

# BP Bunge Bioenergy Policy

## Concerns, Complaints, and Investigations at BP Bunge Bioenergia

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This document describes how complaints/concerns are handled and in which cases they will be properly investigated at BP Bunge Bioenergia.

### 1 Introduction

1.1 Whenever necessary, employees and other interested parties may raise concerns/complaints or ask questions in confidentiality. The Code of Conduct identifies various channels through which concerns/complaints can be raised, including one's direct line manager, the HR, Legal, HSSE, and E&C departments, and if you are not comfortable discussing the concern/complaint via any of these channels, you can use the Ethics Channel (), or the website: <https://contatoseguro.com.br/bpbunge>

1.2 BP Bunge Bioenergia is committed to taking appropriate action regarding all concerns/complaints raised concerning any potentially inappropriate or fraudulent activities.

1.3 BP Bunge Bioenergia has a zero-tolerance policy for retaliation of any kind against individuals who raise concerns/complaints in good faith. This does not restrict our ability to take appropriate action in cases where concerns/complaints are found to have been reported for malicious purposes.

## DETAILS OF THE POLICY

### 2. General

2.1 Employees are generally the first to notice incidents of fraud or potential impropriety within the company. They may hesitate to express their concerns/report incidents because they worry that doing so may be an act of disloyalty toward their colleagues or the company or because they fear retaliation or harassment. In these circumstances, it is easier to ignore the question than report what may be no more than a mere suspicion.

2.2 However, BP Bunge Bioenergia expects all employees who are familiar with its' corporate activities and practices to immediately report, in accordance with the relevant procedures, any and all potential cases of fraud, impropriety, questionable accounting or internal accounting controls, or other issues related to audits, violations of the law or company policies, including but not limited to the following:

- Conflicts of interest;
- Bribery or other forms of corruption;
- Fraud or deliberate error in the preparation, evaluation, review or audit of any financial record for BP Bunge Bioenergia or any of its affiliates;
- Fraud or deliberate error in the acquisition and maintenance of the company's financial records or those of its affiliates;
- Misappropriation of company assets;
- False declarations or misrepresentations made for or by a senior executive or accounting representative regarding elements of BP Bunge Bioenergia's financial records, accounting records or audit reports or those of any of its affiliates;
- Situations of harassment in general, inappropriate behavior or use of inappropriate language;
- Violations of safety rules.

2.3 To facilitate confidential and anonymous reporting of issues related to fraud, misconduct, questionable accounting, internal controls or audits, as well as other ethical, safety, legal or policy violations, BP Bunge Bioenergia has created a 24-hour channel, available every day of the week, called the "Ethics Channel," which can be reached by calling 0800 800 9797 or accessed at the website: <https://contatoseguro.com.br/bpbunge> and is available to all employees and other interested parties.

2.4 This policy also applies to cases in which external consultants are involved in conducting or supporting investigations on behalf of BP Bunge Bioenergia.

### 3 Principles Related to Concerns/Complaints and Investigations

3.1 Investigation processes are initiated without the premise that misconduct has occurred. The purpose of an investigation is to find facts.

3.2 All persons involved in handling concerns/complaints or conducting investigations into concerns/complaints are required to adhere to the principles listed below:

- Confidentiality
- Independence
- Professionalism
- Competence
- Objectivity
- Protection and non-retaliation
- Readiness

## 4 Reporting, Assessing and Managing Concerns/Complaints

4.1 Any employee who wishes to raise any concerns/complaints related to the company's Code of Conduct should direct them to their direct line manager and/or the E&C, HR, Legal, or HSSE department and or the Ethics Channel (0800 800 9797) or website: <https://contatoseguro.com.br/bpbunge>. The employees can raise any concern anonymously.

4.2 When it is determined that a concern/complaint does not warrant a formal investigation, the E&C Department will address the concern/complaint as appropriate, with the involvement of any relevant personnel, which will often include people from the HR, Finance, or HSSE departments or another department that can contribute to the investigative process.

4.3 When a concern/complaint leads to a local investigation, an investigator will be appointed who will be responsible for investigating the facts and, at the end of the process, preparing a report of the investigation.

4.4 The appropriate way to raise concerns/complaints that involve legal action or that have a clear potential for legal action will be discussed with the company's Legal Department.

## 5 Conducting Investigations

5.1 When it comes to concerns/complaints that lead to an investigation, the appointed investigator(s) must conduct the appropriate processes and make efforts to make them run as well as possible, including appropriate planning, determining the list of who should be informed, and establishing the sought-after dates and conclusions. The use of external services in conducting or advising investigations must be approved by the Legal Department before they are contracted. In Appendix A (page 6), a flow chart can be found of the investigation process, from the beginning to the end of the case, including all the stages. If you have any questions regarding these processes, please consult the E&C Department.

5.2 An investigation report, describing the evidence found in the investigation, will be prepared for all investigations and include appropriate recommendations to determine any action to be taken. The details will be registered later in the case monitoring system of the E&C department.

5.3 In cases of serious and substantiated misconduct, the E&C Department will ensure that appropriate disciplinary or corrective action be taken to prevent future violations.

## **6 Exceptions**

6.1 While exemptions from or exceptions to this policy are not permitted, it is recognized that there are certain needs in specific areas of business that will allow for flexibility regarding our policy. Any exemption requires approval from the department/area issuing our policy.

Annex A

