



Annual
Compliance Report
Reference year 2023

minerva
foods

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1. MESSAGE FROM THE PRESIDENT

Minerva Foods is the leading beef exporter in South America and operates in the production and sale of beef and sheep meat, the processing of slaughter by-products and the processing of several proteins. In addition to its core business, because it is always attentive to market opportunities, in accordance with its purpose and values it also operates in other businesses, such as electricity trading and the carbon credit market. It is a publicly traded Brazilian company with a significant presence in Brazil, Argentina, Australia, Colombia, Paraguay and Uruguay, accessing markets in more than 100 countries on five continents, with more than 23,000 employees.

Such highlights and market expansion at an international level characterize our close concern and responsibility to do more and better, with sustainable solutions, competitive advantage and value generation.

The presentation of this 2023 Compliance Report seeks to reinforce Minerva's transparency and solid commitment to ensuring robust Corporate Governance within the organizational environment and especially in the way we operate our business. This is how the Integrity Program increasingly feeds our Minerva's Way of Being Ethical as one of the goals for long-term sustainability, which materializes through the ethical awareness of our leaders, employees and business partners.

Compliance actions go beyond processes and controls, they nurture integrity in our ecosystem. Also, it is through ethical behavior that we reinforce our role as agents of positive change to create more and more connections between people, food and nature.

Fernando Galletti de Queiroz
Chief Executive Officer



2. OUR PURPOSE AND VALUES

“ *Creating connections between people, food and nature* ”



RESULTS-DRIVEN

WE RELENTLESSLY PURSUE EVER-IMPROVING RESULTS.



COMMITMENT

WE ACT WITH DEDICATION AND A SENSE OF OWNERSHIP IN EVERYTHING WE DO.



SUSTAINABILITY

WE CONTRIBUTE TO THE CONSERVATION OF THE PLANET, THE PROSPERITY OF PEOPLE AND THE WELL-BEING OF ANIMALS.



INNOVATION

WE SEEK OUT THE NEW OR THE ONGOING IMPROVEMENT OF PROCESSES AND PRODUCTS TO ADD VALUE TO THE ENTIRE CHAIN.



RECOGNITION

WE VALUE PROFESSIONALS FOR THEIR CONTRIBUTIONS, ALIGNING THEIR NEEDS WITH THOSE OF THE COMPANY.

3. INTRODUCTION

For the second consecutive year, the Annual Compliance Report highlights the progress made in the Company's legal and ethical compliance activities, including the Integrity Program, which is always consistent with the best governance and transparency practices for employees, business partners and communities of interest.

The results obtained through the Integrity Program indicators are divided into three pillars of action: PREVENTION, DETECTION and CORRECTION, which strengthen the mitigation and remediation of Compliance risks, with the dissemination of the ethical principles expected by Minerva Foods.



PREVENTION

Detailing of rules and awareness to identify, assess and mitigate compliance risks.



DETECTION

Monitoring and control of transactions as a way of identifying suspicious activities that may not have been avoided in the prevention actions.



CORRECTION

Establishment of responsibilities when irregularities are confirmed, through the implementation of disciplinary and educational processes, as well as analysis of points and improvements to the program.

PRINCIPLES

- Promote and guarantee ethics and integrity in the conduct of business without seeking results at any cost.
- Promote and protect the health and physical integrity of employees, service providers and visitors.
- Respect the environment and the community.
- Promote the implementation of management practices to ensure animal welfare.
- Offer safe, legal and authentic food products, in compliance with quality and safety standards.
- Respect its employees, repudiating all forms of discrimination, forced and child labor, with the creation of conditions for their growth.
- Comply with the law and other applicable rules and regulations.
- Seek to meet the needs and expectations of its customers and other interested parties.

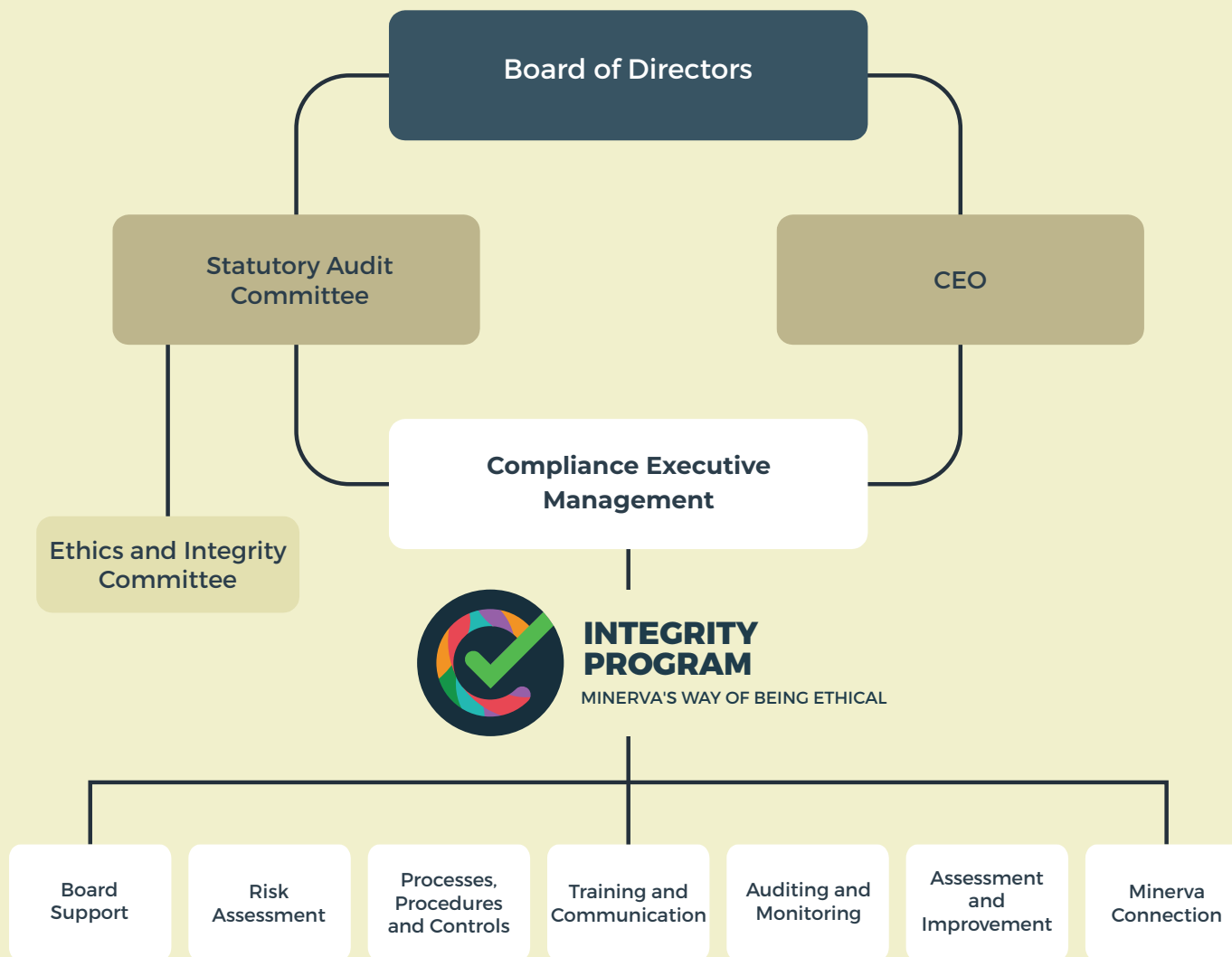
4. COMPLIANCE GOVERNANCE STRUCTURE



Ethical behavior shall guide activities in the workplace and guide relationships with stakeholders. For this reason, the commitment to integrity remains constant and, likewise, it seeks best practices through internal initiatives and commitments made to society (page 31).

The preservation of this model is guided by structured Corporate Governance and an Integrity Program that is constantly evolving. Therefore, in order to make reports effective, intensify communication actions and train acceptable conducts, the Compliance Department is strategically designed to guarantee:

- Independence;
- Autonomy,
- Impartiality and;
- Accountability, directly to Senior Management, the authority responsible for supporting and ensuring ethical commitment.



The Statutory Audit Committee* is composed of three (3) members, all elected and removable by the Board, a majority of whom must be considered independent members and at least one (1) member must be an independent member of the Board of Directors, in accordance with the independence criteria of the Novo Mercado Regulation of B3 S.A., and at least one (1) member must have recognized experience in corporate accounting matters, according to the applicable regulations.

*The Audit Committee meets (i) ordinarily, at least once every two months; and (ii) in special meetings, whenever necessary.

It is a permanent joint body, with part of its members being independent, directly linked to the Board of Directors, whose purpose is to advise the Board on matters within its competence, including to keep track of the Company's competent authorities in their handling of reports of fraud and/or irregularities received through the communication channel Minerva Connection - Minerva Foods Internal and External Ombudsman ("Reporting Channel"), adopting measures to ensure the protection, anonymity and non-retaliation of any complainants.

Find out more about the governance of the Statutory Audit Committee: [Internal Rules - Audit Committee](#)



The combination of reports promoted by the Compliance Department and senior management highlights the updating of the main activities carried out and associated with the elements of the Integrity Program, such as:

- Routine and specific **due diligence** indicators and the database of business partners;
- **Advice** to business areas on compliance risk assessment;
- **Communication** and **training** schedule for integrity issues;
- Updating the **integrity commitments** signed, as a result of meetings with the signatory companies and related entities;
- Indicators from **Minerva Connection**, the Company's confidential channel;
- **Meetings** with the business and interface areas to **improve processes and controls**.

During the year 2023, the transparency of the Program's activities took place on a regular basis:

INTERNAL MONITORING

WEEKLY REPORTS to the Compliance Executive Management;

QUARTERLY and ANNUAL REPORTS to Senior Management, represented by the Company's CEO.



EXTERNAL MONITORING FROM BASE YEAR 2022

ANNUAL REPORT, approved by the Audit Committee and the Company's CEO, with the main Compliance indicators and actions promoted, available on the official website and intended to the community of interest.



5. INTEGRITY PROGRAM

The Integrity Program is a set of measures and mechanisms intended to promote a culture of ethics, transparency and compliance within Minerva Foods. Through the implementation of internal policies, training, risk assessment, communication channels and a tool for receiving whistleblowing, the Program seeks to strengthen the Company's reputation and the trust of its stakeholders, in addition to preventing and detecting acts that are harmful to external and internal rules, such as corruption, fraud, conflicts of interest, misconduct and other breaches, upholding the standard that integrity is non-negotiable.

Over the last few years, the Program has stood out in its constant evolution, which is duly aligned with the best corporate governance practices: transparency, fairness, accountability and responsibility. This progress highlights the approval of a visual identity for the Integrity Program in 2023, with a global scope.



INTEGRITY PROGRAM

MINERVA'S WAY OF BEING ETHICAL

“

It's much more than a visual identity, it's making sure that our Integrity Program remains in the routine of our employees, with the purpose of taking the Minerva's Way of Being Ethical as a guide to behavior and conducting activities in the Company. ”

Alexandre Valeriano, Executive Compliance Manager.

The consolidation of the 7 elements of the Program forms a connection among them, which, despite each having different addresses, all consolidate the path of ethics and integrity.

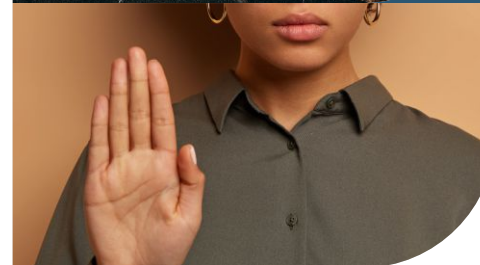
And from this interdependence, the operation of the elements is characteristic of an essential machine in Minerva Foods' system of rules that values the proper functioning and cohesion of the structural whole, people's behavior and the use of resources in a sustainable way.



Source: Federal Decree No. 11,129/2022

The 7 elements of the Program:

- 1.** Board support: members of senior management shall have and demonstrate an attitude of integrity, set an example and support activities so that everyone has an ethical culture in their relationships;
- 2.** Risk assessment: knowing the risks and possible impacts is synonymous with security and traceability in the conduct of the Company's business. For this reason, managers, leaders and employees shall ensure that relationships with the value chain are guided by the integrity and interests of the Company, and that ethics are fundamental to the perpetuation of the business;
- 3.** Processes, procedures and controls: internal policies and regulations are instruments for raising awareness and standardizing best practices, as well as maintaining internal controls to minimize risks in the Company's relationships;
- 4.** Training and communication: Adequate and constant awareness-raising is fundamental to raising awareness of expected and unaccepted actions in promoting an ethical culture;
- 5.** Reporting and investigation channel: a space having as objective keeping a contact channel to receive complaints, suggestions, criticisms and claims from both internal and external audiences;
- 6.** Auditing and monitoring: constant monitoring is essential for the effectiveness and evidence of the integrity program;
- 7.** Assessment and improvement: changes motivate the search for constant evolution and improvement of the integrity program.



What makes an Integrity Program constantly evolve are the challenges arising from market perceptions and regulatory advances. Through these ongoing changes, Minerva Foods is committed to always doing more and better. As a sign that it is seeking to improve, in 2023 a specialized legal consultancy was hired to verify the Integrity Program, which aimed to (a) map organizational and procedural gaps and (b) present proposals for improvements, in accordance with high standards that reaffirm corporate integrity. With the support of the consultancy, the main themes for the 2024 planning were established, whose improvements will enable a more robust, effective and widespread Integrity Program.

SELF-ASSESSMENT ENRICHES

The Compliance Department also carries out a self-assessment of its actions through the elements of the Integrity Program, where each topic implemented shall be connected to the corresponding element. With this control, it is possible to view the KPIs (Key Performance Indicators) of Compliance's performance and strategically provide action plans for improvement.

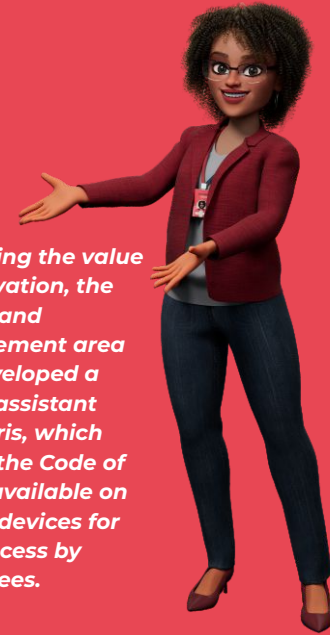
In compliance with element 7, Assessment and Improvement, the results of the evaluations have contributed to the constant evolution of the Integrity Program, which ranges from the implementation of a Compliance Policy and review of internal procedures to the improvement of reports to Senior Management. In view of these results, the list of improvements made will be duly evaluated for the correct implementation and greater efficiency of the Integrity Program within the Minerva Foods ecosystem.



6. OUR CONDUCT GUIDELINES



Upholding the value of Innovation, the People and Management area has developed a virtual assistant called Iris, which makes the Code of Ethics available on mobile devices for easy access by employees.



The enactment of the Code of Ethics - Guide of Conduct ([Access Here](#)) represents the standard of global ethical behavior expected by Minerva Foods and is intended for all employees, regardless of the function and position held. Approved by the Board of Directors in 2020 and updated as necessary, the Code establishes clear guidelines for:

- Ethical principles
- Commitments to human and environmental rights and respect for privacy, confidentiality and the use of personal data
- Rules of conduct on the work environment, conflicts of interest, anti-corruption and anti-money laundering, among other topics
- Compliance with law and other applicable rules and regulations
- Protecting assets and the customers and shareholders' needs and expectations
- Questions and reporting channel - Minerva Connection
- General rules of the Ethics and Integrity Committee
- Dissemination and training of the Code
- List of sanctions applied for breaches of the Code

A TIME TO GET TO KNOW AND ADHERE TO THE ETHICAL WAY OF BEING MINERVA



New employees go through the integration trail, which was designed together with the People and Management team to train and make everyone aware - before they start work - of the minimum and non-negotiable standards of conduct expressed in the Code of Ethics. In addition, this moment is also comprised of compliance topics and integrations, such as the anti-corruption, anti-money laundering, conflicts of interest and discrimination.

With a focus on Result-Oriented Instructions, compliance issues were updated in the Integration material, with dynamics and language that is more accessible to employees participating in the admission process.



Minerva Foods has a Code of Conduct for Business Partners ([Access Here](#)), a document that promotes standards of integrity for third parties. It allows business partners to be aware of the ethical conduct expected by the Company in transparent and sustainable business relationships, based on environmental protection and respect for human rights in the locations where they operate.

In addition to the general rules established by the Codes of Conduct, Minerva Foods details such compliance guidelines through its policies and procedures, which jointly drive the ethical principles, duties and responsibilities of employees and third parties, as well as conducts that are inherently attached to the Company's purpose and values.

MAIN REGULATORY DOCUMENTS:

ANTI-CORRUPTION POLICY:
Reinforces the transparency of the Company's solid commitment to preventing and combating corruption in all its forms.

CONFLICT OF INTEREST PREVENTION POLICY: Comprises the duty of all employees to conduct their activities and relationships consistently with the interests of the Company, with total impartiality and objectivity.



PREVENTION OF MONEY LAUNDERING AND TERRORIST FINANCING POLICY: Materializes appropriate behaviors to prevent and combat the situation indicative of money laundering and terrorism financing.

RISK MANAGEMENT POLICY: Establishes the principles, guidelines and responsibilities to be observed in the risk management process (identification, evaluation and treatment) for the perpetuity of the business.

To access policies and other regulatory documents, just [click here](#)

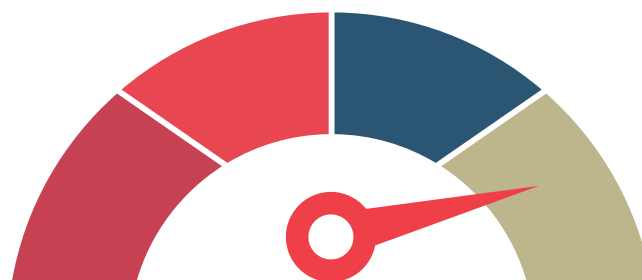
7. THIRD-PARTY RISK ASSESSMENT

Based on the principle that business partners shall comply with Minerva Foods' Code of Conduct for Business Partners, Due Diligence is a fundamental Integrity Program activity for identifying, assessment and treating compliance risks in the value chain.

The interface between the Integrity Program and the business areas is essential to raise awareness of ethical relationships, integrity and compliance with the general rules of the Code of Conduct since this mutual support

provides the necessary action plans for risk management. In 2023, the due diligence activity represented an advance in the Integrity Program compared to previous years:

The Compliance Department uses specific due diligence tools, concomitant with the collection of evidence at the time of analysis.



1,266 analysis of business partners and third parties carried out by the Compliance Department with a focus on providing information to guide and support decision-making that goes beyond business and contracting.

FLOWS COVERED IN THE DUE DILIGENCE ACTIVITY:

- Automation of supplier registration in the event of an alert resulting from pre-established sanction list APIs;
- Contracting suppliers*;
- Specific and formalized requests;

**Strategically, in the fourth quarter, due diligence with a contract value of more than BRL 15,000.00 was parameterized.*



The Supplier Management platform is a powerful combination of technology and services. In the registration environment, suppliers answer a compliance questionnaire and automatically undergo sanction list searches, as well as other registration and constitutive checks. In 2023, more than 400 suppliers applied for registration through this tool, contributing to a preventive compliance risk assessment.



Due diligence with greater scope
Due Diligence requests are more widely distributed, and the analyses have reached several scopes of the Company's transactions:
238 originating from Corporate;
1,028 from other business units

In the field

Minerva Foods' traceability practices adopt the best available technology to ensure the environmental, labor and land compliance of the supplier portfolio, with a focus on issues such as biodiversity and human rights. Geospatial monitoring tracks the situation of farms, ensuring that the Company's products are not related to illegally deforested areas or environmental embargoes (punitive measures issued by inspection and control authorities that halt productive activities that degrade the environment), overlap with protected areas, indigenous and/or traditional community lands and conservation units, and the use of

slave-like labor. The purchase requirements are set out in the policy for the [Sourcing of Agricultural Commodities and Animal Products](#).

In addition to these preventive checks, cattle suppliers also undergo a monthly due diligence process, analyses intended to clear the Company's registration database and verifying legal and reputational compliance, in accordance with the criteria set forth in the Compliance Risk Matrix.



CONTROL AND MONITORING

Monitoring reflects the maintenance of business partners' compliance analysis and contributes to:

BATCH ANALYSES

On a monthly basis, batch analyses are carried out on the entire database of business partners within the national scope. With the support of the due diligence tool, the records are analyzed simultaneously, followed by treatment and confirmation of compliance in accordance with the Matrix's variables. In view of the results, registrations with irregularities follow the treatment flow addressed to the areas of interest, while they may also be subject to the corresponding inactivations.



COMPLIANCE IN ACTION

As risk mitigation, 5,151 registrations were inactivated by Compliance to block Business Partner registrations, following the degree of assessment and impact established in the Risk Matrix variables. Any registrations may be unblocked, as long as the previously mapped risk is reassessed and, when necessary, the Compliance Department discusses the matter with the areas of interest involved in the process.

Once the negotiation phase is over, business partners classified as high risk, regardless of whether they are active or inactive in the Company's database are constantly monitored by a specific due diligence tool.

The parameterized alerts are based on the variables considered relevant (e.g., sanction lists and/or criminal legal proceedings).

Additionally, all contracts formalized by the Company include specific integrity clauses to be complied with by the Business Partner for as long as the contractual conditions are in force.



8. INTEGRITY TRAINING



In addition to raising ethical awareness in the process of integrating new employees, the Compliance Department routinely provides annual training to selected audiences on specific topics that highlight the employees' direct connection to the Integrity Program.





Global Highlight

1st Simultaneous training with global coverage – international units and offices where the Company does business.

Main countries covered



The annual integrity training had the active participation of 3,919 Employees



Main Compliance topics covered

- Importance of the Integrity Program;
- Preventing and combating corruption;
- Prevention of Money Laundering and Terrorism Financing;
- Preventing Conflicts of Interest;
- Minerva Connection – Confidential Channel



Interactive content

- Theoretical and disciplinary videos
- Case study videos for reflection
- Problem situation quizzes to assess absorption of the content taught.



“

2023 deserves to be highlighted as the first global Compliance training. Carefully designed, it represents another fundamental step in our integrity journey, as well as being living proof that our Program is constantly developing with the preservation of our ethical culture in all businesses and locations.”

Alexandre Valeriano.

The engagement and active participation of each employee is inspiring for building a stronger, fairer and more future-proof environment, with full recognition of the ethical conduct expected:

NOT seeking results at **ANY COST**, without ethical limits

Act with **TRANSPARENCY**, **IMPARTIALITY** and **HONESTY**

Decide considering the **IMPACTS** on the community and its surroundings

Doing business with partners who **RESPECT** law

Always act in the Company's **INTEREST**

REPORT any situation that violates compliance issues



9. ETHICAL AWARENESS

The Compliance Department runs ongoing integrity campaigns in accordance with its annual communication plan and global and local initiatives.

The diversification of internal and external channels allows compliance issues to be disseminated in different formats, thus reaching its entire audience to promote an ethical culture.

On this scale, the year 2023 guaranteed 181 Compliance communications with participation in key and strategic events, which strengthens the identity of the Integrity Program and disseminates its guidelines and how everyone is part of this journey.



18 communications
09 Brazil covering
09 LATAM covering



74 communications
28 Brazil covering
23 LATAM covering
23 International offices covering



12 communications
06 Brazil covering
06 LATAM covering



32 communications
16 Brazil covering
16 LATAM covering



21 communications
11 Brazil covering
10 LATAM covering



12 communications
01 Global covering
11 Paraguay covering



8 comunicações



Highlight Compliance at Minerva Talks

[Access here](#) or point Spotify camera at the image (in Portuguese)



[Access here](#) (in Portuguese)



03 business area conferences
01 Brazil covering
01 Global covering
01 Argentina covering



TEMAS

Human Rights

- Child labor
- World Human Rights Day
- Diversity and Inclusion
- Harassment

Conduct Guideline

- Code of Ethics Topics

Compliance

- Money laundering
- Anti-Corruption Guide
- Corruption
- Free Competition
- Minerva Connection
- Annual training
- Integrity Program
- Due Diligence*



Corporate Integrity Topics taken to the Minerva 23 Convention, which brought together leadership levels on a global scale.

To third parties in the value chain, the dissemination and acceptance of the Code of Conduct for Business Partners occurs through active interactions with the Company, through registration activity, purchase confirmations and contractual conditions:

- Supplier registration
- Purchase orders
- Contract clauses
- Risk assessment – due diligence



In partnership with livestock farmers, Laço de Confiança is also a communication channel designed to strengthen this relationship, through initiatives and meetings that address updates on efficient production, sustainable livestock farming and animal welfare. One of the topics practiced in 2023 was raising awareness of World Human Rights Day, with recognition of the inherent dignity of the human condition, civil, political, economic, social and cultural rights, as well as Minerva Foods' association since 2005 with the National Pact for the Eradication of Slave Labor - InPACTO.



laço de confiança



10. HUMAN RIGHTS

In its [Sustainability Report](#), the Company highlights initiatives to protect human rights throughout its value chain, seeking to strengthen its relationship with employees, the communities surrounding its operations and other stakeholders. Stakeholder engagement plans have been developed for operations in South America and work on a series of important issues for local development, as well as closely maintaining the Company's purpose of continuing to "create connections among people, food and nature".

In addition, through the [Code of Ethics](#) and [Code of Conduct for Business Partners](#), Minerva Foods expresses the duty of all employees and partners to comply with applicable labor law and internal policies, to enable a coexistence free of discrimination, forced labor, child labor and breaches in general, in addition to reporting any irregular behavior to the Confidential Channel, Minerva Connection.

Respect employees, repudiating any and all forms of discrimination, forced, slave and child labor and creating conditions for their growth.

Comply with the law and other applicable rules and regulations.

All those to whom the Code of Ethics applies are responsible for knowing, respecting and fully complying with its provisions.

All employment decisions are made with respect for diversity, and no discriminatory or segregating conduct should be performed.

Commitment to and application of the fundamental, human and labor rights and duties recognized in national and international law.

Discriminatory or segregating conduct is prohibited. The business partner must maintain respect and fair treatment in all situations involving people and must not act in a discriminatory manner.

Must not use, support, allow or participate in any form of work that could be considered forced or analogous to slavery or child labor.

Providing its employees with a healthy working environment that complies with the law and other occupational health and safety regulations.

Conducting its activities in full compliance with health and safety law and standards, as well as paying health and safety charges and bonuses, where applicable.

Complying with all labor and social security obligations provided for by law or other regulations governing the subject, such as remuneration, working hours, vacations, freedom of association, among others.

The business partner must comply with all the determinations set forth in this Code of Conduct, while any non-compliance may result in the termination of the contract and other sanctions provided for.



Following the same standard as the requirements described in the conduct guidelines, the national Due Diligence of third parties is also the moment to consult and collect information on (a) the register of employees who subject workers to conditions analogous to slavery, (b) social security overdue tax liabilities, (c) debts arising from labor infractions and (d) debts arising from labor lawsuits.

In addition, the registration base of business partners is periodically analyzed according to the updates of the Dirty List made available by the Ministry of Labor and Employment (MTE), at which point, if a sanctioned registration is found, immediate inactivations are carried out so that there is no relationship of any kind.

11. CONFIDENTIAL CHANNEL

Here at Minerva Foods, our confidential channel – ombudsman, is called Minerva Connection. In this space, employees, business partners and communities of interest have full support, as a means of reporting illegal acts, non-compliance with internal rules and types of conduct that do not represent the Company's values and purpose. It is also possible to make suggestions, compliments, complaints or questions.

Minerva Connection is available in three languages (Portuguese, English and Spanish) and is widely publicized through internal and external communication actions that encourage its use. The independent administration of this channel ensures the confidentiality of records, the

preservation of user data and the protection of whistleblowers in good faith, without fear of retaliation.

Publicizing the channel

In addition to communication actions, the business units have totems and signs in places that are accessible and widely circulated by employees. These structures provide the information needed to establish contact with Minerva Connection.

Accessibility

- Telephone service: Monday to Saturday, 6:00 a.m. to 8:00 p.m. (UTC-3)
- Automated service via e-mail and website: 24 hours a day, seven (7) days a week



conexao.minervafoods.com



connection.minervafoods.com



conexion.minervafoods.com



In 2023, Minerva Connection received 359 contributions from external and internal users, as follows:

INTERNAL

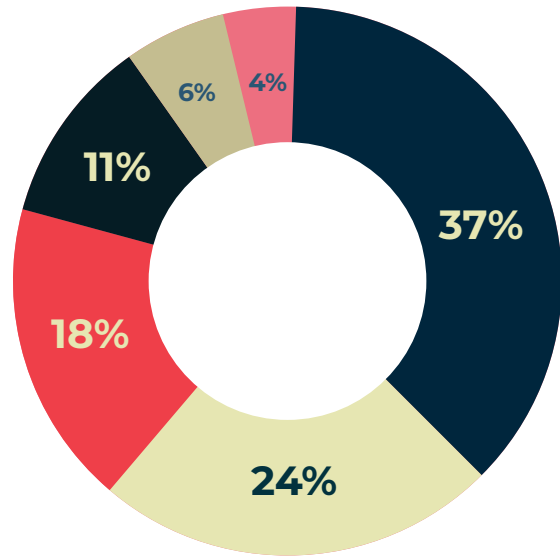
296

EXTERNAL

63

The majority of users preserved their identity, formalizing anonymous registrations

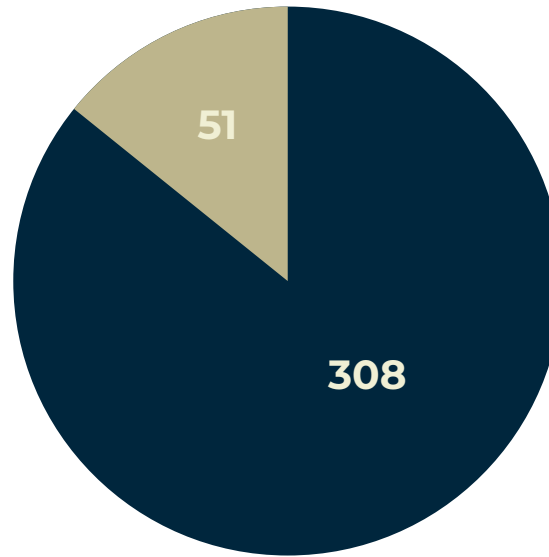
Categorization of records:



Type of disclosure

- Inappropriate behavior
- Discrimination or harassment
- Others
- Conflict of interests
- Socio-environmental
- Fraud, theft, corruption

Status of records up to 2023



Reports analyzed



Reports with data not qualified for investigation

*From 2023 onwards, reports with insufficient data were taken into account.

*The methodology was changed after the release of the 2023 Sustainability Report.



The increase in registrations compared to 2022 also confirms that the intensification of communication actions has achieved greater dissemination of the existence and credibility of the Channel.

The flow of complaint handling offers the security of Minerva Connection's information, from receipt to resolution of the records:



Minerva Connection's Ordinary Flow

Forms of registration and **accessibility**, with the possibility of **anonymous** registration



1

Third-party, independent company that receives the records, compiles the information and establishes the classification and type of incident, preserving the user, if anonymous

The records are **stored** in the third-party company's system in order to preserve the information and a **protocol** is generated for each record to follow up the case.



2



3

The **designated ombudsman** receives the records

Handling period - predefined focal points assist the Ombudsman in the investigation and materiality of the case, within a period of 15 to 30 days.



4

5

When evidenced, the information and documents collected during dealings **are entered into the channel's platform** to compose the report.

After resolutions and final feedback to the focal points, the report is **permanently archived**.

7



Ordinary (monthly) **meetings** with the **Ethics and Integrity Committee**, to present the occurrences related to the previous month and promote resolutions, when necessary.

6

Ethics and Integrity Committee

The **Ethics and Integrity Committee** is set up on a permanent basis and is made up of five members, all of whom are elected and can be dismissed by the Company's President, and who must represent the Administrative, Legal, Compliance, People and Management and Financial areas, with at least one of them being a member of senior management.

Evaluation and Improvement of Minerva Connection:

Every year, an evaluation test of the Channel and the administration is carried out by the third-party company, through the perceptions of:

- Functioning of the channels (website, telephone and e-mail made available) for completing the registration;
 - Time taken to open the register and compile the report;
- Time taken to receive and formalize the registration through the channels.

12. DISCIPLINE IN FOCUS

The treatment of misconduct confirmed in the Company, through Minerva Connection, triggers disciplinary measures and corrective action plans, which are defined by virtue of the investigation, authenticity of the evidence and impartial resolutions. The list of applicable measures encompasses awareness-raising possibilities:

Feedback	Verbal	Written	Removal	Dismissal
actions	warning	warning	actions	actions

When irregularities are confirmed by business partners, the measures highlight Minerva Foods' concern for the traceability of the value chain, which may incur termination and contractual penalties, and inactivation of registration in the Company's database to prevent any future relationship.

Regardless of the occurrences in which an employee or business partner is reported, the seriousness of the case still allows for administrative and/or judicial accountability actions. Deviations in conduct can also be identified during routine activities, factors in which the

responsible leadership takes the lead in defining disciplinary measures to be applied, following the guidelines of the Code of Ethics, internal policies and other advisory and support areas.

13. INITIATIVES WITH INTEGRITY

Minerva Foods has remained active in its commitments to promote the best practices guiding integrity and social responsibility.



Since 2021, Minerva Foods has been a signatory of the United Nations (UN) Global Compact, working together with companies from different segments to better understand and solve society's challenges, based on the main topics – corruption, payment for facilitation, money laundering, bribery and others.



Since 2022, Minerva Foods has been a founding member of Ação Coletiva and is committed to a series of guiding values of conduct, mobilizing the agribusiness sector to consolidate an increasingly ethical, honest and transparent business environment, and creating incentives to prevent and combat corruption, in defense of free competition and the generation of opportunities on a sustainable basis. With this active participation, Minerva contributed to the preparation of the Guide to Good Anti-Corruption Practices in the Agroindustry and encourages everyone to adopt the principles and rules set out in it.



YEAR 2023 HIGHLIGHTS



In 2023, Minerva Foods became a member company of the Instituto Ethos for Business and Social Responsibility, a Civil Society Organization of Public Interest whose mission is to mobilize, raise awareness and help companies run their businesses in a socially responsible manner, making them partners in building a fair and sustainable society.

In 2023, Minerva Foods became a member company of the Instituto Ethos for Business and Social Responsibility, a Civil Society Organization of Public Interest whose mission is to mobilize, raise awareness and help companies run their businesses in a socially responsible manner, making them partners in building a fair and sustainable society.

minerva foods

Elaborated by: Compliance Department

Reviewed by: Ethics and Integrity Committee

Approved by: Executive Compliance Manager and Chief Executive Officer