

## POLICY

### INTEGRITY PROGRAM

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Minerva S.A., a producer and marketer of cold and frozen beef and sheep meat in natura, its by-products and industrialized protein products (cattle, pigs, broilers, sheep and fish), in addition to also operating in other business, such as the electricity trading and the carbon credit market, establishes and communicates guidelines for strengthening the ethical culture in the organizational environment:

1. Acknowledge the Integrity Program – Minerva’s Way of Being Ethical – as a set of measures and mechanisms to promote a culture of ethics, transparency and compliance, through the implementation of internal policies, training, risk assessment, communication channels and an instrument for receiving complaints, in order to preserve the reputation of the Company, its assets and relations with stakeholders, as well as preventing and detecting acts that are harmful to external and internal rules, upholding the standard that integrity is non-negotiable;
2. To have the support and supervision of members of senior management in disseminating an attitude based on ethics, integrity and respect in the exercise of their functions, as well as guaranteeing the independent performance of Compliance activities and monitoring preventive, detective and corrective actions of the Integrity Program, consistent with the advancement of risk management and corporate governance in business and relationships;
3. Continuously identify, assess, correct, monitor and prioritize potential regulatory and reputational risks that may impact the Company, with a focus on long-term sustainability and the fostering of ethics and integrity in institutional activities and business conduct, without seeking results at any cost;
4. To seek relationships with business partners who comply with the laws and rules applicable to their activities, who have governance and socio-environmental responsibility and who comply with the ethical requirements established in the Company’s Code of Conduct for Business Partners. It is unacceptable to enter into partnerships or agreements with third parties who violate the environment, fundamental human rights and general principles of national and foreign government, according to the compliance risk matrix which establishes the main risk groups with significant impact and probability, and all agreements must include integrity clauses;
5. Carry out institutional and business partner compliance due diligence, especially in (a) high value investment agreements by the Company, (b) the provision of consultancy, brokerage, auditing and/or representation services before public authorities and (c) the corporate structure of a legal entity considered to be a Politically Exposed Person;

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6. Drafting, updating and disseminating the Code of Ethics and Code of Conduct for Business Partners to determine the expected and unacceptable conduct of employees and third parties, as well as other internal regulatory documents to help develop a culture of integrity, maintain a control environment to minimize risks, standardize processes and responsibilities, in accordance with applicable law, internal rules and Company strategies;
7. Promote the ongoing awareness of employees by carrying out training to be defined in an annual plan, both in general and specific application, as well as periodic integration and retraining, and the ongoing conduct of communication actions, arising from an annual plan to be approved by senior management, which addresses issues related to the Company's Code of Ethics, to promote an environment free of barriers to communication and dialogue, harassment, violence, forced and child labor, discrimination, prejudice, corrupt, unethical practices and those that may generate a conflict of interest;
8. Have a reporting channel managed by an independent company, intended to the internal or external audience, which makes it possible to report misconduct, or even promote suggestions, questions or compliments, all through means of contact accessible to the community of interest and dealt with by a trained person, which brings confidentiality, security, preservation of the user and impartial resolutions by the Ethics and Integrity Committee, as well as the application of fair disciplinary measures, without retaliation against whistleblowers in good faith;
9. Carrying out verification tests and consistence with applicable laws, internal rules and action plans offered to mitigate compliance risks, with the purpose of maintaining suitable conditions for operating, monitoring and managing consequence scenarios on a regular basis;
10. Promote the ongoing improvement of the Integrity Program, in order to allow exposed risks to be worked on in harmony with structured corporate governance, law, signed ethical commitments and market vision;
11. To have an autonomous Compliance Department reporting directly to senior management in order to support the business areas and managers in the pursuit of good corporate integrity practices, risk management, application of disciplinary measures, business continuity, management of the control environment and even in cases of exceptions to this policy.

*Policy approved by the board of directors at a meeting held on September 17, 2024.*