

MINERVA S.A. ANTI-CORRUPTION POLICY

1. OBJECTIVE

The purpose of this document is to establish guidelines, rules of conduct and processes expected and to be observed in the conduct of the Company's business in the public or private scope, establishing internal rules to combat corruption in all its forms, always respecting the anti-corruption law in force in the countries in which it has a presence and/or does business, in order to enable the prevention, detection and remediation of harmful acts and guarantee integrity and transparency in the Company's professional relationships, reinforcing our commitment to a fairer and more sustainable society.

2. APPLICATION

This procedure is applied to all business units of Minerva S.A. and its controlled companies and third parties who act on behalf of the Company.

3. DEFINITIONS AND ACRONYMS

Applicable Law: laws, ruling texts or conventions/covenants in force, responsible for regulating issues of corruption and establishing the forms of prevention and combat, legally applicable where Minerva and its Controlled Companies operate.

Code of Conduct for Business Partners: it defines the principles and values that Minerva S.A. adopts and upholds, available at <https://minervafoods.com/codeofpartner>. It establishes standards of behavior that must be followed by all Third Parties that have transactions with the Company.

Code of Ethics – Conduct Guideline: it defines the principles and values that Minerva S.A. adopts and upholds, available at <https://minervafoods.com/codeofethics>. It establishes standards of behavior that must be followed by all the Company's employees, regardless of their position or function.

Company: Minerva S.A. jointly with all its Controlled companies.

Compliance Department: seeks to protect the company from legal, reputational and financial risks, ensuring that every commercial or institutional relationship is driven by the criteria of integrity, ethics and transparency.

Controlled Company: company in which Minerva S.A., directly or indirectly, in Brazil or abroad, holds rights as member, permanently assuring the majority of votes in the resolutions of general meetings and the power to elect the majority of the invested company's administrators; and effectively uses its power to direct the corporate activities and guide the operation of the invested company's

departments. In other words, a controlled company is one that is managed by another company, which holds the majority of the voting shares and therefore has the power to make important decisions in the life of the company.

Due Diligence: process of investigating Third Parties, consisting of analyses, studies and evaluations of compliance risks, with the purpose of guaranteeing sustainable, honest and transparent relationships.

Employee: direct and indirect employees of the Company, including its officers, members of the executive board, members of the Board of Directors, advisory committees and Supervisory Board, employees and other Company employees.

Ethics and Integrity Committee: an independent and impartial joint body, made up of members from different departments, to disseminate the culture of risk management to integrity and internal controls, in addition to receiving and deciding on complaints received at Minerva Connection. Its purpose is to ensure a decent, safe, healthy and pleasant working environment and respectful and transparent relationships for employees and third parties.

Integrity Program: a set of internal mechanisms and procedures broadly aligned with the structuring of best governance practices in corporate relations, embraced by the principles of transparency, fairness, accountability and responsibility.

Minerva Connection: confidential space available to internal and external audiences. It is possible to contact them whenever it is necessary to report irregularities, with the purpose of guaranteeing ethical standards and integrity for Employees and Third Parties who work with the Company. For this purpose, the records are managed by an independent company and the works are handled by the Ethics and Integrity Committee, guaranteeing impartiality, confidentiality of information; anonymous reporting is optional.

Politically Exposed Person (PEP): is someone who, due to their position of prominence or influence, is more likely to become involved in corruption. This can be anyone who plays or has played in the last five (5) years a significant political role in a national, regional or local government, or in an international organization. This can include high-level executive, legislative, diplomatic, administrative or judicial positions. In addition to elected or appointed politicians, the definition can also cover high-ranking officials in state-owned companies, central financial institutions, political parties, the military and other public services. Also considered a Politically Exposed Person is any person who has a close business relationship with a PEP or is close to that person's family, whether their spouse or partner, ascendants, descendants, siblings and collaterals up to the second degree, inbreeding or by affinity. It should be noted that each country may have different local guidelines on PEP, and the most restrictive should always be considered. Examples of PEP: heads of State or government and members of their

cabinets and ministers; members of the legislative branch or parliament; ambassadors; political party officials; members of supreme courts and other high-level courts; officials of political, military or security organizations; high-ranking officials of central banks, international organizations and agencies.

Public Agent: an agent who performs a function in a public authority, i.e., a person who has a term of office or who holds any position, job or public function in public authorities, entities, agencies or departments, at national or international level. This includes elected positions, public offices, diplomatic representations, positions in public or state-owned companies, and positions in international organizations, even if they are temporary, outsourced, unpaid, on leave or on vacation. Examples: heads of state, members of the legislative branch, employees or members of the Government, Government Agencies (including regulatory and executive agencies), public companies or companies with government participation. It also includes diplomats, ambassadors, consuls and chancellors, members of police and public security bodies, as well as employees and members of international organizations or public bodies, among others.

Public Authority: authorities, entities that form structures to provide public services, in accordance with local or foreign law. It can be any authority, entity, agency, department or level of government, whether of the federal, state or municipal Executive, Legislative or Judicial branches or the Public Prosecutor's Office, or their equivalent, diplomatic representation, a legal entity controlled directly or indirectly by the government (including state-owned companies and government-controlled companies), a political party, or a public international organization. In short, it is any entity that is connected to taxpayer money, and its main role is to serve the national or international public interest.

Third Party: any natural person or legal entity outside the Company who has a relationship or intends to have a relationship with the Company, including, but not limited to, suppliers, customers, project partners, consultants, distributors, representatives, advisors, agents, representatives, external attorneys, brokers, among others.

Undue Advantage: offering or receiving anything of value to a Public Agent or individual from the private sector in an unlawful or unethical situation, in order to obtain improper or illegal influence, by action or omission, in order to obtain or maintain any business directly or indirectly involving the Company.

Valuable Object: cash, expense reimbursement, contribution, benefit, giveaway, gift, hospitality, loan, event sponsorship, travel, political contributions or any other good, asset, right, favor or treatment, offered, promised, received or delivered, directly or indirectly, capable of influencing a decision.

4. DESCRIPTION

Minerva S.A. has a solid commitment to doing business with total integrity, always in compliance with applicable law and internally established policies; the practice of corruption by anyone and anywhere is prohibited.

Corruption is understood to be any form of request, offer, promise, authorization, delivery, acceptance or receipt, directly or indirectly, of anything of value, for oneself or a related third party (whether an individual or a legal entity) that results in an undue advantage.

The list below provides an illustrative and non-exhaustive example of situations that are classified as corruption and are therefore contrary to this document:

- Bribery: the promise, offer or delivery of something of value to a Public or Private Agent, so that they act or refrain from acting in the exercise of their regular functions;
- Fraud: the use of dishonest means in order to deceive third parties, manipulating the nature of the facts in order to obtain an undue advantage;
- Misappropriation: the use of money or property for personal purposes;
- Facilitation payment or promise to pay: any benefit to advance, expedite or secure a promise to carry out a routine activity, also known as an “urgency fee”;
- Financing, funding, sponsoring or in any way subsidizing the commission of illegal acts;
- Using a natural person or legal entity as an intermediary to conceal or disguise their real interests or the identity of the beneficiaries of the acts carried out with respect to the offer, promise, payment or delivery of an undue advantage;
- With regard to tenders and contracts with Public Authorities, carrying out any act that is contrary to the law on the subject, such as, for example, combining values or participation in a bidding process with competitors or threatening or offering a Valuable Object to a competitor to prevent their participation in the bidding process;
- Hindering the investigation or inspection activities of public authorities, entities or agents, such as preventing them from accessing the Company’s premises or documentation.

This procedure outlines rules of conduct applicable to all employees and third parties who maintain or intend to maintain relationships with the Company, consisting of preventing and combating corruption.

In this regard, it is forbidden to retaliate against any Employee or Third Party who refuses to offer, promise, authorize or pay any Undue Advantage, even if this causes the Company to lose business.

If there is a more restrictive law, regulation or standard than this Procedure in any location where the Company carries out its activities, the provisions of the more restrictive law, regulation or standard shall apply.

4.1 Duties and responsibilities

In all the situations described in this document, Employees and Third Parties must act in accordance with the following duties and responsibilities:

- act in the best interests of the Company, prioritizing them over any other private interests;
- act in accordance with the applicable law and regulations, especially the Anti-Corruption Law, internal rules and any other documents that guide the Company's management;
- keep updated on the current rules applicable to the Company and to the performance of their duties, including internal regulations, complying with them and ensuring that they are fully complied with in the exercise of their duties and their internal and external relationships;
- refrain from participating in any negotiations, contracting, approvals or related decisions potentially contrary to this document;
- manifest and communicate the occurrence of any situations potentially contrary to internal guidelines, and this communication must be made prior to the respective negotiation, contracting, approval or decision-making, as applicable; and
- report situations of which they have knowledge of that are contrary to this document through the Minerva Connection communication channel, detailed in item 4.12 below.

4.2 Prohibitions

Corruption is a nationally and internationally punishable crime, as well as being one of the biggest causes of misappropriation of funds that could foster public policies, education, health, economic development and quality of life, in addition to negatively interfering in the competitive environment.

On this regard, employees and third parties - working throughout the Company's value chain - are completely prohibited from engaging in conduct that results in Corruption in the professional environment, regardless of what is being offered, promised, authorized, accepted or received, in a relationship with a Public or Private Agent or an intermediary related to them.

It is important to note that the mere offer or promise of an Undue Advantage, whether or not it is for the benefit of the Company, creates a breach of this procedure, regardless of whether it is accepted or whether the intended results are obtained.

In the event of any processes that promote a Valuable Object in the Company, it is essential that employees and third parties follow the applicable anti-corruption law or regulations, as well as internal rules.

4.3 Relationship with Public Agent

The Company understands that it is sometimes necessary to maintain relations with Public Agents in order to conduct its activities, in order to contribute to sustainable development, technical quality and legitimacy in its transactions.

However, Employees and Third Parties who represent the Company before Public Authorities on regulatory matters, such as obtaining a license, authorization or permit for its transactions, among others, including for institutional purposes, are obliged to be guided by the principles of transparency and integrity, in order to preserve the Company's image, through the following rules:

- a) **Virtual or in person interactions:** must be preceded by a formal request, scheduled and carried out during business hours, through conventional channels, in professional environments (when in person), using official communication channels (protocol, e-mail, corporate cell phone, etc.), with the need to record what was discussed;
- b) **Minerva representatives:** The participation of more than one Minerva representative is required unless this condition is demonstrably impaired or impossible. And it is only permitted by an employee or a qualified third party, guaranteeing transparency and good faith in the conduct of the relationship;
- c) **Subjects discussed:** must be guided by regular activities within the scope of professional activity of each party to the meeting (*examples: protocols for requests or obtaining guidance on processes in accordance with the law or technical standards, which the Public Agent is responsible for overseeing, or among other official activities*);
- d) **Payments to Public Agents:** it is strictly forbidden to offer or promise anything of value to speed up a routine activity, also known as an "urgency fee", as well as any act that could create corruption;

e) **Auditing, inspection and other public services:** notify the Legal Department in advance and keep records of **(i)** the identification of the Public Agent, **(ii)** the Public Authority connected to them and **(iii)** the activities carried out in the units;

f) **Suspected of corruption during approach:** report any improper approach to the manager of the area involved and to the Compliance Department. When approached, the Company's representative must refrain from any conduct that would characterize undue intent or influence.

Employees and Third Parties must submit the Declaration of Politically Exposed Persons on the dates predetermined by the Compliance department and, at any time, in situations that fall under the classification of a politically exposed person, before any interaction. This is a secure, individual communication directed exclusively at the Compliance Department, where all data and information are preserved and any risk of relationships is identified.

This is where every Employee should rely on, so that their case is assessed confidentially, impartially and transparently, without retaliation or any kind of embarrassment.

Furthermore, in situations where Employees are related to public agents, they must refrain from making decisions so as not to create a conflict of interests and inform the Compliance Department via e-mail at compliance@minervafoods.com so that the situation can be assessed and the necessary guidelines provided.

Refusal to submit or the provision of untrue information will subject them to the sanctions referred to in item 4.11 below.

4.4 Political contributions

The Company does not make any kind of political contribution, in accordance with current law.

On the other hand, it also does not restrict the right of Employees to exercise their political rights, to the extent they respect the law and procedures established by the competent public authorities. Under no circumstances may the practice of these actions constitute Corruption and directly or indirectly bind the Company.

Individuals connected to the Company must also take the proper precautions not to create the impression that they are acting on behalf of the Company when making personal contributions to

candidates and political parties. Likewise, they may not use Company resources such as money, products, facilities or other assets to make such contributions.

4.5 Giveaways, gifts, entertainment, hospitality, donations and sponsorships

The receipt or granting of giveaways, gifts, hospitality, entertainment, donations and sponsorships may be carried out, provided that private interests (*claiming any undue retribution or consideration*) do not take precedence in decision-making regarding the Company's processes, transactions and objectives.

All acts involving the receipt or granting of these items must be committed to transparency and impartiality, in compliance with the rules and limits set forth in the Company's internal regulatory documents.

In order to guarantee integrity in relationships, employees must comply with the guidelines set forth in the Company's respective internal procedures, and no grant or receipt must be made in a manner that could give the appearance of Corruption.

4.6 Agreements for purchasing and contracting of services and materials

Processes involving the purchase of materials or services, whether emergency ones or not, and travel expenses, all on behalf of the Company, shall comply with the ethical and integrity principles established in the Code of Ethics and respect the processes established by the Company, whose agreements must be preceded by negotiations, with due identification of the origin, justification, destination and authorization of the purchase by management, following the pre-established approval levels.

Purchase confirmations that require the formalization of agreements are analyzed and approved by the Legal Department, in accordance with the guidelines defined in the respective Procedure.

All contracts must guarantee:

- Transparent and impartial parties involved, without characterizing Corruption;
- An anti-corruption clause to reaffirm the contracted third party's commitment to good practices;
- Payments made by Minerva to the bank account held by the Third Party;

- The signature of the Third Party on the acknowledgment term of the Code of Conduct for Business Partners.

4.7 Corporate restructuring, associations, consortia, mergers and acquisitions

The carrying out by the Company of any and all corporate restructuring transactions of any nature, or joint ventures, consortia or transactions for the acquisition of equity interests or assets, or any transaction equivalent thereto (a “Corporate Transaction”), must be done by means of a formal contractual instrument.

4.8 Accounting records

Employees must make and keep detailed, reliable and faithful records of all accounting and financial transactions carried out by the Company.

The Company does not tolerate false, misleading or incomplete entries in its accounting records and other documents.

The Company must keep its accounting records up-to-date and safe, with attention to:

- Daily records of transactions;
- Receipts and invoices;
- Checks and trade bills;
- Ledgers; and
- Exchange of e-mails, letter and other means of contact with Third Parties.

Such records shall be kept for at least five (05) years, counted as of the accounting assessment date on which the business relation ends, or the business transaction is completed. The records shall be kept in hard or electronic files, in their original version or copy.

4.9 Risk mitigation

Due Diligence is one of the main tools of the Integrity Program, responsible for identifying and assessing irregularities that could damage the Company’s image and lawfulness.

Through its proximity to the operational areas, which conduct business and projects on behalf of the Company, the Compliance Department promotes the mapping of reputational and

regulatory risks, pre-defined by qualitative risk variables, which seeks a scenario of compliance in relationships with Third Parties.

The application of this tool fosters Minerva's solid commitment to preventing and fighting corruption, as well as setting ethical criteria and standards throughout the value chain.

4.10 Acceptance, training and awareness

All employees and third parties must accept the guidelines for anti-corruption when they are hired or when they register – and any updates - with the Company by accepting and acknowledging the Code of Ethics.

Employees in departments working on administrative and/or corporate activities in the Company, as well as those working in positions equal to or higher than supervisor in industrial units, in addition to those who interact with the public agent, must be trained at intervals to be defined in the annual Compliance training plan and whenever the Legal or Compliance Department deems necessary.

Training is part of raising awareness of the Integrity Program and good practices to be adopted in the performance of their activities, in order to disseminate and perpetuate the expected ethical principles and values.

In accordance with the awareness-raising techniques, it is recommended that all Employees keep updated through the Company's official communication channels, which are responsible for disseminating relevant material on anti-corruption issues.

Refusal to present this document or to undergo training by Employees in this scenario will subject them to the sanctions referred to in item 4.11.

4.11 Consequence management

This procedure is not subject to any kind of waiver or exceptions, so any violation of the rules set forth herein or the Applicable Law must be investigated according to the best corporate governance practices.

Whenever evidence of corruption is identified, preventive measures can be taken, regardless of the position or function held, such as preventive dismissal. In addition, when it detects irregularities committed, it will promptly stop the irregular activities and investigate in accordance with best practices, ultimately applying the appropriate internal and external measures if proven.

Penalties include, but are not limited to, internal disciplinary measures and those provided for in the Code of Ethics and Code of Conduct for Business Partners, in addition to the possibility of other administrative, civil and criminal penalties defined by Applicable Law.

The internal investigations carried out can serve to support and collaborate with the government in any investigation of suspected irregularities or violations of applicable law.

4.12 Communication channel - Minerva Connection

Any queries, suggestions, suspicions or possible misconduct contrary to this procedure should be registered through Minerva Connection, whose details and means of contact are indicated on the following official websites:

- conexao.minervafoods.com;
- connection.minervafoods.com;
- conexion.minervafoods.com.

Minerva does not tolerate retaliation against people in good faith, who cooperate to maintain an ethical culture in the professional environment, and any act of threat or embarrassment against whistleblowers is prohibited, without prejudice to the appropriate disciplinary and court measures.

In this case, in situations where the whistleblower feels in any way retaliated against as a result of their reporting, they should inform Minerva Connection or contact the Compliance Department directly, so that measures can be taken to stop the retaliation act.

This Policy was approved by the Company's executive board on September 17, 2024 and by the board of directors on November 06, 2024 and will come into force from that date for an indefinite period, until there is a resolution to the contrary. The Policy may be amended, whenever necessary, by resolution of the Executive Board and Ethics Committee, as well as disclosed to the market in the manner provided for in the applicable legislation and regulations.
