tentos become Brazil's ninth largest exporter.

The Company's current areas of agribusiness operations include supplying ag inputs, trading grains and industrial processing, besides offering fully-fledged financial solutions to over 24,000 customers, monitoring the entire production cycle for various crops.

Its operations focus on the trading and exports of soybean, soybean meal, oil, corn and wheat. It also retails seeds (corn, wheat, soybean, rice and mulch), fertilizers, crop protection products, micronutrients and biological products. In the renewable energy sector, it stands out in the biodiesel production and in agricultural products domestic and foreign trade.

In the seeds segment, it produces, processes and certifies soybean and wheat, with laboratory analyses and monitoring of multiplication fields. In addition to supplying ag inputs and acquiring production, it offers consultancy, training and specialized technical services, promoting productivity gains and quality.

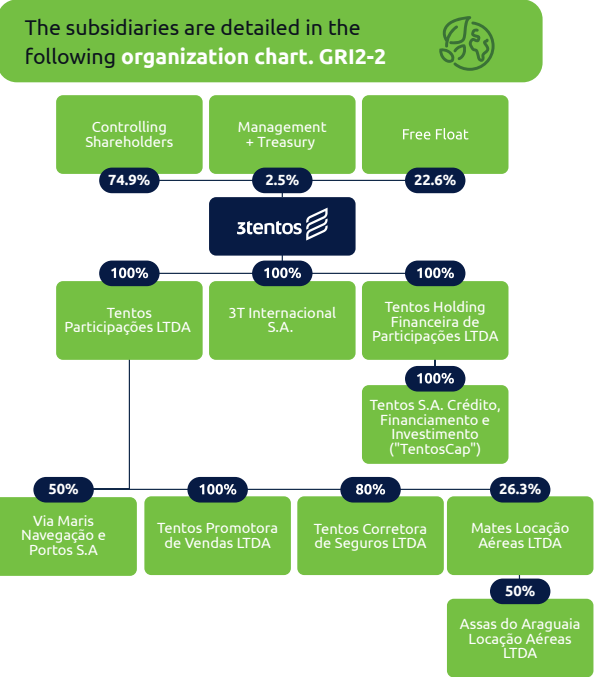
This ecosystem ensures producers access to fully-fledged solutions, with technical support, structured origination, industrial processing and financial support.

3tentos maintains a wide network of national and international suppliers, including companies specializing in ag inputs, intermediate products and logistics. Business partners include **tradings**, producers, cooperatives and grain farmers - with a solid footprint in the states of Rio Grande do Sul and Mato Grosso. The following companies stand out:

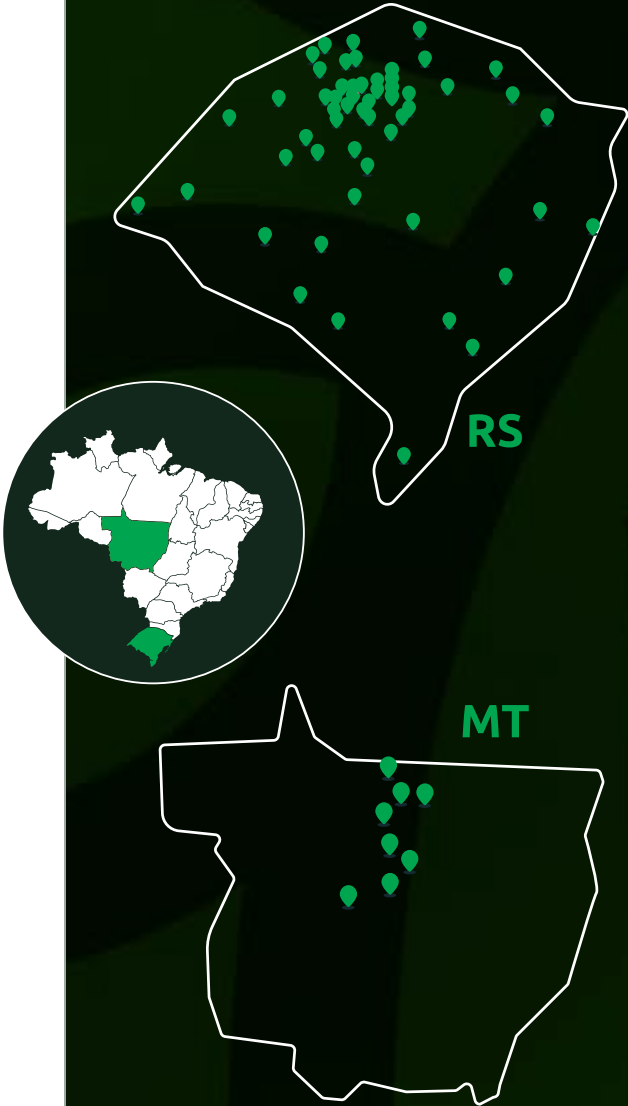
- Grains: Cargill, Bunge, Cofco, ADM
- Seeds: Brasmex, Monsoy, DonMario, TMG, Agrocere, Embrapa
- Fertilizers: Mosaic, Yara, Cibra, Eurochem
- Protection & biological: BASF, FMC, Bayer, Ouro Fino, Adama, Indofil, Rainbow, Biotrop, Inquima, ICL

Três Tentos Agroindustrial S.A. is a publicly-held corporation headquartered in Santa Bárbara do Sul (RS), with branches in Rio Grande do Sul and Mato Grosso, **offshore** in Uruguay and a **trading** office in São Paulo.

GRI 2-1 and 2-2



Our units



- ● ● ● Headquarters – Santa Bárbara do Sul
- ● ● Branch 01 – Santa Bárbara do Sul
- ● ● Branch 02 – Ibirubá
- ● ● Branch 03 – Saldanha Marinho
- ● ● Branch 04 – Panambi
- ● ● Branch 05 – Santa Bárbara do Sul
- ● ● Branch 06 – Santa Bárbara do Sul
- ● Branch 07 – Ijuí
- ● ● Branch 08 – Boa Vista do Cadeado
- ● ● Branch 09 – Pejuçara
- ● ● Branch 10 – Mauá (Ijuí)
- ● ● Branch 11 – Coronel Barros
- ● ● Branch 12 – Colorado
- ● ● Branch 13 – Condor
- ● ● Branch 14 – Entre-Ijuís
- ● ● Branch 15 – São Luiz Gonzaga
- Branch 16 – Ijuí Indústria
- ● ● Branch 17 – Eugênio de Castro
- ● ● Branch 18 – Giruá
- ● ● Branch 19 – Fortaleza dos Valos
- ● ● Branch 20 – Joia
- Branch 21 – Cetec
- Branch 22 – Sinop
- Branch 23 – Ijuí Logística

- Branch 24 – Pelotas
- ● ● Branch 25 – Capão do Cipó
- Branch 26 – Ijuí Trifértil
- ● ● Branch 27 – Catuípe
- ● ● Branch 28 – Augusto Pestana
- ● ● Branch 29 – Chiapetta
- ● ● Branch 30 – Santo Augusto
- ● ● Branch 31 – Ajuricaba
- Branch 32 – Cruz Alta Indústria
- ● ● Branch 33 – Tupanciretã
- ● ● Branch 34 – Campo Novo
- Branch 35 – Bagé
- ● ● Branch 36 – Santa Maria
- ● ● Branch 37 – Pelotas
- ● ● Branch 38 – Camaquã
- ● ● Branch 39 – Dom Pedrito
- ● ● Branch 40 – Cachoeira do Sul
- ● ● Branch 41 – São Gabriel
- Branch 42 – Capivari do Sul
- Branch 43 – Santa Vitória do Palmar
- ● ● Branch 44 – Horizontina
- ● ● Branch 45 – Passo Fundo
- ● ● Branch 46 – Santiago
- ● ● Branch 47 – Palmeira das Missões

- ● ● Branch 48 – São Borja
- Branch 49 – Indústria de Vera-MT
- ● ● Branch 50 – Alegrete
- ● ● Branch 51 – Vacaria
- Branch 52 – Júlio de Castilhos
- Branch 53 – Uruguai
- ● ● Branch 54 – Erechim
- ● ● Branch 55 – Matupá
- Branch 56 – Sorriso
- Branch 57 – Marketplace
- Branch 58 – Vera
- ● ● Branch 59 – Sananduva
- ● ● Branch 60 – Lagoa Vermelha
- ● ● Branch 61 – Nonoai
- Branch 62 – Três de Maio
- ● ● Branch 63 – Alta Floresta
- ● ● Branch 64 – Porto dos Gaúchos
- ● ● Branch 65 – Rosário do Sul
- Branch 66 – Rio Grande
- Branch 67 – São Paulo
- Branch 68 – Vera-MT
- Branch 69 – Marau
- ● ● Branch 70 – Nova Ubiratã-MT
- Branch 71 – Lucas do Rio Verde-MT

SUBTITLE

- Commercial activity
- Inbound
- Grain storage
- Industrial seed treatment
- Drying

- Seed processing
- Biodiesel production
- Technical Research Center
- Transportation
- Fertilizer mixer

- Seeds-RDI
- Administrative office
- E-commerce
- Vegetable oil extraction

Our business

GRI 2-6

3tentos operates in a streamlined manner across the entire agribusiness chain, providing fully-fledged solutions that drive productivity, sustainability, and growth for rural producers.

This integration connects ag inputs, grains, industry, and financial solutions, thereby strengthening the Company's ecosystem and boosting results efficiently and sustainably.

In the ag inputs segment, we are fine-tuned with the needs of the field with a solid portfolio of fertilizers, crop protection products, seeds and biological inputs. Our solutions combine innovation and sustainability, contributing to the crops high **performance**. Closeness with rural producers and our team technical **expertise** build up trust, promote the use of leading-edge technologies and bolster agricultural practices with traceability.

In grain trading, we are pursuing a consistent strategy of expansion and diversification. We broadened our portfolio by consolidating our wheat and canola sales and entering the corn ethanol market. This strategic move underscores our commitment to the bioeconomy.

As of 2025, we will also be involved in the origination of

sorghum and canola, and in 2026 our new industrial unit in Porto Alegre do Norte (MT) will come into operation, focused on the production of corn ethanol, DDGS and corn oil.

Our Trading area ensures logistics efficiency, access to new markets and greater international competitiveness. We operate with a focus on global quality requirements, food safety and socio-environmental responsibility, connecting national production to the world's key demands.

The industrial segment recorded significant growth, driven by investments in expansion, technology and modernization. We rely on a robust industrial complex, certified to international standards, which ensures quality and excellence in our processes. Our internal transportation of soybean oil is supported by trucks powered by 100% biodiesel, reducing emissions in operations, and we invest in forestry to ensure sustainable biomass for our industrial boilers.

Complementing our ecosystem, TentosCap, the Company's financial arm, is liable for connecting credit and opportunity to the field. We offer financial solutions that go beyond facilitating the acquisition of ag inputs or the trading of grains. Our goal is to bolster producer management, promote predictability, and sustain the growth of our production chain. In 2024, the platform was consolidated as a strategic instrument for the expansion of agribusiness with security and agility.

3tentos' integrated ecosystem

Our business model connects rural producers to comprehensive solutions, ranging from agricultural production to trading and industrialization. We provide efficient logistics, socio-environmental traceability, and specialized financial support.

1. Agricultural inputs: innovation, productivity and sustainability

We offer a complete portfolio of seeds, fertilizers, crop protection products, biological products and micronutrients. Our Research, Development and Innovation (RDI) team validates new technologies, adapting management practices to the field demands.

2024 Highlights:

- Sales volume growth: 438,400 tonnes of fertilizers (+23.5%) and 26,000 tonnes of crop protection products and bio-inputs (+36.9%).
- Customer base growth: more than 24,000 producers served.
- Business network expansion: inauguration of 12 new units, totaling 70 branches.

Businesses

Innovation and technology in the supply of ag inputs:

- Expansion of the bio-inputs line.
- High-performance **fertilizers** with controlled release.
- Modern and sustainable crop protection products.
- High-yield seeds adapted to different soil and climate conditions.

2. Grains: trading, logistics and socio-environmental traceability

Our Company specializes in the origination and trading of soybean, corn, and wheat. We have a static capacity of over 1.7 million tonnes and employ a strategy of barter contracts (negotiation for agricultural inputs based on the future delivery of grains) and direct purchases.

2024 Highlights:

- Sales volume: 1.9 million tonnes of grain (+82.3%).
- Storage capacity growth: reaching 1.7 million tonnes.
- Socio-environmental traceability: 99.48% compliance in the Amazon and Cerrado biomes.

3. Industry: processing grains into higher value-added products

Our industrial units in Ijuí (RS), Cruz Alta (RS) and Vera (MT) process soybean to produce soybean meal, hulls, oil, biodiesel and glycerin.

2024 Highlights:

- The Brazilian Development Bank (BNDES) approved R\$500 million for the new corn and sorghum ethanol plant in Porto Alegre do Norte (MT), through the Climate Fund.

- Our 100% biodiesel-powered fleet of trucks is dedicated to the transportation of soybean oil.
- Biomass from own energy forests supplying industrial boilers.

- Issue of CBIOS via RenovaBio program, consolidating 3tentos as an active agent of decarbonization.

4. TentosCap: highlights of the year

• Expansion of available credit:

TentosCap granted R\$252.7 million in credit in 2024, up 96% over the previous year.

• Growth in the number of rural producers served:

More than 550 rural producers used TentosCap's financial solutions in 2024 - a 31% increase on the 425 customers served in 2023.

• Expanded presence in the territory:

TentosCap is present in all 70 3tentos units in the states of Rio Grande do Sul and Mato Grosso, reaching rural producers in more than 200 municipalities. This wide distribution steps up regional operations and broadens access to credit for agribusiness.

• Financial products aligned with rural producers' reality

In 2024, we were committed to offering products addressing the needs and challenges of our 3tentos customers. Within the ecosystem, we aim to facilitate favorable credit conditions, implement intelligent risk management through agricultural insurance, and streamline cash flow management for producers through credit card solutions.

• Financial solutions connected to the reality of the countryside:

In 2024, TentosCap focused on offering products aligned with the rural producers' real needs. Within the 3tentos ecosystem, a variety of solutions have been made available, including credit with attractive conditions, agricultural insurance for intelligent risk management, and a credit card that facilitates cash flow control.

• Agility in analyzing and releasing credit

The Company reiterated its commitment to expeditious service: in 2024, the average response time to credit requests was just one day. This result reflects the efficient processes and the integration with the 3tentos units.

Other competitive advantages for farmers

- **Specialized technical advice:** customized agricultural support in all regions of operation.

- **Excellence in certified seeds:** own laboratory, with strict quality control and genetic purity.

- Trifétil: 3tentos' fertilizer private label, with customized formulations for different soils and crops.



Expansion, modernization and sustainable growth

In 2024, 3tentos made significant progress in renovating its operations and broadening its production capacity. The Company invested R\$749 million in industrial projects and expanded its footprint with seven new commercial and storage units. The Company traded 1.9 million tonnes of grains and recorded 71.3% higher volume of biodiesel and 39.8% higher volume of soybean meal compared to the previous year.

Our adhesion to RenovaBio program contributed to the issue of 275,223 CBIOs, or a reduction of nearly 275,000 tonnes of CO₂ equivalent. The recognition of the Social Biofuel Seal has reinforced support for the inclusion of family farming in the biofuel chain.

In terms of governance and compliance, 3tentos has intensified its socio-environmental monitoring of the supply chain, carrying out **background check** of suppliers in partnership with the Brazilian Institute for Certification and Monitoring (Ibracem). The Company also maintained its Seal + Integrity certification from the Ministry of Agriculture and Livestock (MAPA), which recognizes ethical practices and social and environmental responsibility.

Commitments and results of sustainable alternatives

At 3tentos, we understand sustainability to be integral to our business model, guiding strategic investments that balance production efficiency and environmental conservation.

The Company is committed to the sustainable advancement of Brazilian agribusiness. To that end, it is implementing an integrated approach involving biofuels, regenerative agriculture, and biological inputs.



Growth



Sustainable financing with a positive impact

In 2024, 3tentos bolstered its financial sustainability strategy by issuing its first green-labeled debentures, in line with its Framework for Sustainable Bonds and Loans. The operation, amounting to R\$560.7 million, was structured to finance or refinance projects with positive environmental and social impacts, such as:

- Trace corn ethanol production;
- Grains purchase with socio-environmental criteria;
- Expansion of the Carbon Seal program;
- Support for small family farmers.

The operation structure observes internationally recognized principles, such as the Green Bond Principles (ICMA) and the Green Loan Principles (LMA), as well as the Anbima Guide to ESG Bonds in Brazil. 3tentos is committed to transparency in the allocation of resources. The Company issues annual reports on use and impact, and has obtained a favorable external opinion from AttestESG, attesting to the process credibility.

According to the S&P Global Ratings agency, the operation was assigned the brAA- rating on the Brazil National Scale, with an expected recovery of 65% for creditors, evidencing the Company's strength in spite of adverse scenarios.

In addition to explicitly designating the funds for qualifying projects, the green debenture issue is an integral component of the Company's decarbonization strategy and the growth of its clean energy matrix. The model adopted also builds up family farming and advances regenerative practices in rural areas, reaffirming 3tentos' role as an agent of sustainable transformation in Brazil's agribusiness.

Allocation and Environmental Impact - 3tentos Debentures (2024)

In 2024, Três Tentos Agroindustrial S.A. raised funds through the 1st issue of debentures totaling R\$560,733,000 to mature in 2029. As outlined in the Company's Green Finance Framework, the funds were allocated exclusively for the new ethanol industrial plant in the municipality of Porto Alegre do Norte (MT), as part of the Company's strategic energy transition and industrial expansion plan.

During the 2024 financial year, the amount of R\$272,477,350.00 was allocated, equivalent to 100% of the funds linked to the issue, for expenses related to the installation of the new unit. The investments included the acquisition of equipment, infrastructure,

engineering and industrial assembly. Funds were allocated as follows:

- R\$108.7 million in own resources during pre-debenture period (01/01/2024 to 05/06/2024);
- R\$272.5 million allocated with funds from the 1st issue of debentures (05/07/2024 to 12/31/2024), in accordance with the Company's Green Finance Framework.

The environmental impact methodology adopted considers the potential replacement of fossil fuels with corn ethanol production. The plant's projected capacity is 1,223 m³ per day. This will enable it to avoid the estimated emission of up to 2,960 tonnes of CO₂ equivalent/year, based on the energy equivalence and emission factors of conventional gasoline.

Investment Category	Amount allocated (R\$ thousand)	Source of Funds	Type of Project	Sustainability Indicator Adopted	Estimated Impact (tCO ₂ e/year)
Industrial ethanol plant - POAN/MT (pre)	108,683.84	Own resources	Pre-construction, engineering and infrastructure	—	—
Industrial ethanol plant - POAN/MT (post)	272,477.35	Debentures 1st issue	Installation, purchase of equipment	Fossil fuel replacement (CO ₂ savings)	2,958,319
Total invested in 2024 – POAN/MT	381,161.19	—	—	—	—

This result reinforces the Company's commitment to renewable and low-carbon solutions and is in line with the sustainable finance principles.

Expansion of biofuel production

A primary component of our sustainable development strategy is focused on the production of biofuels. Growth in this segment is attributable to substantial investment in expanding production capacity and diversifying the energy matrix.

We have experienced an increase in biodiesel production capacity due to the strategic investment in expanding the Vera (MT) industry, fostering greater energy efficiency, and adding value to soybean. The new corn ethanol plant in Porto Alegre do Norte (MT) will mean a significant addition to 3tentos' biofuels portfolio, as of 2026. This new facility will reduce the carbon footprint and maximize the use of grains through the production of DDG for animal nutrition.

71.3% and 39.8% growth in the sale of biodiesel and soybean meal, consolidating 3tentos as a benchmark in the sector.

Biofuels





Soil health

We foment and indirectly promote no-till practices, crop rotation, and the use of biological inputs. This approach ensures greater productivity and climate resilience in the pursuit of low-carbon agriculture.



Measuring the carbon footprint of crops (Carbon Seal Program)

The Carbon Seal also measures the carbon footprint of crops and provides a detailed report on the property's characteristics. This report serves as a crucial input for the producer.

Environmental monitoring



All supplier properties have their CAR (Rural Environmental Registry) validated, reinforcing socio-environmental compliance and ensuring the protection of permanent preservation areas (APPs).



Social and environmental criteria

These criteria aim at ensuring that the product supplied to national and international consumers from 3tentos units located in the Amazon and Cerrado biomes in the state of Mato Grosso does not originate from areas where native vegetation has been suppressed. The product is in line with socio-environmental criteria, thus valuing sustainability, compliance, and responsible production in the agribusiness value chain.



Expanding the use of biological inputs

The growing adoption of biological inputs is transforming agricultural management and ensuring greater ecological balance.

32% growth in the trading of bio-inputs in 2024, driven by the demand for more sustainable agricultural solutions.

Investment in research and development to expand the supply of biological fertilizers and crop protection products, enhancing crop efficiency with less environmental impact.

2,800 hectares of crops are already adopting 3tentos biological solutions, lowering reliance on agrochemicals and improving soil health. The aim of using biological inputs is to complement chemical management, not replace it.

지속가능성

05

CORPORATE GOVERNANCE

Governance and sustainability in the
agribusiness value chain

Good governance practices

GRI 3-3

3tentos adopts a corporate governance model built on transparency, equity, responsibility and accountability, in line with B3's Novo Mercado guidelines and international best practices.

Our governance structure is composed of the Board of Directors, the Board of Executive Officers and the Audit, ESG and Sustainability Committees, ensuring efficient decision-making and regulatory compliance.

The Board of Directors acts strategically in defining and overseeing the Risk Management Policy, setting operating limits and monitoring the Risk Matrix. It also evaluates the internal audit structure and resources on an annual basis.

The Company is committed to ongoing improvement. It integrates modern management practices, fosters high standards of transparency among suppliers and partners, and directs its actions toward sustainable growth and business continuity.





Governance structure

3tentos' governance structure is continually evolving to ensure efficient decision-making processes and transparent relations with its **stakeholders**. The Board of Directors is the main body liable for defining the Company's strategic guidelines. It also monitors business performance, oversees management and ensures alignment with the interests of shareholders and society. **GRI 2-9**

In 2024, the Board of Directors was composed of six members - two of whom were independent - in accordance with the B3's Novo Mercado requirements. The board members have extensive experience in the agro-industrial sector, offering a strategic and multifaceted view of the market's challenges and opportunities.

The Board has been chaired by João Marcelo Dumoncel, also COO, while Luiz Osório Dumoncel has been its vice-chairman and CEO. Both have been founding and controlling members of the Company since 1995, playing a central role in its growth. The Board is also composed of: Daniel Pires Carneiro, Marina Salles Fusco Piccini, Ademar Schardong and Jorge Luis Vargas Cardoso, the latter two being independent board members. Daniel Pires Carneiro and Luiz Osório Dumoncel are also members of the ESG and Sustainability Committee.

GRI 2-9, GRI 2-11

The board members appointment follows the criteria set forth in the Bylaws, in the rules of B3's Novo Mercado and in current legislation. The election

takes place at the General Shareholders' Meeting and considers attributes such as experience in the sector, technical qualifications, flawless reputation and independence. The process is conducted by the Nominating and Governance Committee, ensuring compliance with legal and regulatory requirements. **GRI 2-10**

The Board must have between four and nine members, with terms of up to two years and the possibility of re-election. A minimum of two independent board members, or 20% of the total, is required. 3tentos values diversity, incorporating a variety of criteria, including gender, age group, regional origin, and professional experience, to ensure that our decisions are both qualified and representative. **GRI 2-10**

Strategic decisions related to sustainability are built on ESG performance reports drawn up by the Executive Board and the Sustainability Committee. These reports provide the Board with data on the risks, opportunities and impacts of the operation. The actions effectiveness is monitored using socio-environmental indicators (KPIs), defined based on the Materiality Matrix and recognized guidelines, such as **GRI 2-12**.

The Company conducts internal audits and control analyses, ensuring the reliability of the data disclosed. These practices allow for continuous adjustments to the sustainability strategy, with a focus on creating long-term value. **GRI 2-12**

The Board of Directors is also liable for reviewing and approving the Company's sustainability reports. This evaluation is conducted following a technical analysis by the Sustainability Reporting Committee, which ensures that the information aligns with international standards and accurately reflects the organization's impacts and commitments. **GRI 2-14**

The Board validates the material topics prioritized from the Materiality Matrix, ensuring that these are aligned with the expectations of **stakeholders** and the Company's long-term strategy. **GRI 2-14**

The Board is kept informed of critical concerns through formal and recurring channels, including periodic reports, Executive Board meetings, financial presentations, internal and external audits, and legal and regulatory reviews. This is a continuous process; therefore, there is no fixed number of communications recorded. They occur as situations arise and are dealt with as quickly as necessary. **GRI 2-16**

3tentos' governance also relies on a Board of Executive Officers composed of leaders with specific duties, who work to implement the strategies defined by the Board. The officers have different responsibilities and work together to ensure that the Company's plans are executed. The full composition of the Board of Directors and Executive Board is available at [at this link](#). **GRI 2-9**

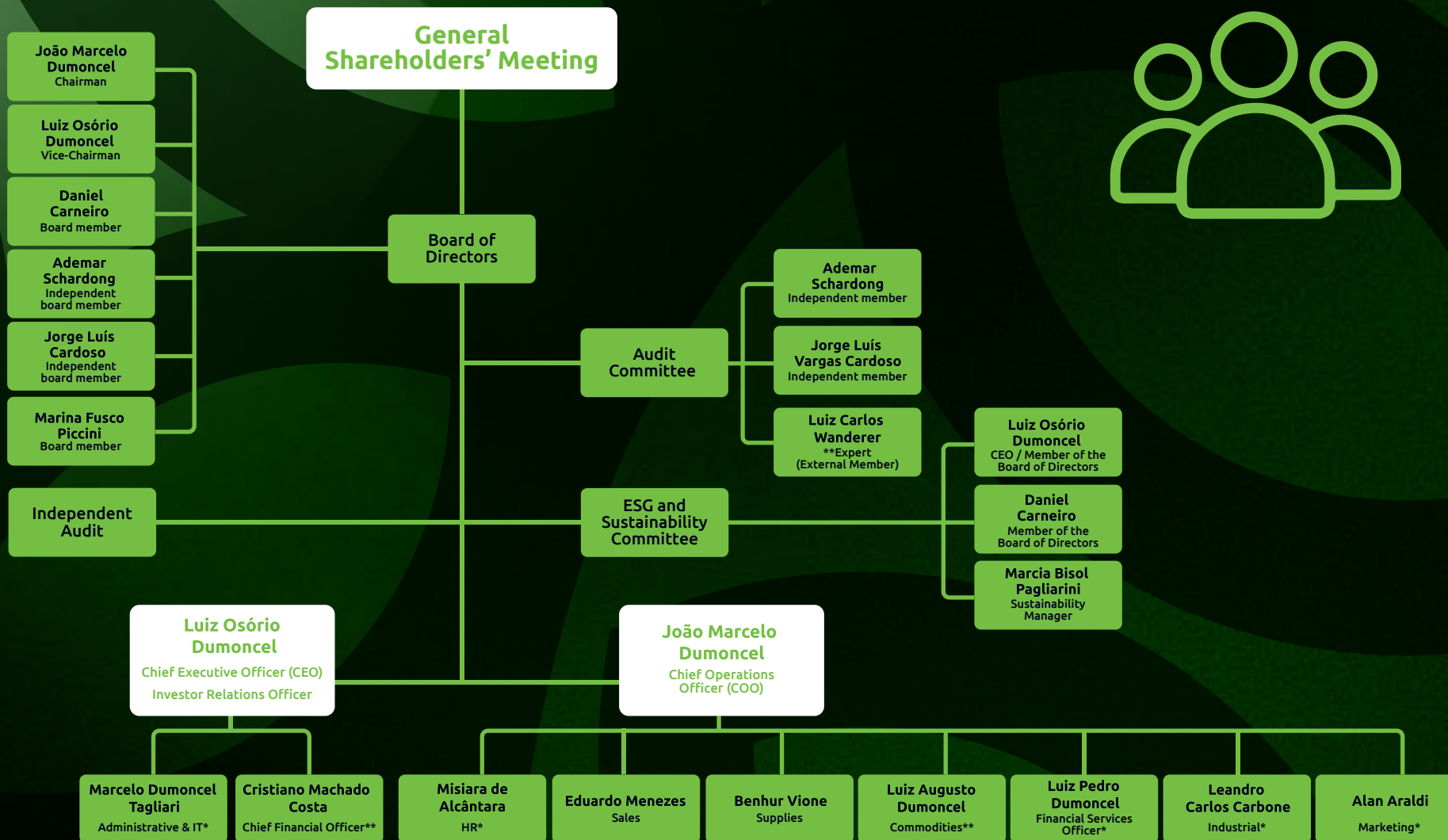
The Audit Committee oversees internal controls, financial risk management and accounting practices, recommending improvements whenever necessary. The ESG and Sustainability Committee leads the incorporation of environmental, social and governance aspects into the business strategy, assessing sustainability-related risks and opportunities. The full composition of the committees can be found at [this link](#). **GRI 2-9**

In addition to these bodies, governance is reinforced by inspection and control mechanisms, such as independent audits and periodic reviews of in-house policies. These mechanisms ensure adhesion to good practices and anticipation of regulatory challenges. **GRI 2-9**

3tentos joins various corporate governance indexes, including the IGCT (Corporate Governance Trade Index), the IGCX (Special Corporate Governance Stock Index), and the IGNM (Novo Mercado Governance Index). These indexes serve as a testament to 3tentos' commitment to transparency and good governance practices. **GRI 2-11**

Governance





*Non-statutory executive boards.

**Chief Financial Officer Cristiano Machado Costa and Audit Committee member Luiz Carlos Wanderer took office in 2023.

***Access the information on the **Board of Directors Charter** and learn more about the members of the Board of Directors and the Board of Executive Officers.

Ownership Structure

3tentos' shareholder structure reflects its commitment to investor value and management transparency. We follow a strict governance policy to ensure that shareholders have access to clear and timely information, ensuring a relationship of trust and credibility.

The Company adopts active communication practices with investors, holding regular meetings to discuss its results, prospects and long-term strategies. This continuous interaction bolsters its relationship with the market and contributes to a more predictable and secure business environment. In 2024, 3tentos Day was held in São Paulo, a direct market communication event that connects agribusiness with investors.

3tentos adopts a formal process to evaluate its Board of Directors' performance. This evaluation is conducted through different activities, including peer evaluation, review of reports and documentation, performance analysis in meetings and individual development plans. The evaluation of the Board of Directors is conducted

independently and takes place on an ongoing basis, allowing detailed monitoring of the board members' performance and the identification of opportunities for improvement.

As part of this process, the Company not only seeks to assess the individual and collective performance of Board members, but also build up the Company's governance, ensuring its effectiveness and transparency in overseeing 3tentos' impacts. **GRI 2-18**

The Board can set up specialized Advisory Committees, liable for analyzing and monitoring ESG challenges and opportunities in a more technical and detailed manner. The board members' performance review also considers their contribution to the Company's sustainable agenda. This process covers both the evaluation of the Board as a joint committee and the individual evaluation of its members, including the members of the advisory committees and the Executive Board. **GRI 2-17, 2-18**

The shareholder remuneration policy is based on clear and fair criteria, ensuring that dividends are distributed equitably and that investors' interests are aligned with the Company's sustainable growth, regardless of nationality or migratory status, in accordance with internal policies, which forbid the disclosure of specific remuneration criteria. **GRI 2-19; GRI 13.15; GRI 13.20**

Shareholders	Total shares	Percentage
Controlling shareholders	373,360,888	74.9%
Management	12,143,873	2.4%
Board of Directors	10,700	0.0%
Statutory Board of Executive Officers	12,133,173	2.4%
Treasury Shares	110,000	0.1%
Other (free float)	112,682,886	22.6%
Overall total	498,297,647	100.0%

Data as at 12/31/2024

Compliance, ethics and integrity

3tentos maintains a commitment to ethics and integrity in all its operations and business relationships. **Our Code of Conduct and Ethics** sets out clear guidelines for business conduct, covering topics such as transparency, anti-corruption, conflicts of interest and respect for human rights. The code applies to all employees, officers, members of the Board of Directors and business partners.

During the reporting period, no cases of corruption involving 3tentos or its employees were recorded. **GRI 205-3; GRI 13.26**

3tentos conducts assessments of risks related to corruption across all its operations, covering 100% of its units. The assessment process includes **supplier** due diligence, adopting a contracted platform to identify risks (Ibracem). If a supplier is found to pose a high, critical, or extreme level of risk, particularly if it has been involved in corruption scandals with negative repercussions in the media, the situation is reported to the Board of Executive Officers for analysis and decision.

Among the main risks identified in the assessment process is the corporate risk known as "conflict of interest and corruption". This risk can materialize especially in business transactions, whether buying or selling, and in interactions with public agencies.

To mitigate these risks, 3tentos adopts ongoing monitoring, conducted by internal and external audits, and by the risk and **compliance** sector.

In addition, all employees and members of senior management take part in regular training on **compliance** with a focus on anti-corruption practices applied to both the public and private sectors.

In 2024, this process was reinforced with the “Nossa Cultura” (Our Culture) training, aimed at raising awareness about ethics, integrity and individual responsibility in the corporate environment. **GRI 205-1; GRI 13.26**

Ethical governance, inclusion and socio-environmental responsibility

Our Code of Conduct and Ethics defines the principles that guide 3tentos' business and institutional relations, promoting a culture of integrity, respect and responsibility. The document prohibits illicit practices such as corruption, bribery and conflict of interest, and sets out guidelines for compliance with current legislation and regulatory standards. **GRI 2-26**

The Company also reinforces its commitment to diversity and the fight against discrimination, ensuring an ethical, inclusive and safe workplace, with zero tolerance for any form of harassment. Preserving the environment, promoting sustainable practices and protecting personal data also compose the code's guidelines. **GRI 2-26, GRI 2-23**

The Ethics Committee is liable for analyzing possible conflict situations, conducting independent investigations and making decisions based on objective and impartial criteria. This committee acts in line with the Social and Environmental Responsibility Policy, the Risk Management Policy and the Internal Regulations of the ESG and Sustainability Committee. **GRI 2-25**

3tentos relies on an Integrity and Compliance Program based on the support of senior management, periodic

risk assessments, ongoing monitoring and independent whistleblowing channels. **GRI 2-26**

The **Whistleblowing Channel**, operated by an outsourced company, ensures confidentiality and impartiality in the investigation of reports. Although the Company does not currently measure satisfaction with these mechanisms, complaints are investigated seriously and seamlessly.

In addition, employees and other stakeholders have access to manuals, in-house documents and **e-learning** platforms which reinforce the ethical culture and guide the correct application of policies. **GRI 2-26**

We have adopted formal processes to remedy negative impacts. The complaints received are evaluated by the Ethics Committee and, when necessary, an action plan is drawn up and reported to the Audit Committee. This structure ensures that each case is properly investigated. **GRI 2-25**

In 2024, no critical situations related to corruption, conflicts of interest or discrimination were reported to the Board of Directors. **GRI 2-25**

The Social and Environmental Responsibility Policy formalizes the Company's commitment to sustainable development, balancing economic, social and environmental growth. Among the practices adopted are responsible management of natural resources, promotion of the circular economy and waste reduction. We monitor socio-environmental risks throughout the supply chain and promote good agricultural and production practices, with traceability and the sustainable origin of ag inputs. **GRI 2-23**

We apply the precautionary principle in environmental management, in the traceability of the production chain and in the mitigation of socio-environmental risks, as provided for in our operating procedures. **GRI 2-23**



All of 3tentos' institutional documents and policies are available on the **Investor Relations website**, ensuring total transparency about the Company's guidelines and commitments.

Commitment to integrity and compliance

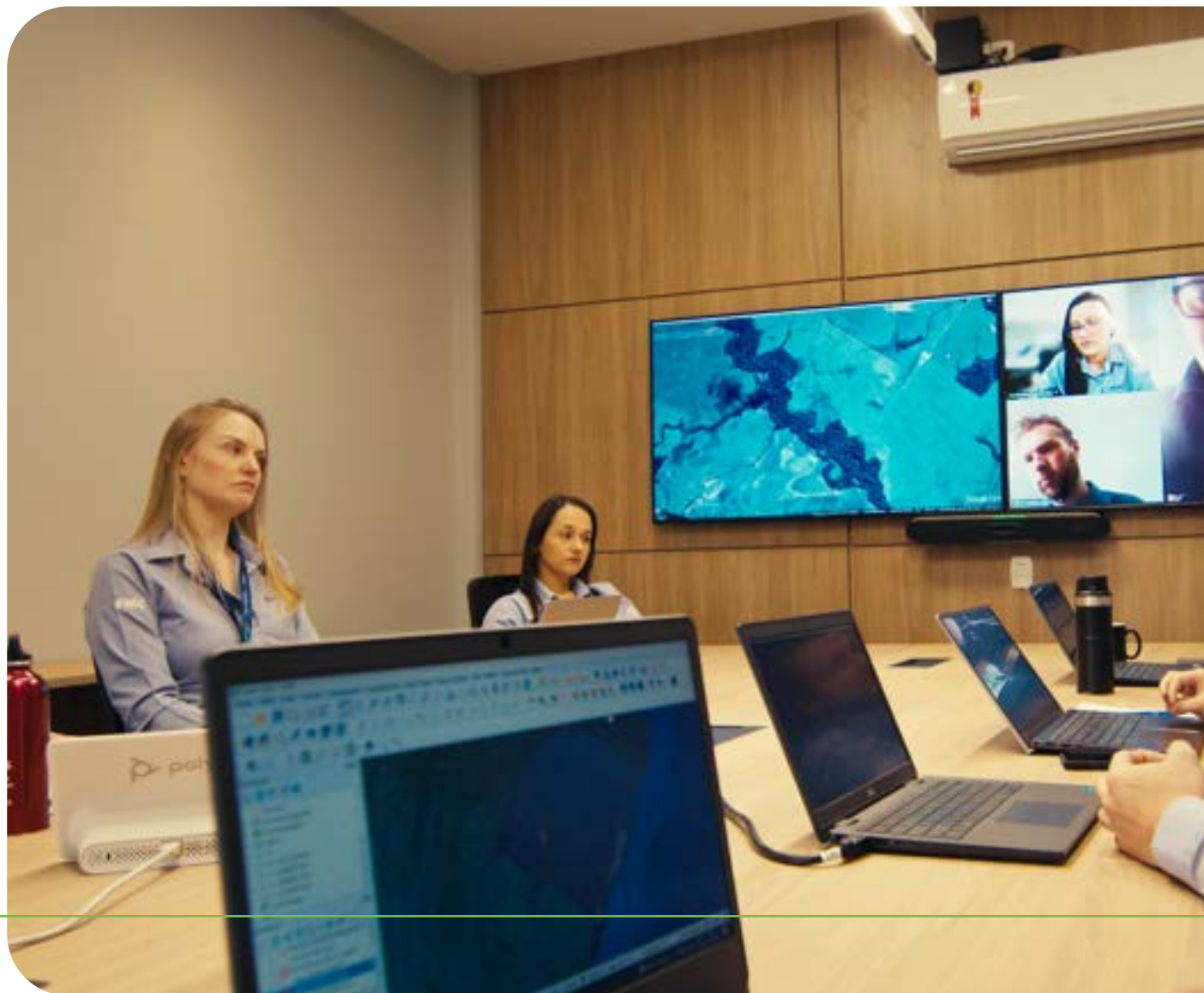
3tentos continuously communicates and trains its governance members, employees and business partners on its anti-corruption policies and procedures. In 2024, 100% of governance members and employees had been informed of these guidelines, and 65.38% of the workforce had been trained on the topic. The training sessions covered topics such as conflicts of interest, compliance in interactions with public and private agents and the main risks identified by the Company.

GRI 205-2; GRI 13.26

The Company adopts strict policies for transactions with related parties and for the prevention of conflicts of interest, ensuring that decisions are always guided by the collective interests of the organization and its shareholders. Interactions with suppliers, customers and regulatory bodies follow strict compliance guidelines, in accordance with current legislation. **GRI 2-15**

The incorporation of the commitments made into institutional policies is overseen by the Board of Directors, supported by the ESG and Sustainability Committee. This process is built through a clear delegation of responsibilities: hierarchical levels, competencies, attributions and accountability mechanisms are defined. **GRI 2-23**

Responsibility for execution is shared between executives, non-executive employees and specialized committees. Duties include developing and implementing sustainability strategies, as well as continuously monitoring their performance. **GRI 2-13**





3tentos embeds these commitments into its strategies and operations through institutional policies, developments in operational procedures, due diligence, in-house communication and formal definition of responsibilities. **GRI 2-24**

The Audit Committee is one of the Company's central governance bodies. It oversees compliance and integrity policies, assesses the effectiveness of internal controls and reviews the quality of the financial information disclosed, reinforcing the commitment to transparency and corporate responsibility.

To mitigate the risks of fraud and corruption, regular internal audits are conducted and control mechanisms applied to operations. The Company also requires high standards of ethics and compliance from its suppliers and business partners, reinforcing the integrity of the entire value chain.

In 2024, 3tentos recorded no critical incidents related to corruption or unethical practices. There were also no lawsuits pending or dismissed during the reporting period relating to unfair competition, trust or monopoly.

GRI 206-1; GRI 13.25



Risk management

Risk management is a core element of 3tentos' governance strategy. We have adopted a structured approach, in line with the best market practices, adopting the **framework** of the Committee of Sponsoring Organizations of the Treadway Commission (Coso) and the guidelines of the Brazilian Institute of Corporate Governance (IBGC) to effectively assess and mitigate risks.

The Risk Management Policy sets out guidelines for identifying, evaluating, mitigating and monitoring the Company's strategic, operational, financial, regulatory and socio-environmental risks.

As part of its Risk Management Policy, 3tentos maps out the indirect economic impacts associated with its activities. The Company's positive impacts include the generation of indirect jobs, the reinforcement of local suppliers, real estate valuation, and the development of infrastructure and technological innovation in the regions where the Company operates. These factors contribute to bolstering the regional economy and uplifting the quality of life.

On the other hand, the Company also monitors potential negative impacts, such as the use of natural resources, the overload on urban infrastructure and the economic reliance of some communities. Aspects such as the use of water in water-stressed areas are also carefully assessed, due to their potential to create social and environmental imbalances.

The Company adopts a preventive and corrective approach to mitigate risks and enhance the positive effects of its operations on the territory, maintaining strict control of environmental licenses at its industrial units. **GRI 203-2**

This policy is applied to all areas of the organization and relies on the direct involvement of the Board of Directors and the Audit Committee. In 2024, our Corporate Risk Map considered 30 risk categories, organized into appetite levels ranging from very low, low, moderate and high.

3tentos' risk matrix considers four main variables for assessing impacts:

- **Financial loss - Impact on the Company's profitability, assessed in relation to EBITDA.**
- **Image and reputation - Potential damage to the brand's credibility with customers, investors and regulatory agencies.**
- **Legal impact - Eventual legal implications, including regulatory sanctions and litigation.**
- **Recovery time - The period needed to mitigate the adverse effects of a materialized risk.**

The main risks identified in 2024 include:

- **Fluctuations in commodities prices and agricultural inputs;**
- **Exchange rate fluctuations and financial risks associated with the global market;**
- **Operational risks, such as disruptions in supply chains and logistics flaws;**
- **Environmental and climate impacts on agricultural production.**

Tax risks are identified based on the analysis of tax laws and regulations, the Company's organizational structure and the assessment of transactions and partnerships. We manage these risks by engaging specialized

consultants, continually reviewing tax strategies and using monitoring systems.

To verify the alignment between governance and fiscal control practices, 3tentos conducts internal audits and risk assessments, besides relying on external audits to ensure the transparency and compliance of its operations. **GRI 207-2**

The Board of Directors monitors the advance of risk management on a quarterly basis, ensuring that all the strategies adopted are aligned with the Company's strategic planning.



Supplier management

GRI 3-3: Governance and sustainability in the agribusiness value chain

Our supply chain management ensures that the ag inputs and products purchased comply with the social and environmental standards required by the Company. The Company's commitment to traceability and transparency enables it to maintain strict control over its supplier base, ensuring that all business partners meet the required ethical, legal, and environmental standards.

The complexity of the production chain in the agro-industrial sector requires sophisticated risk monitoring and management processes. Therefore, 3tentos adopts strict policies for assessing and qualifying suppliers, ensuring that its supply chain is aligned with the best sustainability and social responsibility practices. This commitment is embodied in well-defined in-house policies, such as the Operational Procedure Policy, which guides the supplier relationship by establishing criteria for their selection, monitoring and auditing.

In 2024, 3tentos conducted a thorough grain supplier assessment, adopting the Rural Environmental Registry (CAR) to verify the regular status of properties and their compliance with environmental regulations. The assessment also encompassed socio-environmental attributes such as the Soy Moratorium, the Green Grain Protocol, and the Blacklist of Compulsory and Child Labor, among other criteria. In addition, 12,451 new suppliers were incorporated into the supply chain after going through strict social and environmental criteria.

3tentos implements a strict selection and assessment

**Suppliers who are not grain producers, rural producers but general suppliers of other activities.*

process for its suppliers, considering various critical factors to ensure that the ag inputs and products acquired adhere to ESG (Environmental, Social, and Governance) standards.

In 2024, out of a total of 12,451 new suppliers (both grain and otherwise), 4,150 grain suppliers were selected based on specific environmental criteria. The analysis of suppliers with environmental criteria involved 3,781 suppliers validated by the Sustainability area (grains) and 369 suppliers analyzed by the Compliance area (general suppliers). **SASB FB-AG-430a.2**

To foment more sustainable agriculture, 3tentos also sets strict criteria for good agricultural practices. Business partners supplying grain are guided and encouraged to adopt sustainable management methods, which include the responsible use of crop protection products, efficient waste control and the protection of local biodiversity. In addition, the Company provides training and technical support, ensuring that its partners are aligned with modern and sustainable practices.

3tentos conducts assessments to identify potential and actual negative environmental impacts associated with its suppliers, aiming at ensuring that its supply chain is aligned with the Company's social and environmental commitments. In total, ***1,056 suppliers** were assessed in terms of environmental criteria, of which 206 were identified as having negative environmental impacts. **GRI 308-2; SASB FB-AG-430a.2**

At the Mato Grosso units, all suppliers and grain production areas negotiated undergo a detailed socio-environmental analysis to ensure that the procurement takes place without environmental risks

or irregularities. The criteria adopted include checking areas embargoed by Ibama and Sema-MT, suppliers on the compulsory labor list, areas located in Conservation Units and Indigenous Lands, and properties on the Soy Moratorium List.

In the state of Rio Grande do Sul, the supplier socio-environmental analysis covers criteria such as inclusion on the Ministry of Labor and Employment's list for compulsory labor, Ibama embargoes, financial track record on Serasa, lawsuits, labor debts, CPF (individual taxpayer's registry)/CNPJ (corporate taxpayer's registry) status with the Federal Revenue Service and submission of active Rural Environmental Registry (CAR). The Company's credit department conducts this assessment as part of the socio-environmental risk analysis process during the loan application. **GRI 308-1**

Supplier criteria and compliance

3tentos adopts strict criteria to promote sustainability and social and environmental responsibility throughout its supply chain. In 2024, the Company intensified its control over suppliers, ensuring that they adopt practices in line with environmental, social and governance (ESG) standards.

The Company maintains a strict labor compliance protocol, conducting regular audits of its supplier base. The aim is to ensure that there are no illegal practices, such as compulsory or child labor.

In 2024, 12,451 suppliers underwent detailed due diligence processes, ensuring respect for human rights and labor standards. Suppliers identified with non-conformities were instructed to implement immediate corrective measures, reinforcing 3tentos' commitment to ethical and decent working relations.

3tentos also adopts social criteria when selecting new suppliers, reiterating its commitment to integrity in business relations and the promotion of responsible practices throughout its supply chain.

The criteria considered in the assessment included the existence of negative media, as well as association with practices such as child or compulsory labor. This structured approach aims at preventing the organization's involvement with suppliers who are in disagreement with the Company's ethical and social principles, contributing to a more responsible value chain.

In the reporting period, 814 new suppliers underwent an assessment based on social criteria conducted by the Compliance and Legal areas, with high risks being presented, which were forwarded to the executive board's decision, accounting for 6.54% of the total. This percentage refers exclusively to suppliers who do not originate grain, since the latter are assessed separately by the Sustainability area, although they are also subject to analysis by the Compliance area. **GRI 414-1; SASB FB-AG-430a.2**

The socio-environmental traceability of raw materials is another point of attention in 3tentos' Sustainability Policy. This is conducted to ensure that grain sourced from the Amazon biome does not derive from areas deforested after July 2008, the reference date adopted in accordance with the Forest Code in force. This control is paramount to ensure that the expansion of the agricultural frontier takes place legally and sustainably.

As a result of this rigorous assessment, in 2024, suppliers that were identified as high risk were subjected to in-depth due diligence **processes** before being approved for trading. These processes

involved detailed analysis of environmental, social and governance practices, ensuring that only suppliers committed to sustainability and integrity are part of the Company's supply chain. The approved suppliers have evidenced full alignment with these values. **GRI 13.23; SASB FB-AG-430a.2**

Institutional relations

GRI 2-28; 2-29

We maintain an active and strategic relationship with regulatory bodies, industry associations, government entities and other **institutional** stakeholders. The Company recognizes the significance of engaging in forums for debate and contributing to the development of public policies that can positively impact agribusiness and sustainability in Brazil.





These organizations facilitate dialogue and the development of solutions that directly impact the agricultural sector by connecting the organization to rural producers, civil society, state, federal, and foreign governments, as well as international organizations. The associations hold regular meetings to discuss issues relevant to the market, bolstering the Company's credibility in national and international negotiations.

3tentos is also a member of the CDP Climate Change Member Program, reinforcing its commitment to transparency and the sustainability agenda. The Company is also a member of Amcham (American Chamber of Commerce), expanding its activities in international trade and corporate governance-related agendas.

As part of this commitment, the Company is a member of various industry associations and takes part in strategic forums that discuss regulations, innovation and sustainable practices in the agro-industrial sector. The main organizations to which 3tentos is a member include:

- **Abiove (Brazilian Association of Vegetable Oil Industries)** - It foments policies for the sustainable production of biofuels and soybean derivatives.
- **Anec (National Association of Grain Exporters)** - It works on international standards and certifications for grain exports.
- **Aprobio (Association of Biofuel Producers of Brazil)** - It develops strategies for the expansion and regulation of the biodiesel market.

Relations with regulatory and government agencies

3tentos maintains an open and collaborative dialogue with regulatory agencies such as the Ministry of Agriculture, Livestock and Supply (MAPA) and the National Agency for Petroleum, Natural Gas and Biofuels (ANP), ensuring that its operations are fully compliant with the sector's regulations.

In 2024, the Company actively followed the discussions on the implementation of the Brazilian government's new biofuels policy, contributing with **technical** insights on the transition to a more sustainable energy matrix.

In 2024, 3tentos received financial support from the Brazilian government, totaling R\$893,858,072.09. This figure refers exclusively to tax benefits and credits, excluding subsidies, grants for investment, research and development, prizes, financial incentives or any other forms of government support. No government is a shareholder in the organization. **GRI 201-4**

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06

SOCIAL

Our people

3-3 Management of material topics: Human Capital Development Aligned with 3tentos' Culture

Our team is comprised of individuals who share our core values and who, on a daily basis, contribute to an environment of seriousness, cordiality, simplicity, and partnership. Inspired by the motto “Sempre Parceiros” (Always Partners), the Company cultivates a workplace built on ethics, respect, and commitment to sustainable agribusiness, with an emphasis on a sense of belonging, collaboration, and team spirit. 3tentos' strength lies

in the enthusiasm and determination of its team who works collaboratively to overcome challenges and achieve the Company's vision and objectives.



Throughout 2024, 3tentos consolidated its footprint in the market and bolstered its initiatives concerned with employee development and well-being.

The Company continues to expand its operations, especially in Mato Grosso, which has required continuous investment in attracting and retaining talent. Our growth is evident in our increased workforce, which has become increasingly diverse, incorporating professionals with a wide range of profiles and experiences, ensuring an inclusive and innovative environment.

At the end of 2024, 3tentos recorded 2,058 employees, 13% higher than in the previous year, with our entire workforce covered by collective bargaining agreements, union conventions or agreements that govern their labor relations. Therefore, 3tentos ensures rights and benefits in line with the conditions set out by the organizations representing employee category. **GRI 2-30**

Our values



Field Value

The field is the foundation of our business, and we are cognizant of its significance. We are proud of it and recognize its significance for the development of society.



Value of the Partnership

Partnership means always being close. Our organization is comprised of individuals who collaborate to achieve shared growth and prosperity.



Security Value

We want people to feel safe with 3tentos, since all our relationships are built on truthfulness and honesty.

Organizational culture and engagement

We acknowledge the strategic importance of our employees and strive to cultivate an environment that fosters professional and personal growth. The Company invests in initiatives aimed at training its teams and building an organizational culture aligned with innovation, sustainability and social commitment.

Valuing people is embedded into people management practices and reflects our commitment to well-being, talent retention, and enhanced in-house engagement.

The leadership of 3tentos adopts structured internal communication, aiming at keeping employees informed

about the Company's strategic guidelines. One of the main channels is the annual broadcast by the senior executives, who share growth prospects, expansion plans and corporate planning milestones.

Throughout the year, the areas collaborate to make the stages of this plan feasible. The Human Resources sector is responsible for relocating talent and attracting professionals for the new units.

As part of the new employee integration process, the Company hosts a periodic meeting called "Momento Encantar" (Delightful Moment). During this meeting, the leadership team presents 3tentos' structure, culture, and values.



Workforce expansion and diversity

In 2024, a significant part of the new hires was directed towards training the team at the new ethanol plant in Mato Grosso, in the Araguaia Valley. The Midwest region, where the state is located, recorded 294 employees at the end of 2023. With the opening of new branches and the expansion of operations, technical consultants, managers and other professionals were hired to meet local demand, totaling 413 permanent employees in the region in 2024.

Despite the expansion in the Midwest, most of the workforce is still concentrated in Rio Grande do Sul, where most of the Company's operating units are located. In the state, the team reached 1,632 employees, or 6.81% higher than in 2023. During the period, investments were maintained in technical and managerial training for the teams in both Rio Grande do Sul and Mato Grosso.

3tentos also relies on the support of temporary professionals during harvest periods. In 2024, 2,654 people were hired to perform seasonal activities between January and December.

The Company has adopted policies to value diversity and inclusion, fostering equal opportunities among its employees. The Young Apprentice Program is designed for young people between the ages of 15 and 23 who have completed high school or are in the process of doing so. This program offers an opportunity to combine theoretical and practical learning in the agro-industrial sector. The Internship Program, targeting university students, hired 312 interns in 2024 to work in various areas of the Company.

In addition, 3tentos develops specific actions aimed at including People with Disabilities (PwDs), by training exclusive classes of apprentices. The activities are conducted in adapted workplaces, contributing to a more inclusive and accessible environment.

Recognizing and valuing people

"Sementes da Casa" (House Seeds) Project

The "Sementes da Casa" (House Seeds) Project honors employees every five years they have worked for the Company. In 2024, 185 individuals were recognized, fostering a culture of appreciation and strengthening bonds with the internal team.



Partnership Program

3tentos maintains partnerships with higher education, language and technical training institutions, offering discounts on undergraduate, postgraduate, MBA and language courses. The benefit is also extended to dependents, as a way of fomenting education and professional development.

In-house campaigns and awareness initiatives

Women's Day

In March, the Company organized a face-to-face event in Ijuí (RS), with online **streaming** for the lecture "Trends and actions for gender diversity and women's professional advancement", targeting female employees. In Joia (RS), a meeting was held with rural producers, addressing issues such as sustainability and the role of women in agribusiness.

World Water Day

On March 22, the Company promoted an action to raise awareness about the responsible use of water. The "Traga sua xícara" (Bring your cup) initiative aimed to minimize the use of disposable cups in the units and promote more sustainable habits.

"A Gordura que Faz Bem ao Coração" (Fat that's Good for Your Heart) Project

3tentos supports the project to collect used cooking oil carried out by Lar Bom Abrigo. The initiative has garnered support from the municipal departments for the Environment, Education, and various local governments (Ijuí, Santa Bárbara do Sul, and Santiago), expanding the collection network and providing benefits to the local community.



Climate Risks and Opportunities Workshop with Senior Management

In April, the Company held, in partnership with a specialized consultancy, a **workshop** which involved the entire Board of Executive Officers to identify and categorize climate risks and opportunities linked to 3tentos' context. In addition to identification, climate awareness-raising was also carried out in collaboration with senior management, and possible risk mitigation and adaptation strategies were defined. These strategies included identifying the ability to respond to mapped risks and internalizing opportunities. **GRI 2-17**

Pink October & Blue November

During the months of the campaign, initiatives were promoted to raise awareness of breast and prostate cancer prevention. In Pink October, employees wrote letters with messages of support for women undergoing treatment, in partnership with institutions in the cities where 3tentos operates.



Remuneration and benefits

We have adopted a structured remuneration model aimed at competitiveness in the sector and recognizing employee performance. Our salary policy is based on market research and reviewed periodically, with a focus on in-house equity and alignment with business conditions.

The remuneration structure includes salaries compatible with the agro-industrial sector and variable remuneration programs, such as Profit Sharing (PLR). This policy is validated by senior management and takes into account governance practices and corporate strategy.

The development of the policy considers regional market analyses and the monitoring of salary averages. The Company applies a structure of positions and salary ranges, with a mobility policy defined by the Company.

Several in-house bodies are involved in overseeing the remuneration process. Salary adjustments are processed in accordance with a flow of approvals that begin with the direct supervisor, then proceed through the Remuneration Management area and are validated based on salary ranges and the headcount approved for the area.

GRI 2-20; GRI 13.20

The benefits plan includes healthcare and dental care, life insurance, transport vouchers, food/meal vouchers and access to restaurants at the plants. The healthcare plans are voluntary and are extended to legal dependents. The dental plan is compulsory for employees and optional for dependents. The Company also has programs and initiatives aimed at quality of life, such as psychological support. **GRI 403-6**

In employee relations, we promote in-house initiatives to shore up the organizational culture. In 2024, we held the Environment Week, which included talks on regenerative agriculture, the impact of climate change on agriculture, and a discussion with a specialist from the Brazilian Micro and Small Business Support Service (Sebrae). **GRI 2-29**

People development and training

GRI 404-2

3tentos maintains initiatives aimed at enhancing the skills of its employees, with a focus on ongoing development. Our in-house training is organized on three main fronts:

1. Leadership development: aimed at training managers and leaders in transition.

2. Technical training: aimed at the specific operational demands of each area.

3. Partnerships with universities to offer technical courses paid for by the Company or at a discount

The Company also offers financial support for external courses, as long as they are aligned with the activities performed by the employees.

Leadership development and talent training

In 2024, the Company maintained the “Rota” Program, a mentoring initiative aimed at developing current leaders and professionals taking on new responsibilities. The program promotes the exchange of experiences between experienced employees and leaders in training.

Programs for young talent, including internships and apprenticeships, were also conducted in partnership with educational institutions. The aim of these initiatives is to provide practical experience, contributing to professional development at the start of their careers.

Recognition

Health, safety and well-being

GRI 403-5; GRI 13.19

Promote a safe, healthy and balanced workplace is one of 3tentos' priorities. In 2024, the Company reinforced its occupational health, safety and well-being policies, with higher investments in prevention, training and support for employees.

Throughout the year, we intensified training with a focus on accident prevention, the use of Personal Protective Equipment (PPE), equipment handling and critical activities. The training activities observe the Regulatory Standards (NRs) and include:

- **NR 33 (Work in Confined Spaces) - annual**
- **NR 35 (Work at height) – every two years**
- **NR 06 (Use of PPE) - annual, including integration**
- **NR 11 (Machine Operation) - annual**
- **NR 10 (Electrical Services) --every two years**

Other training activities are provided to boiler, dryers, tippers operators, rescue and fire prevention, among others. After each training session, effectiveness evaluations are carried out. When necessary, employees can be retrained before taking on certain activities.

Internal audits are conducted regularly to ensure compliance with procedures and minimize risks. The result was a reduction in accident rates (from 7.58 in 2023 to 4.98 in 2024), as well as a reinforcement of the safety culture.

The health front relies on psychosocial support, including emotional listening channels for employees and their families. In 2024, the Company maintained occupational medical examinations, intensified vaccination campaigns and began ergonomic monitoring.

3tentos fully absorbs the costs related to transportation, food and occupational medical examinations. For general healthcare, we offer a voluntary healthcare plan, with care extended to legal dependents.

Occupational health services are available from admission to termination of employment. This access occurs through internal channels, with information conveyed during integration and professional career.



Occupational health and safety management

GRI 403-1

3tentos does not have formal certification for an Occupational Health and Safety Management System, such as ISO 45001, but adopts a structured internal system, based on the Regulatory Standards (NRs), especially NR-01. This system applies to employees and contractors, and provides for integration and regular training before the start of activities.

Occupational Health and Safety (OHS) management is organized on five main fronts:

1. Employee health: periodic health monitoring through in-house programs and prevention-related educational initiatives.
2. Occupational and labor risks: routine inspections, procurement control and use of PPE/CPE and implementation of preventive measures.
3. Unplanned events: recording and investigation of incidents and accidents, supporting the areas involved and following up corrective actions.
4. Document management: control and review of mandatory documents, in compliance with legal requirements and monitoring of internal indicators.
5. Training and qualification: actions developed by the Training and Development area (T&D), considering each position's specific risks.

Procedures are reviewed regularly, with a focus on ongoing improvement. In risk assessment, we consider probability and severity criteria. Document management also takes into account the track record of events and the applicability of technical recommendations.

3tentos' OHS management system covers 100% of direct employees, including temporary contracts. Outsourced workers are not included. The system complies with legal and regulatory requirements, although it is neither externally certified nor internally audited. **GRI 403-8**

In 2024, 25 work-related injuries of mandatory communication were recorded, 12 of which were classified as serious, with no occupational fatalities recorded. The frequency rate was 4.98 and the severity rate was 185.39, considering 931 days lost.

The incidents involved collisions, falls, entrapments, burns and process flaws. All of them were previously

mapped in the Risk Management Program (PGR). A total of 47,422 hours of training were carried out during the year, including training in emergency prevention and response. **GRI 403-9 | SASB FB-AG-320a.1**

In 2024, no cases of work-related ill-health were recorded among the Company's employees. All workers are included in the occupational risk prevention and control programs, which follow the guidelines of NRs 01, 07, 09 and 17. Management takes place through the Risk Management Program (PGR) and the Occupational Health Medical Control Program (PCMSO), with standardized procedures for analyzing and recording occurrences.

GRI 403-10

Safety





Community relations

GRI 413-1; GRI 13.12

3tentos is committed to a growth strategy that is in line with the communities in which it operates. In 2024, it formalized its Private Social Investment Policy, a document that sets out guidelines for selecting projects, eligibility criteria, territorial focus, and priority areas for the Company's social work. This policy guides investments in initiatives that build lasting positive impact and reinforces the Company's commitment to transparency and social responsibility.

During the year, R\$675,000.00 was invested in projects supported by Federal and State Incentive Laws (Culture, Sports and the Fund for Children and Adolescents), as well as other social initiatives with direct resources.

These investments prioritized actions in the areas of education, culture, sports and health, with a focus on social inclusion, promoting citizenship and generating opportunities. The projects receiving support underwent a technical assessment and were carried out by organizations with a proven track record of successful community engagement.

Incentivized projects and partnerships in 2024

GRI 203-1

Below we highlight the main projects supported by 3tentos with a focus on culture, sports, education and social development:

- Basketito - Basketball as a tool for social inclusion for more than 3,000 children and adolescents in the northwest of Rio Grande do Sul.
- “Guardiões da Cultura” (Guardians of Culture) - Art, music and language workshops aimed at preserving cultural identity and giving young people access to culture in Ijuí (RS).
- ANR High Performance - Sports training in athletics and fomenting the practice of values such as discipline and cooperation.
- “Todos pela Bola Oval” (All for the Oval Ball) - A project to train citizens through American football, with a focus on physical and educational development.
- “Invernadas Artísticas do CTG Recordando os Pagos” - Free gaucho dance classes, with a focus on cultural inclusion in areas with little access to leisure.
- Femart - Festival Matogrossense de Arte e Tradição Gaúcha (Mato Grosso Festival of Gaucho Art and Tradition) - Event with more than 3,000 participants, valuing the gaucho tradition in the Midwest region.
- Restoration of Pia Chaves Barcellos (Porto Alegre) - Architectural restoration of a historic building, combined with heritage education and community involvement.

Projects supported with incentivized funds (2024)

Project	Location	Incentive law	Amount invested
Basketito	Cruz Alta and Salto do Jacuí (RS)	Sports Incentive Law (Federal)	R\$30,000.00
Guardiões da Cultura	Ijuí (RS)	Culture Incentive Law (RS)	R\$115,000.00
ANR High Performance	Ijuí (RS)	Sports Incentive Law (RS)	R\$30,000.00
Todos pela Bola Oval	Sorriso (MT)	Sports Incentive Law (Federal)	R\$55,000.00
Invernadas Artísticas do CTG Recordando os Pagos	Santo Antônio das Missões (RS)	Culture Incentive Law (Federal)	R\$50,000.00
FEMART - Festival Matogrossense de Arte e Tradição Gaúcha	Mato Grosso	Culture Incentive Law (Federal)	R\$50,000.00
Restoration of Pia Chaves Barcellos	Porto Alegre (RS)	Culture Incentive Law (Federal)	R\$150,000.00
Craques de Ouro	Ibirubá (RS)	Sports Incentive Law (RS)	R\$25,000.00
27th Cruz Alta Book Fair	Cruz Alta (RS)	Culture Incentive Law (Federal)	R\$20,000.00
Os Costas	Santa Bárbara do Sul (RS)	Culture Incentive Law (Federal)	R\$50,000.00
Opus Dei Band	Santa Bárbara do Sul (RS)	Culture Incentive Law (Federal)	R\$50,000.00
Folk Music Circuit	Santa Bárbara do Sul (RS)	Culture Incentive Law (Federal)	R\$50,000.00
Total			R\$675,000.00

In addition to incentivized projects, 3tentos allocates its own resources to social initiatives, including volunteer programs, emergency support, and partnerships with technical education institutions and third sector organizations. Initiatives include:

- Support for family farmers, promoting productive inclusion and income generation;
- Community listening channels, such as public hearings and meetings with local leaders;
- Ethics channel open to the public (www.contatoseguro.com.br/canal3tentos) and Cipa's role in monitoring social impacts;
- The Carbon Seal program is being expanded to Mato Grosso, fostering low carbon practices in agriculture and accounting for the carbon footprint of farmers.



“Sempre Parceiros” (Always Partners): humanitarian initiatives and support for reconstruction in Rio Grande do Sul

GRI 203-1

In 2024, the state of Rio Grande do Sul experienced one of the most significant natural disasters in its history, with widespread flooding that resulted in substantial losses for several communities. 3tentos, as a company with origins in the state, has mobilized to offer emergency support to the aggrieved populations and contribute to the reconstruction of impacted areas.

This initiative was made possible by opening an exclusive bank account for collections. 3tentos initially deposited R\$500,000 for humanitarian aid and reconstruction efforts.

The funds were allocated for the reconstruction of a school, the construction of the Vila Renascer agricultural community, and direct donations to small farmers to

acquire ag inputs and contract agricultural machinery. Ten furnished houses were also built for families who lost their homes in the floods.

We also supported the logistics of transporting donations and rescue actions. These operations included 10 flights with approximately 6 tonnes of donations and 45 helicopter flights for healthcare, transportation of supplies and rescues in isolated areas. More than 50 employees volunteered to collect, sort and deliver the donations. Other initiatives included the donation of 50 food baskets to the municipality of Portão.

Our “Sempre Parceiros pelo RS” (Always Partners for RS) program was structured to meet immediate needs and support the recovery of the production and social capacity of the affected communities. These measures were designed to promote fundamental infrastructure, ensure food safety, and support small producers, with a focus on revitalizing local living and working conditions.

Collaboration

Social and environmental responsibility towards rural producers

GRI 413-1; 413-2; GRI 13.12 | FB-AG-430a.3

At 3tentos, we recognize that sustainability in the agribusiness sector is contingent upon the adoption of optimal environmental and social practices by rural producers. To that end, it invests in initiatives promoting low-carbon agriculture, enhancing environmental awareness, and fostering innovation in the field.

In 2024, no significant negative impacts caused by the Company's operations on local communities were recorded. The Company acknowledges that noise pollution can be a potential concern in certain operational scenarios. Technical areas are responsible for monitoring these situations. No damage has been identified so far.

The Company conducts environmental impact assessments with ongoing monitoring and publicly discloses its results. It also relies on local development plans and stakeholder engagement **strategies** based on the mapping of stakeholders and community needs.

To reinforce listening and dialogue, we maintain:

- The Internal Accident and Harassment Prevention Committee (Cipa), which discusses impacts and promotes interface with the community;

- An Ethics Channel open to the public (<https://www.contatoseguro.com.br/canal3tentos>), for receiving complaints and external manifestations.

Although it adopts these practices in various operations, the Company has yet to consolidate the percentage of units that conduct impact assessments and structured community engagement programs.

In the field of sustainable agriculture, 3tentos is maintaining and expanding the Carbon Seal Program, aiming at consolidating it in Rio Grande do Sul and extending it to rural properties in Mato Grosso.

It also supports the use of biological inputs, such as insecticides and natural fertilizers, which reduce the risks to health and the environment. The Company complements these initiatives with technical assistance and training for producers, fostering the adoption of sustainable technologies throughout the production chain.

A relationship of trust with the rural producer: the grounds of our business

The partnership with rural producers is one of the pillars of 3tentos' business model. We maintain a close relationship with rural producers, offering services and

technical solutions aimed at the specific demands of the field.

The major fronts of support include:

- Rural technical assistance: technical consultants accompany rural producers at all stages of the crop, from planning to harvesting, with guidance on decision-making process.
- Market bulletins: the Company produces materials with price analyses, planting and harvesting trends, weather forecasts and management practices, supporting producers with up-to-date information.
- Training events: we promote meetings to disseminate knowledge and technologies. One of the highlights is the CropShow, held annually at the Technology Center (Cetec) in Santa Bárbara do Sul (RS). The 2024 edition took place between February 27 and 29, with the topic "The countryside ecosystem", gathering producers, partners, collaborators, investors and local communities. The event presented innovations in management, ag inputs and agricultural operations, with practical activities and an exchange of experiences.



생태



07

ENVIRONMENTAL

Environmental management and climate resilience

3tentos' business model integrates agricultural inputs, industrialization, and grain trading. This approach is designed to minimize environmental impacts and maximize production efficiency throughout the chain.

In 2024, the Company advanced initiatives aimed at lowering greenhouse gas emissions, preserving natural resources, and adopting sustainable technologies. These initiatives were in line with the demands of the international market and global climate commitments.

3tentos acknowledges the significance of achieving a balance between economic growth and environmental conservation, particularly within the agro-industrial sector, which is crucial for ensuring food safety and facilitating the energy transition through biofuels.



Among the challenges of the period were extreme weather events, such as prolonged droughts in Mato Grosso and floods in Rio Grande do Sul, which impacted agricultural production and required rapid responses to mitigate environmental and social effects. In response, 3tentos has adopted new parameters for monitoring and mitigating climate and environmental risks.

The Company has also strengthened its environmental governance by setting up internal committees dedicated to sustainability. These committees are liable for implementing strategies and improving transparency in operations. This structure enables 3tentos to align its environmental performance with the UN's Sustainable Development Goals (SDGs) and with international reporting standards, such as the Sustainability Disclosure Standards, which promote standardized disclosure of environmental, social, and governance (ESG) information, thereby enhancing transparency and market confidence.



Responsible and traceable value chain

FB-AG-430a.3

Traceability of the production chain is a key component of our environmental strategy. 3tentos adopts strict criteria for selecting and monitoring suppliers, ensuring alignment with its Social and Environmental Responsibility and Legal Compliance policies.

In 2024, the Company broadened the use of traceability technologies in grain origination. All the soybean processed and traded in the period met the criteria required by markets such as the European Union and Asia.

Traceability also enables us to verify the adoption of good environmental practices by rural producers, such as sustainable soil management, water conservation and the use of low-impact technologies. We maintain continuous dialogue and technical support for these producers, fomenting ongoing improvement in agricultural practices.

Social inclusion and family farming

Part of the raw material used in biofuel production (soybean) is acquired from family farmers. In 2024,

more than 3,000 families had benefited from this procurement policy, reinforced by adhesion to the Social Biofuel Seal Program, which certifies the use of raw materials of family origin, with social and environmental criteria.

Currently, 15 cooperatives participate in the program, promoting income generation and economic development in rural communities, with a focus on the sustainability of the supply chain.

Social and environmental management and compliance

In 2024, we intensified our social and environmental audits of suppliers, reinforcing the application of ESG policies. Active management includes checking compliance with environmental legislation, training on soil conservation, rational use of water and emissions control.

The Company is also a signatory to the Soy Moratorium, undertaking to not acquiring soybean from deforested areas in the Amazon biome after July 2008.

Sustainable logistics and transparency

3tentos has invested in logistics optimization, bolstering the use of rail and waterway modes, helping to reduce carbon emissions in the transport of grains and ag inputs.

In 2024, the Company also reinforced its dialogue channels with **stakeholders** such as customers, investors and partners, ensuring seamless access to information about its supply chain and traceability.

Land commitments and respect for territorial rights

To ensure the socio-environmental integrity of the supply chain, 3tentos adopts strict criteria for compliance with land and natural resource rights. We are signatories to the Soy Moratorium and the CSA Cerrado commitment, ensuring that the grains acquired do not originate from areas with illegal deforestation or without a Vegetation Suppression Authorization.

We have also complied with the requirements of the Green Grain Protocol, requiring a valid Rural Environmental Registry (CAR) and no overlap with approved indigenous lands, conservation units or embargoed areas.

Land traceability is ensured by technological tools to verify the CPF (individual taxpayer's register)/CNPJ (corporate taxpayer's registry) and georeference the origin of the grains. Any inconsistency makes commercial operation unfeasible. In addition, through the Brazilian Association of Vegetable Oil Industries (Abiove), 3tentos acts institutionally in dialogues with native peoples and reinforces the protection of human and territorial rights defenders in its in-house policies.

GRI 13.13



Solutions and innovation for sustainability

Innovation has become a crucial vector for 3tentos' sustainable growth. In 2024, the Company invested R\$1,653,400.00 million in research and development of agricultural solutions, focusing on productivity and reducing reliance on chemical ag inputs, consolidating practices that balance efficiency and environmental responsibility.

In the energy area, the Company continued to adopt vegetable biomass as a renewable source at its Vera (MT) unit, helping to diversify the industrial energy matrix. In 2024, we installed an energy co-generation system, which is part of the Company's efforts to structure a more efficient energy model with less environmental impact.

In the use of water resources, we have adopted control and reuse technologies, with a focus on enhancing operational efficiency. Although there has not yet been a consolidated reduction in consumption indicators, 3tentos continues to improve its management systems, with a view to setting environmental targets for the coming cycles.

We are developing methodologies for the accurate accounting of environmental data, which will allow us to structure long-term commitments related to emissions, water consumption and energy use.

The Company maintains strict criteria for the use of crop protection products, with technical validation conducted by the Research, Development and Innovation (RDI) area, the issuing of agronomic prescriptions and incentives for responsible use. Biological products have been prioritized as a sustainable alternative for pest and disease management. The teams receive continuous training on good practices, the use of PPE and occupational safety measures, in accordance with NR-31. **GRI 13.6**

Training for sustainable agricultural practices

3tentos remains committed to training rural producers, fostering the use of good agricultural practices that enhance production efficiency and lessen environmental impacts.

Our programs are designed to meet the needs of various profiles, including family farmers and large-scale producers. They are focused on disseminating the latest technical knowledge on the efficient use of ag inputs, reducing waste, and adopting low-impact technologies.

Among the main initiatives is the “Produzir+” (Produce+) Program, which in 2024 trained 121 farmers, focusing on sustainable techniques such as no-till farming, crop rotation and biological pest control. The participating crops recorded an average increase of 69 bags per hectare, reinforcing the connection between sustainability and productivity.

In addition to technical training, 3tentos has promoted events focused on sustainability in the field. The CropShow 2024 was one of the highlights, which gathered more than 4,000 rural producers and partner companies.

To ensure that the technical recommendations reach producers effectively, the Company also provides regular training with its teams of technicians and consultants. This in-house training bolsters performance in the field and contributes to disseminating more sustainable agricultural practices.

Renewable energy and Carbon Seal

GRI 201-2; 13-2

The transition to a cleaner and more sustainable energy matrix is among 3tentos' strategic priorities. In 2024, we made progress on initiatives aimed at intensifying the use of renewable sources in operations, structuring environmental management systems and consolidating certifications related to energy sustainability.

Climate change and the carbon market are central to the Company's operations, guiding operational policies and practices throughout the value chain. 3tentos conducts impact assessments to identify the physical and regulatory risks associated with climate change. These risks include extreme events affecting agricultural production. The Company also identifies long-term opportunities linked to energy diversification, emissions traceability, and the consolidation of the carbon credit market in Brazil.

The Company is currently in the process of enhancing its environmental management by implementing tools that accurately measure emissions and energy efficiency. These tools serve as a foundation for establishing future targets. This process is supported by initiatives such as the 3tentos Carbon Seal, which aims to promote low-carbon agricultural practices among partner producers, building up the socio-environmental traceability of the supply chain.

3tentos continues to invest in diversifying its energy matrix, with a focus on increasing the use of biofuels and biomass. The industrial unit in Vera (MT) was designed to operate with greater energy efficiency, using byproducts from soybean processing as a source of thermal energy, which helps to reduce reliance on fossil sources and reinforce the sustainability of the production process.





Selo Carbono

3tentos Carbon Seal: traceability and low carbon agricultural practices

GRI 201-2, 13.2

Launched in 2021, the 3tentos Carbon Seal promotes the adoption of more sustainable and low-carbon agricultural practices by partner farmers. In 2024, the program continued to expand, with the participation of 400 producers, strengthening the socio-environmental traceability of the chain and positioning the Company and its partners in markets that value production chains with emissions control and environmental responsibility.

The initiative involves analyzing agricultural management on the properties, measuring CO₂ emissions associated with soybean production and providing guidance on environmental management tools. Its objective is to empower rural producers to understand their carbon footprint and, based on that, adopt practices that reduce climate impact and contribute to regenerative agriculture. The program is in the process of improving its metrics, as part of 3tentos' commitment to the transition to a lower emission value chain.

Energy transition

RenovaBio and the energy transition

GRI 3-3: Climate change and the carbon market; 201-2; 13.2

3tentos takes part in the RenovaBio Program, a national policy that recognizes the strategic role of biofuels in decarbonizing the Brazilian economy. In 2024, with the increased biodiesel production, the Company bolstered its role in the program, raising the volume of CBIOs generated and reinforcing its role in the energy transition.

The Company is currently investing in diversifying its energy matrix, focusing on the use of biofuels and biomass. The industrial unit in Vera (MT), for instance, operates with systems designed for greater energy efficiency, using byproducts from soybean processing as a source of thermal energy.

Its participation in RenovaBio is embedded into the Company's sustainable development strategy. In practice, 3tentos is already seeing concrete effects of this participation, such as the generation of revenues through CBIOs trading and the reinforcement of a business model with greater environmental and economic feasibility.

The reliability of the data employed in the program is ensured by the accurate collection of operational information, the use of geoprocessing tools and the efficient management of environmental information - elements that provide security when filling out RenovaCalc, which is subject to external auditing.

Alongside these opportunities, 3tentos recognizes the structural challenges to consolidating a sustainable model, including:

- Costs for adopting technologies and carrying out audits;
- Ongoing training of teams and partners;
- Regulatory complexity of certification programs;
- Volatility in CBIO prices;
- Raising awareness among rural producers to adhere to the program's criteria.

3tentos works to mitigate these challenges with ongoing engagement actions, technical support for rural producers and building up governance throughout the chain.

This commitment is evidenced by obtaining national and international environmental certifications, which attest to its compliance with high sustainability standards. These achievements reflect more than regulatory requirements; they are indicative of the Company's strategic alignment with a future agenda built on innovation, social and environmental responsibility, and the creation of shared value.



TCFD
Governance

At 3tentos, our climate governance is conducted by an integrated structure which involves direct performance by the Board of Directors, the ESG and Sustainability Committee, the Commodities Executive Board, and the Sustainability area. These entities work jointly with the Company's strategic areas.

The setup of the ESG Committee, supported by the Company's Charter and a Social and Environmental Responsibility Policy, has reinforced oversight of climate-related topics and broadened the incorporation of these issues into corporate strategy. The committee, made up of members of senior management and independent executives, meets regularly to propose guidelines, assess climate risks and opportunities and monitor compliance with commitments made.

Climate issues are embedded into budget setting and capital decisions, with the involvement of the CRO, CEO, CFO, COO and officers. The Sustainability area leads the processes for assessing scenarios, legal compliance and environmental performance, with structured reporting to the ESG Committee and the Board.

The ESG Committee reports to the Board of Directors at least quarterly, as set out by the Company's Sustainability department. In addition to these ordinary meetings, the committee may also be convened on an extraordinary basis to address significant updates to climate commitments or changes in the regulatory scenario. This practice ensures continuous alignment between climate issues and the senior management's strategic decisions, in line with the TCFD's recommendations.

**All the figures reported in this session refer to the report made via the CDP Climate Questionnaire, with data corresponding to the financial year 2023.*

In 2024, the Company held **workshop** with the Executive Board to review its climate risk matrix. The Company is currently in the structuring phase, as it has not yet established public decarbonization targets. Investments have been made in an emissions inventory, scenario analysis, and the acquisition of a platform for managing ESG indicators.

Among the advances, we highlight the creation of the Carbon Seal for Low Emission Soybean, a strategic initiative that assesses and recognizes suppliers with sustainable agricultural practices, contributing to the construction of a portfolio aligned with the transition to a low carbon economy.

Guided by references such as TCFD, CDP, GRI, Afi, TNFD and ISE B3, 3tentos recognizes that bolstering climate governance is paramount to ensure resilience, meet market expectations and turn climate challenges into concrete value opportunities.

Strategy

3tentos' climate strategy is based on identifying climate-related risks and opportunities, considering different time frames and the guidelines of institutions such as the GRI, IPCC, GHG Protocol and ***ISE B3**.

In the short term (up to three years), the Company is focusing on immediate operational impacts, such as changes in the rainfall regime, climate volatility (El Niño/La Niña), the cost and availability of ag inputs and inflation in agricultural insurance. In this context, it prioritizes climate monitoring, traceability of the grain chain, engagement with rural producers, energy transition, food safety and the generation of CBIOS.

In the medium term, climate impacts will intensify and regulations will advance, requiring investments in technology, training and innovation. The Company foresees R\$2.12 billion investments, focusing on industrial expansion, construction of the ethanol plant in Vera (MT) and improvements in infrastructure and efficiency.

Over the long term (more than ten years), we are committed to ensuring resilience and permanence in the market, responding to the scarcity of resources, the emergence of new regulatory requirements, and shifts in consumer behavior. The actions are guided by two key objectives: to enhance production efficiency and to adapt to changes in the climate context.

Time frame	Interval	Main focus of action
Short term	Up to 3 years	Immediate impacts on operations, such as climate, ag inputs, the market and productivity.
Medium term	From 3 to 10 years	Transition to a low-carbon economy, investments in infrastructure and expansion.
Long term	Above 10 years	Long-term resilience, scarcity of resources, new regulations and consumer trends.

The identification of climate risks, dependencies and opportunities observes internal guidelines, such as the Social and Environmental Responsibility Policy, the Risk Management Policy and other institutional policies. These standards guide the Company's conduct in mitigating risks and protecting assets and reputation.

3tentos' participation in RenovaBio requires suppliers to comply with eligibility criteria. The Company should be aware that irregularities, such as illegal deforestation, embargoes, or invalid CAR, can lead to its exclusion from the biodiesel market. This, in turn, can impact the issuance of CBIOS and result in financial losses, besides jeopardizing expansion plans.

To mitigate this risk, the Company adopts georeferenced traceability systems in various official databases (MapBiomass, GFW, Prodes, Terrabrasilis, etc.), adopts criteria from European legislation (EUDR) and the Soy Moratorium, promotes producer engagement through the Social Biofuel and Carbon Seals and diversifies suppliers and raw materials.

Extreme weather events, such as droughts and floods in Rio Grande do Sul and Mato Grosso, could compromise barter contracts and financing, increasing defaults among rural producers.

In response, the Company invests in technical assistance, agricultural planning based on climate data, certifications, forestry, industrial expansion, and its own logistics in Arco Norte. These investments aim to enhance daily grain processing capacity by 65% and biofuel production by 118%.

Climate opportunities include competitive and financial advantages derived from certifications such as the Social Biofuel Seal, Carbon Seal and RenovaBio. These instruments ensure benefits such as tax reductions, access to financing and priority in the biodiesel market.

In 2024, climate impacts on strategy and finance were discussed at a **workshop** with the senior leadership, resulting in three strategic fronts: technical assistance, chain monitoring and energy transition. These initiatives include precision agriculture, environmental services, traceability, emissions control and crop diversification.

The Company does not yet carry out climate scenario analyses, but plans to incorporate them by 2026 as part of the journey towards robust climate targets.



Risk management

Climate risk management at 3tentos is built on a structured process, in line with in-house policies such as the Risk Management Policy and the Social and Environmental Responsibility Policy. This process guides the identification, assessment, mitigation and monitoring of risks relevant to business sustainability.

The structure observes the best practices of the IBGC, Coso and TCFD, incorporating tools such as Agricultural Climate Risk Zoning (Zarc) and weather maps to support strategic decisions in operations and value chains. Geospatial information is continually updated with data from national and international sources (Prodes, Deter, MapBiomas, GFW, IPCC, among others) and adopted in analyses combined with market projections, Conab data and financial reports.

The Company assesses risks over multiple time frames (short, medium and long), considering physical, regulatory, market, reputational, technological and legal aspects. Continuous mapping covers direct operations and the **upstream** and **downstream** chains with a special focus on the purchase of soybeans in sensitive areas.

Climate opportunities are associated with production efficiency, the generation of carbon credits, biofuels and energy cogeneration. 3tentos cross-references environmental and financial variables using BI tools to identify synergies between climate action, nature conservation and sustainable agricultural practices.

The Company classifies risks into the following categories:

- Strategic risks: related to failures in the formulation or execution of strategies;
- Operational risks: arising from failures in processes, systems, people or internal controls;
- Financial risks: connected with economic and market variations;
- Legal risks: referring to legal and contractual issues;
- Sustainability risks: negative environmental or social impacts;
- Image risks: damage to the Company's reputation;
- Regulatory risks: non-compliance with applicable laws and standards;
- Cyber risks: threats to information integrity and security.



These events are identified via audits, internal monitoring systems, complaints or **stakeholders** and, after analyzing the impact and probability, response and continuity plans are defined.

Strategic decisions are made by the Board of Directors based on the deliberations of the ESG and Sustainability Committee. The sustainability team coordinates the processes, ensuring the integration of risks and opportunities throughout the value chain.

Types of risks	Related events
Physical - Acute	Droughts, floods, heat waves, landslides
Physical - Acute	Erosion, water stress, soil degradation, changes in temperature and precipitation
Political and Regulatory	Carbon pricing, changes to the Forest Code, ANP regulations and the “Combustível do Futuro” (Fuel for the Future) program
Market	availability and prices of ag inputs, consumer behavior, supplier compliance
Reputational	Pressure from customers and investors, stigmatization of the sector
Technological	Technological obsolescence, intensive use of resources (water and energy), reliance on monitoring systems
Legal	Disputes, sanctions, regulatory embargoes



Climate-related risks are fully embedded into the organization's overall risk management. Beyond formal policies, we rely on a **workshop** with senior leadership to build and update the climate risks and opportunities matrix.

These meetings aim to promote climate literacy, build a common knowledge base among leaders, identify strategic responses to risks and opportunities, and align internal priorities for advancing the climate agenda.

After this stage, the information is incorporated into the regular risk management processes, in accordance with the Company's Risk Management Policy and institutional governance.

Metrics and goals

3tentos does not publicly disclose specific metrics for assessing climate risks and opportunities on a consolidated basis, considering this information to be confidential or not yet applicable. Nor does it formally adopt an internal carbon price or link climate indicators to remuneration policies.

Despite this, the Company recognizes the importance of these metrics and is already carrying out fundamental actions, such as:

- Solid GHG emissions inventory;
- Integration of sustainability into corporate governance;
- Involvement of senior management in climate decisions;
- Preparation for future definition of targets and indicators linked to decarbonization.

As climate initiatives progress, the Company plans to develop concrete targets and metrics to support its transition to a low-carbon economy.



Risks by scope of emission

Scope 1 - Direct emissions:

- Regulatory and financial: higher costs with the eventual implementation of the carbon market in Brazil;
- Technological: the need to adapt to cleaner technologies (biofuels, regenerative agriculture);
- Operational: disruptions due to legal requirements, adaptation of infrastructure at the Vera, Cruz Alta and Ijuí units;
- Reputational: pressure from investors and the public for consistent climate management;
- Physical: greater exposure to extreme events (droughts and floods) that affect agricultural production, intensified by the chain's own emissions.

Scope 2 - Indirect energy emissions:

- Financial: higher electricity costs, especially from high-carbon sources;
- Operational: risks of disruption to the energy supply;
- Reputational: negative image with consumers and investors due to the origin of the energy used;

- Legal and regulatory: future requirement to use renewable energy and disclose emissions reports;
- Technological: obsolescence due to lack of investments in clean energy (e.g. solar);
- Structural: challenges of restructuring the Brazilian electricity matrix without diversifying the energy matrix.

Scope 3 - Emissions in the value chain:

- Reputational: high risk due to the lack of environmental traceability of suppliers, especially soybean;
- Regulatory and legal: changes in regulations that affect suppliers' environmental practices;
- Financial: additional costs for transporting grains from more distant regions or investments in lower emission solutions;
- Transparency: risks associated with the lack of effective control of indirect emissions, which could compromise investor and customer confidence.

Emissions	Sources of emissions	Main risks
Scope 1	Combustion, fugitive emissions	Regulatory costs, reputation
Scope 2	Purchased electricity	Energy costs, pressure from investors
Scope 3	Value chain (suppliers, transportation, use of products, etc.)	Non-compliant suppliers, loss of market

We already account for and disclose our greenhouse gas (GHG) emissions based on internationally recognized methodologies, built on the GHG Protocol and IPCC guidelines.

We apply emission factors to convert operational data into CO₂ equivalent, which allows comparison between periods and trend analysis. The data is organized supported by internal systems and audits, bolstering the reliability of the information reported in the sustainability reports.

While specific medium- and long-term quantitative decarbonization targets have yet to be defined, these targets are currently being formulated and will serve as a foundation for future climate scenario analysis, scheduled for the upcoming strategic cycles.

Integrated environmental management

In 2024, 3tentos maintained its sustainability strategy in line with the Social and Environmental Responsibility Policy and the Sustainable Development Goals (SDGs) of the United Nations (UN). The Company's commitment to environmental preservation guides the expansion of its industrial and agricultural activities, with a focus on cleaner technologies and efficient production processes.

Among the most notable actions is the reinforcement of the 3tentos Carbon Seal, a program that promotes the monitoring of the carbon footprint in the agricultural production chain and supports low-carbon practices

on the properties of partner producers. The initiative contributes to the enhancement of emission mitigation strategies and to the chain's socio-environmental traceability.

The materiality matrix, revised in 2024, placed greater emphasis on issues such as emissions management, biodiversity and energy efficiency, which will now guide the Company's efforts to define environmental commitments. As part of this advancement, a new system for monitoring environmental indicators has been implemented, which will allow for greater accuracy in assessing performance and meeting regulatory requirements.

Emissions

GRI 3-3: Climate change and the carbon market; 201-2

3tentos is committed to enhancing its climate management strategy through a systematic approach. This strategy involves comprehensive emission accounting, the refinement of environmental governance, and the adoption of international best practices. In 2024, the Company made progress in consolidating its GHG emissions inventory, covering Scopes 1, 2 and relevant Scope 3 categories, in accordance with the GHG Protocol guidelines. This inventory was submitted to an independent external audit, reiterating our commitment to transparency and data quality.

Our climate journey also involves the development of environmental data collection and management platforms, besides in-house engagement and awareness-raising initiatives. The structuring of the Sustainability area has been ongoing, aiming at

organizing processes and providing a reliable technical basis for the future definition of public decarbonization targets and commitments.

Technologies and practices for emissions management

In the industrial sphere, the Company prioritizes less-emission intensive technologies, particularly the use of 100% biodiesel-powered trucks, the expansion of renewable sources, and the pursuit of greater energy efficiency. Due to operational expansion, absolute emissions tend to grow in the short term. To this end, 3tentos is committed to enhancing its indicators, embedding the TCFD's (Task Force on Climate-related Financial Disclosures) recommendations into its strategy, and responding to the CDP (Carbon Disclosure Project), in accordance with domestic and global markets requirements.

Another relevant advance is the consolidation of the 3tentos Carbon Seal, which aims to measure the carbon footprint of agricultural production and foment regenerative practices among partner farmers (for more information, please refer to page 74).

The Company has also been implementing improvements in climate governance, incorporating analysis of the risks and opportunities associated with climate change into strategic management. These actions, in conjunction with the governance review and the structuring of internal processes, position 3tentos for substantial growth in markets that prioritize carbon-less intensive products and more sustainable production chains.

Greenhouse (GHG) Gas Emissions [1] GRI 305-1, 305-2 and 305-3			
	2023 (Base year) [2]	2024	Change in relation to base year (2024/2023) GRI 305-5
Direct greenhouse gas emissions [3] [5] (tCO ₂ equivalent) GRI 305-1 and SASB FB-AG-110a.1			
Scope 1 - Total emissions	40,079.337	50,825.010	10,745.673
Stationary combustion	37,299.720	47,641.030	10,341.31
Mobile combustion	2,634.040	2,902.270	268.23
Fugitive emissions	145.577	198.360	52.783
Waste and effluents	-	83.350	-
Indirect emissions from energy acquisition [4] (tCO ₂ equivalent) GRI 305-2			
Scope 2 - Total emissions	2,163.840	5,628.020	3,464.18
Other indirect greenhouse gas emissions [4] [5] (tCO ₂ equivalent) GRI 305-3			
Scope 3	32,103.600	81,395.068	49,291.468
Goods and services acquired	17,754.730	33,700.878	15,946.148
Business travels	74.610	381.270	306.66
Transportation and distribution downstream	10,346.000	39,199.540	28,853.54
Use of products sold	3,928.260	8,113.380	4,185.12

[1] Emissions were consolidated applying the operational control approach, based on the criteria set out by the GHG Protocol and the ISO 14064 standard. For emission factors and global warming potentials (GWP), references from the GHG Protocol, the Intergovernmental Panel on Climate Change (IPCC) and the ISO standard were adopted.

[2] 2023 was adopted as the base year, as it was the first year with fully audited data, thus establishing an initial benchmark for total emissions.

[3] The calculation of Scope 1 emissions considered the gases carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) and sulphur hexafluoride (SF₆).

[4] The calculation of Scope 2 and 3 emissions considers the gases carbon dioxide (CO₂), methane (CH₄) and nitrous oxide (N₂O).

[5] 3tentos has no own agricultural operations, therefore, it does not account for emissions related to changes in land use in its Scope 1. These emissions are potentially generated on suppliers' properties and are classified as Scope 3 emissions. Currently, the Company accounts for a limited portion of these emissions, linked to a group of approximately 400 producers participating in the Carbon Seal program, which represents a small fraction of the total of nearly 12,000 suppliers. Currently, it is not possible to comprehensively estimate the emissions associated with the other supplier properties | GRI 13.1: Emissions





Greenhouse (GHG) Gas Emissions (tCO2 equivalent) GRI 305-1, 305-2 and 305-3			
	2023 (Base year)	2024	Change in relation to base year (2024/2023) GRI 305-5 [2]
Scope 1 emissions	40,079.337	50,825.010	+26.74%
Scope 2 emissions	2,163.840	5,628.020	+160.11%
Scope 3 emissions	32,103.600	81,395.068	+153.57%

Water and effluents

GRI 303-1

3tentos continuously monitors the use of water in its operations, based on compliance with legal granting requirements and the guidelines of its Social and Environmental Responsibility Policy. In 2024, the Company advanced its water management strategy through investments in measurement, control, and reuse systems, aligning with enhanced environmental governance practices.

Our water consumption takes place on various fronts, such as drinking water, toilets, laboratories, industrial cooling systems, cleaning, canteens, firefighting and garden irrigation. Water is withdrawn from a variety of sources, including the public grid, artesian wells, natural bodies of water (rivers and lakes), rainwater recovery and the reuse of treated effluents.

During the year, the Company continued to refine its processes for measuring water intensity - one of the priority indicators for natural resource management at 3tentos. While there are currently no public targets for lowering consumption or intensity, we are developing a

solid technical foundation for establishing sustainable commitments in the future, considering the unique water context of each unit.

Effluent management and water resources conservation

As far as effluents are concerned, the Company has invested in upgrading its Effluent Treatment Plants (ETEs), ensuring greater efficiency in the reuse of water in industrial processes and in quality control of disposal. The treated effluents are employed in practices such as the Fertirrigation Plan - already implemented at the Cruz Alta (RS) and Vera (MT) units - as well as methods such as evaporation, reuse and retention ponds. The quality of the water discharged is monitored in accordance with the applicable environmental standards.

To support its risk assessment strategy, 3tentos adopts the World Resources Institute's (WRI) Aqueduct tool, with a specific focus on its industrial units, which concentrate the largest volumes of withdrawal and use. According to this analysis, no industrial unit is located in a water-stressed area, although some commercial branches are located in more sensitive regions.

Waste management

GRI 306-1; 306-2

3tentos continues to structure its waste management policy with a focus on measurement, traceability and environmental compliance. In 2024, we reinforced our processes of control, environmental education, and reuse of materials in industrial and agricultural units. This has consolidated a technical basis that will allow us to set public targets and commitments for reduction and reuse in the future.

These actions include complying with environmental laws, organizing collection flows, accurately classifying the waste generated, and developing practices in line with the circular economy. Waste is classified in accordance with current legislation and recorded using tools such as the Waste Transportation Manifest (MTR), control spreadsheets and load weighing across all operating units.

Responsibility

Good operational practices and partnerships for reuse

When managing Class I (hazardous) waste, the Company adopts strict storage, transportation and disposal protocols, supported by licensed companies. Class II (non-hazardous) waste is reused according to its nature: grain husks and furnace ashes are used as organic fertilizer or animal feed; administrative waste, such as paper and disposable plastics, has been reduced by digitizing processes and replacing it with reusable materials.

3tentos also continued its partnership with local cooperatives for the reuse of recyclable materials such as paper, plastic, glass and metals. In 2024, this initiative was broadened in volume and coverage, contributing to local income generation and ramping up the recycling chain.

Another notable aspect is the reverse logistics of agricultural input packaging, which is carried out in collaboration with the National Institute for Processing Empty Packaging (Inpev) as part of the Campo Limpo System. 3tentos regularly promotes educational activities on triple washing and correct disposal, stimulating producers to follow safety and sustainability rules.

The reuse of organic waste has also been bolstered: part of the volume is converted into biogas or fertilizer, contributing to energy efficiency and the return of nutrients to the soil. Our industrial units received investments to set up "zero effluent plants", aiming at treating or reusing 100% of liquid waste.

The Company relies on a selective collection system implemented across all areas, accompanied by recurrent environmental education training. As part of the medium-term strategy, new waste accounting and traceability tools have been developed. In addition, partnerships with innovation companies are being set up to increase the use of materials and mitigate environmental impacts.

Although there are no consolidated public reduction or reuse targets at the moment, the Company is building a technical and governance base that will allow it to safely and responsibly advance with sustainability commitments in the next strategic cycles.



지존

08

INDICATORS BOOKLET GRI AND SASB

Management of material topics

3-3 - Management of material topics [Processes and structure]

3tentos conducts a survey of potential impacts associated with the Processes and Structure topic, based on Coso guidelines and policies such as the Code of Conduct, Risk and Information Security Policy.

Positive impacts:

- Enhanced governance, technological innovation, higher efficiency and reduced waste.

Negative impacts:

- Supply chain risks, exposure to market volatility and regulatory challenges.

This management is based on a risk matrix and mitigation plans, including environmental monitoring and legal compliance. The related KPIs are reported to the ESG Committee, and operational learning is being embedded into in-house policies and processes. The involvement of **stakeholders** is considered when updating the materiality matrix and enhancing management practices.

3-3 - Management of material topics [Financial management]

Our financial management generates positive impacts on social, economic and environmental development in the regions where we operate. Job creation in less urbanized municipalities, financial stability and territorial expansion are factors that contribute to

regional growth, the structuring of production chains and the long-term feasibility of the business.

Investments in innovation, training and diversity also have a significant impact, reflecting a commitment to sustainable and equitable practices. We also invest in social projects, education and inclusion, reinforcing bonds with local communities.

Potential negative impacts include the risk of inequality in the distribution of resources, the possibility of environmental degradation associated with financial decisions without sustainable criteria, and the risk of workers exploitation. 3tentos mitigates these risks with clear policies, monitoring of ESG practices and conservative risk analysis processes.

Our financial management is governed by specific policies and structured flows, with a focus on process standardization and traceability. The effectiveness of these measures is assessed through joint analysis with other areas and the tracking of operational information, aiming at minimizing failures and rework.

We incorporated lessons related to process integration, information control and internal and external stakeholder **engagement**. The alignment of flows with suppliers and internal areas contributes to the ongoing improvement of financial and operational governance.

3-3 - Management of material topics [Seamless business relations]

Potential positive impacts identified:

- The Company's reliability in the market is bolstered, promoting long-term relationships with customers, suppliers and investors;

- The attraction of investments and access to international markets by complying with regulations;

- Reduced financial and legal risks by avoiding fines and sanctions associated with compliance with anti-corruption and tax transparency regulations;
- Increased operational efficiency and competitiveness.

Also recognized as potential positive impacts were the promotion of more sustainable supply chains, with strict environmental monitoring practices; greater protection of workers' rights, in compliance with labor regulations; the reinforcement of ethics and corporate transparency; and the **stakeholder** engagement in social responsibility practices with positive effects for society.

Potential negative impacts:

- Higher operating costs resulting from compliance with new regulations;
- The risk of trade restrictions and reputational damage in the event of non-compliance with traceability and governance requirements by foreign markets;
- Exposure to exchange rate volatility and regulatory changes, with impacts on exports and competitiveness.

In addition, the following challenges were identified as having a negative impact: additional costs for adapting to standards and audits; the exclusion of suppliers who do not meet the transparency criteria, which can lead to potential disruptions in the supply chain; and the difficulty of implementing good practices throughout the value chain, particularly in contexts of low enforcement.

We have not conducted a specific survey of actual impacts, but we believe that the potential impacts

reflect reality. With regard to policies and commitments, the Social and Environmental Responsibility Policy stands out as an instrument that guides the organization's business practices.

To prevent and mitigate potential negative impacts, the Company maintains a partnership with Anec and Abiove, following market regulations and parameters. It also complies with CME and Office of Foreign Assets Control (Ofac) regulations, ensuring that operations are conducted ethically and safely.

When there is a risk of exposure to real negative impacts, such as negotiations with sanctioned countries, the Company conducts prior checks. In the case of **commodities** exports, the exception regime applies as these are basic consumer goods, avoiding reputational and legal implications. To ensure maximum positive impact, 3tentos is a member of Anec, which ensures its commitment to criteria such as not acquiring grains from the Amazon biome, in compliance with the international customers' requirements.

While the Company has not yet formally tracked the effectiveness of the actions taken, it has set clear objectives and targets. The objectives include: ensure ethical and seamless business practices; assure regulatory compliance; foster traceability and governance in the supply chain; heighten corporate governance with objective criteria; and engage **stakeholders** in acting responsibly. The objectives are to maintain 100% regulatory compliance in audits, ensure that all contracts adhere to the standards of the Social and Environmental Responsibility Policy, periodically review policies and the Code of Conduct, enhance monitoring of the supply chain and improve the Whistleblowing Channel, by investigating and resolving 100% of reports within the established deadlines.

At present, the organization lacks formalized procedures to assess the relevance of these actions to its stated objectives. It has also not yet produced specific findings on the positive and negative implications of this material topic. Similarly, the measures taken did not directly take into account the needs of the **stakeholders** and their **feedback** is not yet used to assess the effectiveness of the actions.

3-3- Management of material topics [Development of human capital in line with 3tentos' culture]

Among the positive impacts are increased productivity and operational efficiency, team qualification as a factor of competitiveness, cost-savings with **turnover**, stimulating innovation and ongoing improvement, environmental training for employees, optimizing the use of natural resources, professional and personal growth, and greater satisfaction in the workplace.

The identified negative impacts include the high investments required in training, the risk of resources being wasted due to poorly-targeted training, the lack of alignment between training and sustainability, increased carbon emissions due to commuting, problems related to team sizing, rework due to the absence of trained professionals, lower productivity, the risk of regulatory sanctions and a competitive disadvantage.

Several initiatives contribute directly to the management of this material topic. Among them, we highlight:

- Partnerships Program, which promotes the well-being and development of employees through agreements with educational institutions and educational benefits

- "Rota" Project offers **coaching** and **mentoring** for professional and human development, conducted by qualified professionals.

- The Sales Academy and the Managers Academy promote specific training for leaders, covering topics such as emotional intelligence, strategic planning and corporate governance.

- Partnership with the American Chamber of Commerce (Amcham) reinforces continuous training through events, publications and programs focused on innovation, management and international trade.

3tentos's mission is to ensure a healthy and attractive workplace, reduce turnover—particularly among permanent employees—expand employee training through in-house programs, assure compliance with labor standards, and foment diversity. This is monitored, among other things, through turnover **indicators**, number of internal promotions, benefits coverage and distribution by gender, age and race.

The recording and monitoring of incidents and the lessons learned have already contributed to improvements. We saw a drop in the **turnover** between 2022 and 2023 (from 36.5% to 30% for non-harvesters), reinforcing the role of structured benefits in retention.

3-3 - Management of material topics [Innovation, portfolio and product quality]

3tentos identifies economic, environmental and social impacts related to innovation and the quality of the portfolio. The positive impacts include increased crop productivity, lower production costs, the adoption of low-carbon practices and the training of rural producers and employees.

Potential negative impacts include the ineffective use of crop protection products, inadequate management due to a lack of technical assistance, risks to workers' health and the environment.

To mitigate these risks, the Company maintains strict quality protocols, direct technical assistance, regular training and support for the responsible use of products. The portfolio is built on field tests and validation of efficiency in the regions where it operates.

Managing positive impacts involves:

- Reinforcement of the R&D sector;
- Partnerships with universities and institutes;
- Programs such as "Produzir+" and CropShow, aimed at innovation, training and sustainability.

The effectiveness of the actions is measured by indicators of productivity, reduction of chemical ag inputs, adherence to sustainable practices and rural producer satisfaction. The lessons learned are incorporated through periodic reviews of the technical guidelines and sustainability policies.

Engagement with **stakeholders** takes place through technical visits, satisfaction surveys and dialogue with business partners, ensuring the ongoing improvement of practices.

3-3 - Management of material topics [Quality of service]

At 3tentos, we consider customer service to be a key competitive advantage. The integrated business model seamlessly incorporates various ag inputs, technical assistance, rural credit (TentosCap), and industrialization, ensuring a streamlined experience

for rural producers, from crop planning to after-sales service.

Positive impacts identified include:

- Customer relationship reinforcement;
- Reduced delinquencies;
- Brand loyalty and reputation;
- Added value to each crop.

Potential negative impacts include:

- Structure overload during critical periods;
- Failures in geographical expansion (e.g. Mato Grosso);
- Risk of frustration due to logistics or communication problems.

To mitigate these risks, the Company invests in trained local teams, qualified technical service and a physical structure in strategic regions. The Risk Policy and the Code of Ethics reinforce integrity in customer relationship.

Effectiveness is monitored by indicators such as:

- Delinquency (target <2%);
- **Average** ticket;
- Percentage of multi-solution customers;
- Technical response time and credit granting.

Strategic objectives:

- Broaden integrated solutions;
- Ensure standardized service in growing regions;
- Optimize operational efficiency during critical periods.

Collecting **feedback** in the field and the involvement of the commercial, technical and financial areas ensure the ongoing improvement of the customer experience. The lessons learned from the expansion into Mato Grosso have reinforced the importance of prior structuring and integration between areas.

3-3 - Management of material topics [Human rights as a cross-cutting topic]

3tentos recognizes human rights as a cross-cutting issue and a priority in its operations and value chain.

Positive impacts identified include:

- Generation of jobs and valuing family farming;
- Promotion of diversity and inclusion;
- Community relations and social donations;
- Decent working conditions and improved governance, with the approval of Human Rights and Private Social Investment policies.

Potential negative impacts include:

- Risk of child labor or compulsory labor in the supply chain;
- Land conflicts in areas of agricultural expansion;
- Non-compliance with the legal quota for hiring PwD;
- Economic reliance of small municipalities.

Mitigation and prevention measures:

- Contractual ESG clauses, reputational research and consultation of the "Blacklist";

- 24-hour Whistleblowing Channel, assuring anonymity;
- In-house training and participation at Abiove's Human Rights Committee;
- Internal diversity, equity and inclusion group;
- Affirmative actions to increase the hiring of people with disabilities;
- Construction supervision and training via 3tentos Academy.

Management & governance: The actions were structured based on active listening to the *stakeholders*, combining analysis of spontaneous perceptions, market data and **feedback** collected. The topic is embedded into the Company's governance and internal procedures.

3-3 - Management of material topics [Health and safety]

3tentos recognizes health and safety as a strategic priority for the protection and well-being of its employees.

Positive impacts identified include:

- Promotion of safe and healthy environments;
- Improved performance and engagement;
- Awareness-raising through continuous training.

Potential negative impacts include:

- Risks of accidents and leaves of absence;
- Non-compliance with OHS regulations;
- Structural inadequacies for people with disabilities.

Measures taken: The Company relies on a Health and Safety Policy, a Risk Management Program (PGR) and an

occupational risk matrix. Among them, we highlight:

- Application of the Hazop methodology in industrial units;
- Monitoring of physical structures and operational processes;
- Ongoing training focused on the NRs;
- Internal audits and document management;
- Internal Accident Prevention Committee (CIPA);
- Psychosocial service and periodic occupational examinations;
- Investments in ergonomics with products tailored to the employees' profile.

To ensure effectiveness, we closely monitor indicators, including the frequency and severity rate of accidents, the volume of psychosocial and nursing visits, adhesion to training, staff turnover, absenteeism, and the implementation of corrective actions. The analyses guide ongoing improvements in Occupational Health and Safety (OHS) policies and contribute to bolstering the safety culture.



GOVERNANCE AND OPERATIONAL

2-27 Compliance with laws and regulations

In 2024, 3tentos recorded 46 non-monetary sanctions, with no financial penalties incurred. No fines were recorded for non-compliance, nor were any significant cases of non-compliance identified, considering the Company's internal criteria for this classification.

The Company considers a significant case when there is a penalty of a fine or dismissal for cause, especially in situations involving moral or sexual harassment.

204-1 Proportion of spending on local suppliers

Information on the percentage of purchases made with local suppliers - suppliers located within the same state as the Company's operating units - is treated as confidential and will not be disclosed.

205-2 Communication and training about anti-corruption policies and procedures

Training about anti-corruption policies and procedures GRI 205-2	
	2024
Governance members*	
Total number of members in the year	5
Total number of members trained	5
Percentage of members trained (%)	100%
Board of Executive Officers	
Total headcount	10
Total number of employees trained	10
Percentage of employees trained (%)	100%
Management	
Total headcount	89**
Total number of employees trained	62
Percentage of employees trained (%)	69.66%
Head/coordination	
Total headcount	310
Total number of employees trained	235
Percentage of employees trained (%)	75.81%
Technical/supervision	
Total headcount	179
Total number of employees trained	128
Percentage of employees trained (%)	71.51%

The methodological approach for counting the training offered excludes employee turnover, since these are included in the accounting for training hours offered by the Health and Safety area, while for the purposes of counting employees in the year, the average number of active employees in the financial year is adopted.

The GRI job classification differs from 3tentos' internal job classification. To equalize the classification and methodology, the positions of coordinator and leader have been incorporated as "Head/Coordination". Assistants, analysts and supervisors are included in the "Technical/supervision" classification.

*Composed of Board of Directors + ESG Committee and Audit Committee

** This figure represents a separate count of assets during the year

Training about anti-corruption policies and procedures GRI 205-2	
	2024
Administrative	
Total headcount	641
Total number of employees trained	518
Percentage of employees trained (%)	80.81%
Operational	
Total headcount	1,036
Total number of employees trained	531
Percentage of employees trained (%)	51.25%
Total¹	
Total headcount	2,262
Total number of employees trained	1,479
Percentage of employees trained (%)	65.38%



[1] The total also includes harvest workers and trainees, who undergo training.

3tentos promotes the communication and training of its governance members, employees and business partners in relation to anti-corruption policies and procedures. During the reporting period, 100% of governance members and employees were informed of these policies.

65.38% of employees have been trained in anti-corruption policies and procedures. The training sessions covered topics such as conflicts of interest,

compliance in interactions with public and private agents and the main corruption risks identified by the Company.

No training sessions were recorded for business partners. Suppliers have access to the Company's Code of Ethics and Conduct, and all outsourced workers who provide services at 3tentos undergo training on this subject.

The Risks and Compliance area continuously monitors these issues, supported by internal and external audits, to ensure compliance and mitigate risks.

Communication of anti-corruption policies also extends to other stakeholders, including investors and shareholders, industry associations, representatives of civil society, financial institutions, government organizations and universities.

201-1 Direct economic value generated and distributed

Direct economic value generated and distributed GRI 201-1			
	2022	2023	2024
Direct economic value generated (thousands of R\$)			
Total revenues	6,885,839	8,998,985	12,825,771
Economic value distributed (thousands of R\$)			
Operating expenses	4,255,681	6,174,699	8,038,579
Employees' salaries and benefits	214,498	248,175	328,554
Payments to the government	45,571	70,304	205,531
Dividends	11,768	53,066	58,411
Interest and financial charges	483,836	493,329	1,103,146
Retained earnings for the year	559,406	573,802	697,954
TOTAL	5,570,760	7,613,375	10,432,175
Retained economic value (thousands of R\$)			
Economic value generated			
- Economic value distributed	1,315,079	1,385,610	2,393,596

[1] The direct economic value generated and distributed (EVG&D) is calculated on an accrual basis and is nationwide.



207-1 Tax approach

3tentos has a consolidated tax strategy, approved annually by the Board of Directors, with a focus on compliance, governance and transparency. Although the tax strategy is not public, relevant documents are available in the Investor Relations area, such as the Tax Policy, Transfer Pricing Policy and tax compliance documents.

Our tax approach is embedded into the Company's business and sustainability strategy, including the assessment of tax risks and opportunities. We address regulatory compliance in governance instruments such as the Code of Ethics. The Fiscal Policy also considers socio-economic impacts, such as job creation, training and environmental aspects.

402-1 Minimum deadline for notice on operational changes

3tentos maintains collective bargaining agreements with its workers, but these instruments do not stipulate minimum deadlines for communicating operational changes. Despite this, the Company ensures appropriate time for employees to understand and adapt to relevant changes.

Significant changes are communicated through in-house channels, such as the intranet, with deadlines commensurate with the impact and scope of the change.

416-1 Assessment of the health and safety impacts of product and service categories

At this time, 3tentos has not yet established a formal system for categorizing products and assessing their health and safety impacts. However, it does carry out non-recurring monitoring, as in the case of soybean meal, which undergoes periodic laboratory analysis to identify possible contaminants (heavy metals, crop protection products and mycotoxins). These analyses aim to ensure product safety, especially with regard to the impact on animal health and, indirectly, human health.

417-1 Requirements for product and service information and labeling

3tentos ensures that 100% of its products and services meet regulatory labeling and information requirements, including content, safe use guidelines and responsible disposal. These items are subject to internal verification procedures, ensuring transparency and compliance with applicable standards.

418-1 Substantiated complaints concerning breaches of customer privacy and loss of customer data

In 2024, we did not register any proven complaints or incidents related to breaches of privacy or loss of

customer data. 3tentos maintains its commitment to data protection, adopting preventive measures in accordance with current legislation.

FB-AG-000.B - Food and beverage sector - Agricultural products | Metric activity

3tentos has three active agricultural product processing units within its operational structure. The Company also relies on other units, which have different activities, such as commercial, administrative, research or logistics operations.

FB-AG-250a.1 - Global Food Safety Initiative Audit (GFSI). Non-conformity rates and related remedy action rates for major and minor non-conformities

3tentos undergoes audits based on the food safety certification programs recognized by the Global Food Safety Initiative (GFSI). The results indicated the presence of four minor non-conformities at the Cruz Alta and Trade São Paulo industrial plants, which each recorded two minor non-conformities. No critical or major non-conformities were recorded.

The definition of non-conformities followed the criteria set out by the GMP+FSA standard, which determines severity parameters and applicable regulatory requirements.

Remedy actions were implemented for all cases of non-compliance identified (100%). The audits were conducted based on the GMP+FSA and ISO 19011 certification programs, ensuring compliance with international food safety standards.

FB-AG-250a.2 - Percentage of agricultural products deriving from suppliers certified by a food safety certification program recognized by the Global Food Safety Initiative (GFSI)

We are not aware of the existence of suppliers certified in food safety programs recognized by the Global Food Safety Initiative (GFSI).

FB-AG-250a.3 - Food and beverage sector - Agricultural products | Food safety

In the period from January to December 2024, no recall of products related to food safety at 3tentos' processing units was recorded, nor any significant

events that required the withdrawal of products from the market.

FB-AG-430a.1 - (1) Percentage of agricultural products deriving from sources certified according to a third-party environmental or social standard and (2) percentages per standard

Not applicable. We have no agricultural products from certified sources.



FB-AG-430a.3 - Discussion of the strategy for managing environmental and social risks arising from contract farming and the supply of commodities

We have adopted a structured process to manage environmental and social risks in the procurement of agricultural commodities. A due diligence includes analysis of embargoes, fines, overlaps with indigenous lands and compliance with the Soy Moratorium. Contractual clauses hold suppliers liable for environmental, labor and legal infringements, with eventual immediate termination. The regular assessments consider socio-environmental practices, compulsory labor and the use of protected areas. Our strategy also includes ongoing monitoring and reinforcement of supplier governance, especially in regions with greater regulatory vulnerability.

SOCIAL

2-7 Employees

Total number of employees, by gender and region GRI 2-7						
	2023			2024		
Region	Female	Male	Total	Female	Male	Total
Mid-West	65	229	294	94	319	413
Southeast	1	5	6	4	8	12
South	304	1,224	1,528	353	1,280	1,633
Total	370	1,458	1,828	451	1,607	2,058

[1] All 3Tentos employees are hired for an indefinite period of time. There are no fixed-term contracts.

[2] The workforce includes 26 part-time women, one of whom is based in the Midwest and 25 in the South.

[3] 724 workers are non-guaranteed hours employees, 591 male and 133 female. Of these, 135 are allocated in the Midwest region, six in the Southeast and 583 in the South.

[4] The data on 3tentos headcount was extracted from the payroll system and compiled over the course of 2024 in an Excel spreadsheet.

[5] The number of employees was counted directly, including all registered employees, both full-time and part-time. The calculation basis adopted was the average over the reporting period, ensuring a representative view of the workforce throughout the year. During 2024, no significant fluctuations were identified in the total number of employees, as the

adopted methodology considered the annual average, effectively mitigating any seasonal variations in the workforce.

[6] Employees exempt from working hours control were considered in the survey. This includes those holding managerial positions and those performing external activities.

Total number of employees, by employee category and gender GRI 2-7 and GRI 405-1						
	2023			2024		
Employee category	Female	Male	Total	Female	Male	Total
Executive Officers	1	10	11	1	10	11
Managers	9	65	74	13	74	87
Head/Coordination [1]	85	304	389	20	57	77
Technical/Supervision [1]				87	306	393
Administrative [1]	276	1,079	1,355	217	345	562
Operational [1]				113	815	928
Total	370	1,458	1,830	451	1,607	2,058

[1] There was a difference in how this information was collected from 2023 to 2024. From one year to the next, we have incorporated new positions and increased new positions, such as specialists, new managers and new areas and sectors. This meant that the distribution by category had to be modified to disclose the information. | GRI 2-4

2-8 - Workers who are not employees

Workers who are not employees [1] GRI 2-8		
Contractual relationship	2023	2024
Contractors [2]	2,052	3,401
Trainees	72	69
Apprentices	126	217
Total	2,250	3,687

[1] The data was accounted for directly. Concerning contractors, this control is carried out using a spreadsheet that compiles all outsourced workers and the prevailing information at the end of the reporting period was considered. The figures for trainees and apprentices refer to the total for the year.

[2] The increase in the number of outsourced workers in 2024 is significant. This is due to several factors, including the commencement of construction on a corn ethanol plant in Porto Alegre do Norte, MT; the expansion of plants in Ijuí and Cruz Alta, RS; and the opening of seven new stores, along with routine maintenance work.

2-21 Annual total compensation ratio

Annual total compensation ratio GRI 2-21			
	2022	2023	2024
Annual total compensation for the organization's highest-paid individual	1,248,456	1,011,365	1,073,489
Median annual total compensation for all employees (excluding the highest-paid individual)	32,501,612	39,081,169	52,694,110
Annual total compensation ratio*	3.84%	2.59%	2.04%

*Considering only fixed/base salary

Change in the annual total compensation ratio GRI 2-21			
Contractual relationship	2022	2023	2024
Percentage increase in the annual total compensation of the highest paid individual	12%	6%	6.14%
Average percentage increase in the annual total compensation of all the organization's employees, excluding the highest paid individual	21%	22%	34.83%
Change in the annual total compensation ratio	57%	27%	18%



[1] The data was compiled considering different components of compensation. In the case of the highest paid employee, the sum of their total annual salary and total annual bonuses was considered, resulting in the final figure reported. For other employees, the calculation was based on the average annual salary of all employees (except the highest paid individual), multiplied by 12 months, plus the total annual bonuses and commissions. Therefore, the average annual total compensation includes fixed salaries, bonuses, rewards and commissions, ensuring that the analysis reflects the reality of the Company's compensation structure.

2-25 Processes to remediate negative impacts

Treatment of complaints received GRI 2-25		
	Quantity	Total (percentage)
Total complaints received [1]	142	100%
Referral of complaints received		
Treated and not solved	31	21.83%
Treated and resolved without remediation	42	29.58%
Treated and resolved with remediation	69	48.59%
Untreated	0	0%

[1] The complaints received are distributed into various categories, encompassing moral harassment or discrimination, inadequate leadership or management, non-compliance with internal policies and procedures, sexual harassment, unethical conduct, conflict of interest, emotional relationships with direct subordinates, corruption or bribery, favoritism towards suppliers or customers, fraud or theft of money, robbery, misappropriation of goods, misuse of company resources, leakage or misuse of information, and infringement of environmental, traffic, and labor laws.

GRI 13.9: Food safety

3tentos' top management is committed to ensuring food safety. This commitment is supported by an independent and comprehensive management system that emphasizes rigorous process control. Our Company is certified by the international GMP+ standard, which sets out guidelines for the safe and sustainable production of food and feed. This certification indicates our management system effectiveness through its compliance with external audits and assurance.

While the Company does not currently have formal partnerships or joint initiatives with governments focused on food safety, it does implement policies

aimed at preventing food losses in the supply chain. The main measures include control over the production, trading and transportation of safe ingredients and the ongoing improvement of its management system, with advances that contribute to curtailing losses due to failures in the logistics chain.

GRI 13.14: Rights of Indigenous peoples

At 3tentos, our approach to engaging with Indigenous peoples is guided by our involvement in Above, an organization with which we are members. Through this association, the Company takes part in forums and events dedicated to the issue of Indigenous peoples, in which Indigenous representatives participate directly.

These spaces facilitate dialogue and an exchange of perspectives on issues relevant to the rights and interests of these peoples, including aspects related to land use, agricultural production, and socio-environmental impacts. Although the engagement takes place through Abiove, participation in events with indigenous representation ensures that the dialogue takes place in a structured and respectful manner.

401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees

3tentos offers benefits that vary according to the type of contract. All employees - full-time, part-time and temporary - have access to life insurance, maternity/

paternity leave, food/meal vouchers, industrial restaurants and transport vouchers.

For full-time employees, additional benefits are offered, such as healthcare and dental plans, payroll-deductible loans and access to the Educational Institutions Partnership Program.

The Company does not currently offer benefits such as private pension, stock option plans or disability allowance. Standard benefits are applied consistently in all units.

GRI 13.20: Employment practices

3tentos has adopted a set of policies and commitments related to the recruitment of workers. These policies are formalized through the Remuneration Policy, the Code of Ethics and Conduct, and the Recruitment and Selection Standard Operating Procedure (SOP). These documents define guidelines to ensure seamless, fair selection processes in line with good people management practices.

Any non-compliance with these policies and commitments is identified through different mechanisms. In-house, these are investigated based on the provisions of the Code of Conduct and the Recruitment and Selection SOP, and then analyzed on a case-by-case basis by the leadership and the Human Resources department. Other instances of noncompliance may be identified through reports submitted via the Whistleblowing Channel or during internal audits. These reports are then reviewed by the relevant committees according to the severity and nature of the incident.

To ensure that its supply chain also complies with labor legislation and international standards, 3tentos adopts

a structured monitoring and prevention approach. The Social and Environmental Responsibility Policy and the Code of Ethics and Conduct set out guidelines for responsible practices, underscoring the commitment to human rights and compliance with legal obligations on the part of suppliers.

Assurance of compliance with these requirements is conducted through processes supported by Ibracem, which include ongoing supplier assessments and the implementation of risk management systems to identify, prevent, or mitigate labor and environmental violations.

The Company also ensures that all workers in the chain are bound by clear and legally recognized contracts, preventing false employment relationships and ensuring respect for labor rights. In addition to this initiative, we provide training and orientation programs for our suppliers, aiming at enhancing compliance and integrity across the supply chain.

GRI 13.21: Decent income and living wage

We remain committed to fostering fair compensation in line with the principles of equality and dignity in the workplace. This commitment is formalized in our Compensation Policy, which covers the Executive Board, the Board of Directors, the Fiscal Council and the Company's advisory committees. The Company also publicly reinforces its adherence to equality and fair wage, as disclosed on its ESG page on the Investor Relations website.

The organization's definition of a decent income or living wage considers a combination of technical and structural criteria. We adopt the following reference materials: the in-house salary scale, market salary

surveys compatible with the Company's sector, detailed job descriptions, internal balance criteria, and the minimum education requirements for each position. These parameters ensure that the compensation structure is aligned with both market reality and internal equity principles.

Regarding suppliers, while there is currently no dedicated tool for monitoring third-party salary policies, the Human Resources department collaborates with the contracting sectors to conduct such monitoring. This integrated approach aims to ensure that suppliers maintain adequate standards of compensation and respect for labor rights, in line with 3tentos' values and commitments.

GRI 13.22: Financial inclusion

3tentos has implemented initiatives designed to foster the economic inclusion of farmers and their communities. Notably, the Social Biofuel Seal initiative was developed to provide direct support to small rural producers and has been incorporated into the latest version of the report. This seal ensures that a portion of the raw material used in biodiesel production is sourced from family farmers. This initiative promotes income generation, productive inclusion, and regional development.

We also work to identify and adjust procurement practices that may cause or contribute to negative impacts on the economic inclusion of farmers in their supply chain. The dialogue established with rural producers through technical assistance and field visits allows us to diagnose eventual barriers to access or imbalances in trade relations. Procurement policies are structured seamlessly and include modes such as barter and direct trading of grains, ensuring predictability and security for small and medium-sized rural producers.

3tentos invests in technical training for farmers, improving their productivity and broadening their access to the market. The Company's business practices are guided by a commitment to socio-environmental and traceability criteria, providing ongoing support to producers to ensure compliance with legal requirements and prevent their exclusion from the supply chain. The entire process is monitored through an ESG management platform, which allows for continued adjustments to ensure the effectiveness of actions and the maintenance of an inclusive and sustainable production chain.

GRI 13.23: Supply chain traceability

3tentos bases its approach to traceability on the principles established by recognized programs and initiatives such as RenovaBio, the Soy Moratorium, the Green Grain Protocol and the Control of Authorized Suppression in the Cerrado (CSA Cerrado). These references provide the theoretical and technical grounds for ensuring the traceability of the origin of raw materials, with a focus on legal and sustainability criteria throughout the supply chain. In addition, the Company adopts the Ibracem platform to check suppliers for any irregularities.

Our applied tracking methodology combines georeferencing of production areas with external audits

and the use of digital platforms. All rural property suppliers have their geographical coordinates collected and analyzed in order to verify compliance with legal and socio-environmental criteria, such as the absence of deforestation and overlap with indigenous lands or conservation units.

Audits are conducted regularly by independent companies, ensuring that the applicable legal requirements and certifications are verified. Digital platforms are employed to consult supplier environmental data and production areas, supporting the socio-environmental validation process.

In the case of soy sourced in the state of Mato Grosso, it is possible to trace down to the local level, by assessing the product's land of origin. This ensures transparency regarding the origin of the grains and compliance with the established criteria.

As part of an ongoing improvement initiative, the Company has been diligently adhering to the provisions of the new EUDR (European Union Deforestation Regulation) legislation. We are proactively exploring methods to adapt our processes to ensure that all sourced volumes comply with international traceability and sustainability standards.



401-1 New employee hires and employee turnover

New employee hires and employee turnover GRI 401-1								
	2023				2024			
	Hires	Rate of new employee hires	Dismissals	Turnover rate	Hires	Rate of new employee hires	Dismissals	Turnover rate
By age group								
Under 30 years old	331	61.30%	230	51.90%	345	53.57%	213	43.32%
30-50 years old	330	30.50%	277	28.10%	330	28.62%	213	23.55%
Over 50 years old	34	16.40%	35	16.70%	33	12.64%	22	10.54%
Total	695	38%	542	33.80%	708	34.4%	448	28.09%
By gender								
Male	500	34.60%	426	31.80%	502	31.24%	348	26.45%
Female	195	52.60%	116	41.90%	206	45.68%	100	33.92%
Total	695	38%	542	33.80%	708	34.4%	448	28.09%
By region								
Mid-West	325	141.10%	150	103.70%	275	66.59%	159	52.54%
Southeast	3	61.80%	1	41.20%	13	108.33%	1	58.33%
South	367	30%	391	31%	420	25.72%	288	21.68%
Total	695	38%	542	33.80%	708	34.4%	448	28.09%

[1] Calculation of new hires rate: Hired/ Total headcount

[2] Calculation of the turnover rate: [(Hired + Dismissed)/2]/ Total headcount

401-3 Parental leave

Parental leave GRI 401-3			
	2022	2023	2024
Total number of employees eligible to maternity/paternity leave			
Male	1,315	371	1,607
Female	312	1,457	451
Total	1,627	1,828	2,058
Total employees who took parental leave			
Male	23	36	30
Female	9	14	15
Total	32	50	45
Total number of employees who returned to work, after the end of parental leave			
Male	23	34	30
Female	9	8	7
Total	32	42	37
Employees who returned to work after parental leave and remained employed 12 months after returning to work			
Male	23	34	30
Female	9	8	4
Total	32	42	34
Rate of return			
Male	100%	94.5%	100%
Female	100%	54.5%	57.15%

403-2 Hazard identification, risk assessment and incident investigation

3tentos adopts methodologies in line with the NRs to identify hazards, assess risks and investigate incidents in the workplace. This risk assessment is conducted through the PGR, with regular inspections and active listening to employees. Critical activities rely on Work Permits, training and drills reinforce the teams preparation.

The Company provides formal channels for reporting hazards, such as Cipa and an electronic form. The right to refuse is provided for in the OHS Policy, ensuring protection against retaliations. Cases are monitored by the leadership and, if necessary, by the Ethics Committee.

The investigation of incidents follows SOP.SST.004, with stages for recording, determining causes, defining corrective measures and updating the PGR. The hierarchy of controls is applied to wipe out or mitigate risks.

For new processes, the OHS team is involved from the planning stage, ensuring safety from the outset. The results feed into the review of the PGR and the ongoing improvement of processes.

403-3 Occupational health services

3tentos provides occupational health services for its employees, which are structured through the Occupational Health and Medical Control Program (PCMSO), which continuously monitors workers' health. The basis of this monitoring is the preparation of the Risk Management Program (PGR), from which the occupational physician determines the mandatory tests

for each job position. This monitoring allows for the early detection of changes in the employee's health, enabling detailed medical investigations and referral for appropriate treatment whenever necessary. In addition to physical health, the Company relies on a psychosocial area, preventing employees from becoming mentally ill.

All costs related to transportation, meals and occupational medical examinations are fully borne by the Company, with no financial impact on the worker. Concerning general healthcare, 3tentos offers a voluntary healthcare plan. Those who opt for not joining the plan have access to the public health system and are assisted by the Company if they need support to travel to medical services.

All employees have access to occupational health services, which can be accessed through the Company's internal channels. Information about these services is provided during the onboarding process and throughout the employee's professional journey.

403-4 Worker participation, consultation, and communication on occupational health and safety

At 3tentos, we foster the involvement of our team members in our occupational health and safety (OHS) management, through technical visits by the OHS team, direct consultation on procedures and challenges, and monthly meetings of the Internal Accident and Harassment Prevention Committee (Cipaa).

All the units rely on an Internal Accident Prevention Committee (Cipa), with representatives from the Company and the workers. Their duties include: identifying risks, planning preventive actions, proposing improvements, analyzing accidents and promoting

training and campaigns such as the Internal Week for the Prevention of Work-Related Injuries (Sipat). The committees meet monthly to assess working conditions and propose corrective measures.

Although the final implementation of actions falls to the leadership, Cipa has the authority to indicate risks and refer them to the OHS sector, especially in cases of urgency. The entire workforce is represented, ensuring an active voice in the process of ongoing improvement in OHS.

403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships

The main risks identified are related to maintenance work and loading and unloading activities, which involve exposure to mechanical, ergonomic and load handling risks. To mitigate these risks, the Company assesses the Risk Management Programs (PGR) of its partner companies through the Projects area. This process is intended to ensure that the control and mitigation measures adopted by partners meet the necessary safety requirements to minimize workers' exposure to occupational hazards.

404-1 Average hours of training per year, per employee

Average hours of training by organization's employees, by gender [1] GRI 404-1			
2024			
	Total headcount	Hours of training	Average hours of training
Male	1,630	43,822.6	26.89
Female	467	7,978.6	17.08
Total	2,097	51,801.2	24.7

[1] The data reflects the number of active employees on the last working day of the period analyzed.

[2] In 2023, only the average number of hours of RDI training carried out by employees during the reporting period was considered

Average hours of training by organization's employees, by employee category [1] GRI 404-1			
2024			
	Total headcount	Hours of training	Average hours of training
Board of Executive Officers	10	5.3	0.53
Management	87	687.3	7.9
Head/ Coordination/ Supervision	474	5,523.3	12.36
Administrative / Operational	1,526	32,131	21.06
Total	2,097	38,346.9	18.29

[1] The data reflects the number of active employees on the last working day of the period analyzed.

405-1 Diversity of governance bodies and employees

404-2 Programs for upgrading employee skills and transition assistance programs

3tentos does not have formal assistance programs for career transition or retirement preparation. So far, no specific demands have been identified that justify structuring these processes, although the issue is recognized as a possibility for future development.

The Company also does not carry out formal and regular performance or career development reviews. Currently, there are no periodic records of this type of analysis for any employee category.

404-3 Percentage of employees receiving regular performance and career development reviews

3tentos does not have a formal performance and career development review system. Currently, there are no records of periodic performance reviews for any employee category.

Diversity of governance bodies [1] GRI 405-1				
	2023		2024	
	Number	%	Number	%
By gender				
Male	6	25%	6	66.67%
Female	2	75%	3	33.33%
By age group				
Under 30 years old	0	0%	1	11.11%
30-50 years old	3	44%	8	88.89%
Over 50 years old	5	56%	0	0%

[1] Board of Directors and Advisory Committees

Diversity of employees (%) GRI 405-1								
	2024							
	By gender		By age group			By under-represented group		
Employee category	Male	Female	over 30 years	30-50 years old	under 50 years old	Black	Other ethnic groups [1]	PwD
Board of Executive Officers	90.91	9.09	9.09	72.73	18.18	0	0	0
Management	85.06	14.94	2.3	85.06	12.64	0	3.45	3.45
Head/Coordination	74.03	25.97	22.08	71.43	6.49	1.3	7.79	0
Technical/Supervision	77.86	22.14	17.05	71.76	11.2	3.31	16.28	2.29
Administrative	61.39	38.61	50	45.73	4.27	2.31	14.06	1.6
Operational	87.82	12.18	29.63	51.4	18.97	6.14	27.16	2.59
Total	78.09	21.91	31.24	56.03	12.73	4.08	19.63	2.19

[1] We consider other races/ethnic groups to be all the information about Yellow, Indigenous and Brown people.

406-1 - Cases of discrimination |

In 2024 no cases of discrimination within the organization were recorded.

408-1 - Operations and suppliers at significant risk of child labor | 409-1 - Operations and suppliers at significant risk of forced or compulsory labor | GRI 13.16 Forced or compulsory labor | GRI 13.17 Child labor

In 2024 no operations were recorded to pose a significant risk of incidents of forced or compulsory labor, child labor or the exposure of young workers to activities classified as hazardous.

The organization recognizes that the agricultural sector may pose risks related to these practices in the supply chain, especially in rural production. To mitigate these risks, the Company actively monitors the supply chain. The Human Rights Policy is among the measures implemented to lower this risk, which formalizes the Company's commitment to forbidding any form of forced or compulsory labor, both in its operations and in its supply chain.

Before signing contracts, the Company requires suppliers to evidence **social** and environmental compliance, and abiding by current legislation. In

addition, the Ministry of Labor and Employment's restrictive lists are regularly consulted to block suppliers involved in serious labor infringements.

The Company invests in raising awareness and training its employees and suppliers through training courses on decent work, human rights, fight against compulsory labor. In supply contracts, specific clauses expressly prohibit compulsory and child labor, allowing companies that violate these standards to be immediately disqualified. In addition, 3tentos provides a secure and anonymous Whistleblowing Channel for employees, partners and communities to report irregularities.

410-1 - Security personnel trained in human rights policies or procedures

The Company has not yet provided formal training on specific human rights policies or procedures applied to security.

411-1 - Incidents of violation involving rights of indigenous peoples | GRI 13.14: Rights of indigenous peoples

In 2024, 3tentos did not register any incidents of violation involving rights of indigenous peoples, considering both indigenous communities with which it maintains some relationship and indigenous people who may be linked to the organization. Due to the lack of incidents, there was no need to analyze cases or adopt corrective measures.

The Company has a structured process of socio-environmental tracking and control. This process is carried out by the Sustainability area. It includes monitoring the eventual overlap between grain-supplying properties and indigenous territories. This mapping is an integral part of the traceability mechanisms adopted by the organization, reinforcing its commitment to respecting the rights of indigenous peoples.

414-2 Negative social impacts in the supply chain and actions taken

3tentos has yet to specifically map negative social impacts in its supply chain. As a result, no formal supplier assessments are currently carried out focusing exclusively on these impacts.



ENVIRONMENTAL

GRI 13.6: Use of crop protection products

3tentos adopts a structured pest control plan with strict criteria to ensure safety, sustainability and efficiency in both commercial and operational activities.

As a leading distributor of agricultural crop protection products, the Company assesses all the products sold through experimental stations maintained by the Research, Development and Innovation (RDI) team, which conducts technical validation, target identification and the definition of eventual uses.

Our technical sales consultants are trained based on these validations and accompany rural producers in a customized way, monitoring the crop and making specific recommendations for suitable solutions. Each crop protection product sale is accompanied by an agronomic prescription, which contains detailed instructions on application and safety. This prescription serves to complement the information provided on the package leaflet and ensures responsible use.

The Company prioritizes the use of crop protection products with less toxicity and less impact on the environment and human health. All products comply strictly with the regulations of the Ministry of Agriculture, Livestock and Supply (MAPA). If any product in stock is banned, 3tentos will follow the legal procedures for immediate withdrawal from the market.

crop protection products are only recommended when pests are actually identified in the crops, avoiding indiscriminate use.

The technical consultants also advise on handling, dosage, and safety measures, besides actively participate in the “Campo Limpo” (Clean Field) program, which deals with the reverse logistics of empty crop protection products containers, promoting their environmentally appropriate disposal.

In the operating units, pest control is carried out with the support of specialized companies, using legally registered products and applied in recommended doses. All services are registered with certification of application, target pest, dosage and location, covering activities such as deratization, dissection and grain purging with phosphine.

As part of its strategy to reduce the use of chemical crop protection products, the Company has prioritized biological products validated by the RDI sector. Bacteria such as *Pseudomonas* and *Azospirillum* have been used to fix nitrogen and solubilize nutrients, reducing the need for chemical fertilizers and, accordingly, the use of fossil fuels in the production chain. Microorganisms of the *Bacillus* genus have been applied in the preventive management of diseases, and biological solutions are also employed to control insects such as bedbugs, reducing the need for conventional chemical products.

The Company provides technical training for professionals involved in pest control, covering topics

such as pest identification, products and regulations, with continuous updates. Workers directly exposed to agrochemicals receive specific training based on NR-31, mandatory use of Personal Protective Equipment (PPE), six-monthly health checks - including cholinesterase - and preventive leave of absence in the event of alterations. All PPE is replaced regularly to ensure safety.

3tentos is also responsible for the development of the “Campo Limpo” environmental education program, which provides educational institutions with support to complement content related to the environment, in accordance with the National Common Curriculum Base (BNCC).



306-3 Waste generated

Waste generated (tonnes) GRI 306-3	
2024	Total (percentage)
295.27	100%
12,100.26	100%
12,395.53	100%

[1] Oil drums, chemical products, dirty oil tow, paint cans, mixtures of contaminated materials, among others.

[2] Ashes, scrap metal, recyclables, organics, wood, uncontaminated mixed materials, among others.

Contaminated / uncontaminated waste, by location of operations [1] GRI 306-3		
Location of operations	2024	
	Contaminated waste	Uncontaminated waste
Cruz Alta	25.91	122.03
Vera	25.10	10,317.83
Ijuí	244.26	1,660.404
Total	295.27	12,100.264

[1] All the waste generated is weighed and monitored using an internal control system, with the data being recorded on spreadsheets for follow-up and management.

Amount of waste donated to the Waste Pickers' Association (kg) GRI 306-3			
Location of operations	2022	2023	2024
Cruz Alta	9,260.00	11,400.00	16,880
Ijuí	8,980.00	8,360.00	7,160



302-1 Energy consumption within the organization

Total energy consumed (in GJ) [1] GRI 302-1 and SASB FB-AG-130a.1			
	2022	2023	2024
Fuels from renewable sources [2]	2,302,493	3,535,945	4,776,419
Fuels from non-renewable sources [3]	116,008	50,933	49,921.38
Energy consumed [4]	122,314	141,453	5,390,261.64
Total	2,540,815	3,728,331	10,216,602.02

[1] 3tentos monitors the energy consumption of its operations based on the parameters of the National Energy Balance (BEN), which is also used as a source for the conversion factors applied.

[2] Biodiesel and ethanol

[3] Gasoline and diesel

[4] Electricity

302-2 Energy consumption outside of the organization

Energy consumption outside of the organization [1] GRI 302-2	
Fuels	Energy consumption (GJ)
Gasoline	11,483.89
Ethanol	2,938.82
<i>Diesel</i>	104,862.24
Biodiesel	10,876.8
LPG	532.09
Wood for the boiler	4,265,708.72
Total	4,396,402.56

[1] The calculation was based on the Company's internal energy calculation spreadsheet, adopting as a reference the Lower Calorific Powers (LCP) reported in the National Energy Balance, published by the Ministry of Mines and Energy in 2024. For each type of fuel, the amount consumed was multiplied by its respective PCI, ensuring consistent data in gigajoules (GJ).

302-3 Energy intensity

Energy intensity within the organization GRI 302-3	
	2024
Energy consumed within the organization (GJ)	20,445,981.94
*Tonnes of products manufactured/produced	493,510.33
Energy intensity rate (GJ/t of manufactured products)	41.42

*Biodiesel produced

302-4 Reduction of energy consumption

3tentos does not yet have any targets or commitments specifically aimed at reducing energy consumption, nor does it have any structured initiatives to quantify gains or compare previous periods. While there are actions such as acquiring energy through the free market, there are currently no methodologies in place to assess the effectiveness of these initiatives in terms of reducing energy consumption.

302-5 Reductions in energy requirements

3tentos has not yet established specific targets or commitments aimed at reducing the energy requirements of its products and services.

303-2 Water discharge impacts

3tentos disposes of water and liquid effluents exclusively through the sewage collection system or through its own treatment systems, in accordance with legal requirements. We ensure environmental compliance by adopting parameters defined by the applicable Conama resolutions, including limits for discharging effluents into bodies of water and quality criteria for surface and groundwater. The standards observed include, among others, Resolutions Nos. 357/2005, 430/2011 and 396/2008. This regulatory framework ensures responsible water management and the minimization of the environmental impacts of its operations.

303-3 - Water withdrawal | 303-4 - Water discharge | 303-5 - Water consumption | SASB FB-AG-140a.1

3tentos did not identify any significant impacts related to water storage.

There were no cases of non-compliance with water discharge quality limits during the reporting period. The data reported was obtained from the plants' own measurement systems and estimates based on operational processes.

The organization has not identified the presence of any substances of concern in the water discharged that could cause irreversible damage to water bodies, ecosystems or human health. The definition of these substances is based on the requirements contained in the respective environmental operating licenses. Discharge limits follow specific regulations, such as LU 01250/2022 (Cruz Alta) and PT No. 168793 / DUDSINOP / SGDD / 2023 (fertirrigation in Vera).

The data was compiled based on federal, state and municipal rules and regulations, as well as the technical guidelines of the competent environmental agencies. We adopted the Water Law (Law No. 9.433/1997), Conama Resolutions No. 357/2005, No. 397/2008 and No. 430/2011, as well as the Resolutions of the National Water Resources Council (CNRH), such as No. 15/2001 and No. 16/2001, and the National Solid Waste Policy (Law No. 12.305/2010) as a reference. ABNT technical standards were also applied, such as NBR 13969/1997 and NBR 12209/2011, as well as the international standard ISO 14046:2014, which deals with the water footprint in industry.



Water use management and water resources [1] [2]	
Water withdrawal [3] GRI 303-3 and FB-AG-140a.1	
Source	2024
Surface water	80.6
Underground water	23,084.38
Third-party water	20.14
Total	23,185.12
Water discharge [4] [5] GRI 303-4	
Cruz Alta [6]	61,320
Vera [6]	112,676
Total	173,996
Water consumption GRI 303-5 and FB-AG-140a.1	
Total water consumed	23,123.63

[1] The calculations follow environmental guidelines and standards set out by Conama resolutions that deal with the classification of water bodies and effluent discharge limits.

[2] According to the Aqueduct Water Stress Atlas - WRI, the units with the highest intensity of use of water resources (Vera, Ijuí and Cruz Alta) are not located in water-stressed regions.

[3] No seawater or produced water has been withdrawn, and there is no record of the use of water other than fresh water.

[4] All freshwater discharge derives from underground sources, with no discharge to other sources such as surface water, seawater or third-party water. All volume discharged is treated and managed in accordance with applicable environmental standards.

[5] No water is discharged at the Ijuí plant, but effluent is recycled at the biodiesel (4,349.26 m³) and extraction (22,780.01 m³) plants.

[6] At 3tentos' industrial units, such as Vera and Cruz Alta, a significant part of the effluent is reused in the production process. In these locations, the water from washing floors is directed to anaerobic and facultative ponds, where it remains until it reaches stabilization. After treatment, the effluent is directed to fertirrigation, without being discharged into water bodies.

305-4 Greenhouse gas (GHG) emissions intensity

Greenhouse gas (GHG) emissions intensity GRI 305-4				
	2022	2023 (Base year)	2024	Change in relation to base year (2024/2023) GRI 305-5
Scope 1 and 2 emissions (tCO2 equivalent)	31,578.91	42,243.18	56.453,03	33,64%
Net revenues (R\$ million)	6,885.84	8,998.98	12,825.77	42.52%
GHG emissions intensity (tCO2e/million R\$)	4.59	4.31	4.40	2.09%

305-6 Emissions of ozone-depleting substances (ODS)

This indicator does not apply to our emissions reality. Our inventory does not account for ODS.

305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions

Emissions of nitrogen oxides (NOx) totaled 57,135.04 kg, based on data from the Alta (RS) and Ijuí (RS) units. The amount corresponding to the Vera (MT) site, recorded as 203.23 mg/Nm³, was not included in this total because it is expressed in a different unit. Particulate matter (PM) emissions totaled 120,716.38 kg, covering the three industrial units.

In 2024, 3tentos' significant air emissions were estimated based on periodic monitoring carried out at the boilers and dryers of the industrial units in Cruz Alta (RS), Vera (MT) and Ijuí (RS), considering fixed and mobile sources. Fixed sources are mainly represented by boilers and dryers that use chips as fuel, while mobile sources are made up of vehicles and machinery used in industrial operations.

The data reported comes from estimates based on technical reports, which are the result of specific sampling carried out during the monitoring required by environmental licensing. Monitoring is conducted annually on the boilers at the three units, while on the dryers it is carried out in accordance with license renewal requirements at the Cruz Alta and Ijuí units.

The absence of an ongoing monitoring system ("full time") means that the values obtained represent a specific sample and do not cover the entire period from January to December 2024. The estimates were based on the annual operating time of the boilers, which in 2024 was 8,112 hours for Cruz Alta, 7,902 hours for Vera and 8,421 hours for Ijuí.



FB-AG-110a.1: Greenhouse gas emissions | FB-AG-110a.2: Greenhouse gas emissions | FB-AG-110a.3: Greenhouse gas emission

3tentos adopts a structured approach to managing greenhouse gas (GHG) emissions, focusing on monitoring and mitigating the environmental impacts of its operations, which involve commercial and administrative units, storage centers and soybean processing plants for biodiesel production.

In 2024, total Scope 1 emissions were 50,825.010 tCO₂e, and the inventory was consolidated in accordance with the GHG Protocol, audited by a third party (GHG Protocol and Bureau Veritas), and supported by monthly data collection by a dedicated platform. The inventory includes sources such as **diesel** gasoline, electricity, industrial gases, LPG, refrigerants (R22 and R410A), Jat-A and rail transportation.

To manage emissions, the Company implements short- and long-term strategies. In the short term, it maintains continued control of emissions through an audited and updated inventory. In the long term, it is investing in operational efficiency and energy transition, such as the acquisition of 100% biodiesel-powered trucks,

which reduce CO₂ emissions by up to 85% compared to conventional vehicles. It also maintains partnerships with carriers to enable the use of renewable fuels in their logistics operations.

While formalized emission reduction targets are not yet in place, we are currently developing a more comprehensive inventory to establish future targets based on reliable and verifiable data. The structuring of plans is underway, prioritizing the identification of opportunities and risks related to emissions.

In 2024, the total fuel consumption of the vehicle fleet was 4,826,340.65 GJ. The renewable fuel used was B100 (pure biodiesel), as adopted in operations and strategic partnerships. The calculation of consumption is based on energy data converted from MWh to GJ and follows the GHG Protocol methodologies. For outsourced transportation, consumption was estimated based on the diesel Lower Calorific Value (LCV) .



FB-AG-140a.2 - Description of water management risks and discussion of strategies and practices to mitigate these risks

3tentos recognizes the risks associated with water management throughout its industrial operations, especially in the withdrawal, consumption and discharge stages. In withdrawal, the main risk identified is the depletion of water resources. In terms of consumption, the unconscious use of water can compromise the processes sustainability. In terms of discharge, there are risks related to the discharge of untreated effluents into the soil, both intentionally and accidentally.

To mitigate these risks, the Company has adopted strategies aimed at water sustainability, including the maximum water reuse, environmental education for employees and customers through awareness campaigns, and the gradual implementation of equipment that optimizes water consumption at the units. In addition, measures are implemented to directly manage the quality of treated effluents, ensuring proper treatment and adherence to the Fertirrigation Plan.

The tools applied to analyze the risks and opportunities related to water include the monitoring of information referring to the management of water resources using Excel spreadsheets, laboratory analyses of the quality of drinking water and treated effluent.

While the Company does not yet have formal water management goals and objectives, it adheres strictly to the legal conditions stipulated in environmental licenses and use grants. There is no implementation of specific targets or management practices that result in additional effects throughout the life cycle, such as changes in land use, increased energy production, or greenhouse gas (GHG) emissions.

FB-AG-140a.3 - Food and beverage sector - Agricultural products | Water management

During the reporting period, 3tentos recorded no incidents of non-compliance related to licenses, standards, legislation or regulations concerning water quantity or quality.

FB-AG-130a.1 - Food and beverage sector - Agricultural products | Energy management

During the reporting period, 3tentos consumed a total of 5,390,261.60 GJ of energy, of which 98.7% referred to acquired electricity and 1.29% corresponded to

self-generated energy. With regard to energy from renewable sources, 201,519.32 GJ were consumed, acquired through contracts with third parties via the free energy market.

The origin of the renewable energy consumed is ensured through a partnership with Infinity Energias, a free market supplier, assuring traceability and compliance with recognized standards to evidence the renewable origin of the energy used.

FB-AG-440a.1 - Identification of the main crops (plantations) and description of the risks and opportunities presented by climate change

The priority crops for 3tentos' businesses are soybean, corn and wheat, acquired as **commodities** or produced under contract. These crops are particularly vulnerable to the risks associated with climate change, including extreme weather events such as droughts, irregular rainfall, and heat waves, which can negatively impact agricultural productivity.

In addition, the proliferation of pests and diseases—a phenomenon that is favored by warmer and wetter climates—poses a further risk. Another relevant risk factor is the increased demands of environmental regulations, such as the European EUDR regulation, which requires strict traceability and control over deforestation.

On the other hand, climate change can also create opportunities. The adoption of sustainable agricultural practices, such as regenerative agriculture, crop rotation and integrated systems, can mitigate negative impacts and enhance productive resilience. New agricultural technologies, such as genetic improvement, the use of bio-inputs and precision agriculture, also contribute to adapting crops to the new climatic conditions.

Furthermore, the increasing demand for products with low-emission certification and traceability could lead to new market opportunities, enhancing the value of production. New agricultural regions may become more

suitable for cultivation as a result of changes in the climate, creating possibilities for expansion.

FB-AG-440a.2 - Percentage of agricultural products from regions with High or Extremely High Baseline Water Stress.

3tentos does not yet have a mapping system in place to identify the percentage of agricultural products acquired from suppliers located in water-stressed regions. At this time, it is not possible to quantify the number of suppliers using water in regions with this type of risk, nor to calculate the cost associated with these purchases. The total value of agricultural products acquired from the main suppliers was R\$8,156,406,525 in the reporting period, with a total of 15,422 suppliers, but without specific identification of the water risks associated with the regions where the products originate.



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09

GRI, SASB CONTENT INDEX

GRI Content Index

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Applicable GRI Sector Standard(s)	GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022



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GRI 201: Economic performance 2016	201-1 Direct economic value generated and distributed	94
	201-4 Financial support received from the government	53
GRI 203: Indirect economic impacts 2016	203-2 Significant indirect economic impacts	50
GRI 207: Taxes 2019	207-1 Tax approach	95
	207-2 Governance, control and tax risk management	50
Transparent business relationship		
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GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	46, 47
	205-2 Communication and training about anti-corruption policies and procedures	48, 92, 93
	205-3 Confirmed incidents of corruption and actions taken	46
GRI 206: Anti-competitive behavior 2016	206-1 Legal actions for anti-competitive behavior, trust and monopoly practices	49
GRI 418: Customer privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	95

Content	Description	Location
Governance and sustainability in the agribusiness value chain		
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GRI 203: Indirect economic impacts 2016	203-1 Infrastructure investments and services supported	64, 65, 66
GRI 204: Procurement practices 2016	204-1 Proportion of spending on local suppliers	92
GRI 308: Supplier environmental assessment 2016	308-1 New suppliers that were screened using environmental criteria	51, 52
	308-2 Negative environmental impacts in the supply chain and actions taken	108
GRI 408: Child labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	108
GRI 409: Forced or or compulsory labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	108
GRI 413: Local communities 2016	413-1 Operations with local community engagement, impact assessments and development programs	63, 67
	413-2 Operations with significant actual and potential negative impacts on local communities	67
GRI 414: Supplier social assessment 2016	414-1 New suppliers that were screened using social criteria	51, 52
	414-2 Negative social impacts in the supply chain and actions taken	108

Content	Description	Location
Climate change and the carbon market		
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GRI 201: Economic performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	73, 74, 75, 81
GRI 302: Energy 2016	302-1 Energy consumption within the organization	111
	302-2 Energy consumption outside of the organization	111
	302-3 Energy intensity	111
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GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	82, 83
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	305-4 Greenhouse gas (GHG) emissions intensity	114
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	305-6 Emissions of ozone-depleting substances (ODS)	114
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GRI 401: Employment 2016	401-1 New employee hires and employee turnover	103
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	100, 101
	401-3 Parental leave	104
GRI 404: Training and education 2016	404-1 Average hours of training per year, per employee	106
	404-2 Programs for upgrading employee skills and transition assistance programs	60, 107
	404-3 Percentage of employees receiving regular performance and career development reviews	107
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	98, 107

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Health & Safety		
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GRI 403: Occupational health & safety 2018	403-1 Occupational health and safety management system	62
	403-2 Hazard identification, risk assessment and incident investigation	105
	403-3 Occupational health services	105
	403-4 Worker participation, consultation, and communication on occupational health and safety	105
	403-5 Worker training on occupational health and safety	61
	403-6 Promotion of worker health	60
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	105
	403-8 Workers covered by an occupational health and safety management system	62
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GRI 3: Material topics 2021	3-3 Management of material topics	28, 36, 90, 91
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	108
GRI 410: Security practices 2016	410-1 Security personnel trained in human rights policies or procedures	108
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	108
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GRI 402: Labor relations 2016	402-1 Minimum notice periods regarding operational changes	95

Content	Description	Location
Quality of service		
GRI 3: Material topics 2021	3-3 Management of material topics	28, 34, 35, 90
GRI 416: Consumer health and safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	95
GRI 417: Marketing and labeling 2016	417-1 Requirements for product and service information and labeling	95
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GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	84
	303-2 Management of water discharge-related impacts	112
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GRI 306: Effluents and Waste 2020	306-1 Waste generation and significant waste-related impacts	84, 85
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GRI 13 Standard: Agriculture, Aquaculture and Fishing Sectors 2022			
Content	Description	Location	GRI Indicators
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GRI 13.2	Climate adaptation and resilience	73, 74, 75	3-3 and 201-2
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GRI 13.9	Food safety	100	3-3
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GRI 13.14	Rights of indigenous peoples	100, 108	3-3, 411-1
GRI 13.15	Non-discrimination and equal opportunity	46, 98, 107, 108	3-3, 405-1 and 406-1
Health and Safety			
GRI 13.19	Occupational health and safety	60, 61, 62, 105	3-3 and 403-1 to 403-10
Human Capital Development aligned with 3tentos' culture			
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GRI 13.21	Decent income and living wage	101	3-3
Governance and sustainability in the agribusiness value chain			
GRI 13.12	Local communities	63, 67	3-3, 413-1 and 413-2
GRI 13.16	Forced or compulsory labor	108	3-3 and 409-1
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GRI 13.23	Supply chain traceability	52, 102	3-3
Transparent business relationship			
GRI 13.25	Anti-competitive behavior	49	3-3 and 206-1
GRI 13.26	Anti-corruption	46, 47, 48, 60	3-3, 205-1, 205-2 and 205-3

[1] The topics: 13.3 (Biodiversity), 13.4 (Conversion of natural ecosystems), 13.5 (Soil health), 13.7 (Water and effluents), 13.8 (Waste), 13.10 (Food safety), 13.11 (Animal health and welfare), 13.18 (Freedom of association and collective bargaining) and (13.24 Public policies), presented in GRI booklet 13: Agriculture, Aquaculture and Fishing 2022, were not considered material for Três Tentos Agroindustrial S.A.'s 2024 report.

SASB Content Index

SASB Topic	Code	Content	Location
SASB Agricultural Products (FB-AG)			
Greenhouse (GHG) Gas Emissions	FB-AG-110a.1	Total global Scope 1 emissions	82, 115
	FB-AG-110a.2	Discussion of the short-, medium- and long-term strategy and plans for managing Scope 1 emissions, including emission reduction targets and analysis of performance against these targets	115
	FB-AG-110a.3	Fuel consumed, indicating the percentage coming from renewable sources	115
Energy management	FB-AG-130a.1	1. Operational energy consumption 2. Percentage of electricity deriving from the grid 3. Percentage of energy from renewable sources	116
Water management	FB-AG-140a.1	1. Total water withdrawal 2. Total water consumed, with an indication of the percentage coming from regions with high or extremely high water stress	112, 113
	FB-AG-140a.2	XX Description of water management risks and discussion of strategies and practices to mitigate these risks	116
	FB-AG-140a.3	Number of incidents of non-compliance with permits, standards or regulations, legislation (...) related to water quantity and/or quality	116
Food safety	FB-AG-250a.1	Global Food Safety Initiative - GFSI Audit: 1. Non-compliance rates. 2. Related corrective action rates for: (a) Serious non-conformities. (b) Minor non-conformities.	95
	FB-AG-250a.2	Percentage of agricultural products acquired from suppliers certified in food safety certification programs recognized by the Global Food Safety Initiative (GFSI).	96
	FB-AG-250a.3	1. Number of product recalls issued. 2. Total quantity of food products recalled.	96

SASB Topic	Code	Content	Location
SASB Agricultural Products (FB-AG)			
Workforce Health and Safety	FB-AG-320a.1	1. Total Recordable Incident Rate - TRIR. 2. Fatality rate 3. Near Miss Frequency Rate - NMFR for: (a) Direct employees. (b) Hired employees.	62
Environmental and Social Impacts in the Ingredient Supply Chain	FB-AG-430a.1	1. Percentage of agricultural products acquired with environmental or social norms/standards/requirements certified by third parties. 2. Breakdown of this percentage by norms/standards/requirements met.	96
	FB-AG-430a.2	Audit of suppliers' social and environmental responsibility: 1. Non-conformity rate. 2. Corrective action rates for: (a) Serious non-conformities. (b) Minor non-conformities.	51
	FB-AG-430a.3	Discussion on the strategy for managing environmental and social risks related to contract farming and the acquisition of commodities.	67, 71, 96
Origin of Ingredients	FB-AG-440a.1	Identification of the main agricultural crops and description of the risks and opportunities associated with climate change	116, 117
	FB-AG-440a.2	Percentage of agricultural products acquired from regions with high or extremely high water stress	117
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TCFD Content Index

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Strategy	a) Description of climate-related risks and opportunities identified by the organization in the short, medium and long terms	76, 77
	b) Description of the impacts of climate-related risks and opportunities on the organization's business, and financial planning	76, 77
	c) Description of the organization's resilience, considering different climate-related scenarios, including a scenario of 2°C or less	77
Risk Management	a) Description of the organization's processes adopted to identify and assess the climate-related risks	78, 79
	b) Description of the organizational processes adopted to manage the climate-related risks	78, 79
	c) Describe how the processes used to identify, assess and manage climate-related risks are embedded into the organization's overall risk management	78, 79
Metrics and goals	a) Inform the metrics adopted by the organization to assess climate-related risks and opportunities in accordance with the risk management strategy and process	80, 81
	b) Report Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas emissions and the risks related thereto	82, 83
	c) Description of the targets adopted by the organization to manage climate-related risks and opportunities, and performance related to these targets	80, 81



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ASSURANCE LETTER



DECLARAÇÃO DE ASSEGURAÇÃO INDEPENDENTE

INTRODUÇÃO

O Bureau Veritas Certification Brasil (Bureau Veritas) foi contratado pela **TRES TENTOS AGROINDUSTRIAL SA**, para conduzir uma asseguração independente do Relatório de Sustentabilidade da TRES TENTOS AGROINDUSTRIAL SA no Brasil (doravante denominado Relatório).

As informações publicadas no relatório são de inteira responsabilidade da administração da TRES TENTOS AGROINDUSTRIAL SA. Nossa responsabilidade encontra-se definida conforme escopo abaixo.

ESCOPO DO TRABALHO

O escopo desta verificação abrangeu os padrões e Princípios¹ da Global Reporting Initiative™ para Relatórios de Sustentabilidade e se refere à prestação de contas do período de 01 de janeiro de 2024 a 31 de dezembro de 2024.

RESPONSABILIDADES DA TRES TENTOS AGROINDUSTRIAL SA E DO BUREAU VERITAS

A elaboração, apresentação e conteúdo do Relatório são de inteira responsabilidade da administração da TRES TENTOS AGROINDUSTRIAL SA. O Bureau Veritas é responsável por fornecer uma opinião independente às Partes Interessadas, de acordo com o escopo de trabalho definido nesta declaração.

METODOLOGIA

A asseguração contemplou as seguintes atividades:

1. Entrevistas com responsáveis pelos temas materiais e pelo conteúdo do Relatório;
2. Verificação remota acerca dos processos corporativos e operacionais (verificação de indicadores materiais GRI e amostragem de informações);
3. Análise de evidências documentais fornecidas pela TRES TENTOS AGROINDUSTRIAL SA para o período coberto pelo Relatório (2024);
4. Análise das atividades de engajamento com partes interessadas (*stakeholders*) desenvolvidas pela TRES TENTOS AGROINDUSTRIAL SA;
5. Avaliação da sistemática utilizada para determinação dos aspectos materiais incluídos no Relatório, considerando o contexto da sustentabilidade e abrangência das informações publicadas.

O nível de verificação adotado foi o Limitado, de acordo com os requisitos da norma ISAE 3000², incorporados aos protocolos internos de verificação do Bureau Veritas.

1. Exatidão, Equilíbrio, Clareza, Comparabilidade, Completude, Contexto da Sustentabilidade, Tempestividade e Verificabilidade.
2. International Standard on Assurance Engagements 3000 – Assurance Engagements other than Audits or Reviews of Historical Financial Information.



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