



# SUSTAINABILITY

REPORT 2022 — 





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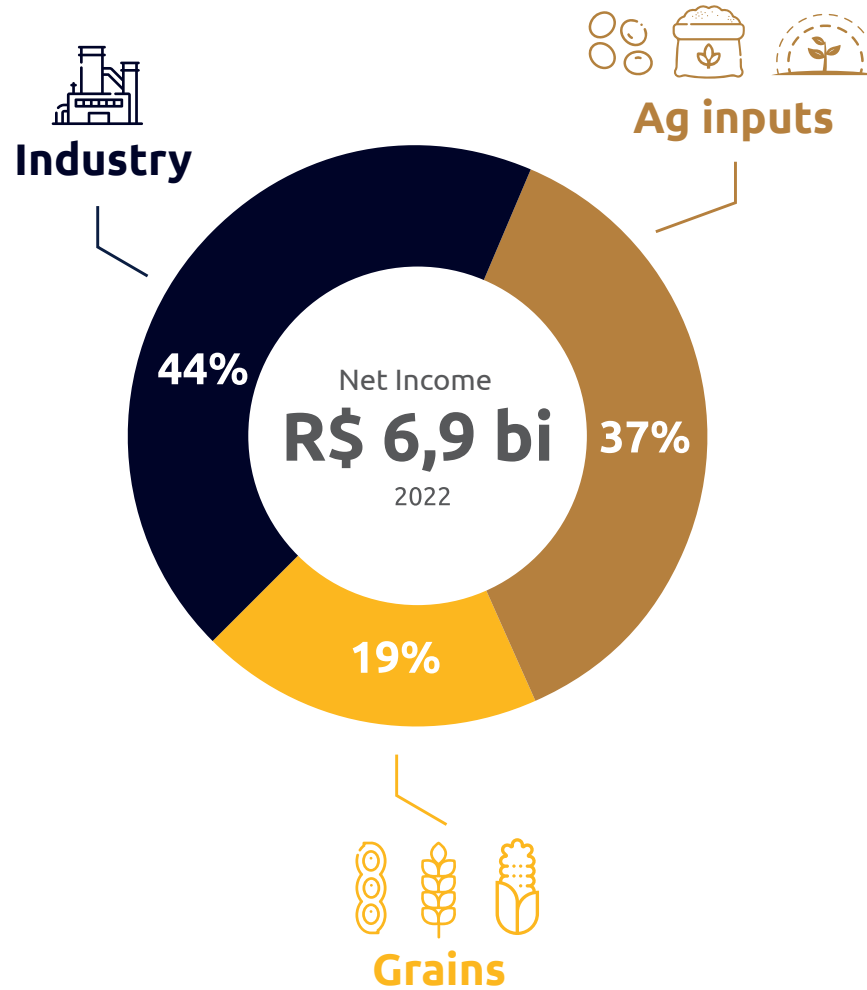




# KEY INDICATORS

# Brazil's most complete agribusiness ecosystem

Adjusted Gross Profit came to R\$1,091 million  
CAGR (average annual growth rate of net income) – 29.7%





Territorial expansion, 5 new stores in RS and 4 new stores in MT;  
New research center in MT.



Cruz Alta/RS industry expansion with modern effluent recovery system;  
1 energy cogeneration boiler in Ijuí/RS.



20% of women.



We signed the Soy Moratorium.



100% grain suppliers monitored in social and environmental aspects.



**More Integrity Seal:** commitment with ethics and transparency.



**ISCC:** We earned the International Sustainability and Carbon Certification (ISCC) for the export of biodiesel.



Market highlight in the **RS Export Award**, in addition to the special distinction **Gold Exporter**, recognition granted to companies that have been among the winners of the RS Export Award in 5 editions.



**Exame's Best and Biggest** in the Agribusiness Category



# 1.1. External initiatives



## RenovaBio

We received the Recertification approved by the National Petroleum Agency (ANP) in the first quarter of 2022 and generated 122,004 Cbios (decarbonization credits).



## Social Fuel Seal

As we follow the criteria for the origination of the raw material used for the production of biodiesel, which comes from family farmers, and provide technical assistance to these producers, we maintain the Social Fuel Seal granted by the Ministry of Agriculture, Livestock and Food Supply (MAPA).



## GMP+FSA

Our plants are certified by the GMP+ (Good Manufacturing Practice), a seal that attests to good manufacturing practices in the industry. This certificate is recognized internationally and allows us to export soybean meal to the most demanding markets.



## APROBIO Seal – Biodiesel Super A

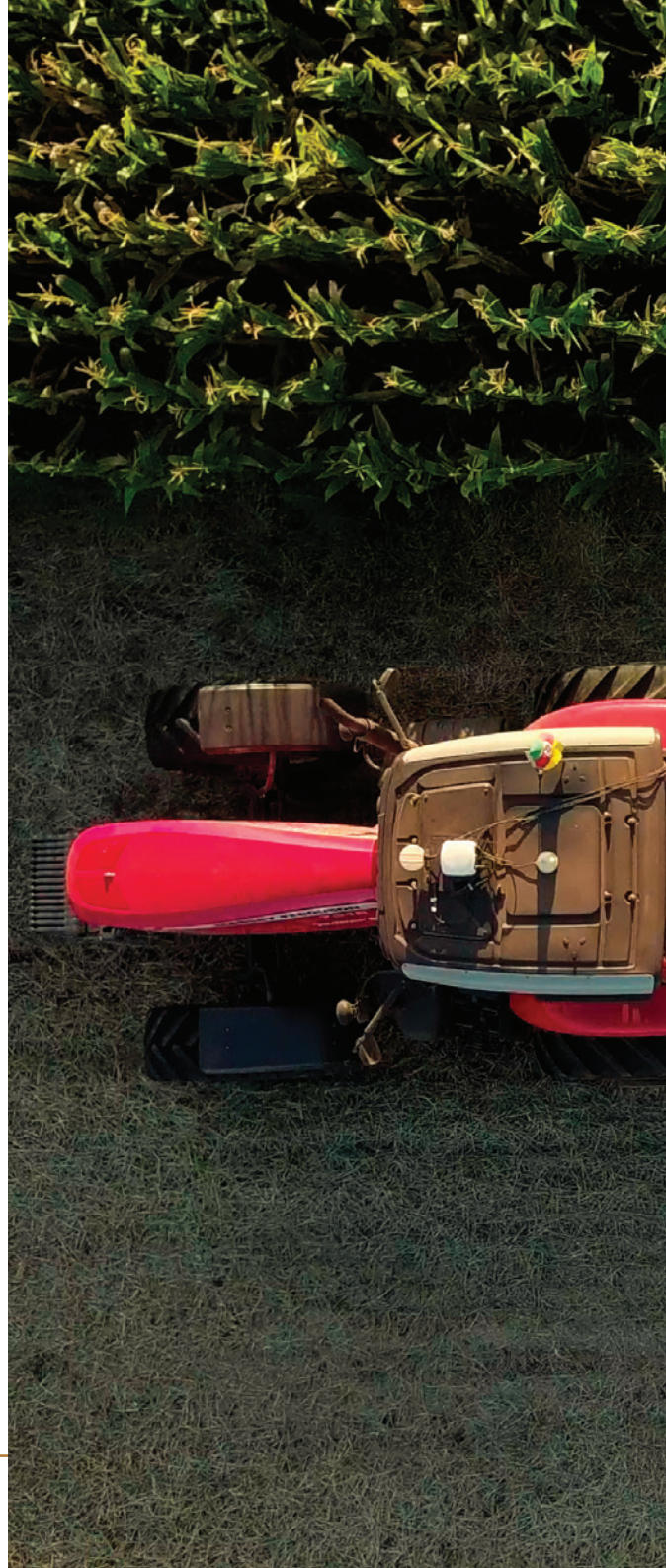
We comply with the strictest specifications to guarantee the quality of the biodiesel we produce, which is certified by the Aprobio - Biodiesel Super A Seal.

## Business Pact for Integrity and Against Corruption

As signatories to the pact promoted by the Ethos Institute, we strengthen our commitment to disseminate the Brazilian Anti-Corruption Legislation to our employees and stakeholders and to prevent any form of bribery. We also value transparency of information and collaboration in investigations, when necessary. GRI 2-23

## More Integrity Seal

In 2022, our More Integrity Seal Certification was renewed, moving from the Green Seal to the Yellow Seal, which reaffirms our commitment to ethics and transparency. Created by the Ministry of Agriculture, Livestock, and Food Supply (MAPA), the More Integrity Seal recognizes and rewards integrity practices focused on social responsibility, environmental sustainability, ethics, and efforts to mitigate fraud, bribery, and corruption.







### **NBR ISO 17025**

Our Biodiesel Quality Control Laboratory in Ijuí, RS, is accredited by NBR ISO 17025-2017 standard, which standardizes and ensures the quality and reliability of the operation and the validation of the lab tests and calibration results.

### **ISCC Certification**

In 2022, we obtained the International Sustainability and Carbon Certification (ISCC), which is awarded to organizations that use different types of biomass in a sustainable manner, thereby reducing greenhouse gas emissions. This certification contributes to the reduction of environmental impacts, since we implement the highest sustainability requirements.

### **Agrometrika**

Established in 2022, the Agrometrika system aims to computerize the risk assessment of credit applicants, based on parameters and market information relevant to the region and the applicant's activity chain, thereby generating a more reliable analysis.

### **50<sup>th</sup> RS Export Award – Market Highlight**

For the 7th year in a row, 3tentos was recognized as a Market Highlight in the 50th RS Export Award. The distinction recognized companies from Rio Grande do Sul that obtained the best market results and developed innovative strategies to export and sell products internationally.

### **Soy Moratorium Execution**

The signing of the Soy Moratorium, in July 2022, affirms our commitment not to acquire, sell or finance soy from deforestation in the Amazon Biome, as well as to follow strict criteria for the traceability of grains in the other Biomes. The Moratorium governance and operation is the responsibility of the companies affiliated to ABIOVE (Brazilian Association of Vegetable Oil Industries) and ANEC (Brazilian Association of Cereal Exporters).







# WELCOME

We are honored to have your attention in the reading of our third Report cycle, where we present the information referring to the period 01/01/2022 to 12/31/2022. Our goal is to strengthen our relationship of trust and partnership with you and all our stakeholders. For this reason, this document shows, in a transparent way, the evolutionary process of our business, operations, initiatives, actions, and positions towards the sustainable development of agriculture and the community where we operate.

We prepared this Report with the 's technical engagement and knowledge, based on the Global Reporting Initiative (GRI) Standards and Guidelines for sustainability reporting, and also considered the link between the material themes and the principles of the UN's Sustainable Development Goals (SDGs).

The content of this Sustainability Report was reviewed by the Company's Executive Board and subsequently approved by the Board of Directors. All content of this publication has been submitted to external verification by an independent third party. GRI 2-3, 2-5

Your opinion is important to us, so please send us your suggestions and, if you have any questions or would like additional information, please contact us by e-mail: [sustentabilidade@3tentos.com.br](mailto:sustentabilidade@3tentos.com.br). GRI 2-3, 2-14





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# MESSAGE FROM SENIOR MANAGEMENT

GRI 2-22

## Message from Luiz Osório (CEO)

3tentos is based on the values of Field, Partnership and Safety. Having been in the market for 28 years, our purpose is to offer solutions for the whole agribusiness chain, with the Farmer at the core of our ecosystem. Bringing solutions to more than 20,000 customers is only possible with the engagement of our 2,176 employees. We are proud to work towards increasing the participation and recognition of women in our Company and in agribusiness.

With our partners, we seek to produce in an increasingly sustainable way, promoting environmental conservation. From soy, we produce food and clean energy, contributing to a less carbon-intensive energy matrix and, consequently, to the reduction of climate change.

Among our top achievements in 2022, I highlight the Carbon Project that allowed us to become aware of the valuable contribution of our partners for climate stabilization. Information about the farming systems and management of 42 farms was collected and consolidated. Based on this data, we formed the 3tentos rural ESG index, which seeks to point out opportunities for improving the management of farms and intensifying initiatives for reducing GHG emissions. This year, we expect to expand the project to 600 farms, strengthening our commitment to our partners and to sustainable development.

## Message from Marcelo (Chairman of the Board of Directors)

We are proud of working with our partners, who have the field as their purpose and livelihood. In a challenging year, marked by a strong drought in Rio Grande do Sul, the partnership with our suppliers and customers was pivotal to continue our journey of common growth. Our ecosystem proved to be resilient.

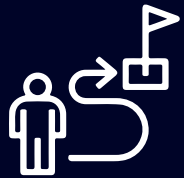
In 2022, we remained firm and strong with our expansion in Mato Grosso, towards the geographical diversification of our operations, with our commitment to continue producing on a sustainable basis and in line with the Soy Moratorium, an ABIOVE initiative, which the Company joined last year. To ensure that the product derives from a safe source, all suppliers and their respective production areas of grain sold at 3tentos' units undergo a careful social and environmental analysis, and the requirements are even stricter in the Amazon biome.

Along with our partners, we are sure that agribusiness will continue helping Brazil and the world to produce food and renewable energy, while respecting biodiversity, and contributing to the development and progress of local communities.

\*Data of 2023.

**We wish you a great read!**



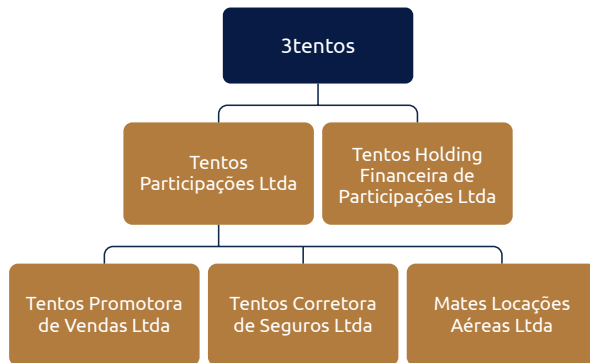


# OUR PURPOSE



## 4.1. 3tentos GRI 2-1, 2-2, 2-6, 2-7

Três Tentos Agroindustrial S/A is a publicly-held company that is constantly growing. In 2022, subsidiary companies were created with the aim of supplementing and supporting the Company's activities. These companies are in the implementation phase and, for now, account for less than 0.1% of the Company's revenues. Therefore, except for the financial indicators, the other indicators in this report refer only to the activities of Três Tentos Agroindustrial S/A.



We currently have 2 industrial parks and 57 stores, 52 in the state of Rio Grande do Sul and 5 in Mato Grosso. We aim to offer our customers solutions for the agribusiness in a transparent and ethical manner, promoting sustainable agriculture.



### Inputs

We work with a solid portfolio that comprises all agricultural inputs, from seeds, fertilizers and the entire line of Crop Protection, Biologicals and Micronutrients, supported by a specialist research team that provides technology validation and management customization, seeking the best solutions for our customers.

Click [here](#) for more information.



### Grains

The partnership formed with our customers/suppliers encourages the origination of grains, and the soybeans are destined for the industry itself. Corn and wheat, on the other hand, are used in the domestic and export markets, as well as soy meal and biodiesel

Click [here](#) for more information.



### Industry

We process soybean, transforming it into meal, hull, biodiesel oil, and glycerin, focusing on operational and energy efficiency and high quality standards in our products for the end consumer.

Click [here](#) for more information.

We have been in the market for 28 years, and we currently have more than **20 thousand farmers as customers**, who receive from 3tentos the support and assistance for the growth of their businesses. We have a commitment to our customers to improve productivity by integrating a business model that aims to reduce carbon emissions with the use of natural resources in a sustainable manner.

3tentos is made of people with a sense of belonging,

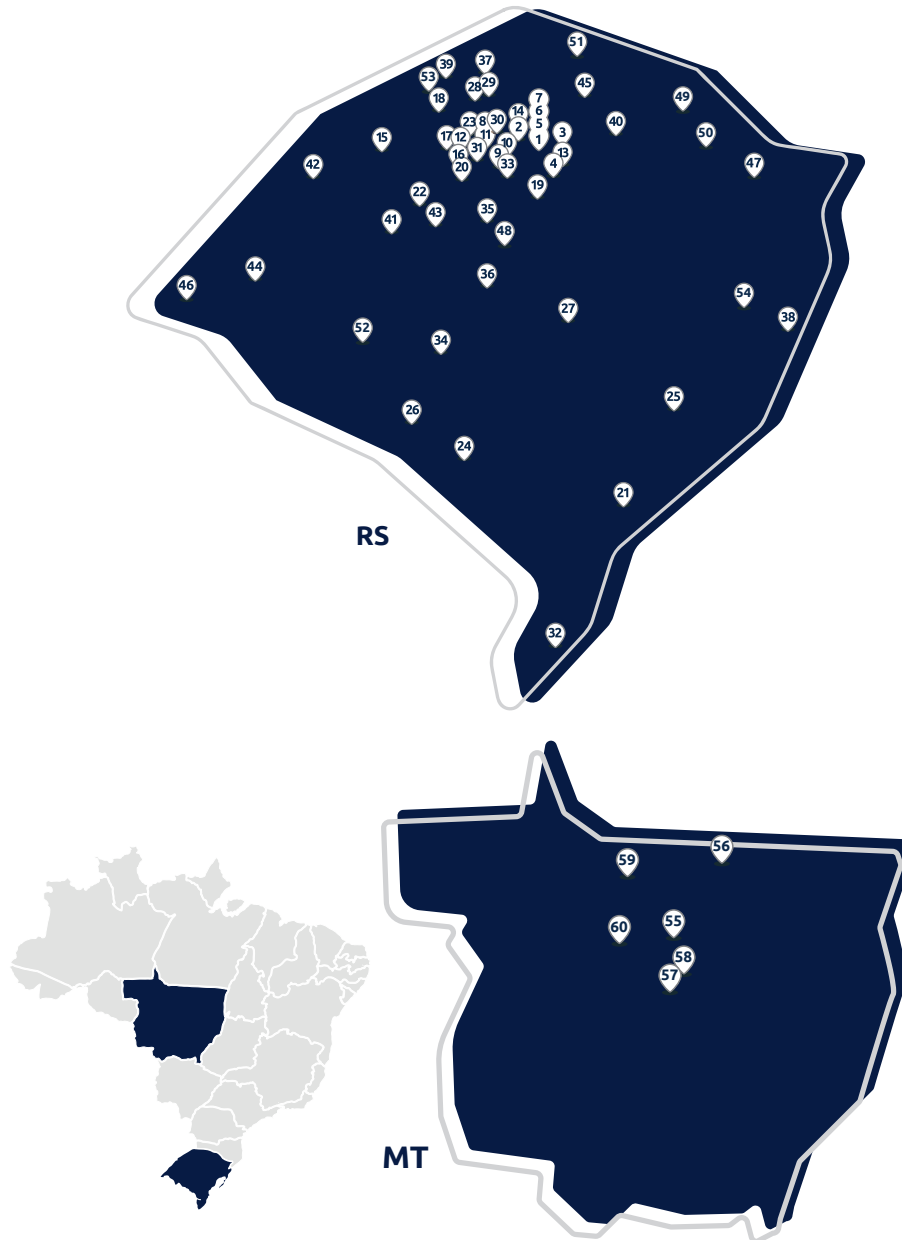
who work in what they like, focused on agribusiness, and who collectively share the Company's vision and goals, valuing the partnership with the customer. Thus, we ended last year with 1,489 employees aligned with the Company's culture, who reassert our value of partnership with transparency and ethics in all businesses

**Learn more about our business strategy and ecosystem throughout the report.**

The Company does not work with products or services prohibited in the national and international markets.  
\*Information referring to 2022. This calculation does not include temporary workers, interns and young apprentices.



## 4.2. Operation map GRI 2-1, 2-6



- 1 - Santa Bárbara do Sul – Matriz  
Technology Research Center (Cetec)
- 2 - Panambi
- 3 - Saldanha Marinho
- 4 - Ibirubá
- 5 - Santa Bárbara do Sul
- 6 - Santa Bárbara do Sul
- 7 - Santa Bárbara do Sul
- 8 - Ijuí
- 9 - Boa Vista do Cadeado
- 10 - Pejuçara
- 11 - Mauá
- 12 - Coronel Barros
- 13 - Colorado
- 14 - Condor
- 15 - São Luiz Gonzaga
- 16 - Eugênio de Castro
- 17 - Entre-Ijuís
- 18 - Giruá
- 19 - Fortaleza dos Valos
- 20 - Jóia – Comercial
- 21 - Pelotas – Comercial
- 22 - Capão do Cipó
- 23 - Catuípe
- 24 - Bagé
- 25 - Camaquã
- 26 - Dom Pedrito
- 27 - Cachoeira do Sul
- 28 - Chiapetta
- 29 - Santo Augusto
- 30 - Ajuricaba
- 31 - Augusto Pestana
- 32 - Santa Vitória do Palmar
- 33 - Cruz Alta
- 34 - São Gabriel
- 35 - Tupanciretã
- 36 - Santa Maria
- 37 - Campo novo
- 38 - Capivari do Sul
- 39 - Horizontina
- 40 - Passo Fundo
- 41 - Alegrete
- 42 - Erechim
- 43 - Palmeira das Missões
- 44 - Santiago
- 45 - São Borja
- 46 - Uruguaiana
- 47 - Vacaria
- 48 - Júlio de Castilhos
- 49 - Sananduva
- 50 - Lagoa Vermelha
- 51 - Nonoai
- 52 - Rosário do Sul
- 53 - Três de Maio
- 54 - Porto Alegre
- 55 - Sinop (MT)
- 56 - Matupá (MT)
- 57 - Sorriso (MT)
- 58 - Vera (MT)
- 59 - Alta Floresta (MT)
- 60 - Porto dos Gaúchos (MT)

### Legenda

- Head Offices
- Comercial
- Seed Processing Industry
- Administrative Office
- New Unity
- Soybean oil extraction industry
- Biodiesel industry
- Fertilizer blending industry

### 4.3. Our values GRI 2-23



**Field**



**Partnership**



**Safety**

The **Field** is the basis of our business, as it provides the raw material that feeds the world and is also transformed into renewable energy. We are proud and know of its importance for the development of Society, which we strengthen through a relationship of **Partnership**. We are made by people who cooperate for mutual growth and prosperity. Our relationships are grounded in **Safety**, building trust in relationships, for both society and the environment. GRI 2-23







# CORPORATE GOVERNANCE



## 5.1. Governance structure

GRI 2-9, 2-10, 2-13

Our governance structure has the Board of Directors and the Executive Board. Our Board of Directors has two advisory committees: The ESG and Sustainability Committee and the Audit Committee. They are all aligned with [3tentos' Bylaws](#) and Code of Conduct, as well with the Regulation of the [Novo Mercado \("New Market"\)](#) and applicable laws and rules. The Company's policies and regulations can be accessed in our [Investor Relations website](#).

## 5.2. Ethics and transparency

GRI 2-23

3tentos values ethics and transparency in conducting business and in the relationship with all stakeholders. We express our principles in our [Code of Conduct and Ethics](#), with the values of the Field, Partnership, and Safety as the main guidelines.

In this document, we present the behavior guidelines and standards that the Company requires in its relationships, and it is periodically updated and approved by the Board of Directors.

All employees and contractors receive guidance on the Code of Conduct and Ethics during their induction, which is performed as soon as they enter 3tentos' facilities.

In this process of joining the Company, our principles and culture are disseminated together with the other policies of the Company. GRI 2-23, 2-24



\* Non-statutory officers.

\*\* Chief Financial Officer Cristiano Machado Costa and member of the Audit Committee Luiz Carlos Wanderer have taken up their positions in 2023.

\*\*\* Check out the [Charter of the Board of Directors](#) to learn more about the directors and executive officers.







# SUSTAINABILITY



## 6.1. Sustainability at 3tentos GRI 3-1, 3-2

Our goal is to grow in a sustainable manner, optimizing the use of natural resources, engaging in social development, and conducting business with transparency and integrity. Given the importance of the ESG pillars to the Company, we work actively to promote sustainable agriculture in all links of the chain where we operate.

Among our management activities, we seek to align

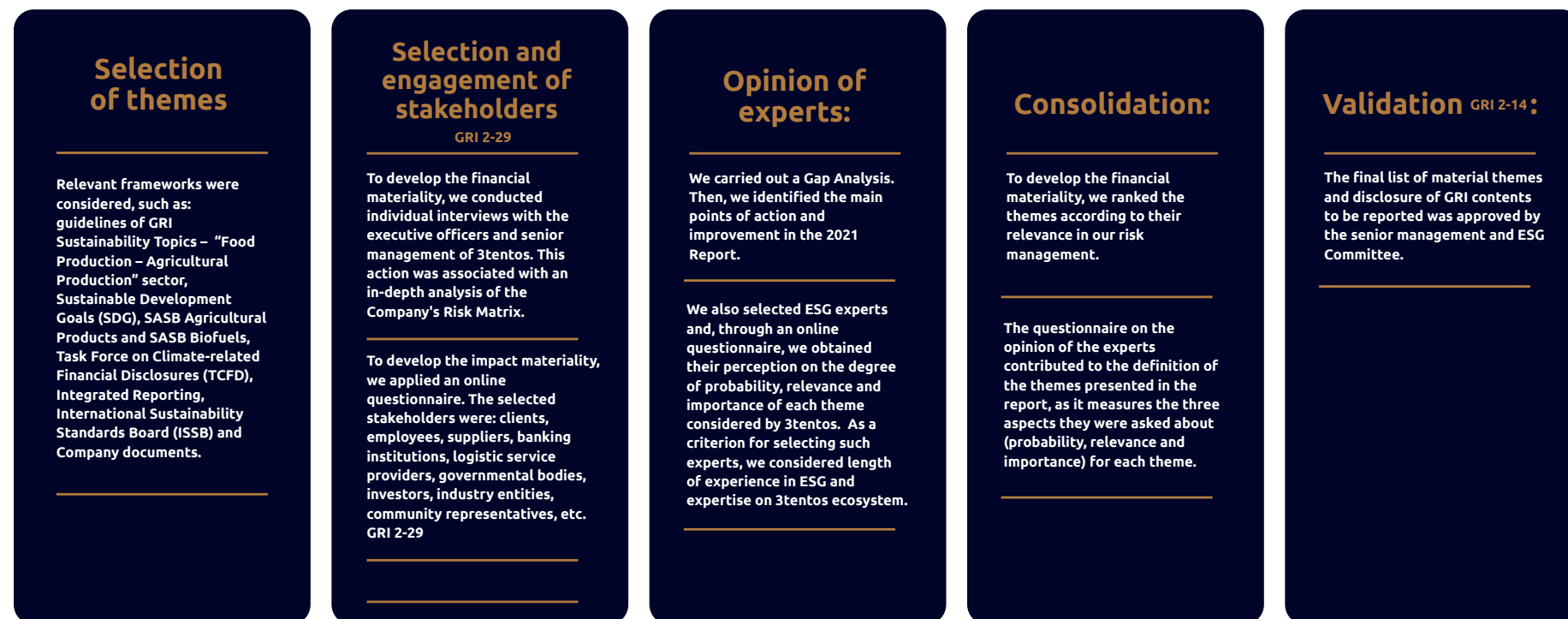
all segments so that business sustainability truly takes place. Therefore, our materiality matrix is reviewed every year.

In 2022, besides reviewing, we rebuilt our materiality matrix presenting the Double Materiality, as per. GRI-2021

We have taken into account the possible impacts of the Company on society and of society on the Company, through the perceptions gathered from our stakeholders and also from experts on ESG topics with an understanding of Agribusiness and our business model.

## 6.2. Materiality GRI 2-29, 3-1, 3-2

The materiality review and updating involved prioritization of material topics based on our financial materiality, impact materiality, and expert opinion. To validate the topics to be covered in the report, we consulted our stakeholders. **Based on the new GRI methodologies, we developed our Double Materiality**, which considered the following stages:



## 6.3. Material topics GRI 3-3

Below, we present the material topics selected and identified in order of priority, together with the reason for their relevance:



### Climate changes and carbon market

3tentos helps mitigate climate change, participating directly and indirectly in actions and activities that allow the removal and/or reduction of greenhouse gas emissions (GHGs). The Company encourages sustainable agriculture and produces biodiesel, which reduce and/or partially offset the emissions caused by logistical and industrial activities. Thus, 3tentos seeks to optimize processes and services in order to reduce its value chain's carbon footprint, promoting alternatives to monetize the links in the chain that contribute to this.



### Human capital aligned with 3tentos' culture

We believe that human capital is essential and strategic, as it is alone is able to promote the development of all material topics, especially when the values of the professionals are aligned to the values and culture of 3tentos. Therefore, this material topic comprises content about hiring, diversity and inclusion, benefits, training, and internal communication, among other subjects related to employees, our main asset.



### Responsibility and relevance in the agribusiness chain

3tentos carries in its DNA the essence of agriculture, that's why it aims to be relevant in the agribusiness chain. Our values are based on partnership and the field; therefore, we understand our responsibility for strengthening our partners' sustainable agriculture practices, stimulating protection of biodiversity and human rights by monitoring our chain in order to ensure the traceability of our products from their origin to the end consumer.



### Development and progress of surrounding communities

With headquarters and industrial parks in the states of RS and MT, 3tentos aims to develop and significantly impact the local communities, promoting progress by generating jobs and increasing local GDP, community engagement, and educational initiatives.



### Research and innovation in processes, products and services

3tentos aims to encourage development through research and innovation, based on digital models that drive business competitiveness and sustainability, seeking solutions both for internal development as well as for farmers.



### Health and safety as a value

Safety is a non-negotiable value for 3tentos, being clearly and culturally transmitted through programs, investments and qualification that promote our employees' health and protection in all processes covered by our business.



### Business integrity and ethics

Our business is based on structured guidelines that promote integrity, ethics, and transparency in interactions with customers, employees, and other stakeholders (through risk management processes, compliance programs, and a whistleblowing channel).



### Product quality and safety

Commitment to deliveries and responsibility to customers are the drivers to ensure that 3tentos is always focused on the continuous improvement of its practices and operations, with the purpose of delivering safe, quality products on time.

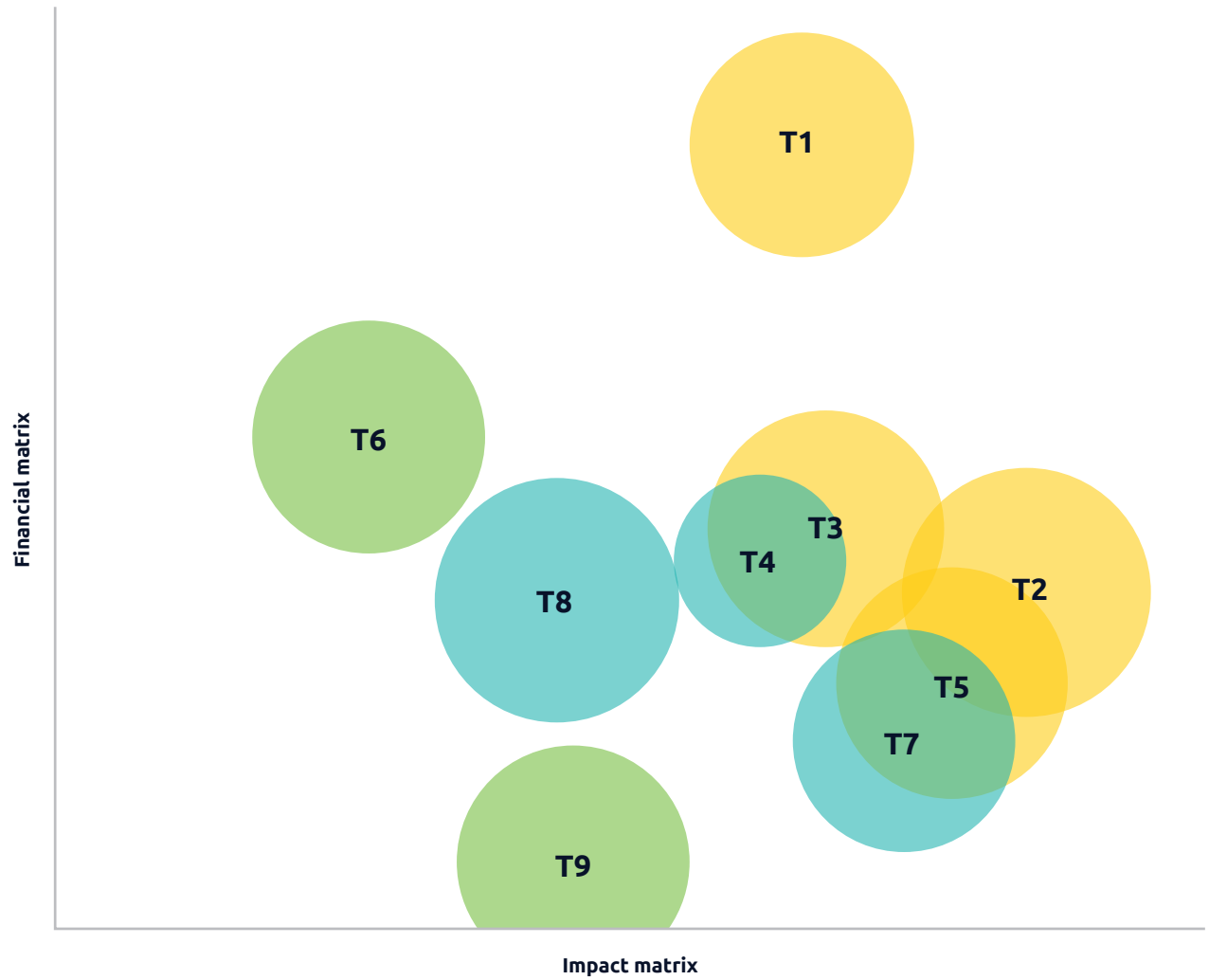


### Biodiversity

We have made a commitment to protect and reduce impacts on biodiversity throughout the entire 3tentos ecosystem, considering both our own operations and the supply chain.

### 6.3.1. Materiality Matrix

Graphical representation of material topics




Material topic	Symbol
----------------	--------

Human capital aligned with 3tentos' culture	T1
Health and safety as a value	T2
Responsibility and relevance in the agribusiness chain	T3
Process research and innovation, products and services	T4
Business integrity and ethics	T5
Climate changes and carbon market	T6
Product quality and safety	T7
Development of surrounding communities	T8
Biodiversity	T9

**Priority axes**

- Relationship with stakeholders
- Sustainable solutions
- Environmental commitment

## 6.4. List of material topics, SDG and impact boundaries GRI 3-1, 3-2, 3-3

Material topic	SDG	#	GRI Code	Limits and Relevance in the value chain links					
				Industry	Grains	Inputs	Partners	Supply Chain	End Consumer
Climate changes and carbon market	 	Energy	302-1	Very relevant	Very relevant	Little relevant	Very relevant	Little relevant	Little relevant
		Water	303-1; 303-3						
		GHG Emissions	305-1; 305-2; 305-3; 305-4						
Human capital aligned with 3tentos' culture		Employment	401-1; 401-2; 401-3	Very relevant	Very relevant	Very relevant	Very relevant	Little relevant	Relevant
		Training and Education	404-1						
		Diversity	405-1						
Responsibility and relevance in the agribusiness chain	  	Value Chain	414-1; 308-1	Relevant	Very relevant	Very relevant	Very relevant	Relevante	Relevant
		Economic Performance	201-1; 201-2; 203-2; 204-1						
		Human Rights	409-1						
Development and progress of surrounding communities	 	Local Communities	413-1; 203-2	Relevant	Relevante	Relevante	Very relevant	Little relevant	Very relevant
Research and innovation in processes, products and services	 	Management Approach	Management approach	Very relevant	Very relevant	Very relevant	Very relevant	Little relevant	Little relevant
Health and safety as a value		Occupational Health and Safety	403-1; 403-2; 403-3; 403-4; 403-5; 403-6; 403-7; 403-8; 403-9; 403-10	Very relevant	Very relevant	Very relevant	Little relevant	Little relevant	Little relevant
Business integrity and ethics		Promotion and integration of integrity and ethical values	205-1, 205-2	Very relevant	Very relevant	Very relevant	Very relevant	Very relevant	Very relevant
		Combating corruption Ethical and legal behavior							
Product quality and safety		Offer of products that do not present risks to human health and the environment when used and consumed.	416-1, 417-1	Very relevant	Very relevant	Very relevant	Very relevant	Little relevant	Very relevant
Biodiversity		Commitment to protecting and reducing impacts on biodiversity	304-1; 304-2	Very relevant	Very relevant	Very relevant	Very relevant	Little relevant	Little relevant



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# OUR PRIORITY AXES WITH THEIR RESPECTIVE MATERIAL TOPICS



Given the different aspects of the Company's operation, we opted for establishing **three major axes** based on the defined materiality, each one seeking to represent the fronts in which 3tentos operates.

The purpose is to direct the information in this Report, taking into account the aspects of relationship with employees and the community, as well as the social and environmental responsibility.



### Relationship with stakeholders

Human capital aligned with 3tentos' culture

Health and safety as a value

Responsibility and relevance in the agribusiness chain

Business integrity and ethics



### Sustainable solutions

Product quality and safety

Research and innovation in processes, products and services

Development and pro-gress of surrounding communities



### Environmental commitment

Climate changes and carbon market

Biodiversity



## 7.1 Relationship with stakeholders

In our strategies and business, we cultivate interaction and engagement with our stakeholders, as we understand the importance of maintaining a dialogue and a good relationship with our stakeholders. For this reason, we seek to develop a relationship based on partnership and transparency, with a view to continuously building trust between the parties. The management of our commitments is guided by the close relationship with our varied stakeholders - made up of farmers, government agencies, suppliers, brokers, insurers, port terminals, carriers, traders, customers, communities, sector entities, and employees. GRI 2-29

As our stakeholders are diverse, we seek different ways to engage our stakeholders, either through meetings with customers and investors, technical events, close relationship with farmers, and participatory surveys such as the one conducted in 2022 to assess the material topics. GRI 2-29

All the guidelines relating to our direct employees unfold from the People and Management area, which has a specific department, making it possible to broaden the strategic vision of our human capital. In the last few years, we have evolved our vision regarding the processes of talent attraction and selection, engagement, and development, and we have also advanced on the diversity agenda, especially through the Diversity and Equality Work Group.





## 7.1.1 Human capital aligned to 3tentos's culture GRI 3-3

### 7.1.1.1 Profile of employees GRI 2-7, 2-30

The information was generated through the database exported from the Senior Platform. The data of all employees were separated per month, and an annual average was calculated for each indicator. All professionals are covered by collective bargaining agreements. Tables and charts referring to "own employees" include permanent employees; tables and charts referring to "temporary employees" include seasonal workers, young apprentices, and interns. GRI 2-7, 2-30



Number of own employees per employment agreement and gender (does not include top governance)									
Agreement type	2020			2021			2022		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Determined time	0	75	75	31	158	189	0	0	0
Undetermined time	190	827	1.017	220	973	1.193	298	1.191	1.489
<b>Total</b>	<b>190</b>	<b>902</b>	<b>1.092</b>	<b>251</b>	<b>1.131</b>	<b>1.382</b>	<b>298</b>	<b>1.191</b>	<b>1.489</b>

Total number of own employees per region									
Region	2020			2021			2022		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Midwest Region	2	2	4	4	8	12	23	71	94
Southern Region	188	900	1.088	247	1.123	1.370	275	1.120	1.395
<b>Total</b>	<b>190</b>	<b>902</b>	<b>1.092</b>	<b>251</b>	<b>1.131</b>	<b>1.382</b>	<b>298</b>	<b>1.191</b>	<b>1.489</b>

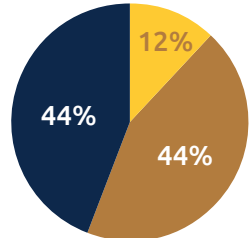
The Company does not hire "employees with non-guaranteed hours". GRI 2-7, 2-30

Number of own employees per employment type and gender (does not include top governance)									
Employment type	2020			2021			2022		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Full-time work <sup>1</sup>	169	901	1.070	211	1.118	1.329	280	1.362	1.642
Part-time work <sup>2</sup>	21	1	22	40	13	53	64	42	106
<b>Total</b>	<b>190</b>	<b>902</b>	<b>1.092</b>	<b>251</b>	<b>1.131</b>	<b>1.382</b>	<b>344</b>	<b>1.404</b>	<b>1.748</b>

Total number of temporary employees per region GRI 2-7			
Region	2022		
	Women	Men	Total
Midwest Region	0	0	0
Southern Region	6	172	178
<b>Total</b>	<b>6</b>	<b>172</b>	<b>178</b>

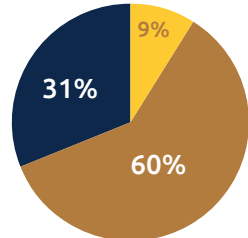
<sup>1</sup>Full-time work: permanent employees. <sup>2</sup> Part-time work: young apprentice, trainee, cleaning worker, cleaning and warehouse assistant . GRI 2-7

Temporary employees per age group



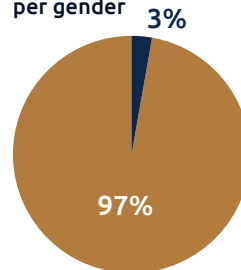
■ Under 30 years old  
■ Between 30 and 50 years old  
■ From 50 years old

Own employees per age group



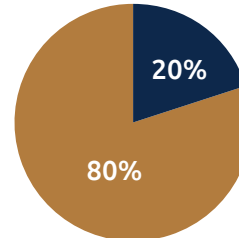
■ Under 30 years old  
■ Between 30 and 50 years old  
■ From 50 years old

Temporary employees per gender



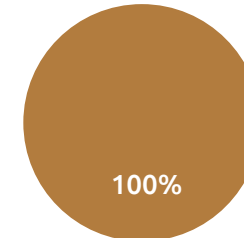
■ Women  
■ Men

Own employees per gender



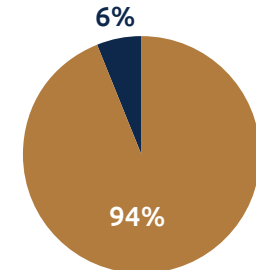
■ Women  
■ Men

Temporary employees per region



■ Midwest Region  
■ Southern Region

Own employees per region



■ Midwest Region  
■ Southern Region

### 7.1.1.2 New hires and turnover of employees GRI 2-7, 401-1

In 2022, new hires rate was 43.2%, with a total of 643 new hires. Due to the expansion in the State of Mato Grosso, 165 hires took place in the country's Midwest region, with the other hires in the State of Rio Grande do Sul.



## New employee hires

Per age group						
Age group	2020		2021		2022	
	Total number	Rate	Total number	Rate	Total number	Rate
Under 30	115	38,2%	295	71,3%	267	58,0%
Between 30 and 50	141	21,1%	294	36,8%	343	38,6%
From 50	17	13,9%	22	13,2%	33	23,6%
<b>Total</b>	<b>273</b>	<b>25,0%</b>	<b>611</b>	<b>44,2%</b>	<b>643</b>	<b>43,2%</b>

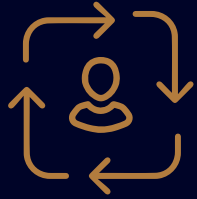
\*The rate was calculated as per the following example: **Total number of new hires for the under-30s / Total number of employees of the under-30 age group.**

Per gender						
Gender	2020		2021		2022	
	Total number	Rate	Total number	Rate	Total number	Rate
Women	45	23,7%	174	69,3%	133	44,8%
Men	228	25,3%	437	38,7%	510	42,8%
<b>Total</b>	<b>273</b>	<b>25,0%</b>	<b>611</b>	<b>44,2%</b>	<b>643</b>	<b>43,2%</b>

\*The rate was calculated as per the following example: **Total number of women hired / Total number of employees.** GRI 405-1

Per region						
Region	2020		2021		2022	
	Total number	Rate	Total number	Rate	Total number	Rate
Midwest	2	50,0%	27	225,0%	165	175,5%
South	271	24,9%	584	42,6%	478	34,3%
<b>Total</b>	<b>273</b>	<b>25,0%</b>	<b>611</b>	<b>44,2%</b>	<b>643</b>	<b>43,2%</b>

\*The rate was calculated as per the following example: **Total number of new hires in the South / Total number of employees of the Southern region.** The Company has its own employees only in the States mentioned.



## Employee turnover

Total number of own employees that left the Company and turnover rate per age group

Age group	2020		2021		2022	
	Total number	Rate	Total number	Rate	Total number	Rate
Under 30	222	25,2%	82	23,6%	117	41,7%
Between 30 and 50	223	149,2%	155	134,4%	180	29,4%
From 50	49	3,0%	24	1,7%	11	15,7%
<b>Total</b>	<b>494</b>	<b>35,1%</b>	<b>261</b>	<b>31,6%</b>	<b>308</b>	<b>31,9%</b>

\*The rate was calculated as per the following example: **(Total number of own employees under the age of 30 that left the Company + number of hired employees under the age of 30 / 2 = Result 1. Result 1 / Total of employees)**

Total number of own employees that left the Company and turnover rate per gender

Gender	2020		2021		2022	
	Total number	Rate	Total number	Rate	Total number	Rate
Women	66	6,2%	64	10,5%	76	35,2%
Men	428	30,0%	197	23,0%	232	31,1%
<b>Total</b>	<b>494</b>	<b>35,1%</b>	<b>261</b>	<b>31,6%</b>	<b>308</b>	<b>31,9%</b>

\*The rate was calculated as per the following example: **(Total number of women that left the Company + number of hired women / 2 = Result 1. Result 1 / Total employees)**

Total number of own employees that left the Company and turnover rate per region

Region	2020		2021		2022	
	Total number	Rate	Total number	Rate	Total number	Rate
Midwest	3	62,5%	1	116,7%	22	99,5%
South	491	34,9%	260	30,8%	286	27,4%
<b>Total</b>	<b>494</b>	<b>35,1%</b>	<b>261</b>	<b>31,5%</b>	<b>308</b>	<b>31,9%</b>

The Company has its own employees only in the States mentioned.

### 7.1.1.3 People attraction and engagement GRI 3-3, 401-2, 404-2

We have evolved our vision regarding the processes of talent attraction, selection, engagement and development.

We have the Young Apprentice Program and, in 2022, we began the Internship Program, which aims to stimulate talents within the Company, by developing their skills and abilities, so as to promote their alignment with the 3tentos culture.

The People & Management area seeks to promote strategies aimed at the effective well-being and growth of the Company's employees. In this way, development offers the long-term view and therefore provides the criteria for People Management to choose training that is aligned with the business strategy.

#### APPRENTICES

3tentos takes pride in the way it develops its apprentices and sees this work as a form of social contribution. The Program is carried out in partnership with the National Service for Industrial Training (SENAI); National Service for Commercial Training (SENAC); The Social Service of Transportation and the National Transportation Apprenticeship Service (SEST SENAT); and the Company-School Integration Center (CIEE), which offer theoretical and hands-on training to potential youngsters between the ages of 16 and 24, enabling them to be better prepared before entering the job market.

## PROGRAMA DE ESTÁGIO



#### Internship program

3tentos has always had trainees in several areas, and aiming to improve the exchange of experience between trainees and the Company and attract new talents, we implemented the Internship Program in 2022. Besides promoting the development of activities in the area, this action aims to provide trainees with behavioral development training, both professional and personal, in order to offer them the opportunity for a better performance in these fields.

## Encantar Integration (enchanted integration)

This project aims to present a vision of all the areas of the Company: Our processes, our ecosystem, our culture, values and essence. All this, with the purpose of welcoming the new employees more and more, generating greater productivity and arousing the pride of belonging to 3tentos.



## Benefits GRI 401-2

With the intention of integrating our employees and promoting everyone's satisfaction, the Company provides the following benefits:

- Transport voucher;
- Food voucher (except executive officers);
- Life insurance;
- Health plan;
- Dental plan;
- Partnerships with educational institutions, where 3tentos' employees have special discount; GRI 404-2
- Psychosocial care
- Maternity/paternity leave In 2022, 9 women and 23 men enjoyed the leave, and 100% of them returned to work and remained employed. GRI 401-3

In 2022, benefits totaled approximately **R\$14,255,429.29**, **an increase of 152%** in relation to 2021. This increase resulted from the constant improvement of benefits and the growth of the Company and the number of employees in the last year

### 7.1.1.4 Training and education GRI 3-3, 404-1

In order to have well-prepared teams that can perform in line with our values, regardless of the area they work in (field, industry, or corporate environment), we are constantly investing in the training of our employees. We promote training in the areas of communication and interpersonal relationships, as well as other training according to the job description.

In 2022, we implemented Rota Project (route project), which aims to provide employees with a space for qualified, individual and confidential listening, promoting

reflections and guidance geared towards professional development. Throughout the year, 104 employees have been assisted by the project. The work is performed in partnership with a qualified professional, who uses the coaching, mentoring methodology as a basis, in addition to human development techniques.

In addition to these programs and the training attended by all of our employees, we offer continuous training to our staff. Therefore, in 2022 alone, we recorded over 35 thousand hours of training.

Average of training hours that own employees completed during the reporting period, per gender									
Gender	2020			2021			2022		
	Total number of employees	Hours of training	Average training hours	Total number of employees	Hours of training	Average training hours	Total number of employees	Hours of training	Average training hours
Women	145	8.648,0	<b>59,6</b>	239	3.601,3	<b>15,1</b>	300	4.364,0	14,55
Men	652	38.229,0	<b>58,6</b>	999	23.869,3	<b>23,9</b>	1.276	30.743,04	24,09
<b>Total</b>	<b>797</b>	<b>46.877,0</b>	<b>58,8</b>	<b>1.238</b>	<b>27.470,6</b>	<b>22,2</b>	<b>1.576</b>	<b>35.107,0</b>	<b>22,28</b>

Seasonal workers, trainees and young apprentices were recorded.

Average of training hours that own employees completed during the reporting period, per job category*									
Job category	2020			2021			2022		
	Total number of employees	Hours of training	Average training hours	Total number of employees	Hours of training	Average training hours	Total number of employees	Hours of training	Average training hours
Executive Officers	3	87,0	<b>29,0</b>	5	67,3	<b>13,46</b>	4	19	<b>4,75</b>
Managers	25	1.163,0	<b>46,5</b>	52	914,15	<b>17,58</b>	58	624	<b>10,76</b>
Coordinators/ Supervisors	79	4.941,0	<b>62,5</b>	138	4.419,44	<b>32,02</b>	155	5.157	<b>33,27</b>
Leaders	74	6.709,0	<b>90,7</b>	138	4.370,38	<b>31,67</b>	167	6.142	<b>36,78</b>
Administrative/ Operational	470	33.977,0	<b>72,3</b>	905	17.698,48	<b>19,56</b>	1.192	23.164	<b>19,43</b>
<b>Total</b>	<b>651</b>	<b>46.877,0</b>	<b>72,0</b>	<b>1.238</b>	<b>27.469,8</b>	<b>22,19</b>	<b>1.576</b>	<b>35.107</b>	<b>22,28</b>

Seasonal workers, trainees and young apprentices were recorded.



We classify the training offered to our employees in 5 different topics, considering the diverse directions taken due to the content and the team of employees. The topics are listed below.

### Occupational Health and Safety (OHS) Training GRI 403-5

Health Moment is a training developed by the OHS area that takes place at the 3tentos' units every year. Its goal is to carry out practical activities related to first aid. During the year, topics that will be part of this moment are established, and more topics can be developed at the discretion of each unit. In 2022, the topics addressed were:

- a) Training for initial procedures for Cardiorespiratory Arrest (CRA) in adults and children.
- b) Training in the Heimlich Maneuver in adults and children.
- c) Training in fracture immobilization.
- d) Training in moving injured persons.

### SIPAT

With the theme 'It's Time to Change', the Occupational Health and Safety area developed the Internal Week for Accident Prevention in 2022. It is an annual event provided for in Regulation NR-05. The main objective of the Internal Week for Prevention of Occupational Accidents (SIPAT) is to bring information about safety and health at work to the employees, as well as to provide integration among the Company's various departments.



## Personal development training

### Feedback training for managers

Feedback is one of the more important tools to improve team performance. It seeks professional development, recognizing the importance of the employees' work and of their goals to achieve the Company targets. Last year, this training was attended by 38 managers of the Company. The People & Management area has as the goal of developing this training for all of the Company's managers, encouraging the development of this activity.

### Training for Trainees

Through training for trainees, the Company aims to give young talents the opportunity to develop in a structured manner. Training increases the attraction of professionals beginning their careers and their engagement.

### Quality week

With the theme "Quality Awareness. Doing the Right Thing", the Company developed a training week, with the purpose of stimulating awareness about quality in different aspects. In 2022, the following topics were addressed: customer service quality; LGPD - General Data Protection Law; quality and sustainability, quality of life; time management; quality and technology; grain storage; quality tools.

### Competence Interview

We organized an event with the purpose of improving skills and techniques for attracting and selecting people. The managers underwent training through which there were instructed to assess applicants as to their knowledge, skills and attitudes required for the job.

## Professional development training

The Company has been developing training programs aiming at the continuous improvement of its processes, thus ensuring the best management and direction for its team when faced with organizational changes.

### Workshop on Storing Units Management

In order to stress the importance of each stage of the processes as well as of the participation of each employee, a training session was held to address some specific issues. Some of the topics covered are post-harvest processes; grain receipt and classification; grain cleaning; drying and conservation.

### Connect Program

The Connect Program has an important participation in the alignment of 3tentos' culture. It aims to connect people, processes and technology, in order to guide and facilitate the employee's day-to-day activities. To consolidate the program, we held an Administrative Workshop - RS, promoting the alignment of processes according to the content trail of the commercial units.

Hours of training per topic <small>GRI 404-1, 403-5</small>	
	2022
	Total training hours
Professional development	1,304
Integration	6,233
Personal development	1,422
Mandatory	23,406
Developed by the OHS area	2,742

**Total hours: 35,107**

### 7.1.1.5 Valuing diversity

GRI 3-3, 405-1

Buscamos propagar a cultura da diversidade, equidade. We aim to spread the culture of diversity, equality, and inclusion in our teams, as we recognize the importance of the topic, both for society and the Company, mainly with regard to fostering creativity and innovation.

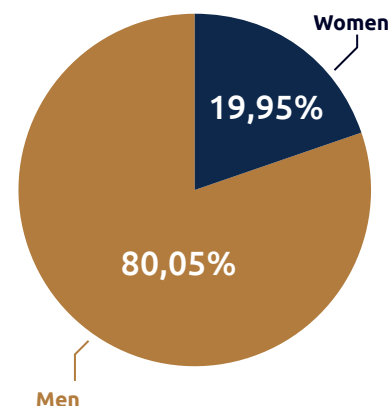
In 2022, we accelerated the Diversity Work Group, together with the People & Management area and supported by the ESG and Sustainability Committee, in order to stimulate plurality in our organizational environment, which is reflected in the figures shown in the table of percentage of own employees per job category and gender, when comparing the positions of executive officers, managers, and leaders.

In 2022, 3tentos' workforce consisted of 19.95% women and 80.05% men, a **10% increase in the number of women** compared to 2021.

Regarding job categories, we present the percentage of employees in each category, according to gender and age group, not including top governance. Since there is a high male presence in leadership positions, we have been working to change this scenario and increase female staff presence.

**In 2022, we accelerated the activities of the Diversity Work Group.**

### Own employees - Gender



Percentage of own employees, per job category and gender (%) (does not include top governance) GRI 405-1						
Job category	2020		2021		2022	
	Women	Men	Women	Men	Women	Men
Executive Officers	0	0.33	0	0.48	0.34	0.67
Managers	1.58	2.99	1.20	3.56	2.02	4.70
Coordinators/ Supervisors	10.53	9.42	12.88	8.84	11.78	10.07
Leaders	7.89	7.87	10.59	10.54	10.77	10.82
Administrative/ Operational	80	79.38	75.40	76.58	75.08	73.74

Percentage of new hires, per gender (%) GRI 405-1			
Job category	2022		
	Women	Men	Total
Executive Officers	0.75%	0.20%	0.31%
Managers	0.00%	2.94%	2.33%
Coordinators/ Supervisors	6.02%	3.33%	3.89%
Leaders	5.26%	6.86%	6.53%
Administrative/ Operational	87.97%	86.67%	86.94%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

Percentage of own employees per job category and age group % GRI 405-1									
Job category	2020			2021			2022		
	Under 30	Between 30 and 50	From 50	Under 30	Between 30 and 50	From 50	Under 30	Between 30 and 50	From 50
Executive Officers	0.00	0.18	0.93	0.00	0.63	0.00	0.22	0.79	0.72
Managers	1.28	3.24	5.61	0.40	4.26	4.38	0.87	5.74	5.04
Coordinators/ Supervisors	0.43	15.86	7.48	2.88	12.99	10.25	3.90	13.84	10.07
Leaders	8.09	12.97	2.80	6.70	13.98	3.68	8.03	13.16	5.76
Administrative/ Operational	90.21	67.75	83.18	90.03	68.14	81.68	86.98	66.48	78.42

Percentage of new hires, per age group GRI 405-1				
Job category	2022			
	Under 30	Between 30 and 50	From 50	Total
Executive Officers	0.37%	0.29%	0.00%	0.31%
Managers	0.37%	3.79%	3.03%	2.33%
Coordinators/ Supervisors	2.25%	5.54%	0.00%	3.89%
Leaders	3.75%	8.45%	9.09%	6.53%
Administrative/ Operational	93.26%	81.92%	87.88%	86.94%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>



Number of employees in top governance GRI 405-1				
Gender	2022			
	Women	Men	Total	
	4	6	10	
	40.00%	60.00%	100%	
Age group	Under 30	Between 30 and 50	From 50	Total
	0	6	4	10
	0	60%	40%	100%



### 7.1.2 Health and Safety as a Value GRI 3-3, 403-1

Occupational Health and Safety (OHS) is an extremely relevant theme for 3tentos, and safety is one of the Company's values. For the sector and its stakeholders, this topic is very important because of the intensive use of labor and the risks related to agricultural and industrial operations.

3tentos' occupational health and safety management is applied to all employees and contractors working at the Company. When people begin their duties at 3tentos,

they are integrated into the processes and take part in frequent safety training. All professionals in charge of maintaining the management of this system are internal employees, who rely on the guidance of external consultants regarding risk management programs.

3tentos' internal system is kept in compliance with Regulations of Law 6514, of December 22, 1977, and published by MTb Ordinance 3214, of June 8, 1978. The management of occupational risks follows the criteria pre-established in Regulation NR 01. GRI 403-8

#### Number of employees and workers covered by this system who are not employees, whose work and/or workplace is controlled by the organization

GRI 403-8

	Number	Percentage
Employees	1941	100%
Contractors	3150	100%

Note: 3tentos does not have the occupational health and safety management certification (ISO 45000), nor internal and external audit processes. All contractors working for the Company are covered by the OHS management system.



## OHS management follows the guidelines below:

- Management of employees' health: process carried out via programs, continuous monitoring of the employees' health, and dissemination of support material for better understanding by everyone.
- Management of occupational and labor risks: process carried out through programs, on-site inspections, issue and control of inspection reports, and management of purchases and equipment.
- Management of unplanned events: process for supporting damaged areas and/or injured employees, by documenting what happened, investigating when necessary, and following up the activities suggested in the reports.
- Management of documentation: process that consists of issuing and controlling documents related to work safety routines and internal indicators.
- Training and education: process carried out together with the Training and Development area, which seeks to keep all Company staff trained, according to their sector's peculiarities.

Periodically, the OHS management procedures are reviewed and changed to ensure better performance. With reference to occupational risks, assessment is carried out by an analysis of probability x severity. In terms of document management, assessment is based on existing scenarios, the applicability of suggestions, and history of events.

In connection with occupational health and safety, we maintain an Internal Commission for Accident Prevention (CIPA), and have the Health and Safety Policy.

We constantly seek to understand and manage the risks involved, in addition to developing a range of prevention and awareness programs and practices, including regular training in the subject.

Bearing this in mind, we take preventive measures to ensure safety at work, prevent occupational diseases and work accidents, and assess psychosocial factors, among others, whose guidelines are set out in our General Policy for Health and Safety at Work.



## Commitments undertaken with the Policy for Health and Safety at Work

### Identification and management of occupational risks:

We monitored these aspects from the beginning of the project up to the implementation of the plants' operation.

### Preventive measures and monitoring of the conditions and unsafe behaviors:

We carry out training and publish guidance. Furthermore, constant monitoring of the employee's health is performed, diagnosing, as the case may be, any diseases triggered and/or aggravated by exposure to risk factors, also occurring after exposure.

### Promotion of a healthy work environment:

We take into consideration the physical environment, psychosocial factors, and interpersonal relationships for promoting a healthy environment.

### Understanding the importance of risk perception:

We encourage all employees and third-parties to contribute in a positive manner to the ongoing improvement of health and occupational safety processes.



### 7.1.2.1 Hazard identification, risk assessment and incident investigation

GRI 403-2

Annually, we evaluate processes whose activities are considered to be hazardous and/or unhealthy. The analysis is conducted by an outsourced company, through on-site inspection and conversations with employees in the area. For activities involving potential accidents, the OHS area is called on a daily basis to explain and provide guidance on safe ways to carry out the activities. For day-to-day tasks, the employee himself, after guidance, is able to identify the risks inherent to his duties. For higher risk activities, the Company has Work Permits containing the steps that must be followed to carry out the activity in the safest way.

In on-site evaluations carried out periodically by the OHS area, the employees in general contribute to the survey of existing risks, indicating possible irregularities. Through training, guidance, and simulations, it is possible to assess the current situation and improve internal actions, as well as propose changes in the Company's management procedures.

For new processes where OHS gets involved in the initial phase of the project, we recommend the adoption of:

- a) Measures that eliminate the risk;
- b) Engineering controls through collective protection measures;
- c) Administrative controls that aim at improving procedures, defining rules of conduct, and training employees to avoid unnecessary exposure to risks;
- d) Personal Protection Equipment (PPE).

As an occupational health management conduct, we also take preventive and continuous measures to safeguard the health of our employees, removing from activities all those whose health have been affected due to the occupational risks they may be exposed to.

### 7.1.2.2 Process for reporting dangers and hazardous situations by workers

GRI 403-2

During the process when workers report dangers and hazardous situations, our employees call the OHS team to expose such situations, which are then forwarded to those in charge of making improvements. In our OHS policy, under item 3.1.4, the right of refusal is explicit for all employees. In case of retaliation, the Company's Ethics Committee will be triggered to step in.

Among the procedures put in place for the actual management of the area, there is a specific one that sets the guidelines for communication, registration, identification of the situation generating the accident, risk management, and treatment of the causes. When an accident occurs, the OHS area must be informed so that it provides the initial instructions. After providing assistance to the victim, an analysis of what happened begins in order to identify the causes that led to the accident. Once the analysis is complete and the causes have been identified, an action plan is drawn up to prevent further occurrences. Accidents with property and/or environmental damage must be reported, and, whenever the causes are not evident, an analysis of what happened must be carried out and an action plan drawn up to prevent further accidents from happening.

### 7.1.2.3 Occupational health services

GRI 403-3; 403-7

3tentos is continuously monitoring its employees' health through the Medical Control and Occupational Health Program (PCMSO), which sets forth some steps to be followed. After the first assessments, the employee has a doctor's appointment to monitor his health, ensuring that the preventive actions taken are satisfactory. If the exams show changes, the occupational physician investigates the case and provides the necessary treatment/referral. It's worth noting that the privacy of medical records is preserved in the patient-doctor relationship. The medical records of each employee are kept with the responsible physician, and restricted access is given to the OHS nursing technicians who work with the employees and monitor absences.

The quality of internal services is assured by the service agreement and the follow-up of all activities conducted regarding occupational medicine (OM). All expenses related to transportation, food, and OM exams are covered by the Company, without any cost to the employee. For events unrelated to OM, 3tentos offers a health plan, with voluntary membership, with its quality being guaranteed by a service agreement. For those not wishing to have the plan, care is provided by the Brazilian Public Health System (SUS). Only the employees are entitled to the benefits mentioned. For more information on the benefits offered to employees, [access here](#).

As well as caring for physical health, we have our psychosocial area, which provides listening and also activities with the purpose of observing psychosocial factors and treating them, thus preventing illness. GRI 403-6

#### 7.1.2.4 Safety awareness GRI 403-4

Through the activities that OHS performs on site, the employees are asked about the execution of their activities and the difficulties they have, so as to improve or maintain their policies and procedures. In addition, monthly online meetings of CIPA (Internal Commission for Prevention of Accidents) are held in conjunction with OHS, where necessary improvements are discussed. Access to the main OHS information is available at 3tentos' intranet; however, as not all Company staff can access the content, the leaders of each area are responsible for passing on the relevant OHS information to their team.

In order to contribute to this process, CIPA is one of the ways in which work safety operates that, besides listening to the main safety demands, discusses the necessary improvements. The Commission comprises employees of different areas and, currently, all of the Company's operational units have a CIPA. The duties of this Commission are highlighted next:

#### Duties of the Internal Commission for Accident Prevention (CIPA)

**1** - Monitor the process of hazard identification and risk assessment, as well as the adoption of prevention measures implemented by the organization.

**2** - Register the workers' risk perception, using the risk map with advisory from OHS.

Check the work environment and conditions to identify situations that could bring risks to the workers' health and safety.

**4** - Prepare and follow up a work plan that enables preventive action regarding health and safety at work.

**5** - Take part in the development and implementation of programs related to occupational health and safety.

**6** - Follow up the analysis of work-related accidents and diseases, in compliance with regulation NR-1, and propose, as the case may be, measures to solve the problems identified.

**7** - Request the organization to provide information about matters related to the workers' health and safety, including the Work Accident Communications

(CAT) issued by the organization, safeguarding medical confidentiality and personal information.

**8** - Propose to OHS, or the organization, the analysis of the work conditions or situations in which it believes there is a serious and imminent risk to the workers' health and safety and, as the case may be, the suspension of the activities until the adoption of remedial and control measures.

**9** - Promote annually, jointly with OHS, the Internal Week for Prevention of Occupational Accidents (SIPAT), according to the program defined by CIPA.

**10** - Promote, at least every 12 months, training, guidance, and awareness activities for employees of all hierarchical levels in the Company on topics related to violence, harassment, equality, and diversity in the workplace, in accessible and suitable formats that present maximum effectiveness.

**11** - Assist in disseminating the Company's whistleblowing channels and propose improvements.



Every year CIPA organizes the Internal Week for Prevention of Occupational Accidents (SIPAT). The event aims to make employees aware of the need to perform their daily tasks in a concise, careful and accident-free manner.

In addition, we have program More Health and Safety for You, whose activity is proposed by the Occupational Health and Safety Sector, with support from CIPA and the Communication Department, and involves the dissemination of actions and content related to health and safety at work. GRI 403-6

This internal program has five components:

- To increase safety: through daily field monitoring of all activities the employees receive guidance and, in addition, the monthly OHS-related contents are widely disseminated;
- Raise Awareness and Prevent: so as to disseminate our safety culture, events like Green April and SIPAT are made;
- Health Moment: constantly carry out hands-on activities related to first aid and health in general;
- Psychosocial health in focus: through individual or group approaches and special activities, we seek to identify and treat psychosocial issues that may be causing employees to become ill.

These actions, together with the Company's other programs, supplement our Policy for Health and Safety at Work, thus ensuring a safer environment to all.



One of the tools of the More Health and Safety for You program is Health Minute and Safety at Work. The goal is to deliver to the employees, on Tuesdays, a one-minute video on themes related to health and safety at work. The other topics are developed by members of the OHS area and by employees that volunteer to take part in this initiative. The videos are posted on our intranet and forwarded to the leadership groups so that they can replicate the information to all employees. GRI 403-6



### 7.1.2.5 Safety awareness GRI 403-5

3tentos promotes several OHS-related trainings, with the main objective of showing the safe way to operate/work, avoiding occupational accidents and diseases. Besides the mandatory training, educational interventions are performed, informing, via graphic materials and videos, actions that must be taken in order to avoid occupational accidents and diseases. As an example we mention Health Minute and Safety at Work.

So as to define what training is needed, an evaluation is carried out according to the activity that each employee performs in the Company. Each existing job has different activities, which can expose the employee to specific risks. Based on this analysis, training is defined per job position, according to each person's particularities.





### 7.1.2.6 Occupational accidents and diseases GRI 403-9, 403-10

The number of occupational accidents that occurred totaled 23 in 2022, with 11 involving machinery and equipment, 4 in connection with raw materials used in the process, 4 with work tools, 2 with involuntary body movements, and one related to the layout of the unit. GRI 403-9

#### For employed workers

Occupational accidents that resulted in	Number	Index
Deaths	0	0
Serious consequence* (Except deaths)	23	6.1

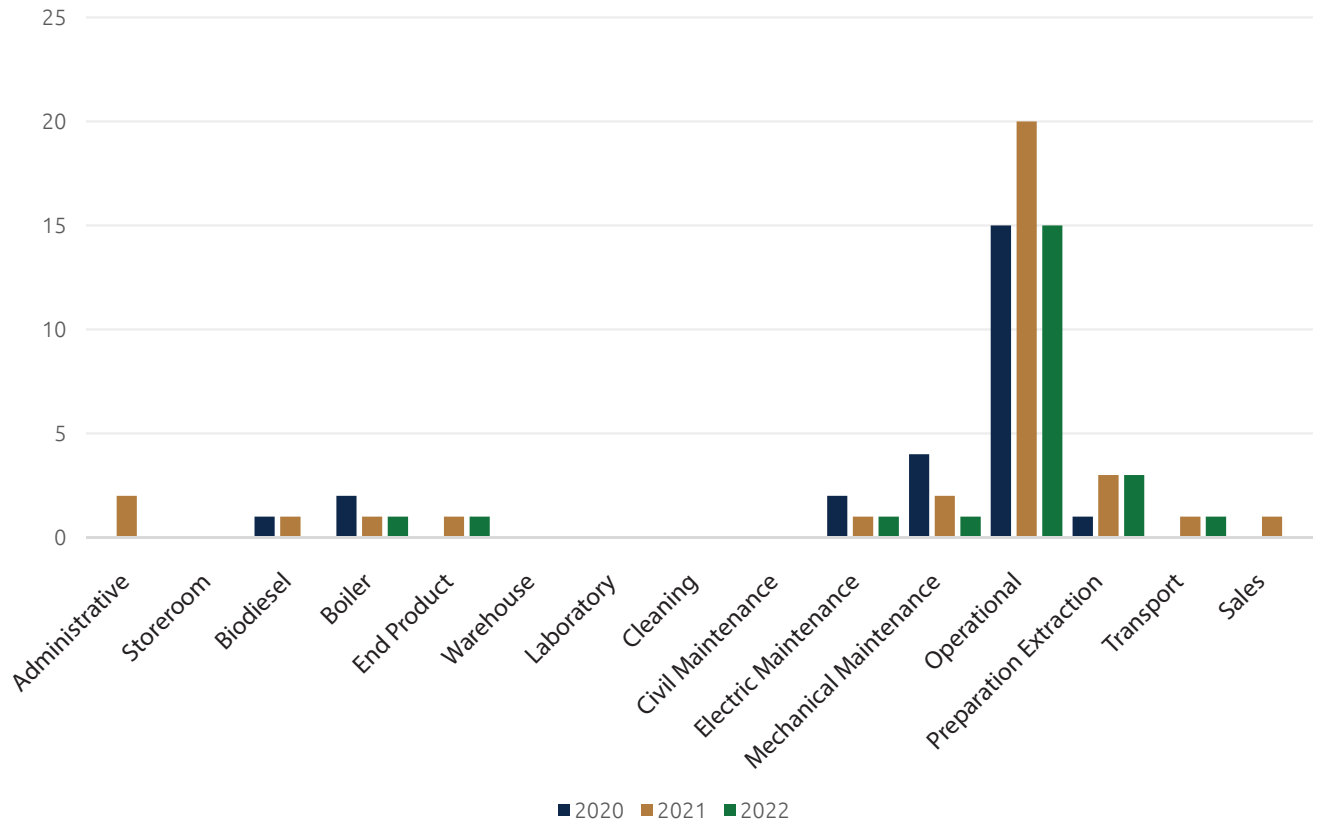
All employees have been taken into account in the occupational accident calculation. We considered NBR 14280 – Registration of occupational accident. \*Accidents with more than one day of absence were considered a serious consequence. To calculate the index, we considered the (Number of accidents multiplied by 1 million) divided by man-hours of exposure to risk.

Hours worked by employees who suffered occupational accidents	30,791 horas
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Only of casualties – Exposure Man Hours Worked (MHW)

For non-employee workers whose work and/or workplace is controlled by the organization, 5 serious-consequence accidents were identified, with zero fatalities.

### Accidents per Area



All risks that can lead to occupational accidents or diseases, whether with serious consequences or not, are checked annually by internal and external teams. These risks are described in the Risk Management Programs – PGR and Occupational Risk Management Program - PGREC.

### The main risks identified are:

1. Mechanical/Accidents – Driving vehicles of any kind on public roads.
2. Mechanical/Accidents – Environments with engulfment risks (confined space)
3. Mechanical/Accidents – Difference of level greater than two meters (Work in Heights)
4. Mechanical/Accidents – Fall of objects
5. Several chemical products
6. Heat

Of the risks mentioned, except for risk no. 2, all of them contributed to and/or caused work accidents with serious consequences during the year 2022. Regarding the hazards that present risks of work accidents with serious consequences, the Company adopts a series of control measures ranging from training to facility improvements, when it is proven that the reason is an unsafe condition. With reference to machinery and equipment, 3tentos has been trying to eliminate the risks of employees falling by adopting collective protection measures and removing moving parts. When it is not possible to take a collective measure, a personal protection is adopted. Once identified the inefficiency of the current equipment, an analysis is made with suppliers to search for equipment that fully meets the need. GRI 403-9

Regarding the risks that can lead to work accidents or diseases, whether with serious consequences or not, every year the internal and external teams conduct a survey, describing the risks and updating the Risk Management Programs - PGR and PGREC. There are no records of employees with work-related illnesses. GRI 403-10

### Currently, the main occupational risks are:

1. Ergonomic Biomechanical – Sitting posture for long periods.
2. Ergonomic Biomechanical – Intensive work with keyboards or other data input devices.
3. Noise – Generated by machinery and equipment.
4. Bothersome dust - Breathable (insoluble or low solubility) particles.
5. Diverse chemical products.

Regarding other risks, the PGR sets out actions that are necessary to mitigate and/or control them. These actions are monitored annually and control strategies are defined, resulting in collective protection and administrative measures. If the risk cannot be efficiently controlled, personal protection measures (PPE) are applied. GRI 403-10

### In 2022, we invested R\$2,527,364 in the OHS area and highlight the following main investments:

- a) Occupational medicine to monitor the employee's health, as well as to elaborate technical documents.

- b) Laboratory tests of solid particulates and chemical products, to verify the level of exposure to the substances and propose suitable prevention measures.

- c) Psychosocial counseling to identify and treat factors that cause employee dissatisfaction and illness.

- e) Monitoring and collective equipment for confined spaces, such as rescue tripods and exhaust systems.

Within the context of injured employees in 2022, the rate of those removed from their activities increased, which generates positive economic impacts for the Company and the community, since an employee who has an accident needs to use the health service more, suffers a loss in pay while on leave, and has social and Company difficulties. Moreover, the absence of this important and essential person for the business puts an extra burden on the other employees, besides generating indirect costs. This positive result comes from a more mature safety culture at 3tentos, from investments in training, activities in the field, improvement of processes, and from building an understanding that health and safety is everyone's responsibility. GRI 203-2

The financial information was obtained from the 2022 budget plan.



### 7.1.3 Value Chain Responsibility GRI 2-6, 2-29, 3-3, 204-1, 308-1, 414-1

Our history and values highlight the importance we give to our relationships. We realize that consistently working with all of our partners is essential for business growth, sustainability, and continuity. In this regard, we consider the relationship with our suppliers an essential link of our value chain. In 2022, our chain comprised more than **21,000 suppliers, including farmers that supply soybeans, corn, and wheat; suppliers of raw materials and inputs to industry; and suppliers of products traded with our partners for agricultural production, such as chemical and biological inputs, seeds, and fertilizers.** Currently, 85% of these suppliers are local and, in 2022, the transactions with our suppliers totaled more than R\$6,028,321,993.37. GRI 204-1

Committed to fostering inclusive and sustainable farming, we have the Social Fuel Seal, which attests that 40% of the raw material used for biodiesel production comes from small family farms. In the 2021/2022 harvest, we assisted more than 3,500 family farm producers, who relied on free technical assistance, in addition to an extra financial incentive for delivering soybean.

#### 7.1.3.1. Selection and monitoring of suppliers GRI 3-3, 204-1, 308-1, 409-1, 414-1

In 2022, the Company joined the Soy Moratorium, an initiative created by the Soy Working Group (GTS), which intends to ensure that soybean, produced in the Amazon biome and sold by the moratorium signatories, is free from deforestation that occurred after July 22, 2008.

3tentos is a member of the Brazilian Association of Vegetable Oil Industries (ABIOVE) and follows the social and environmental criteria of this organization for Management, Production Fostering and Soy Purchase in Brazil. This means that all suppliers and the grain production areas negotiated and traded at 3tentos units, located in the state of Mato Grosso, go through a careful social and environmental analysis, thus ensuring that the product is purchased from a safe source, complying with the following criteria:

- Does not appear on the list of employers who have subjected workers to slavery-like conditions, information published by the Ministry of Labor and Social Security, following MTE Ordinance No. 1,129/2017. GRI 409-1
- Does not appear on the Soy Moratorium List, with the aim of neither acquiring nor promoting the production of soybean cultivated in deforested areas in the Amazon biome after July 2008.
- To be up to date with the obligations with the state and federal environmental agencies, respectively SEMA and IBAMA, in order to guarantee that the production is not coming from areas with embargoes that have not been respected.

- To ensure that the area is not fully or partially overlapping the area of Homologated Indigenous Lands, so as not to encourage the production and purchase of soybean in indigenous areas illegally exploited by third parties.

All suppliers of grain located in Rio Grande do Sul go through a social and environmental analysis. We verified both the absence of the supplier from the register of employers who subjected workers to slavery-like conditions, published by the Ministry of Labor and Social Security, and the non-overlapping of the plantation areas with Homologated Indigenous Lands, through the information provided by FUNAI. We also apply the environmental criteria of the Renovabio Program, since this Program selects farmers who deliver soybean from areas with no deforestation after the year 2018. Learn more about Renovabio [here](#).

**This way, considering all 3tentos' suppliers in 2022 and not only the farmers, 22.66% of the new farmers were selected based on social and environmental criteria.**

GRI 308-1, 414-1

#### 7.1.3.2 Proportion of spending on local suppliers GRI 204-1

In the following table, we show the expenses incurred with local suppliers, contemplating suppliers in the states we are located, Mato Grosso and Rio Grande do Sul. The percentage invested with these local suppliers is equal to 85%.

Purchasing budget percentage spent on local suppliers	
Products and inputs	2022
Total of purchases from local suppliers (R\$/MT)	R\$6,028,321,993
Total purchases	R\$7,081,667,571
Percentage of purchases from local suppliers	85%



## Business integrity and ethics

GRI 3-3

The values and principles that drive the development of our business are stated in the [Code of Conduct and Ethics](#). Together with this document, we have different corporate policies that guide the Company's conduct, with ethics, legal compliance, and transparency as governance pillars. All of them are available on our [investor relations website](#) to 100% of the employees and external public.

This set of regulations demonstrates our commitment to ensuring respect for human rights in all our activities and across the entire value chain. We do not admit any kind of degrading work, either in the form of child labor or situations similar to slavery. Likewise, we are committed to fighting any acts or behaviors of corruption or fraud.

In order to ensure that all employees, executive officers and board members follow these guidelines and principles, the values of the Code of Ethics and Conduct, the Company's Policies, and the principles of the Business \_ are widely disseminated through training and integration.

In addition to all the existing provisions in the Code of Conduct and Ethics, the Company is building a specific Integrity Policy that will adopt the broad concept of corruption, including any abuse of power conferred for private gain.

Aiming for continuous improvement in this topic, in 2022 we started requiring that all agreements with third parties comply with our Code of Conduct and Ethics and with specific anti-corruption guidelines, and our goal in 2023 is to map corruption-related risks across the Company's operations.

The culture of ethics, integrity, and transparency is widely disseminated in the Company to align the workforce to the theme. Training sessions are held annually, covering 100% of the workforce; we start by training the Board of Directors and Executive Board, and later the other employees.

This topic is also presented in the integration session that takes place on the first day of work for employees and contractors, so that all 1,489 employees and 3,489 contractors, located in the states of Mato Grosso and Rio Grande do Sul, were trained in 2022. GRI 2-23, 2-24, 205-1, 205-2



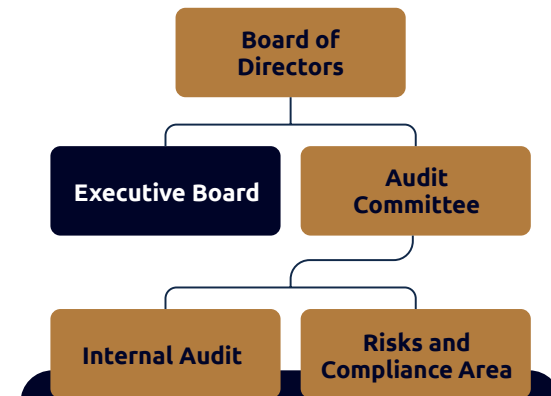
## Risk management GRI 2-13, 2-23

At 3tentos, we manage risks that can impact business continuity in a manner that is integrated and aligned with our different stakeholders' expectations.

We seek to analyze opportunities for business growth and consolidation, based on the strategy outlined from the long-term vision and social and environmental responsibility.

Risk management is directly related to the Company's goals, affecting business strategies, the definition of internal operating controls and the search for excellence in business management. To establish the components of the risk management structure, the Company follows the guidelines of the Committee of Sponsoring Organizations of the Treadway Commission (COSO). GRI 2-23

To guide management, we have a Risk Management Policy that addresses the principles, guidelines, and general responsibilities on the subject, implemented by the Risks and Compliance Area created in 2022.



## Category of risks

**Strategic Risks:** risks of implementing an unsuccessful or ineffective strategy, business continuity risks, changes in government policies that affect our business, among others.

**Operating Risks:** risks that may imply financial losses, damage to reputation and image, and decline in the Company's results.

**Financial Risks:** risks derived from unexpected effects in the economic and political scenario and in market trends that may affect consumer behavior, interest rates, inflation, among others.

**Legal Risks:** risks resulting from non-compliance with obligations applicable to the business, for hiring third parties without legal analysis, among others.

**Sustainability Risks:** risks of negative effects on the environment and/or society, caused by environmental impact, on native peoples and communities, and protection of human health, cultural properties, and biodiversity.

**Image Risks:** risks for the Company to have its name, brand and/or credibility eroded in the market or before authorities due to negative publicity, truthful or not.

**Regulatory Risks:** risks arising from delays or difficulties in obtaining regulatory licenses or permits, or from violation of regulatory standards and limits established by regulatory agencies.

**Cyber risks:** risks resulting from events that cause financial loss, interruption (network malfunction), extraction of or damage to information contained in the systems.

## Conflicts of interest GRI 2-15, 2-25, 2-26

We have specific guidelines in our Code of Conduct and Ethics when dealing with conflicts of interest. Furthermore, we have a [Policy on Related-Party Transactions and Conflicts of Interest](#), which establishes that all decisions must be made in the best interests of 3tentos and our shareholders and must be in line with the best corporate governance practices and transparency. The Audit Committee is responsible for analyzing transactions and the potential conflicts of interest, as well as for forwarding them to the Board of Directors for evaluation.

## Whistleblowing channel GRI 2-16, 2-25, 2-26

The Company provides a Whistleblowing Channel for the internal and external public, which has the purpose of receiving communications about violations of the guidelines of our Code of Conduct and Ethics, the Company's Bylaws or other policies and internal charters. The tool is widely disseminated, even in our vehicles, ensuring our commitment with ethics and integrity. Access is available on the [website](#), the intranet and by telephone.

The telephone service is provided by trained psychologists, hired by an outsourced company that performs the first screening. The information is then analyzed by the Ethics Committee, which is responsible for ensuring that all complaints are investigated and that disciplinary measures or action plans are implemented for all cases of proven misconduct and/or failures in processes and controls that can effectively lead to such deviations.

The Committee, made up of representatives of the areas of Compliance, People and Management, and Administrative, meets on a weekly basis to address active reporting. After the investigation, the reports can be classified as well-founded, not well-founded, or not applicable. For well-founded reports, a plan of action is created. Of the 62 complaints received in 2022, 27 were considered well-founded and 20 resulted in some kind of direct consequence to an employee, such as a warning or dismissal.

## Contact for doubts and suggestions

The Company offers, through the Whistleblowing Channel, the possibility of receiving doubts and complaints about its products and services. The service is carried out in the same way as for the complaints received, which provides an adequate level of attention and internal treatment.

Service to the public is also available via telephone and email, which are available on the site, under the "Contact" tab.

## Customer service

The Company is a member of Consumidor.gov, a government platform that supports consumers in obtaining solutions to problems related to their products and services.



## 7.2. Sustainable solutions

### 7.2.1 3tentos ecosystem GRI 2-6

3tentos is responsible for offering a broad range of products and solutions for agribusiness, such as efficient and proven agricultural management technologies, in addition to consulting services provided by a team of agronomists and agricultural technicians.

The farmer is the core of our ecosystem, more than just a customer or supplier, but a true partner. As we consider raw material production, we contribute to the world food supply and to the generation of clean fuel for the Brazilian energy matrix, which helps to decrease greenhouse gas emissions. From the selling of inputs to the receipt of grains from producers, we take part in the grain chain for the manufacturers that serve fuel distributors, animal feed mills, grain traders, and other sectors. GRI 2-6

Our strategy includes a large network of stores, the distribution of inputs to agricultural producers, the provision of technical consultancy for crop management, the purchase of grains from producers, the transformation of grains into industrialized products, and the establishment of solid, long-lasting partnerships with our customers.

over 2,000 employees



**INPUTS**



Seeds, fertilizers,  
crop protection and specialties



**GRAINS**



Soybean, wheat and corn

+ 20,000 clients



**INDUSTRY**



Oil, meal, husk and biodiesel

**Brazil's most  
complete  
agribusiness  
ecosystem**

### 7.2.1.1 3tentos ecosystem's pillars GRI 2-6

We seek to present innovations and solutions integrated to the farmer, working in an ecosystemal way to add value through a comprehensive product portfolio. We supply seeds, fertilizers, biological inputs, and plant-protection agrochemicals for crops such as soy, corn, wheat, and rice, aiming to maximize production using the same soil, water, and energy resources.

The major highlight in 2022 was the expansion of new stores in the northern half of the state of Rio Grande do Sul (RS) and the consolidation of stores in Mato Grosso (MT).

Even with the adverse weather conditions in RS, the

Input Retail sector had a significant growth with highlights in the trading of seeds, fertilizers, biological inputs, and micronutrients.

We have a team of consultants specialized in agricultural technology and management, and a chain of 57 stores for selling our products. We also have two seed processing units located in the city of Santa Bárbara do Sul/RS and a fertilizer blending unit in Ijuí/RS.

The production of food and energy from agriculture calls for an intelligent and efficient use of natural

resources, which requires optimized production techniques. This is why we have a research, development, and innovation (RDI) area dedicated to identifying these practices. Our technical and commercial team, consisting of agronomists and agricultural technicians, is guided and backed by this area, resulting in a specialized consulting service in management, handling, and agricultural technology to the farmer in all stages of the process, from planning to harvest.







## Seeds

The production of seeds in the multiplication fields is carried out with great care, from planting to harvest, with the technical supervision of our team. In this manner, we ensure a high quality standard. Furthermore, we maintain partnerships with the country's main soybean and wheat genetics companies to offer our customers cutting-edge seeds and cultivars, produced with safety.



## Fertilizers

3tentos, besides having its own fertilizer blending unit in Ijuí/RS, also works with the main fertilizers' brands in the Brazilian market, offering farmers the best quality x cost-benefit relation, according to the needs. We are focused on the sustainable increase of productivity, so we continue to promote the use of premium fertilizers, with NPK and NPS bases in the same granule, in addition to high efficiency nitrogenous (with NBPT protection or with more sources of N), products that reduce losses by denitrification, volatilization and leaching, as well as reducing greenhouse gas emissions (N<sub>2</sub>O).



## Crop protection

We offer a complete line of crop-protection agrochemicals for soybean, corn, wheat, rice, sorghum, triticale and oats cultures. In addition to operating as a distribution channel for the main multinational companies in the sector, we ensure the correct and responsible use of the products through recommendations made by qualified professionals.



## Grain origination and trading

Our grain origination and trading operation focuses on three main products: soybean, wheat and corn, and part of the originated soybean is also processed at the plants. We have our own fleet of 116 trucks and a static storage capacity of approximately 1.4 million tons of soy, corn and wheat, plus two operating railways, which allows for integrated and systemic logistics, working strategically for more efficiency in the outflow of grains.



## Industry

With two industrial plants located in the cities of Ijuí/RS and Cruz Alta/RS, 3tentos is dedicated to the processing of soybean, producing bran and hull for animal feed for poultry, swine and cattle farming, as well as soybean oil, and production of biodiesel and glycerin. To ensure the quality and safety of processes, we constantly seek the improvement and implementation of health and safety measures of our employees.

Part of our biodiesel production is based on family-farming soybeans, and in 2022 the number of farmers in this category totaled 3,527. This strengthens our commitment to this group, which allows for the Social Fuel Seal certification. It is worthy pointing out that 3tentos is also certified by Renovabio, which confirms that the entire biodiesel production process is monitored for carbon emissions.

To ensure we deliver a biofuel of excellence, our Biodiesel Quality Control Laboratory is ISO 17025 certified. As a result, we provide clean biofuel from renewable sources, which prevents the emission of thousands of tons of carbon equivalent (tCO<sub>2</sub> eq) into the atmosphere. GRI 203-2

Our biodiesel production is recognized by the Super A Biodiesel Seal, attesting to the product's high quality standard, and is made through a rigorous quality and traceability system, based on the international standards of the Good Manufacturing Practices (GMP+).

**Soybean crushing capacity: our capacity has grown from 3 to 4 thousand tons/day.**



Annual biodiesel production in 2022:

**171,346 m<sup>3</sup>**



Amount of meal produced in 2022:

**613,004,069 Kg**



Amount of oil produced in 2022:

**160,762,624 Kg**

In terms of logistics, the railways for the shipment of grains, bran and biodiesel interconnect the Ijuí/RS and Cruz Alta/RS units to the Port of Rio Grande/RS. They are responsible for the flow of a significant portion of the soybean bran exported to Europe and Asia.

Under the Company's expansion plan, the plant being built in the locality of Vera/MT will have a capacity of 3 thousand tons of crushing per day and a production capacity of 1,000 m<sup>3</sup> of biodiesel per day, with activities expected to start in May 2023.



Vera Industry - MT

Through railway transportation, in 2022:

**\*32,097 ton CO<sup>2</sup> eq.** emissions avoided, compared to less efficient means of transportation.

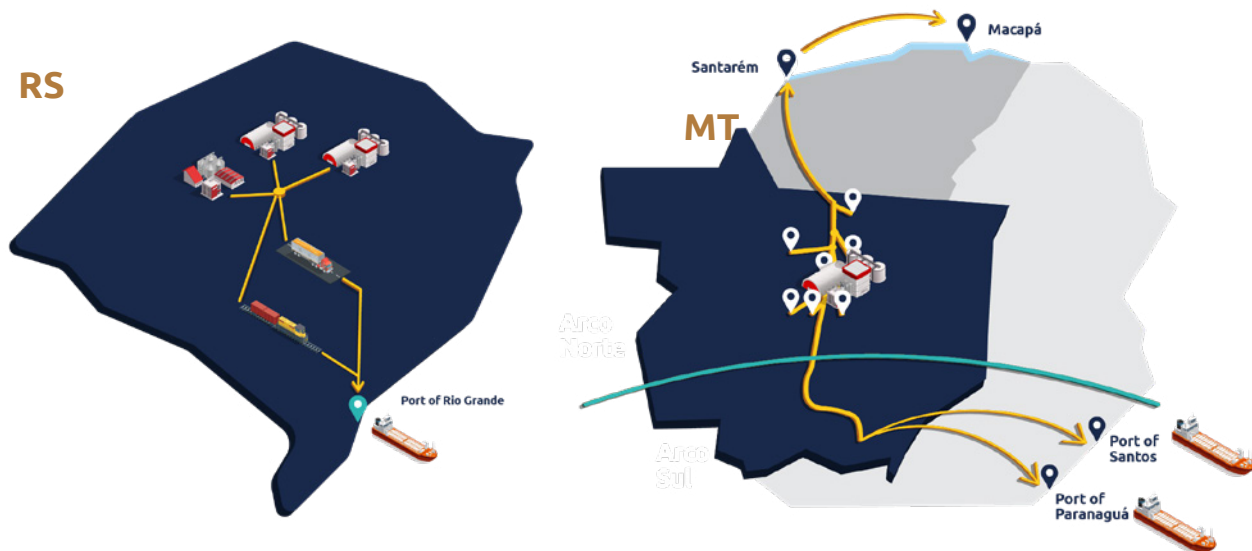


The emission avoidance is equivalent to **3,702 households.**



The emission avoidance is equivalent to **5,721 cars.**

\*Information provided by the Railway Transportation Operator.



### 7.2.1.2 Digital solutions GRI 2-6

We seek to develop digital solutions for agribusiness, described below, in order to improve the daily life of our customers and partners, with safety and agility.

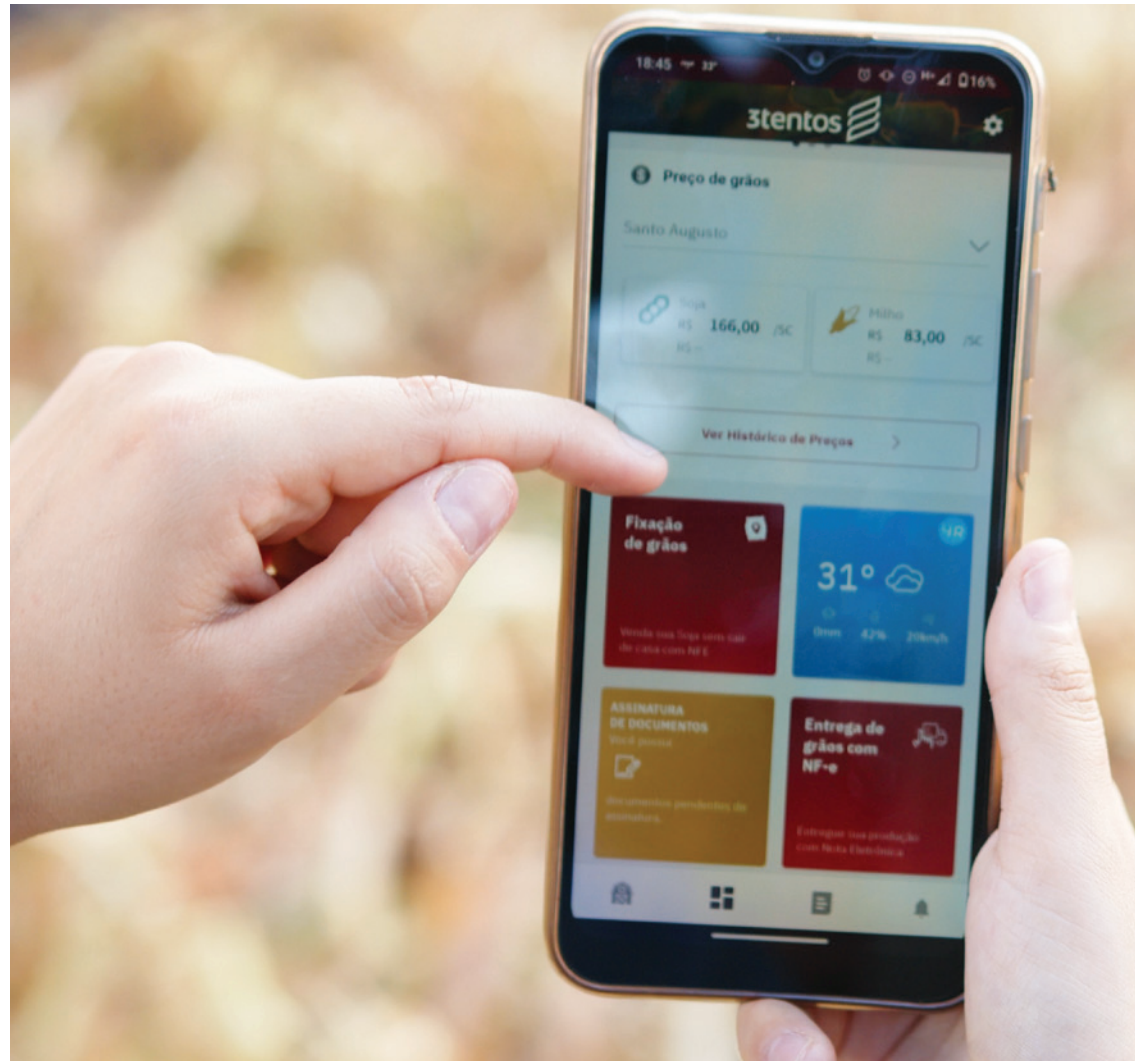


**App 3tentos:** application focused on the farmer's management. Its main features are: checking grain prices, electronic signature of documents, offers of 3tentos' products, and digital certificate compatibility. With the App, it is possible to sell the stored production remotely.

**Partner portal:** tool for farmers to enable, via web, their digital certificate to be used in the 3tentos App and to consult reports and information for managing their crop.



**Terra3:** agronomic intelligence and remote monitoring platform, through the use of satellite images for following up the health of crops. With this platform, consultants can recommend the best management for each crop.



App3tentos



## 7.2.2 Product quality and safety GRI 3-3, 416-1, 417-1

In interacting with customers, we follow our Code of Conduct and Ethics, as well as free market regulations and protection of competition. We also focus on protecting the well-being and health of end consumers, which becomes possible with quality management of agribusiness operations, such as the ISO standards.

Three of the 3tentos products are intended for animal feed - soybean meal, soybean hull, and glycerin. To ensure the quality of these products, we follow the specifications of MAPA - Ministry of Agriculture, Livestock and Food Supply. Regarding the requirements related to food safety, we follow the definitions of the **GMP+ FSA** standards, an international identification seal for animal feed products with thorough requirements and quality analysis.

Our production of meal is guaranteed through Normative Ruling IN 04/2007, GMP+FSA, and of biodiesel according to Resolution of the National Agency of Petroleum, Natural Gas and Biofuels (ANP) no. 920, of April 4, 2023.

We perform a rigorous check on all product batches before they are sold, ensuring that they meet customer specifications and relevant legal standards. To this end, the products are monitored internally at 3tentos laboratory and by hiring an external lab. The parameters assessed for quality are: protein, moisture, fiber, oil content, and mineral matter. As for safety, analyses are made of heavy metals, pesticides, dioxins, Salmonella, and others.

Regarding biodiesel production, we have our Biodiesel Quality Control Laboratory which, in 2021, was certified by ISO 17025, thus ensuring 3tentos' production quality.

## 7.2.3 Close relationship GRI 2-29

We work closely with the Marketing and People & Management areas to keep our employees well informed. 3tentos Newsletter (Informe 3tentos) is one of our communication tools. This is a newsletter that presents what is new in all our units, with stories from our staff, tips, business information, and other matters of interest. In addition, we are active in the digital media, providing relevant content to our producers and other audiences. We also have annual engagement actions, which are developed in synergy with the teams.

### 3tentos Sales Convention

In 2022, we held the first 3tentos Sales Convention, with the theme "Top Farm | It's time to fly high". The event gathered the entire technical-commercial team (Detec) from Rio Grande do Sul, executive officers, and leaderships from support areas, comprising an audience of nearly 300 employees. The sales convention had the purpose of celebrating the team's achievements and results, recognizing our talents, and outlining new goals for the coming years.



First 3tentos Sales Convention

## MT Leadership Convention

The first Leadership Convention held in Sinop/MT came to strengthen our values: The Field, Partnership and Safety. We invited the entire MT leadership team to leave their mark and continue to make history, with the same strength and simplicity that have always been part of 3tentos' essence. It was two days of intensive work and interactions that were very worthwhile.

## Family Day

Family Day is an event that takes place annually at 3tentos. Since 2015, this day is reserved for the employees' family members who visit the Company and have the opportunity to learn about the work carried out, the production processes, and the environment in general. In addition, they strengthen their friendship bonds with the other employees and their families.

In 2022, the 8th edition of the event took place in all of the Company's units, and the theme was "Family, the origin of the first seeds". Nine hundred families participated, with a total of 2,087 people. 3tentos believes that the interaction between the families and the Company is an important tool for valuing the employee and creating ties, which stimulates the recognition and importance of the work performed by each person.

## Pink October

October is known as the month for Breast Cancer prevention. With awareness as a goal, during the whole month of October we prepared information about prevention and early diagnosis of the disease in our internal channels and social networks. Besides, all employees receives a broach to remind them of the importance of self-examination. The units were invited to prepare conversation rounds and talks about the topic, in order to bring information about preventive exams and women's health. GRI 403-6



The first Leadership Convention held in Sinop/MT



Pink October



Family Day

## House Seeds

The House Seeds Project aims to recognize and value our employees who, every five full years of work, are honored and awarded for their dedication and partnership during such period. This year, the Project recognized nearly 100 employees, who, together with 3tentos, are building their stories and strengthening our values.



House Seeds Project



Christmas

## Christmas

The main goal of this project is to value, honor, and contribute to the celebration of the end-of-year festivities of employees and their families, recognizing their efforts. In order to show this recognition, in 2022 all employees received a basket with items for a family celebration.

## Mother's Day

In 2022, Mother's Day at 3tentos was heartwarming. With the theme "Mom, a love that warms up", we gave our mommy employees a pair of customized slippers as a gift. Besides the pampering, mommy employees had the opportunity to share their experiences as mothers and professionals in a live chat, with the theme "Motherhood and Career". It was an enriching moment of interaction, where the female employees could share the challenges and joys of being a mother, a woman, a professional, and so many other duties they carry in their daily lives.

## Women's Week

In 2022, the Women's Week campaign highlighted the position of women at 3tentos and in agribusiness. With the topic "Women in Agribusiness", we prepared a special edition of the 3tentos Newsletter with the cover story "Women in Agribusiness, a diversity that benefits the whole productive ecosystem". The edition presented statements from our employees about what it is like to be a woman in the farming sector and to be a woman at 3tentos. In order to congratulate our team of women, in addition to the newsletter given to all the Company's employees, each female employee received a kit consisting of a T-shirt with the campaign's theme and a card in her honor.

## LittlePartner 3tentos (Parceirinho(a) 3tentos)

Our life renews itself with each little seed born, and for this reason we created the "LittlePartner 3tentos" initiative. Mothers who take their maternity leave receive a special kit, designed with much affection to wish the soon-to-be baby good health. The gift comes together with a custom-made outfit for the child and a souvenir for the employee.



### 7.2.3.1 Development and progress of local communities

GRI 3-3, 203-2, 413-1

Being next to our customers and bringing relevant information to our partners is part of 3tentos' essence. In 2022, we held more than 80 technical events with renowned researchers and partner companies, in addition to visits to our experimental research areas.

Farming partners were also in the center of our initiatives. With events targeting women, we promoted the 2nd Technical Meeting of Women in Agribusiness, in the city of São Gabriel/RS, discussing issues such as career, family succession, and financial management of farms. The event was a great success; so we also expanded to the cities of Bagé/RS, Saldanha Marinho/RS, and Panambi/RS, always with the goal of providing technical knowledge and showing the importance of women in agribusiness.



Elas no Agro



### 7.2.3.2 Relationship with the community

We are aware of the positive impact we have on the communities where we operate. To promote actions that spread the sustainability culture in the 60 municipalities where we operate, since 2016 we have been working through the volunteer committee Sowing for a Better World. Currently, the Committee has 70 volunteer employees in charge of the campaigns developed with the goal of spreading our impact.

Next, we present the campaigns conducted in 2022:

<b>APAE Santa Bárbara do Sul</b>	We have been making donations of food baskets to the Association of Parents and Friends of People with Disabilities (APAE) of Santa Bárbara do Sul/RS.
<b>Winter Clothing Campaign</b>	With the theme Warm up a story, in 2022, 5,053 items were collected, among employees' donations and 3tentos' contribution, benefiting hundreds of families. More than 5,000 stories warmed up throughout Rio Grande do Sul.
<b>Donation of Recyclables</b>	We promoted awareness and the adequate separation of waste, and encouraged the units, after separating their waste, to donate the recyclable material to waste collectors associations. In 2022, the Ijuí unit donated 8,980 kg of recyclables to the waste collectors association.
<b>Cool Bottle Cap (Tampinha Legal)</b>	The units of 3tentos have recipients for the collection of plastic caps, which are later donated to the Association of Support to People with Cancer (APECAN) and to the Friends of the Animal World (AMA). In 2022, we collected a total of 58.3 kg of caps, which were sent to these entities, corresponding to about 53,000 caps that were no longer incorrectly disposed of and became income for these associations.
<b>Easter Solidarity</b>	With the theme "Solidarity asks for BIS", we held another traditional Easter Solidarity. We gathered 2,200 sweets, between boxes of BIS chocolate, box of chocolate sweets and candies. With the solidarity of our employees and partners, more than 40 institutions were benefited and approximately 2,000 children had a sweeter and happier Easter.
<b>Solidarity Christmas</b>	This year, with the theme "With a simple gesture, you can do a lot of good", 3tentos organized another Solidarity Christmas.

We promote periodic engagement and relationship actions with surrounding communities, and in order to assess the social impacts on the communities, we conducted a survey through an online questionnaire aimed at the entities in the municipalities where the Company's units are located. The results of the **positive impact** on the community obtained an average rating of **9.55** (ranging from 1 - low impact to 10 - high impact), and an average of **1.59 as a negative impact**.

GRI 413-1



### Field School (Academia do Campo) GRI 413-1

The Field School is a learning and training project for farmers and agricultural equipment operators with the purpose of providing hands-on knowledge to rural workers. This new project emerged from a demand raised by our customers who, in 2019, reported a continuous need for skilled people to work in the rural day-to-day activities.

In 2021, we launched a small structure with “pills” of what later would be specific courses. These short videos, which we call “knowledge pills”, were shared with our partners in our social networks and YouTube channel, providing the public with easily accessible and understandable content.

In 2022, we started the pilot project, after structuring the online platform, in which we host our Field School. We managed to organize small classes with content from several specific areas, such as harvester regulation, for example. These courses are organized in a trail-based format, so after absorbing the content, participants take a short assessment test to estimate how the learning process is going and if all the content items were satisfactory.

On course completion, the participant receives a certificate with the training information and hours of study. At first, we had over 50 students with maximum completion on the platform and over 75% with participation in at least one of our contents.

We believe that through training and knowledge it is possible to provide our partners with new ways to

face the day-to-day challenges, aiming to produce with greater profitability and sustainability.



### 7.2.4 Economic and financial management GRI 2-2, 2-6, 3-3, 201-1

We have an area specialized in Investor Relations, whose objective is to meet the demands of this public in an efficient manner. All updates and relevant information about the Company are available on our [website](#). Each quarter, we issue the Financial Statement and the Earnings Release, and hold a Results Videoconference. Furthermore, we are present in events and conferences aimed at the investment market. Annually, apart from the information previously mentioned, we publish the Management Report and hold the Shareholders’ Meeting, open to all investors. GRI 2-29

In 2022, Operating Revenue increased 29.0% compared to 2021, reaching R\$6.9 billion, with growth in the Inputs and Industrial segments and a slight decline in the Grains segment. Despite the heavy drought in the crop year 21/22 in Rio Grande do Sul, with impacts on all three segments, we recorded an Adjusted Gross Profit of R\$ 1.1 million, a growth of 33.9% compared to 2021. Adjusted gross margin was 15.8%, expanding 0.5 p.p. on the prior year.



Net Operating Revenue			
Operation	2020	2021	2022
<b>Inputs</b>	909,290	1,534,116	2,535,397
<b>Grains</b>	497,615	1,412,296	1,348,050
<b>Industry</b>	1,705,534	2,392,905	3,002,392

3tentos audited the consolidated financial statements, which included the following companies: Tentos Participações, Tentos Corretora, Mates Locações and Tentos Promotora. GRI 2-2



Financial indicators (thousands R\$)	2020	2021	2022
EBTIDA	347,081	381,058	575,397
Gross Income	500,179	701,054	1,043,299
Net Income	246,263	430,306	571,174
Investment/CAPEX	77,534	384,538	716,072
Debt	641,555	799,700	1,096,070
Provision for income tax	24,491	17,791	154
Adjusted EBITDA	387,430	494,929	623,097
EBITDA Margin	11.20%	7.10%	8.4%
Adjusted EBITDA Margin	12.40%	9.30%	9%
ROAE (Return on Average Equity)	44.30%	46.50%	40.10%
Operating Profit (NOPAT)	318,295	404,064	568,504
ROIC (Return on invested capital)	35,90%	25,20%	21,20%
Net debt	388,863	-290,892	-216,915
Gross margin	16.10%	13.10%	15.15%
Net margin	7.91%	8.06%	8.29%
Net debt/adjusted EBITDA	1.00	-0.59	-0.35

## EBITDA

Adjusted EBITDA amounted to R\$623.1 million, growing 25.9% from the prior year. Adjusted EBITDA margin was 9.0% in 2022, down 0.3 p.p. compared to 2021. The performance is related to the increase in Gross Profit in our three segments (inputs, grains, and industry); on the other hand, we had an increase in sales and administrative expenses due to the expansion of our operations in RS and MT.

EBITDA amounted to R\$575.4 million, growing 51.0% from the previous year. EBITDA margin was 8.4% in 2022, up 1.3 p.p. compared to 2021.

## Net Income

Adjusted Net Income amounted to R\$602.7 million, a 19.2 % growth from the prior year. Adjusted net margin came to 8.8% (9.5% in 2021). This result arises from the performance of our three segments. Net Income amounted to R\$571.2 million, accounting for an increase of 32.7% compared to the previous year, when it reached R\$430.3 million. Net margin stood at 8.3% (8.1% in 2021).

## Gross Income

Adjusted gross profit amounted to R\$1,091.0 million in 2022, growing 33.9% in comparison to 2021. Adjusted gross margin was 15.8%, expanding 0.5 p.p. on the prior year. The result was mainly due to the following:

**Inputs:** Gross profit before fair value adjustment amounted to R\$600.7 million, corresponding to an increase of 63.8% from 2021. Gross margin in the Inputs segment stood at 23.7%, a reduction of 0.2 p.p. in comparison to 2021. Gross profit growth is related to the increase in sales volume, while the margin was impacted by the increased share in the market of seed purchases and sales, since our seed processing was affected by the crop shortfall with lower seed production.

**Grains:** Gross Profit before fair value adjustment amounted to R\$133.5 million, corresponding to an increase of 19.6% from 2021. Gross margin in the Grains segment stood at 9.9%, expanding 2.0 p.p. from 2021. Gross Profit growth was impacted by the increase in corn and wheat trading, which is related to better margins of both crops compared to soybean. It is worth noting that in 2022 we had a lower volume of soybean trading because of the 21/22 crop shortfall in RS.

**Industrial:** Gross profit before fair value adjustment amounted to R\$356.8 million, corresponding to an increase of 6.0% from 2021. Gross margin in the Industry segment stood at 11.9%, contracting 2.2 p.p. compared to 2021. The year 2022 proved to be challenging for the industry, since the deficit of more than 50% of the crop in RS, and heated soybean exports, impacted the industry's costs.

In addition to the changes shown, Gross Profit was impacted by the higher expenses with fair value adjustment of instruments (assets and liabilities) pegged to commodities, not allocated to each of the operating segments of the Company, which ended 2022 with a Gross Profit of R\$1,043.3 million, up 48.8% when compared to 2021. Gross margin was 15.2%, up 2.1 p.p. from the previous year.

## Investments GRI 2-6

In line with our expansion plan, we opened 5 stores in Rio Grande do Sul, in the cities of Lagoa Vermelha, Nonoai, Rosário do Sul, Sananduva, and Três de Maio. We also opened 4 stores in Mato Grosso, in the cities of Alta Floresta, Matupá, Porto dos Gaúchos, and Sorriso. The arable area covered by 3tentos today is 9.1 million hectares. In 2022, we expanded the soy processing capacity of our plant in Cruz Alta/RS, from 1,000 tons to 2,000 tons per day. Consequently, the Company's expansion has a positive impact on the communities by increasing employment, promoting 3tentos' principles,

and adding value to these regions.

In 2023, we will continue to expand our operations and have new business units in RS and MT. In June, operations will start at the new soy processing plant in Mato Grosso, increasing our total capacity by 65% (Ijuí/RS - 2,000 tons/day; Cruz Alta/RS - 2,000 tons/day and Vera/MT - 2,600 tons/day). By mid 2023, 3tentos will reach the soybean crushing capacity of 6,6 thousand tons per day in Brazil.



### Progress of 2022-2025 Expansion Plan

40 stores in 2020

8 stores opened in 2021

9 stores opened in 2022

13 new stores by 2025

## Statement of Added and Distributed Value GRI 3-3, 201-1

Our value generation and distribution are driven by strategies that we deploy across a wide and diverse market. This is largely the result of our unique ecosystem, which offers a wide range of high-quality services coupled with efficient management. In addition, our widespread and loyal customer base also contributes substantially to the generation and distribution of value.

DIRECT Economic Value GENERATED (thousands R\$)	2020	2021	2022
<b>Total revenue</b>	3,112,439	5,422,708	<b>6,885,838</b>

RETAINED economic value (thousands R\$)	2020	2021	2022
<b>"Economic value generated" – "Economic value distributed"</b>	612,689	918,058	<b>1,315,079</b>

DISTRIBUTED economic value* (thousands R\$)	2020	2021	2022
<b>Operating costs</b>	1,887,061	3,503,201	<b>4,255,681</b>
Employee wages and benefits	62,297	126,444	214,498
Payments to the government	42,797	59,515	45,571
Dividends	17,250	13,921	11,768
Interest and financial charges	261,332	301,793	483,836
Retained earnings for the year	229,013	416,385	559,406
<b>TOTAL</b>	<b>2,499,750</b>	<b>4,421,259</b>	<b>5,570,760</b>

\*The amounts related to investments in the community are not recorded separately and are included in the other amounts.

DISTRIBUTED economic value (%)	2020	2021	2022
<b>Operating costs</b>	75.5%	79.2%	<b>76.4%</b>
Employee wages and benefits	2.5%	2.9%	3.9%
Payments to the government	1.7%	1.3%	0.8%
Dividends	0.7%	0.3%	0.2%
Interest and financial charges	10.5%	6.8%	8.7%
Retained earnings for the year	9.2%	9.4%	10.0%
<b>TOTAL</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

\*Consolidated amounts in 2022 (3Tentos and other companies: Tentos Participações, Tentos Corretora, Mates Locações, Tentos Promotora).

## 7.3. Environmental commitment



### 7.3.1. Research and innovation in processes, products and services GRI 3-3

At 3tentos, our goal is to promote sustainable agriculture in all segments. Besides encouraging the development of family farming and having a close relationship with farmers, we also adopt regenerative agriculture practices and indicate the use of biologicals.

Next, we present our main programs aimed at sustainable production and value generation.



#### Produce+ (Produzir+) GRI 2-29, 203-2

Our flagship program to boost sustainable productivity is Produce+. This takes place by using the concept of integrated management, guaranteed together with the 3tentos access model, providing value to the entire ecosystem and increasing responsible productivity through innovations and customized solutions to our customers. GRI 2-29

Through the program, professionals from 3tentos' Technical Department, in partnership with rural producers, implement management strategies in the crops with safe intervals between applications, early and preventive management, application quality, among others. The participant farmers receive personalized

assistance to ensure the technical, environmental, and economic sustainability of the agricultural activity. The objective is to show the farmer how we can improve crop

profitability with planning and small adjustments to the management programs.

Produce + Program			
	2020	2021	2022
<b>Number of producers that participated in the program</b>	48	43	<b>95</b>
<b>Average area of hectares per producer taking part in the program</b>	26	37.41	<b>23.3</b>
<b>Total area of hectares managed by the program</b>	1,248	1571.43	<b>1609.87</b>
<b>Increase of bags per hectare during the program</b>	1.8	7.3	<b>3</b>





Cropshow 2023

## Exchange of experiences and best practices GRI 2-29, 3-3, 203-2



### CropShow

Every year, before the start of the soy harvest, we organize 3tentos' official technical event. Part of the Company's history since 2015, the CropShow event is held at the Technology Center (Cetec) in Santa Barbara do Sul/RS. The period coincides with the celebration of 3tentos' anniversary.

The CropShow has a great infrastructure that gathers several 3tentos partner companies to point out important agricultural issues, becoming a major reference event in field innovations and knowledge.

On the first day, we have "Ladies First", with a special program aimed at welcoming women dedicated to agribusiness. On the other days, the CropShow is open to the general public, welcoming producers interested in updates and knowledge.



Photograph: Felipe Eickhoff Coppetti

## Profitable agriculture with sustainability GRI 304-2

The use of biological products in cultivation systems provides several benefits and allows the promotion of regenerative agriculture. We seek to foster a cost-benefit relationship suitable to each reality, thus, our information is based on studies carried out at our Research Center, aiming to increase efficiency with guaranteed sustainability.

Our database comprises different regions of the state where we operate. Through our regional Research Centers, we focus on obtaining the best genetic expression of crops, better use of the soil, and increasing

technologies based on biological inputs. In this manner, we supplement the use of chemical inputs by using biologicals, producing more soybeans and leading to a better use of the available resources, thus preserving the microbiota of cultivated areas. GRI 304-2

Today we have 2,025 customers that use biological products, an increase of 39% in comparison with the previous year. Technological developments facilitated by research have enabled a 72% growth in treated areas when compared to 2021.

BIOLOGICALS	2020	2021	2022
Treated area (ha)	864,023	1,256,069	2,154,264
% Sales (share in the sales of specialties)	8%	22%	24%
Number of customers that used biologicals	826	1,460	2,025

Another form of sustainable management promoted by the 3tentos team is the use of a mix of cover crops in the off-season period, which ensures soil protection by reducing erosion, building organic matter, recycling nutrients, eliminating weeds, reducing soil compaction, and increasing soil microbial activity.



Technical tour PDI (Giro técnico PDI)

## Research, development and innovation

GRI 3-3

With the growing demand for swift and consistent results, through highly skilled professionals, 3tentos seeks to invest in Research, Development and Innovation (RD&I), given that innovation is an essential asset for our value generation.

The research team relies on two Technology Centers (CETEC) and Regional Research Areas (Hub Areas) distributed in Rio Grande do Sul (RS), in order to, through research carried out, ensure safety and technical training to the commercial department, and provide strategic information in advance.

RD&I runs projects with a technical/scientific focus, seeking to understand the whole picture, analyzing each tool and management, individually or jointly, that make up the production system. The activities carried out

include the preparation and conduction of experimental field and laboratory tests in several research lines, with the purpose of training the commercial department and ensuring safety of the information shared with the team and farmers, seeking to solve relevant problems for the rural producers and achieve higher productivity with the same resources used.

Additionally, the RD&I makes use of digital tools to monitor research in real time, allowing the definition of immediate management strategies and the interference in the current harvest. Thus, we provide viable solutions for the sustainable development of agriculture, by generating and transferring knowledge to the team and customers, benefiting the entire chain and optimizing farm results.

**In 2022, we handled 14,360 experimental plots and invested R\$4,166,608.87 in research and innovation.** GRI 203-2

The research lines studied are phytopathology, entomology, herbology, plant nutrition and soil fertility, resistance inducers, anti-stress management, biologicals, seed treatment, plant biostimulation, cultivar performance and genotype-environment interaction, as well as agronomic cultivation practices and rational management of inputs. One of the highlights of the RD&I is the expansion of regional research, as 23 Pole Areas were managed. This action provided specific realities for one of the different production regions served by 3tentos, making it possible to interact with local communities, delivering applicable and reliable results. To spread the results obtained, 54 actions were conducted with farmers in different formats, such as field days, talks, and visits to the CETEC tests and hub areas. Furthermore, there were 86 training sessions with the Company's technical and commercial team, thus ensuring training of the 3tentos' team.






Technical tour PDI (Giro técnico PDI)

## Technology Center

RD&I experiments are developed in our Technology Center (CETEC) in Santa Bárbara do Sul/RS and in Vera/MT, in the Research Hubs and in commercial crops distributed in the regions we operate in.



Hub areas	
Crops	Cities
 Soybean	Ijuí/ Três de Maio/ Tupanciretã/ Passo Fundo/ Sananduva/ Erechim/ São Borja/ Alegrete/ Pelotas/ Santa Maria / São Gabriel / Cachoeira do Sul/ Bagé
 Wheat	Ijuí/ Independência/ Jóia/ São Luiz Gonzaga/ São Borja/ Alegrete/ Passo Fundo/ Sananduva/ Erechim/ São Sepé/ São Gabriel/ Cachoeira do Sul/ Piratini/ Arroio Grande/ Dom Pedrito
 Rice	Camaquã / Uruguaiana



In order to encourage the exchange of knowledge and experiences in the field, we set up partnerships with researchers in the areas of entomology, phytopathology, herbalism and plant nutrition, with the purpose of stimulating and maximizing learning. This proximity allows us to share vital information with the farmers, helping in the technical training of the field teams and boosting their qualification.



We also have technical cooperation with official research entities, such as Embrapa Pecuária Sul and Embrapa Trigo, and are part of the Rust Monitoring Program. In addition, we have a partnership with Emater and the Agriculture, Livestock and Rural Development Secretariat.



#### **CETEC Structure:**

65 hectares for research, of which 50 ha is in RS and 15 ha in MT.

9 ha have center-pivot irrigation and 2 ha have underground irrigation.

We also have a machinery warehouse and a laboratory for dosage of plant-protection agrochemicals.

## **Seizing Opportunities**

With the aim of stimulating our value generation, we are always on the lookout for opportunities and innovations, emphasizing four fronts outlined below. In parallel with our principles, this strategy focuses on producers and how we can support them more and more, through digital solutions, market intelligence, and a close relationship.

### **Digital agriculture**

Integrates our digital solutions, including customer application, consultant application, Terra3, agronomic intelligence platform, and a new service front. This novelty is based on the one-stop-shop concept and is conceived as an off-line market place with several solutions capable of building customer loyalty.

### **Innovation**

Growing investment on the multichannel fronts (service digitalization, customer journey improvement, and use of the omnichannel concept), loyalty program marketplace, and cashback. We also invest in a Carbon Project that aims to determine the carbon footprint of agricultural production systems, initially focused on soybean and corn crops.

## **Tactical marketing**

Strategic way to capture opportunities with customers, through a target plan tied to the Company's goals. The business intelligence area is also included in this front, through which we seek to analyze the market in a predictive way to assist in the decision-making process of our sales force and consultants.

### **Communication**

We pursue an internal communication focused on employee engagement and journey. Externally, our goal is to be increasingly present in the day-to-day life of producers, through both digital media and the units.



Remote Agronomic Monitoring Platform



### 7.3.2 Climate Changes and Carbon Market GRI: 3-3, 201-2

Our biofuel production, derived from renewable raw materials, is one way in which we contribute to fighting climate change, since it prevents the release of high levels of carbon equivalent (CO<sub>2</sub>eq) into the atmosphere. In 2022, 3tentos produced 171,346 m<sup>3</sup> of biodiesel and issued 122,004 Cbios\* through the Renovabio Program.

We often assess the risks and opportunities associated with climate change, and we feel the impact on production in the field when the weather interferes positively or negatively with the harvest. That is why we work actively to stimulate sustainable, low-carbon agriculture. GRI 205-2

We could observe in our research that the management proposed by 3tentos, besides promoting higher productivity, is also reducing the carbon footprint. Given this opportunity, in 2021 we started the 3tentos Carbon Project, which aims to promote the adoption and dissemination of more sustainable agricultural and environmental practices and also to measure emissions in the chain. The project started with the participation of 42 farms, distributed in the two biomes that exist in Rio Grande do Sul.

Data was collected regarding the agricultural systems/crops and farm management. Based on this data, and with the producer's acceptance to join the Carbon Project, we prepared an individual report, including:

I) Social and environmental analysis (overlap in conservation areas, indigenous areas, settlement areas, quilombola areas, embargoed areas, deforestation alert areas);

II) Agricultural system analysis;

III) Carbon Footprint of the product and soil carbon stock;

IV) Production/productivity.

The information was consolidated to form the 3tentos rural ESG index, which allows the identification of opportunities for social-environmental and productive improvement on rural properties. Based on the index, it is possible to recommend measures to improve the management of farms, increase mitigation actions against climate change, and explore possibilities in the carbon market.

The preliminary results of the Project have already indicated that the overall average carbon footprint for soybean and corn crops is, respectively, 453.81 kg CO<sub>2</sub>eq t<sup>-1</sup> and 437.79 kg CO<sub>2</sub>eq t<sup>-1</sup>. The Project already pointed out, preliminary, that the average farm productivity for soybean crop is 3.26 t ha<sup>-1</sup> and for corn crop 9.67 t ha<sup>-1</sup>.

For 2023, the goal is to expand this project to 600 rural producers. This emphasizes 3tentos' commitment to strengthen and promote its supply chain through this initiative, which seeks to encourage the adoption of best practices aimed at high productivity, cost reduction, creation of new income sources, and social and environmental responsibility. Thus, with this project, farmers have the opportunity to broaden their understanding of carbon and climate changes, and acquire more information for joining the carbon market.

### Economic performance resulting from climate change-related risks GRI: 201-2

At 3tentos, we recognize that climate change can represent a risk to the agricultural cycle in the areas we operate, affecting the plantation monitoring and our customers' harvest, leading to a reduced crop productivity.

Among the risks to our business and our customers are:

**Shortage of resources:** changes in rainfall patterns, water saving, sea-level changes, variations in rainfall intensity and frequency, temperature changes, among other factors.

**Impact on productivity:** possible delays or interruptions to the work in the field, as well as a reduced productivity during sowing and cultivation, which may lead to an indefinite reduction in the use/acquisition of seeds, agricultural nutrients, or crop protection products that we offer.

**Impact on production and trading:** part of the payment made by our customers is made through barter agreements, with the delivery of soybeans that we resell or use to produce our soy bran and biodiesel products. Hence, weather variations that reduce access to large amounts of soybeans can adversely affect 3tentos' production and trading of these products.

**Inventory cost:** we also consider the significant risk and cost regarding the maintenance of inventories, in the event our customers reduce their activities and we are unable to dispose of our inventories adequately.

**Default and impact on the business:** an adverse impact on our customers' business may increase default and, as a result, our costs to maintain our activities and/or

the need for capital to fund our customers may rise. In addition, soybean bran and biodiesel production may be reduced or suspended and our revenues may decrease, adversely affecting our business, results of operations, financial position and our securities.

To mitigate these risks, we have been seeking the geographic diversification of our operations, with expansion into the Mato Grosso market. Therefore, we closed 2022 with four units opened in the State of Mato Grosso.

## Emissions of Greenhouse Gases (GHG)

GRI 305-1, 305-2, 305-4

Besides the opportunities for fighting climate change by producing biodiesel, a renewable fuel, in 2022 we tried to improve our collection of data for the inventory of greenhouse gas emissions, in line with the GHG Protocol Methodology, through the indicators management platform, which allowed an increased accuracy.

In the period, we recorded total emissions of 30,236 tCO<sub>2</sub>eq (scope 1), with most emissions coming from stationary biofuel combustion, which releases CH<sub>4</sub> and N<sub>2</sub>O from the burning of biomass (firewood and wood chips). The indirect emissions, arising from electricity consumption, totaled 1,341 tCO<sub>2</sub>e.

The intensity of emissions was 0.00459 tCO<sub>2</sub>eq/million R\$, and the denominator used for this calculation was net revenue. By producing biodiesel, in 2022 we did not emit 459,144 tCO<sub>2</sub>eq that would be released into the atmosphere, since the use of fossil fuels has been replaced by biofuel.

In 2022, we started the survey related to scope 3, which currently contemplates air travel for employees. We are permanently studying our annual data collection and

improving our system to find safe and consistent options to reduce our emissions.

Our comparative results from one year to the next has been showing increasing numbers. This is due to greater assertiveness in data collection, the expansion in the number of units in different municipalities, according to the Company's expansion plan.

Scope 1 GRI 305-1			
Direct emissions of greenhouse gases (tCO <sub>2</sub> equivalent)			
2020	2021	2022	
13,859.95	29,340.32	30,236.92	

\*The calculations of emissions followed the Brazilian GHG Protocol methodology, with emission factors, GWP and PCI, according to the IPCC, BEN 2021 and the MCTIC. The calculations were carried out through the Hazel platform.

Biogenic emissions (tCO <sub>2</sub> equivalent)			
2020	2021	2022	
138,679.35	245,838.37	254,714.75	



Scope 2 GRI 305-2			
Indirect emissions arising from the acquisition of energy (tCO <sub>2</sub> Equivalent)			
2020	2021	2022	
851.53	6,189.17	1,341.99	

\*The calculations of emissions followed the Brazilian GHG Protocol methodology, with emission factors, GWP and PCI, according to the IPCC, BEN 2021 and the MCTIC. The calculations were carried out through the Hazel platform. In 2022 we reviewed data from 2021, and updated the numbers recorded in the 2021 report.

Intensity of greenhouse gases emissions GRI 305-4	2020	2021	2022
Emissões escopos 1 e 2	14.711,48	35.529,49	31.578,91
Total revenue (thousands R\$)	3,112,439.00	5,339,317.00	6885839
Intensity of greenhouse gases emissions (tCO <sub>2</sub> equiv/thousands R\$)	0.00473	0.00665	0.00459

\*The gases included in the calculation of emissions intensity were: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, R410. We reviewed the data in 2022, and updated the numbers recorded in the 2021 report.

Scope 3 GRI 305-3	
Series	2022
Total emissions (tCO <sub>2</sub> e)	10,371.71
Biogenic emissions (tCO <sub>2</sub> b)	410,535.47
Purchased goods and services (tCO <sub>2</sub> e)	7,877.08
Business travel (tCO <sub>2</sub> e)	61.34
Use of sold goods and services (tCO <sub>2</sub> e)	2,433.28

The data for 2021 is different from that stated in the previous report due to data revision and the search for greater measurement accuracy.

### 7.3.2.1 Environmental Management

GRI 3-3

In the course of our activities, we seek to mitigate impacts on the environment and maximize positive effects where we operate. Accordingly, we have a Social and **Environmental Policy** that guides our processes and defines environmental aspects and impacts, guidelines, and responsibilities for an effective management.

For 2023, an update of the Company's Social and Environmental Policy is planned.



### Management of natural resources

The scope of our activities and products include the identification of environmental aspects and their impacts. The evaluation of impacts is based on their significance, taking into account both the severity and frequency of their occurrence. We set management and control procedures for each aspect identified, which may include operational routines, monitoring, environmental care, and preventive actions. Furthermore, we establish goals and programs to enhance our environmental management.

We use an environmental management platform to collect indicators assisted by the "Planting Ambassadors", responsible for sending the data. We keep a constant assessment of the need to collect new data, with the aim of adding more information in order to present new indicators.

Next, we present our management indicators related to the use of natural resources for all 60 units.

#### Water GRI 303-1

Water is a vital resource for the agro-industrial sector, as it plays a crucial role in food production and plant cultivation. Likewise, it is essential for the production of biofuels such as biodiesel. In this regard, this natural resource is indispensable in our production process, since it is used by the industry to generate steam, as well as for the entire production process.

It is known that water is a limited resource and that its availability can be affected by a variety of factors, such as climate change and environmental degradation. Thus, 3tentos seeks to monitor and pursue coherent water consumption practices so as to help guarantee the availability of water for future generations and to contribute to the sustainable development of the agro-industrial sector.

Since 2018, in order to preserve the use of drinkable

groundwater and reduce the shortage of the resource, we have relied on a rainwater withdrawal and storage system at the Ijuí/RS unit, with a capacity of approximately 5,000 m<sup>3</sup>.

Committed to this issue, we use the methodology proposed by **WRI Aqueduct** – which classifies areas in different water stress rankings –, and we identified only two units of the Company in areas ranked as medium-low water stress, one rated as medium-high, and the others are ranked as low water stress.

Throughout the year 2022, we consumed in all units the sum of 453.79 megaliters of water, for our own consumption, domestic use, and industrial use.

*Total water withdrawal per source in megaliters (ML) GRI 303-3			
Fontes	2020	2021	2022
II. Underground water	501.03	411.31	340.16
III. Seawater or surface brine	0.00	0.00	0
IV. Water produced	0.00	0.00	0
V. Third-party water	9.59	26.97	55.89
VI. Surface water	26.68	36.05	84.48
<b>Total</b>	<b>510.61</b>	<b>474.33</b>	<b>480.26</b>

\* The 2021 values have changed after being revised during 2022

The compilation of water withdrawal data is done through the data and indicator management platform adopted by the Company. On the other hand, the disposal data is not being considered during the reporting period. For this reason, we have not included the water consumption, since it would be inaccurate information. Our goal for 2023 is to implement the collection of this indicator in order to obtain the water consumption of the units.

With the Company's expansion to the state of Mato Grosso, the Zero Effluent System is being implemented in the industry under construction in Vera/MT, and this method already exists in the industry in Ijuí/RS. The construction of a water withdrawal pond, which will be used for irrigating the green area, is also planned for the Vera unit. GRI 303-1

## Effluents

In line with our commitment to mitigate impacts, we have had the Zero Effluent System at our plant in Ijuí/RS, since the beginning of its operation. The system ensures that all effluents generated at the plant is treated and reused, being, therefore, one of the mitigating measures for environmental impacts.

The industrial effluent generated at the Ijuí/RS unit is called the Zero Effluent System, since all the effluents generated are reused in a closed circuit within the process in steam form, needing no treatment. This reuse has a positive impact on the environment, since the effluent is not discharged into the water environment, but is used as a resource for other pertinent environmental purposes.

In the Cruz Alta/RS plant expansion, the same process was installed for the extraction facility, but the boiler and towers still generate effluent. This effluent is sent to a treatment station and then the clean water is used to irrigate an area planted with eucalyptus.

This process is monitored on a daily basis by employees

of the environmental sector, in order to ensure that the process and the equipment are working properly. The Single License for the treatment ponds is granted by the state environmental agency, which defines the monitoring parameters that must be used and their periodicity, according to requirement 5.6 of LU No. 01250/2022.

The other commercial units that receive grains and provide services to customers generate only sanitary effluents, which do not go through a specific effluent management.

## Energy GRI 302-1

To ensure an efficient and rational use of electricity, an essential resource for our operation, we have an operational and maintenance planning in all the branches. The project involves optimizing the use of equipment, modernizing processes, and promoting awareness among our employees and the community about the responsible consumption of electricity.

3tentos also chooses to contract subsidized energy from renewable sources, generated from small hydroelectric plants (SHP), biomass thermoelectric power plants, wind power plants, and solar power plants. The intention is to reduce waste of natural resources and mitigate greenhouse gas emissions. Currently, 10 units of the Company take part in this energy market.

Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
<b>2020 consumption (MWh)</b>	271	420	576	1238	1355	904	927	892	984	871	749	338
<b>2021 consumption (MWh)</b>	856	515	1343	1834	1515	1109	1338	1187	1174	1208	1365	3286
<b>2022 consumption (MWh)</b>	<b>2493</b>	<b>2591</b>	<b>2019</b>	<b>2320</b>	<b>2649</b>	<b>1239</b>	<b>2953</b>	<b>2978</b>	<b>2549</b>	<b>1959</b>	<b>2267</b>	<b>2621</b>

Comparison of the free market energy consumption history (MWh) of 3tentos. Source: Infinity Energias.

It is worth noting that in March 2022, the Ijuí/RS unit, the Company's largest industrial plant, started the commercial operation of its thermoelectric power plant, 3tentos Ijuí TPP. The energy is generated through cogeneration, a process in which the steam required for the oil and biodiesel plant operation is produced by the boiler, which is fed with wood biomass, and used by a turbine, maximizing the energy resources available in the day to day operation. Energy cogeneration in 2022 resulted in an average\* 23,913 MWh, 100% of which is consumed by the plant itself.

\*Estimated cogeneration data in the measured months. Due to failures in the recording machinery, it was not possible to measure the months of the whole year.

Consumption of fuel from renewable sources (GJ) GRI 302-1	2020	2021	2022
Fraction of biodiesel in commercial diesel	2,871.03	9,119.30	10,406.73
Fraction of ethanol in commercial gasoline	474.30	1,754.60	3,897.03
Wood chips and firewood	1,377,914.23	2,439,073.36	2,288,188.91
<b>Total</b>	<b>1,381,259.56</b>	<b>2,449,947.26</b>	<b>2,302,492.67</b>

According to the Brazilian GHG Protocol Program, it was considered the annual average percentage of: biodiesel in commercial diesel, at 10% in 2022, and 27% of ethanol in commercial gasoline.

\* Energy calculation method: the fuel energy calculation considered the biofuel fraction (biodiesel and ethanol) in commercial diesel and gasoline and used the PCI (lower calorific power) according to the Brazilian Energy Balance – BEN 2022.

Consumption of fuel from renewable sources (GJ) GRI 302-1	2020	2021	2022
Fraction of pure diesel in commercial diesel	23,477.30	77,545.38	100,330.19
Fraction of pure gasoline in commercial gasoline	1,853.56	6,856.41	15,228.24
LGP (liquefied gas of petroleum)		482.62	449.50
<b>Total</b>	<b>25,330.86</b>	<b>84,884.40</b>	<b>116,008</b>

\*According to the Brazilian GHG Protocol Program, it was considered the annual average percentage of: biodiesel in commercial diesel, at 10% in 2022, and 27% of ethanol in commercial gasoline.

Consumed energy (GJ) GRI 302-1	2020	2021	2022
<b>I. Electricity</b>	44,828.18	180,889.81	122,313.86
<b>II. Heating</b>	0	0	0
<b>III. Cooling</b>	0	0	0
<b>IV. Steam</b>	0	0	0
<b>TOTAL</b>	<b>44,828.18</b>	<b>180,889.81</b>	<b>122,313.86</b>

Total consumed energy (GJ) GRI 302-1	2020	2021	2022
Fuel from renewable sources	1,381,259.56	2,449,947.26	2,302,493
Fuel from non-renewable sources	25,330.86	84,884.40	116,008
Consumed energy	44,828.18	202,097.21	122,314
<b>TOTAL</b>	<b>1,451,418.60</b>	<b>2,736,928.88</b>	<b>2,540,814.46</b>

**Waste** GRI 306-2, 306-3

Our operational control processes include waste management, as established in our Social and Environmental Policy. Waste collection and packaging are managed internally at the plants. We selected an outsourced company to carry out the collection, transportation, and final destination of the waste, upon submission of mandatory documents for the operation and final destination of class I and II waste. Furthermore, we have internal quality systems in our plants, such as the Waste and Effluent Control Procedures and the Quality Audits.

We point out that, for 2022, we compiled waste data from the Ijuí/RS and Cruz Alta/RS plants, and the data from other units was not considered. Our target for 2023 is to improve this compilation, in order to include all units, and to start collecting data on the industry domestic waste. GRI 306-3

3tentos understands the impact of waste generation. Aiming to reduce the environmental and financial impacts, we adopt measures for the collection, separation and disposal of waste at the plants according to its class. To this end, we implemented specific collectors for each type of waste, in addition to guidance signs about the correct destination of the materials.

Aiming to reduce the environmental and financial impacts caused by waste generation, 3tentos adopts well-defined processes for the management of these materials.

The recyclables are separated in the industrial plant sectors and forwarded to packaging containers, which are weighed and sent to associations that sort and send them to recycling companies. In 2022, 3tentos donated more than 18,000 kg of recyclable material. The donation of this material contributes significantly to the activities of these associations, helping them grow and generate income for the families that work there. GRI 306-2

Destinations of discarded waste and respective impacts caused by this disposal GRI 306-2	
Type of waste	Impacts
<b>Recyclables</b>	Positive impact for society, since the waste is donated as a way to help the families that work in the co-op, as well as correct disposal.
<b>Class I</b>	Positive impact thanks to the correct destination, but this procedure generates a negative impact on the environment due to the treatment required and costs related to destination and processing.
<b>Lubricant oil drums</b>	Positive impact due to the correct destination and reuse of the drums by the collecting company, as well as financially, as the final destination of this type of waste does not require payment.
<b>Metals</b>	Positive impact due to the correct destination, the sale of the discarded material, and the reuse by the collecting company.
<b>Pit sludge</b>	Positive impact due to the treatment given by the company that collects the waste.
<b>Chemical Product Drums</b>	Positive impact due to the correct destination and reuse of the drums by the collecting company, as well as financially, as it relates to sold waste.
<b>Mineral Oil Used</b>	Positive impact due to the correct waste disposal and reuse through re-refining treatment in the collecting company, as well as no cost generation in waste disposal.
<b>Class II</b>	Positive impact thanks to the correct destination, but this procedure generates a negative impact on the environment due to the treatment required and costs related to destination and processing.
<b>Organic Waste</b>	Negative impact due to waste disposal in landfills.
<b>Boiler Ashes</b>	Negative impact due to waste disposal in landfills.

In 2022, we generated, in both plants, a total of 374 tons of hazardous waste (Class I) and 1,613 tons of non-hazardous waste (Class II). It is worth noting that the increase in waste compared to other years was due to the compilation of data for the two plants. Furthermore, it is important to highlight that the materials used in our operations are not discarded as waste, because our production method allows for the full use of the raw material, generating no waste or product leftovers. GRI 306-3



### **Biodiversity** GRI 3-3, 304-1

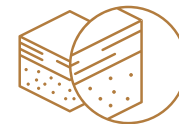
Our commitment to the Field and the environment has guided us since the start of our operations to manage the business so as to preserve biodiversity in all segments in which we operate. Pointed out as a material issue during the review of our Materiality Matrix in 2022, we looked for more information that could improve this report on such a relevant topic. We found that this topic can be even better evaluated and managed, considering our business model and the opportunities we have in order to develop internal actions and also in the chain links.

Among the measures already implemented, we can mention the promotion of sustainable agricultural practices, such as conservation agriculture, which promotes crop rotation and the use of vegetation cover, great allies for the preservation of biodiversity. From our Research, Development and Innovation (R&D) area, comprising a specialized technical team and our farmer-oriented programs, we promote the implementation of different techniques and approaches in the farms. In this manner, we stimulate a type of management that will provide the producer with greater productivity with the same resources used, helping to preserve biodiversity.

In the same direction, seeking to align productivity and sustainability, we currently rely on the microbiological. Through this analysis, it is possible to identify the species and genera of beneficial, pathogenic, opportunistic, and natural microorganisms in the soil. In addition, it is possible to measure the soil microbial capacity with regard to the population of nitrogen-fixers, phosphate solubilizers, antibiotic producers, resistance inducers, biofilm producers, among other capabilities of these soil microorganisms.

Based on this information, it becomes possible to manage agricultural areas in a rational way, indicating beneficial microorganisms with control action, aiming at the soil microbial balance, ensuring that the environment becomes balanced and consequently acts as its own control agent, reducing the need for chemical interventions, directing them in a more assertive way, reducing contamination risks for the products, and ensuring sustainable use of the soil.

With these initiatives, 3tentos seeks to positively impact the biomes where it operates: Cerrado, Amazon, Atlantic Rainforest and Pampas. Regarding the Amazon biome in particular, as 3tentos is a signatory to the Soy Moratorium, it does not accept soybeans grown in areas deforested after 2008. 3tentos' purchases from the areas covered by the Soy Moratorium are audited by third parties.

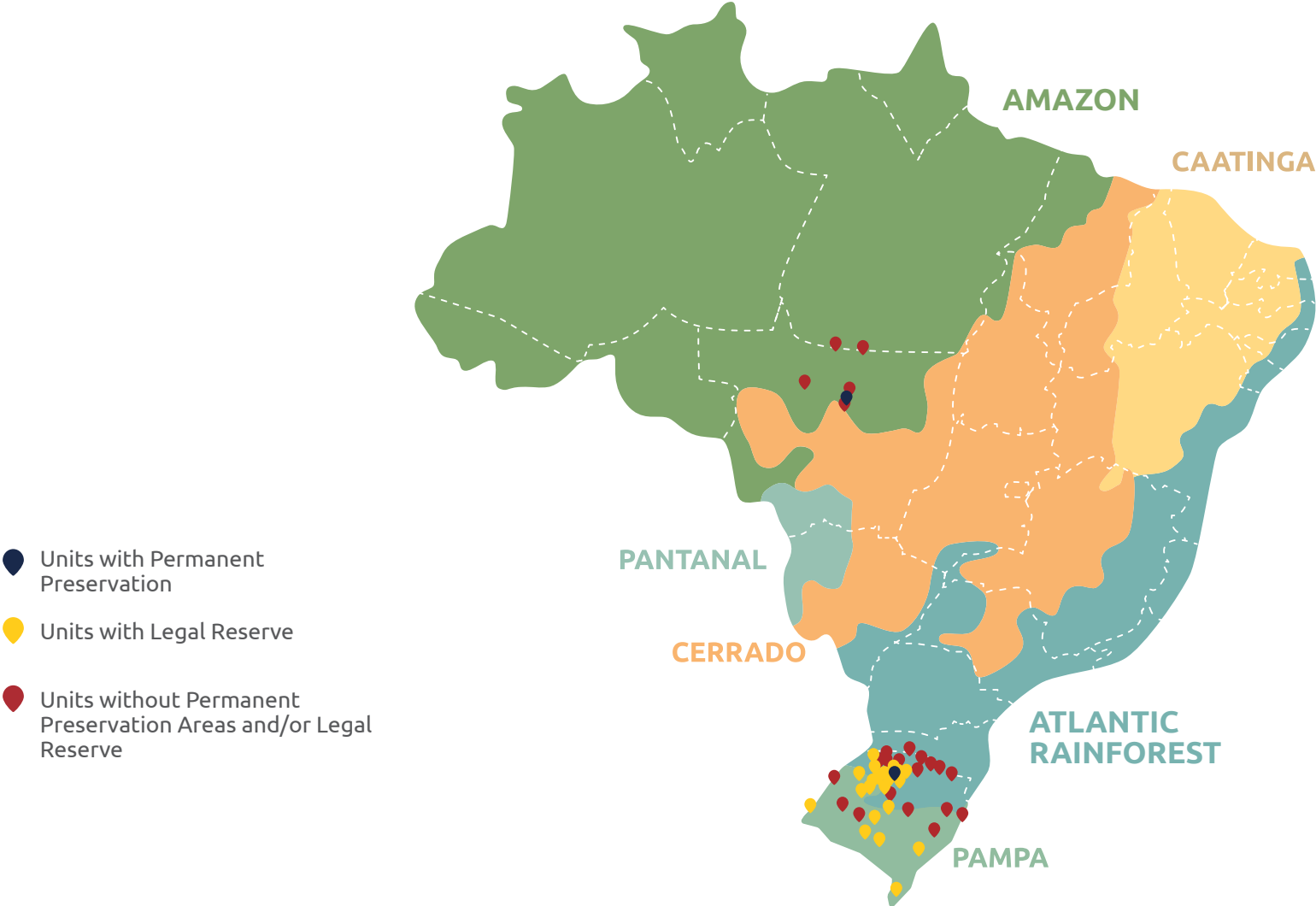


## Diagnose de Solo



We also mapped all of our production and commercial units, with a study of the impacts on biodiversity, considering the biomes and also preserving Permanent Preservation Areas (APP) and Legal Reserves.

Units with Permanent Preservation Areas (APP) and Legal Reserve



3tentos Units	PERMAMENT PRESERVATION AREAS	LEGAL RESERVE	BIOME
Santa Bárbara do Sul – Head Office			Pampa
Santa Bárbara do Sul - Branch 01			Pampa
Ibirubá			Atlantic Rainforest
Saldanha Marinho		x	Atlantic Rainforest
Panambi		x	Atlantic Rainforest
Santa Bárbara do Sul - Branch 05			Pampa
Santa Bárbara do Sul - Branch 06		x	Pampa
Ijuí		x	Atlantic Rainforest
Pejuçara			Atlantic Rainforest
Boa Vista do Cadeado		x	Atlantic Rainforest
Mauá		x	Atlantic Rainforest
Coronel Barros		x	Atlantic Rainforest
Colorado		x	Atlantic Rainforest
Condor		x	Pampa
Entre-Ijuís		x	Atlantic Rainforest
São Luiz Gonzaga		x	Pampa
Eugênio de Castro		x	Pampa
Giruá		x	Pampa
Fortaleza dos Valos		x	Pampa
Jóia		x	Pampa

3tentos Units	PERMAMENT PRESERVATION AREAS	LEGAL RESERVE	BIOME
Santa Bárbara do Sul - CETEC	x	x	Pampa
Sinop			Amazon
Capão do Cipó		x	Pampa
Catuípe			Pampa
Augusto Pestana			Pampa
Santo Augusto			Atlantic Rainforest
Chiapetta			Pampa
Ajuricaba			Atlantic Rainforest
Cruz Alta		x	Pampa
Tupanciretã		x	Pampa
Campo Novo			Atlantic Rainforest
Bagé		x	Pampa
Santa Maria		x	Pampa
Pelotas		x	Pampa
Camaquã			Pampa
Dom Pedrito		x	Pampa
Cachoeira do Sul			Pampa
São Gabriel		x	Pampa
Capivari do Sul			Pampa
Santa Vitória do Palmar		x	Pampa
Horizontina		x	Atlantic Rainforest
Passo Fundo			Atlantic Rainforest

3tentos Units	PERMAMENT PRESERVATION AREAS	LEGAL RESERVE	BIOME
Santiago		x	Pampa
São Borja			Pampa
Palmeira das Missões			Pampa
Vera	x	x	Amazon
Alegrete			Pampa
Vacaria			Atlantic Rainforest
Júlio de Castilhos			Pampa
Uruguiana		x	Pampa
Erechim			Atlantic Rainforest
Matupá			Amazon
Sorriso			Cerrado
Sananduva			Atlantic Rainforest
Lagoa Vermeha			Atlantic Rainforest
Nonoai			Atlantic Rainforest
Três de Maio			Pampa
Alta Floresta/MT			Amazon
Porto dos Gaúchos/MT			Amazon
Rosário do Sul			Pampa



\*All commercial, industrial and administrative units of 3tentos hold an environmental license, when applicable, and comply with the provisions of the Brazilian Forest Code (Federal Law 12,651/2012). Some areas do not have any Legal Reserve and/or Permanent Preservation Area due to the lack of legal obligation regarding these areas protected on account of their specific characteristics.





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# GRI CONTENT SUMMARY



## GRI 1: Foundation 2021

## GRI 2 General Content 2021

### The organization and its reporting practices

GRI STANDARD	Disclosure	Page / Response	Omission
<b>GRI 2</b>	2-1 Organization details	Pg. 16, 17, 19	
	2-2 Entities included in the organization's sustainability report	Entities included in the consolidated financial statements: Tentos Participações, Tentos Corretora, Mates Locações, Tentos Promotora. None of them was considered for preparing the sustainability report	
	2-3 Reporting period, frequency and contact point	Pg. 11	
	2-4 Rebuilding of information	We rebuilt our materiality matrix for the current the Double Materiality, considering the financial matrix and the impact matrix In 2022 , we started monitoring a part of our Scope 3. Revision of 2021 data referring to indicators 302-1, 305-1, 305-2 e 305-3.	
	2-5 External assurance	Pg. 11	

		Activities and workers										
<b>GRI 2</b>	2-6 Activities, value chain, and other business relationships	Pg. 16, 17, 19, 51, 54, 56, 59, 64, 66										
	2-7 Employees	Pg. 16, 34, 35, 36										
	2-8 Non-employee workers	<p>3tentos has agreements with outsourced companies for the performance of services, the main ones being: building new units, industrial maintenance of specific materials that require specialized labor, hiring heavy machinery to assist in expansion works, and security at its gates. In 2022, there were 3,150 contractors; due to the expansion project, with 25 expanded units and 10 construction sites referring to new units. The accounting of contractors was based on the list of employees sent by each company when it was hired, in order to have control over the authorizations requested by the Health and Safety area. Below is a list per type of service provided to 3tentos, most of which is due to the expansion of the units.</p> <table border="1"> <caption>Non-employee workers by service type</caption> <thead> <tr> <th>Service Type</th> <th>Number of Workers</th> </tr> </thead> <tbody> <tr> <td>Construction Service</td> <td>2105</td> </tr> <tr> <td>Monitoring Service</td> <td>75</td> </tr> <tr> <td>Assembly Service</td> <td>957</td> </tr> <tr> <td>Pest Control Service</td> <td>13</td> </tr> </tbody> </table>	Service Type	Number of Workers	Construction Service	2105	Monitoring Service	75	Assembly Service	957	Pest Control Service	13
Service Type	Number of Workers											
Construction Service	2105											
Monitoring Service	75											
Assembly Service	957											
Pest Control Service	13											

		Governance	
GRI 2	2-9	<p>The Audit and Related Parties Committee is composed of three members elected by the Board of Directors and operates independently from the Executive Board. Its purpose is to oversee the Company's procedures for identifying risks and the internal control systems, in addition to monitoring the quality and integrity of 3tentos' financial reports. It also aims to ensure compliance with legal, statutory, and regulatory regulations, as well as to supervise the independent auditors' activities.</p> <p>The ESG and Sustainability Committee has the goal of strengthening our business model, integrating economic, social, environmental, and governance aspects, allied to sustainability as a value proposal. Therefore, this topic is considered relevant in the Company's investment decisions, product and technology development, provision of services, and innovation and technological processes.</p> <p>Check the <a href="#">composition</a> of the committees and their respective <a href="#">charters</a>.</p>	
	2-10 Appointment and selection for the highest governance body	<p>The Board of Directors comprises six members, elected and removed by the Shareholders' Meeting, with a unified two-year term of office, reelection being allowed. To better perform its duty, the Board of Directors may create advisory committees appointing their members and establishing their internal charters, if any, in addition to including rules on their composition, term of office, compensation, and operation.</p>	
	2-11 Chairman of the highest governance body	<p>The current Chairman of the Board of Directors is the Company's COO, and to avoid any dubious processes, a <a href="#">policy is established with regard to related-party transactions and conflicts of interest</a>. Pg. 22</p>	
	2-12 Role of the highest governance body in overseeing impact management	<p>The ESG and Sustainability Committee is the advisory body to the Board of Directors, which is responsible for strengthening integration and due diligence in order to identify impacts on the economy, the environment, and people, through dialogue among stakeholders.</p> <p>This process is done by listening to stakeholders through interviews and inquiries via online forms, as well as by evaluating established processes and relevant documents.</p> <p>The committee is led by a manager with technical knowledge who is involved in the operation's routine, and two board members act as committee members, submitting relevant issues and those requiring strategic management to the board of directors, which meets monthly. Furthermore, the Committee participates in quarterly meetings with the board of directors.</p> <p>In risk management, the Board of Directors, the Audit Committee, the Executive Board, the risk and compliance area, and the internal audit area have distinct duties and must operate in an integrated manner. For more information, access our <a href="#">Risk Management Policy</a>.</p>	



<b>GRI 2</b>	2-13 Delegation of responsibility for impact management	<p>The Audit Committee is responsible for reporting to the Board of Directors and recommending the review or implementation of changes, prioritizations, and additions to the Risk Matrix, distribution of competencies, risk categories, and the internal risk management processes of the Company. For more information, access the <a href="#">Risk Management Policy</a>.</p> <p>The ESG Committee is responsible for reporting to the Board the main risks related to environmental, economic, and people aspects. This process is currently conducted through a review of the Company's Risk Map with a technical sustainability viewpoint.</p> <p>The analysis and reporting is carried out annually, or whenever it is required. Pg. 22, 52</p>	
	2-14 Role of the highest governance body in sustainability reporting	Pg. 11,26	
	2-15 Conflicts of interest	Pg. 53	
	2-16 Communication of critical	Pg. 53	
	2-17 Collective knowledge of the highest governance body	The ESG and Sustainability Committee has its duties set out in Chapter IV of its <a href="#">Charter</a> , and among them is the Committee's responsibility to foster the development of a sustainability culture in the Company, expanding its capacity to incorporate the demands of its strategic stakeholders and generate shared value throughout its relationship ecosystem.	
	2-18 Assessment of performance of the highest governance body	The Board of Directors has annual, internal, collegiate evaluations. Following the evaluations, plans of action are prepared.	
	2-19 Compensation policies	<p>The compensation policy is available on: <a href="https://ri.3tentos.com.br/governanca-corporativa/estatutos-politicas-e-codigos/">https://ri.3tentos.com.br/governanca-corporativa/estatutos-politicas-e-codigos/</a></p> <p>Currently, 3tentos doesn't have any goals related to managing the organization's impacts on the environment.</p>	

GRI 2	2-20 Process for Determining Compensation	At the moment we have an external compensation consultancy that provides data on market positions and analysis for structuring the compensation scope, both fixed and variable. Through this survey, the average salaries in the regions are defined and then validated by the Company's CEO and COO. There is a <a href="#">Compensation Policy</a> for supporting the decisions. Along with this, the <a href="#">Bylaws state</a> in article 32 that it is up to the Shareholders' Meeting, in addition to the other duties set forth in the applicable legislation and regulations, to set the annual overall compensation of the members of the Board of Directors and the Executive Board, as well as that of the Fiscal Council members, if installed.	
	2-21 Total annual compensation ratio		Reason for Omission: Confidentiality restrictions. compensation ratio data.
	<b>Strategy, policies and practices</b>		
	2-22 Declaration on Sustainable Development Strategy	Pg. 13	
	2-23 Policy commitments	All Policies, Charters and Codes are available on our <a href="#">IR website</a> . Pg. 8, 22, 52 Policy Commitments are addressed in various Company documents, currently with greater emphasis on the <a href="#">Code of Ethics and Conduct</a> . Our Sustainability Policy was reviewed, giving more transparency to the other Policy Commitments and, after being approved by the Board of Directors, it will be available, along with the other documents, on the Investor <a href="#">Relations website</a> .	
	2-24 Incorporation of policy commitments	After each revision of the Policies and related commitments, a plan of incorporation and engagement is established.  In 2023, we will conclude the review of several Policies and respective commitments, and after approval by the Board of Directors, appropriate training will be designed for each hierarchical level, starting with top executives until reaching the entire workforce. Then, the integration material will be reviewed so that new employees will also have access.	
2-25 Processes for remedying negative impacts	Pg. 53		

<b>GRI 2</b>	2-26 Mechanisms for counseling and submitting concerns	Pg. 53	
	2-27 Compliance with laws and regulations	Based on information of its legal advisors, Management has a provision amount for litigation deemed sufficient to cover probable losses in pending lawsuits, classified under no—current liabilities. Detailed information may be obtained in the Financial Statement, Note 21 – Provision for Litigation. Our goal for 2023 is to centralize the management of processes, allowing us to better manage and demonstrate this indicator.	
	2-28 Membership of associations	We hold membership of associations such as the Association of Cereal Companies in Rio Grande do Sul (ACERGS); the Association of Biofuel Producers in Brazil (APROBIO); the Association of Seed & Seedling Producers and Traders in Rio Grande do Sul (APASSUL), the National Association of Agricultural and Veterinary Input Distributors (ANDAV), and the Brazilian Association of Vegetable Oil Industries (ABIOVE).	
	2-29 Approach to stakeholder engagement	Pg. 26, 33, 51, 60, 64, 68, 69	
	2-30 Collective bargaining agreements	Pg. 34	

### GRI 3: Material Topics 2021

#### Content of material topics

GRI standards	Disclosure	Page / Response	Omission
<b>GRI 3: Material Topics 2021</b>	3-1 Process for definition of material topics	Pg. 26	
	3-2 List of material topics	Pg. 26	

## GRI 1: Foundation 2021

### Material topics

#### Human capital aligned with 3tentos' culture

GRI standards	Disclosure	Page / Response	Omission
<b>GRI 3: Material Topics 2021</b>	3-3 Material topics management	Pg. 34, 38	
<b>GRI 401: Employment 2016</b>	401-1 New employee hires and employee turnover	Pg. 29, 36	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Pg. 29, 38, 39	
	401-3 Parental leave	Pg. 29, 39	
<b>GRI 404: Training and Education 2016</b>	404-1 Average hours of training per year per employee	Pg. 29, 40, 41	
<b>GRI 3: Material Topics 2021</b>	3-3 Material topics management	Pg. 42	
<b>GRI 405: Diversity and equal opportunity 2016</b>	405-1 Diversity of governance bodies and employees	Pg. 29, 36, 42, 43	

## Health and Safety as a Value

GRI standards	Disclosure	Page / Response	Omission
<b>GRI 3: Material Topics 2021</b>	3-3 Material topics management	Pg. 44	
<b>GRI 403: Saúde e Segurança do Trabalho 2018</b>	403-1 Occupational health and safety management system	Pg. 29, 44	
	403-2 Hazard identification, risk assessment and incident investigation	Pg. 29, 46	
	403-3 Occupational health services	Pg. 29, 46	
	403-4 Worker participation, consultation and communication on occupational health and safety	Pg. 29, 47	
	403-5 Worker training in occupational health and safety	Pg. 29, 41, 48	
	403-6 Promotion of worker health	Pg. 29, 48, 61	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	Pg. 29, 46	
	403-8 Workers covered by an occupational health and safety management system	Pg. 29, 44	
	403-9 Work-related injuries	Pg. 29, 49, 50	
	403-10 Occupational Diseases	Pg. 29, 49, 50	

## Responsibility and relevance in the agribusiness chain

GRI standards	Disclosure	Page / Response	Omission
<b>GRI 3: Material Topics 2021</b>	3-3 Material topics management	Pg. 51	
<b>GRI 204: Procurement practices 2016</b>	204-1 Proportion of spending on local suppliers	Pg. 29, 51	
<b>GRI 3: Material Topics 2021</b>	3-3 Material topics management	Pg. 51	
<b>GRI 308: Supplier environmental assessment 2016</b>	308-1 New suppliers that were screened using environmental criteria	Pg. 51	
<b>GRI 3: Material Topics 2021</b>	3-3 Material topics management	Pg. 64	
<b>GRI 201: Economic performance 2016</b>	Content 201-1 Direct economic value generated and distributed	Pg. 29, 64, 67	
	Content 201-2 Financial implications and other risks and opportunities due to climate change	Pg. 29, 74	
<b>GRI 3: Material Topics 2021</b>	3-3 Material topics management	Pg. 63, 69	
<b>GRI 203: Indirect Economic Impacts 2016</b>	203-2 Significant indirect economic impacts	Pg. 29, 50, 57, 63, 68, 69, 71	
<b>GRI 3: Material Topics 2021</b>	3-3 Material topics management	Pg. 51	
<b>GRI 409: Forced or Compulsory Labor 2016 2016</b>	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor.	Pg. 29, 51	
<b>GRI 3: Material Topics 2021</b>	3-3 Material topics management	Pg. 51	
<b>GRI 414: Supplier Social Assessment 2016</b>	414-1 New suppliers that were screened using social criteria	Pg. 29, 51	

## Business integrity and ethics

GRI standards	Disclosure	Page / Response	Omission
<b>GRI 3: Material Topics 2021</b>	3-3 Material topics management	Pg. 52	
<b>GRI 205: Anti Corruption 2016</b>	205-1 Operations assessed for risks related to corruption	Pg. 29, 52	
	205-2 Communication and training about anti-corruption policies and procedures	Pg. 29, 52 74	

## Product quality and safety

GRI Standard	Disclosure	Page / Response	Omission
<b>GRI 3: Material Topics 2021</b>	3-3 Material topics management	Pg. 60	
<b>GRI 416: Consumer Health and Safety 2016</b>	416-1 Assessment of health and safety impacts of product and service categories	Pg. 29, 60	
<b>GRI 3: Material Topics 2021</b>	3-3 Gestão dos temas materiais	Pg. 60	
<b>GRI 417: Marketing and Labeling 2016</b>	417-1 Requirements for product and service information and labeling	Pg. 29, 60	

## Research and innovation in processes, products and services

<b>GRI 3: Material Topics 2021</b>	3-3 Material topics management	Pg. 71	
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## Development and progress of surrounding communities

GRI Standard	Disclosure	Page / Response	Omission
<b>GRI 3: Material Topics 2021</b>	3-3 Material topics management	Pg. 63	
<b>GRI 413: Local Communities 2016</b>	413-1 Operations with local community engagement, impact assessments, and development programs	Pg. 29, 63, 64	

## Climate changes and Carbon Market

<b>GRI 3: Material Topics 2021</b>	3-3 Material topics management	Pg. 75	
<b>GRI 305: Emissions 2016</b>	305-1 Direct emissions (Scope 1) of Greenhouse Gases (GHG)	Pg. 29, 75	
	305-2 Indirect emissions (Scope 2) of Greenhouse Gases (GHG) resulting from energy acquisition	Pg. 29, 75	
	305-3 Other direct emissions (Scope 3) of Greenhouse Gases (GHG)	Pg. 29, 75	
	Content 305-4 Intensity of emissions of Greenhouse Gases (GHG)	Pg. 29, 75	
<b>GRI 3: Material Topics 2021</b>	3-3 Material topics management	Pg. 76	
<b>GRI 303: Water and Effluents 2018</b>	303-1 Interactions with water as a shared resource	Pg. 29,76,77	
	Content 303-3 Water withdrawal	Pg. 29, 76	
<b>GRI 3: Material Topics 2021</b>	3-3 Material topics management	Pg. 76	
<b>GRI 302: Energy 2016</b>	Content 302-1 Energy consumption within the organization	Pg. 29, 77, 78	



Biodiversity			
GRI Standard	Disclosure	Page / Response	Omission
<b>GRI 3: Material Topics 2021</b>	3-3 Material topics management	Pg. 80	
<b>GRI 304: Biodiversity 2016</b>	304-1 Operational sites owned, leased, managed in, or adjacent to, protected environmental areas and areas of high biodiversity value outside protected areas	Pg. 29, 80	
	304-2 Significant impacts of activities, products, and services on biodiversity	Pg. 29, 70	
Reported standards:			
<b>GRI 306: Effluents and Waste 2016</b>	306-2 Management of significant waste-related impacts	Pg. 79	
	306-3 Waste generated	Pg. 79, 80	

## STATEMENT BY SGS DO BRASIL LTDA. (SGS) REGARDING THE SUSTAINABILITY ACTIVITIES PROVIDED IN “SUSTAINABILITY REPORT 2022” FROM TRES TENTOS AGROINDUSTRIAL SA

### NATURE AND SCOPE OF ASSURANCE

The SGS was hired by TRES TENTOS AGROINDUSTRIAL SA, to carry out the third-party assurance of its SUSTAINABILITY Report, which provides information for the year 2022 and that follows international guidelines for monitoring and reporting sustainability information, including the Global Reporting Initiative (GRI). The scope of assurance, based on the methodology for assurance sustainability reports from SGS, included the text and data related to GRI Standards 2021, current version of GRI.

The information provided in “Sustainability REPORT 2022” and its presentation is a sole responsibility of TRES TENTOS AGROINDUSTRIAL SA management structure. The SGS is not involved in the preparation of any material, including the in the said report, such as risk analysis, materiality tests and other critical issues that may affect severally the TRES TENTOS AGROINDUSTRIAL SA business. We are liable for giving our opinion of the GRI disclosures and their texting, data, charts, and statement within the assurance scope in order to keep the TRES TENTOS AGROINDUSTRIAL SA stakeholders informed.

The SGS Group has developed a set of assurance protocols for Sustainability Communication based on the best practices provided in GRI Sustainability Reporting Standards, in its most up-to-date version of 2021, and the assurance standard **International Standard on Assurance Engagements - ISAE3000**. Such protocols offer different assurance levels depending on context and capacity of organization.

This report was assured considering our protocols to assess the content authenticity and its alignment with the requirements of GRI Sustainability Reporting Standards 2021, Universal Standards (*GRI 1\_ Foundation 2021, GRI 2\_ General Disclosures 2021, GRI 3\_ Material Topics 2021*) and the requirements of Topic Standards (GRI 200, GRI 300 and GRI 400) according to the material topics identified by TRES TENTOS AGROINDUSTRIAL SA, through the process described in this report.

The assurance process comprised (i) interviews with strategic employees involved in the process of compilation and preparation of the report, where disclosures, data and processes related to sustainability management and the collection of GRI disclosures were reviewed, (ii) review of the documentation presented by TRES TENTOS AGROINDUSTRIAL SA and comparison with the information entered by the company in the report and (iii) evaluation of versions of this report for alignment with GRI standards and (iv) analysis of engagement activities with defined parties (stakeholders) and assessment of the form of sustainability as defined materials were and inserted in the context of the organization and in the content of this sustainability report. The accounting information of TRES TENTOS AGROINDUSTRIAL SA contained and referenced in the “SUSTAINABILITY REPORT 2022” was not evaluated as part of this assurance process, but in a separate audit process. The information related to the inventory of greenhouse gases was not included in this audit process.

### IMPARTIALITY AND COMPETENCE STATEMENT

The SGS Group is global lead in inspection, analysis and verifications services, operating in more than 140 countries and rendering services that includes management system certification, audits and trainings on quality, environmental, social and ethic segments, sustainability assurance reports and greenhouse gases verification. The SGS attests your independence against TRES TENTOS

AGROINDUSTRIAL SA stating that is exempt from interest conflict with the organization, their subsidiary and stakeholders.

The assurance team was composed according to members' expertise, experience and competence for this activity, the team is composed of:

- An Audit Lead on Assurance of Sustainability Report, a Lead auditor on Socioenvironmental programs, Lead Auditor in SUSTAINABILITY Management Systems, Lead Assessor of Greenhouse Gases (GHG) and Lead auditor on Renovabio program.

## ASSURANCE OPINION

Regarding the verification carried out in the methodology, processes and data presented by TRES TENTOS AGROINDUSTRIAL SA, we are confident that the information and data contained in the "SUSTAINABILITY REPORT 2022" are reliable and a balanced representation of the sustainability activities developed by TRES TENTOS AGROINDUSTRIAL SA in the base year 2022. The SGS has the opinion that the report can be used by the company's stakeholders as part of its company evaluation processes.

In our opinion, based on what was verified and on the materials presented by TRES TENTOS AGROINDUSTRIAL SA, the content of the report fully meets the requirements of the GRI Standards, which are: apply the reporting principles, report the disclosures in GRI 2: General Disclosures 2021, determine material topics, report the disclosures in GRI 3: Material Topics 2021, report disclosures from the GRI Topic Standards for each material topic, provide reasons for omission for disclosures and requirements that the organization cannot comply with, publish a GRI content index, provide a statement of use and after publication notify GRI.

## RECOMMENDATIONS, FINDINGS AND CONCLUSIONS OF ASSURANCE

- The Report of TRES TENTOS AGROINDUSTRIAL SA, "REPORT INTEGRADO 2022" is aligned with the GRI Standards 2021, and also with the requirements of the Topic-specific Standards (GRI 200, GRI 300 and GRI 400).
- TRES TENTOS AGROINDUSTRIAL SA presents its 2022 Sustainability Report with 9 material topics, namely: Climate Change and the Carbon Market, Human Capital aligned with the Três Tentos culture, Responsibility and Relevance in the Agribusiness Chain, Development and progress of surrounding communities, Research and innovation in processes, products and services, Health and Safety as a value, Business Integrity and Ethics, Product Quality and Safety and Biodiversity. These material topics were defined according to the materiality matrix definition process carried out in early 2023 and carried out in accordance with the principles of the GRI booklet 3, disclosures 3.1 and .3.2.
- The consolidation of these material themes led to a selection of GRI disclosures for the preparation of the report, as well as serving as the basis for presenting the information and data contained in the "2022 SUSTAINABILITY REPORT". In our understanding, the themes resulting from the study represent a broad approach on the impacts of the activities of TRES TENTOS AGROINDUSTRIAL SA, and the report covers relevant and available information on the topics considered as material for TRES TENTOS AGROINDUSTRIAL SA, and for the interested parties.

- The materiality matrix was carried out in early 2023, which means that strategic issues and understanding of the themes are still being carried out internally. This generates a more limited report, as was the case with the theme of Biodiversity, which will need to be deepened in the next report.
- As an opportunity for improvement and greater robustness in the presentation of information, we understand that the indicator: 2-24 Policy Implementation should be deepened, since the new Sustainability Policy will be implemented during 2023.
- With regard to the partial reporting of indicators, we identified the need to complement the information for the next cycle on the following indicators: 2-24 Embedding policy commitments, 2-27 - Compliance with laws and regulations, 201-2 - Financial implications and other risks and opportunities due to climate change, 303-1 - Interactions with water as a shared resource, 2.17 - Collective knowledge of the highest governance body, 2-23 - Policy commitments, 2-24 - Incorporating policy commitments, 2-29 - Approach for stakeholder engagement and 302-1 - Energy consumption within the organization and GRI 306-1 - Waste generation and significant impacts related to waste

Finally, SGS believes in the importance of transparency and congratulates the company for the initiative of ensuring its report, as well as promoting sustainability in its actions and disseminating its code of conduct and compliance at all levels of the organization.

**April 26, 2023**

**Executed by and on behalf of SGS.**



**Gustavo Venda**  
**Business Manager - Sustainability**



**Juliana Fullmann Ishibachi**  
**Lead Auditor for Sustainability Report**



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