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# GENERAL DISCLOSURES

## Organization Profile

### GRI-102-1 NAME OF THE ORGANIZATION

BP Bunge Bioenergia

### GRI-102-2 ACTIVITIES, BRANDS, PRODUCTS, AND SERVICES

Operates in the sugar-energy sector. Produces sugar and ethanol.

We produce biofuel (anhydrous and hydrous ethanol) and sugar from sugarcane, a renewable source, and generate bioelectricity.

Brands: BP Bunge

### GRI-102-3 HEADQUARTERS LOCATION

São Paulo – SP – Brazil.

### GRI-102-4 LOCATION OF OPERATIONS

We operate out of the states of Goiás, Mato Grosso do Sul, Minas Gerais, São Paulo, and Tocantins.

### GRI-102-5 TYPE OF COMPANY AND BUSINESS STRUCTURE

Closely held corporation.

## GRI-102-6 MARKETS SERVED

We have 11 industrial units in five states in Brazil: Tocantins, Goiás, Minas Gerais, Mato Grosso do Sul, and São Paulo. We serve the North, Midwest, and Southeast regions of Brazil and foreign markets.

## GRI-102-7 SIZE OF THE ORGANIZATION

Indicator	Unit	2020-2021 Crop year	2021-2022 Crop year
Sugarcane milling actual crush	t	27,343,138	23,529,762
Ethanol	m3	1,403,371	1,215,114
Sugar	t	1,474,574	1,201,130
Energy sold from own production	MWh	1,223,406	1,000,581
TCH (t cane/ha)	t cane/ha	74.5	70.15
TRS (kg sugar/t cane)	kg sugar/t cane	137.2	134.84
TSH (t sugar/ha)	t sugar/ha	10.2	9.46
Self-managed diesel consumption	(L/t)	1.40	1.33
Mill Yield (RTC)	%	92.82	93.71
Uptime	%	82.04	83.00

The 2021/22 Crop year Sustainability Report has additional information on the size of the organization.

## GRI-102-8 INFORMATION ON EMPLOYEES AND OTHER WORKERS

### *GRI-102-8-a. Number of employees by type of employment contract and gender*

Contract type	2020-2021 Crop year			2021-2022 Crop year		
	Men	Women	Total	Men	Women	Total
Fixed-term contract	10	12	22	28	9	37
Indefinite-term contract	7,515	885	8,400	7,284	894	8,178
Total	7,525	897	8,422	7,312	903	8,215

### *GRI-102-8-b. Number of employees by type of employment contract and region*

Region	2020-2021 Crop year			2021-2022 Crop year		
	Fixed-term contract	Indefinite-term contract	Total	Fixed-term contract	Indefinite-term contract	Total
South Region	0	0	0	0	0	0
Southeast Region	12	5,691	5,703	13	5,493	5,506
North Region	1	720	721	21	726	747
Northeast Region	0	0	0	0	0	0
Midwest Region	9	1,989	1,998	3	1,959	1,062
Total	22	8,400	8,422	37	8,178	8,215

*GRI-102-8-c. Number of employees by type of employment and gender*

Contract type	2020-2021 Crop year			2021-2022 Crop year		
	Men	Women	Total	Men	Women	Total
Full-time	7,525	897	8,422	7,312	903	8,215
Part-time	0	0	0	0	0	0
Total	7,525	897	8,422	7,312	903	8,215

*GRI-102-8.d. Information about employees and other workers – d. If a significant part of the organization's activities is carried out by workers who are not employees. If applicable, a description of the nature and amount of work performed by non-employee workers*

Category	2021-2022 Crop year		
	Men	Women	Total
Apprentices	186	155	341
Interns	39	52	91
Contractors	N/A	N/A	N/A
Trainees	7	3	10
Total	232	210	442

Data extracted from the ADP system, consolidated and categorized per request.

## GRI-102-9 SUPPLIER CHAIN

The chapter 'Prosperity – Supplier Management' describes the supply chain in the 2021/2022 Crop year Sustainability Report.

Supply Chain by Region - Suppliers with orders issued	Amount	Spending %
South Region	80	3%
Southeast Region	1,604	80%
North Region	89	4%
Northeast Region	19	1%
Central-West Region	313	13%
Total	2,105	100%

Supply Chain by Purchase Category	Amount	Spending %
Materials	469	13%
Services	918	37%
Agricultural Inputs	55	28%
Industrial Inputs	33	3%
Diesel	16	16%
Other	614	2%
Total	2,105	100%

## GRI-102-10 SIGNIFICANT CHANGES IN THE ORGANIZATION AND ITS SUPPLY CHAIN

The Company kicked off the Allia benefit program for its sugarcane suppliers, announcing the results in 2022. The program is for the Company's 215 core suppliers. In a statement, BP Bunge Bioenergia informed that the Allia program offers benefits such as fixing the TRS for sugar and the transfer of diesel. The program will also give access to special credit conditions for cultivation processes, techniques, and sugarcane planting.

Allia is an incentive, loyalty, and relationship program for fostering longer-lasting partnerships. We seek services and benefits for producers to create long-term alliances beyond technology transfer, technical agenda, and recognition.

## GRI-102-11 PRECAUTIONARY PRINCIPLE OR APPROACH

The Integrity Item of our identity expresses the precautionary principle: Integrity – We honor and fulfill our commitments – Integrity is the foundation of everything we do – We comply with the law, are ethical and fair, and do what is right.

## GRI-102-12 EXTERNAL INITIATIVES

The external initiatives are detailed in the 2021/22 Crop year Sustainability Report under the 'Governance Principles - Our Relationship Audiences' chapter. We became Global Compact Network Brazil members during the 2021/22 crop year.



## GRI-102-13 ASSOCIATIONS

We are members of the following influential associations and entities, primarily in subject-specific groups or committees:

Associations/Organizations/Institutions	Seat on the Governance Board	Participation in projects and commissions	Financial contribution	Organization's acting representative
Minas Gerais Sugar and Energy Industry Association ( <i>Associação das Indústrias Sucroenergéticas de Minas Gerais – SIAMIG</i> )	◆	◆	◆	Daniel Lobo
Sugar and Alcohol Manufacturing Union of the State of Goiás ( <i>Sindicato Fabricação de Açúcar e Álcool do Estado de Goiás – SIFAEG</i> )	◆	◆	◆	Luiz Lupatini
Sugarcane Industry Union (União da Indústria de Cana-de-Açúcar – UNICA)	◆	◆	◆	Mario Lindenhayn and Geovane Consul
Sugarcane Technology Center ( <i>Centro de Tecnologia Canavieira – CTC</i> )	◆	◆	◆	Several representatives
Association of Bioenergy Producers of Mato Grosso do Sul ( <i>Associação dos Produtores de Bioenergia de Mato Grosso do Sul - Biosul</i> )	◆	◆	◆	Luiz Eduardo Cintra
Agronomic Institute of Campinas ( <i>Instituto Agrônomo de Campinas – IAC</i> )	◆	◆	◆	Several representatives
Interuniversity Network for the Development of the Sugar-Energy Sector ( <i>Rede Interuniversitária para o desenvolvimento do Setor Sucroenergético – RIDESA</i> )	◆	◆	◆	Several representatives

# Ethics and Governance

## GRI-102-14 STATEMENT FROM THE SENIOR EXECUTIVE

The Chairperson of the Board's, and the CEO's statements on sustainability's relevance to the organization and the sustainability strategy are detailed in their messages in the 2021/22 Crop year Sustainability Report.

## GRI-102-15 MAIN IMPACTS, RISKS, AND OPPORTUNITIES

A description of the main impacts, risks, and opportunities are detailed in the 'Governance Principles - Risk Management' chapter of the 2021/22 Crop year Sustainability Report.

## GRI-102-16 VALUES, PRINCIPLES, STANDARDS, AND NORMS OF BEHAVIOR

The organization's values, principles, standards, and codes of conduct are detailed in the chapter 'Who We Are - Guiding Principles' of the 2021/22 Crop year Sustainability Report.

BP Bunge's five values are: Safety, Respect, Integrity, Excellence, and One Team. The Company also has a Code of Conduct and E&C policies. Shareholders E&C teams were involved in inputting into the code and this was approved by the BP Bunge Board of Directors.

Employees sign the Code of Conduct upon receipt, and it is filed with their personal records with HR. The Code of Conduct is also available on the Ethics Channel. Everyone is advised to consult the Code of Conduct whenever necessary. Business partners can also access it through the Ethics Channel.

BP Bunge's executives are committed to leading by example in following the organization's Code of Conduct and policies. It is everyone's duty to comply. The Code of Conduct and E&C policies are available on the Ethics Channel in Portuguese and Spanish.

## GRI-102-17 MECHANISMS FOR ADVICE AND CONCERNS ABOUT ETHICS

BP Bunge's internal and external mechanisms for advice and concerns about ethics are detailed in the 'Governance Principles – Ethics and Compliance' chapter.

For more information, go to <https://bpbunge.com.br/en/ethics-and-governance/>

BP Bunge provides internal and external channels so employees and contractors can share their concerns, doubts, and complaints. Internal support departments include HR, Legal, Finance, and Ethics and Compliance. BP Bunge also has an external Ethics Channel that fields questions, concerns, and complaints. *Contato Seguro*, an external company, handles that channel. Cases received through any internal channel are also registered with the Ethics Channel to maintain one database. All cases are handled internally and, depending on the situation, subject to a thorough investigation. Substantiated investigation results are submitted to a (restricted) deliberation committee that suggests the disciplinary measures and/or improvements for internal processes.

BP Bunge constantly reinforces the information about the reporting channels, either through Ethics Talks or by sending messages on Ethics and Compliance

### *GRI-102-17.a. A description of its internal and external mechanisms for requesting advice on ethical and lawful behaviors and on organizational integrity*

BP Bunge provides internal and external channels so employees and contractors can share their concerns, doubts, and complaints. Internal support departments include HR, Legal, Finance, and Ethics and Compliance. BP Bunge also has an external Ethics Channel that fields questions, concerns, and complaints. *Contato Seguro*, an external company, handles that channel. Cases received through any internal channel are also registered with the Ethics Channel to maintain one database. All cases are handled internally and, depending on the situation, subject to a thorough investigation. Substantiated investigation results are submitted to a (restricted) deliberation committee that suggests the disciplinary measures and/or improvements for internal processes.

### *GRI-102-17.b. A description of its internal and external mechanisms for ii. reporting concerns about unethical or illicit behaviors and the organization's integrity*

In addition, BP Bunge constantly reinforces the information about the reporting channels, either through Ethics Talks or by sending messages on Ethics and Compliance.

Indicator	Description
The total number of grievances and complaints registered during the reporting period. Note (1)	233 - Calendar year
The total number of grievances and complaints processed during the reporting period. Note (2)	115 - Calendar year
The total number of grievances and complaints resolved during the reporting period. Note (3)	225 - Calendar year
The total number of grievances and complaints received before the reporting period that were resolved during the current reporting period. Note (4)	Twenty-four (24) complaints were received from 1/1/2020 to 12/31/2020 and closed between 1/1/2021 to 12/31/2021.
The total number of complaints and grievances that were resolved by remediation and how the remedy was provided. Note (5)	51 - Calendar year

Note (1) - We only counted grievances and complaints. Suggestions or doubts were not counted.

Note (2) - a processed complaint means every complaint that has been investigated further, regardless of the outcome. That number comprises invalid (49), valid (40), inconclusive (15), and partially valid (11) = 115. The numbers filed for lack of information (108), under investigation (8), and wrong channel (2) are not included in these calculations.

Note (3) - A resolved complaint means it was registered as closed regardless of the outcome. That number comprises valid (49), invalid (40), inconclusive (15), Partially valid (11), filed for lack of information (108), and wrong channel (2) = 225. The number under investigation (8) was not included in the calculation.

Note (4) - Complaints were received from 1/1/2020 to 12/31/2020 and closed between 1/1/2021 to 12/31/2021, regardless of the outcome (invalid, valid, filed for lack of information, etc.), according to the filter used in the evidence material.

Note (5) - A complaint resolved by remediation means it was registered as valid (40) or partially valid (11).



## GRI-102-18 GOVERNANCE STRUCTURE

Indicator	Description
GRI-102-18.a. Governance structure of the organization, including the committees of the highest governance body	The Company's current governance bodies are: the Board of Directors; Audit, Risks, Ethics & Compliance Committee; People and Compensation Committee; and the Health, Safety, and Environment Committee.
GRI-102-18.b. Decision-making committees on economic, environmental, and social topics	The Board of Directors and the Shareholders General Meeting of the Company make those decisions. The Committees are not deliberative and only make recommendations to the Company's Board of Directors.

## GRI-102-19 DELEGATING AUTHORITY

Indicator	Description
GRI-102-19.a. The highest decision-making body delegates authority on economic, environmental, and social topics to senior executives and other employees.	The Board of Directors approved delegating authority and values to the Company's executives and employees to carry out their duties in accordance with their attributions and the Company's corporate purpose.

## GRI-102-22 COMPOSITION OF THE HIGHEST GOVERNANCE BODY AND ITS COMMITTEES

Member name	i. executive	i. non-executive	ii. independence	iii. tenure on the highest governance body	iv. number of each individual's other significant positions and commitments, and the nature of the commitments	v. gender	vi. membership of underrepresented social groups	vii. competencies relating to economic, environmental, and social topics	viii. stakeholder representation
Mario Lindenhayn	Yes	No	No	11/29/2022	Chairman of the Board	Male	No	Yes	Yes, nominated by a shareholder
David Thomas Anderson	No.	Yes	No	11/29/2022	bp SVP Renewables Growth	Male	No	Yes	Yes, nominated by a shareholder
Samina Sewani	No	Yes	No	11/29/2022	VP Finance G&LCE	Female	No	Yes	Yes, nominated by a shareholder
Nicolas Moiseeff	No	Yes	No	11/29/2022	Vice President Global Business Development	Male	No	Yes	Yes, nominated by a shareholder
Julio Javier Garros	No	Yes	No	11/29/2022	Co-President, Agribusiness	Male	No	Yes	Yes, nominated by a shareholder
Samuel Saenz-Rozas	No	Yes	No	11/29/2022	Finance Vice President	Male	No	Yes	Yes, nominated by a shareholder
Marcus Miranda Schlosser	Yes	No	No	11/29/2023	Chief Financial Officer	Male	No	Yes	Yes, nominated by a shareholder

Member name	i. executive	i. non-executive	ii. independence	iii. tenure on the highest governance body	iv. number of each individual's other significant positions and commitments, and the nature of the commitments	v. gender	vi. membership of underrepresented social groups	vii. competencies relating to economic, environmental, and social topics	viii. stakeholder representation
Marissol Merussi Sapatel	Yes	No	No	Not applicable	Chief Legal Officer	Female	No	Yes	Yes, nominated by a shareholder
Carlos Jorge Motta Brandão	Yes	No	No	Not applicable	Ethics & Compliance Manager	Male	No	Yes	Yes, nominated by a shareholder
Cesar Augusto Bresciani	Yes	No	No	11/29/2023	Human Resources Director	Male	No	Yes	Yes, nominated by a shareholder
Cesar Marota	Yes	No	No	Not applicable	Human Resources Manager	Male	No	Yes	Yes, nominated by a shareholder
Geovane Dilkin Consul	Yes	No	No	11/29/2023	Chief Executive	Male	No	Yes	Yes, nominated by a shareholder
Nadia Ebram Alvarenga Diniz Gama	Yes	No	No	11/29/2023	Environmental, Health, and Safety Director	Female	No	Yes	Yes, nominated by a shareholder

## GRI-102-23 CHAIR OF THE HIGHEST GOVERNANCE BODY

Indicator	Description
<p>GRI-102-23.a. Chairperson of the highest governance body – a. Whether the chairperson of the highest governance body is also an executive officer of the organization</p>	<p>Yes, Mr. Mario Lindenhayn is the Company’s current Chairman of the Board of Directors and Officer (Chief Executive).</p>
<p>GRI-102-23.b. If the Chairperson is also an executive officer, describe their role in managing the organization and the reasons for such accumulation of duties</p>	<p>The Chief Executive is responsible for ensuring the Company's performance within the parameters expected by the shareholders. He is responsible for coordinating and leading the Company's long-term development and strategy. The Chief Executive is responsible for: (i) chairing the meetings of the Executive Board and the Board of Directors; (ii) political and strategic relationships with shareholders, clients, suppliers, partners, financial institutions, and government agencies; (iii) developing high-level strategies, including new strategies for the Company's growth; (iv) identifying and guiding the evolution of the Company's shareholding structure; (v) coordinating the Board of Directors' subcommittees, seeking governance, standards, and appropriate procedures. In partnership with the CEO, the Chief Executive is also responsible for: (i) formatting an organizational structure that maximizes the results of the Company's activities; and (ii) selecting candidates to occupy key positions in the Company. The accumulation of functions was a decision of the Shareholders.</p>



## GRI-102-24 NOMINATING AND SELECTING THE HIGHEST GOVERNANCE BODY

Indicator	Description
GRI-102-24.a. Nominating and selecting the highest governance body – a. A nomination and selection process for the highest governance body and its committees	The selection and nomination process is described in the Shareholders' Agreement.
GRI-102-24.b. The criteria adopted to select and nominate the members of the highest governance body, including whether and how (Mark with an X or describe) - i. stakeholders (including shareholders) are involved	The selection and nomination process is described in the Shareholders' Agreement.
GRI-102-24.b.ii. Diversity taken into account	Yes.
GRI-102-24.b.iii. Independence taken into account	Yes.
GRI-102-24.b.iv. Knowledge of and experience in economic, environmental, and social topics are taken into account	Yes.

## GRI-102-25 CONFLICTS OF INTEREST

Indicator	Description
GRI-102-25.a. Processes used by the highest governance body to ensure conflicts of interest are prevented and managed	The process to ensure that conflicts of interest are prevented and managed is described in the Shareholders' Agreement.
GRI-102-25.b.i. Conflicts of interest are disclosed to stakeholders, including at least (mark with an X or describe) – i. Cross participation in other management bodies	Yes.
GRI-102-25.b.ii. Cross-shareholding with suppliers and other stakeholders	No.
GRI-102-25.b.iii. There is a controlling shareholder	The controlling shareholders of the Company are BUNGE BRASIL HOLDINGS BV. and BP BIOCOMBUSTIVEIS S.A., each with a 50% interest in the Company.
GRI-102-25.b.iv. Disclosure of information on related parties	The Company has a Related Party Transaction Policy.

## GRI-102-26 THE HIGHEST GOVERNANCE BODY'S ROLE IN DEFINING PURPOSE, VALUES, AND STRATEGY

Indicator	Description
GRI-102-26. The highest governance body's role in defining the purpose, values, and strategy – a. Roles played by the highest governance body and senior executives in developing, approving, and updating the purpose, mission statement, vision, and values, and the strategies, policies, and goals related to economic, environmental, and social topics.	The Company's Board of Directors and Executive Board have a fundamental role in defining and developing these topics.

## GRI-102-27 COLLECTIVE KNOWLEDGE OF THE HIGHEST GOVERNANCE BODY

Indicator	Description
GRI-102-27.a. Measures taken to develop and enhance the collective knowledge of the highest governance body on economic, environmental, and social topics.	The Company's Board of Directors visits the Company's plants in-person for a better understanding of the development of the Company's business and operating regions.

## GRI-102-29 IDENTIFICATION AND MANAGEMENT OF ECONOMIC, ENVIRONMENTAL, AND SOCIAL IMPACTS

Indicator	Description
GRI-102-29.a. The highest governance body's role in identifying and managing the impacts, risks, and opportunities derived from economic, environmental, and social topics, including its role in implementing due diligence processes	The Company's Board of Directors and Executive Board periodically monitor the risks and opportunities related to these topics.
GRI-102-29.b. Stakeholders are consulted to support the highest governance body in identifying and managing the impacts, risks, and opportunities derived from economic, environmental, and social topics	Shareholders, Employees, Sugarcane Suppliers, Clients, Investors, Communities, Service providers and Professional/sectoral associations.

## GRI-102-30 EFFECTIVENESS OF THE RISK MANAGEMENT PROCESSES

Indicator	Description
GRI-102-30. a. The highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental, and social topics.	The Company's Board of Directors and Executive Board periodically monitor the development and implementation of anything related to these topics.

## GRI-102-31 REVIEW OF ECONOMIC, ENVIRONMENTAL, AND SOCIAL TOPICS

Indicator	Description
GRI-102-31.a. How often the highest governance body reviews the impacts, risks, and opportunities derived from economic, environmental, and social topics.	The Company's Board of Directors and Executive Board periodically monitor the risks and opportunities related to these topics.

## GRI-102-32 THE HIGHEST GOVERNANCE BODY'S ROLE IN SUSTAINABILITY REPORTING

Indicator	Description
GRI 102-32.a. Highest level body or position that formally reviews and approves the organization's Sustainability Report and ensures that all material topics are addressed.	The Board of Directors is informed about the disclosure of the Sustainability Report.

## GRI-102-33 COMMUNICATING CRITICAL CONCERNS

Indicator	Description
GRI-102-33.a. The process adopted for communicating critical concerns to the highest governance body.	The Executive Board communicates critical concerns related to the Company to the Board of Directors during meetings or by email.



# Stakeholder Engagement

## GRI-102-40 LIST OF STAKEHOLDER GROUPS

Stakeholders were identified in the materiality assessment in the second half of 2020 following the 'AA1000SES' Stakeholder Engagement Standard.

The Working Committee's final prioritization of external stakeholders for third-party consultation:

- Shareholders
- Employees
- Sugarcane Suppliers
- Clients
- Investors
- Communities
- Service providers
- Professional/sectoral associations

On a day-to-day basis, we work to develop and consolidate our reputational capital by generating economic, social, and environmental value, which we share with stakeholders through dialogue and engagement activities organized in a relationship and communication agenda, as described in the following table:

Audience	Initiatives
Employees	<ul style="list-style-type: none"> <li>Monthly leadership management meetings</li> <li>Organizational culture surveys throughout the season</li> <li>Opening and closing of the annual harvest</li> <li>Annual Town Hall</li> <li>Annual Excellence, Safety, and Performance Award</li> <li>Monthly Stop Work Awards</li> <li>Daily Safety Talks and other daily topics</li> <li>Monthly organizational culture group</li> </ul>
Shareholders	At least 1 per year
Board of Directors and Committees	At least quarterly
Goods and service providers	<ul style="list-style-type: none"> <li>Weekly alignment and best practices meetings</li> <li>Annual Suppliers Award</li> </ul>
Sugarcane and land partners	<ul style="list-style-type: none"> <li>Allia Program (throughout the season)</li> <li>Allia BP Bunge – Allia is an exclusive program for BP Bunge suppliers in sugarcane cultivation.</li> </ul>
Clients	Sales meeting (twice a year)
Financial institutions	Presentation meetings (throughout the season)
Professional and sectoral associations	Institutional calendar (throughout the season)
Communities	Initiatives of local entities and donations related to COVID-19 throughout the season
Government	Meetings with local governments – presenting a plan to combat COVID-19 throughout the season
Press	Interviews, webinars, and thematic meetings (throughout the season)
Labor unions	Meetings throughout the season
Technical institutes, schools, and startups	Studies and project development (throughout the season)

## GRI-102-41 COLLECTIVE BARGAINING AGREEMENTS

100% of the employees are covered by collective union agreements.

## GRI-102-42 IDENTIFYING AND SELECTING STAKEHOLDERS

A complete register of stakeholders was compiled via internal meetings and interviews with various audiences. We then prioritized stakeholders with our senior management team using the 'AA1000SES' Standard.

Groups selected for consultation: shareholders, employees, sugarcane suppliers, clients, investors, communities, service providers, and professional/sectoral associations.

## GRI-102-43 APPROACH TO STAKEHOLDER ENGAGEMENT

Groups selected for consultation: shareholders, employees, sugarcane suppliers, clients, investors, communities, service providers, and professional/sectoral associations.

Method: Part I – video interviews with open-ended questions and questionnaires for the following part; Part II – assessment of the relevance of sustainability topics for the BP Bunge Bioenergia Report; Part III – definition of priority topics for the 2030 Strategic Agenda; Part IV – the importance of sustainable development objectives; and Part V – perception of BP Bunge Bioenergia's sustainability performance

Interviews: an approach to what and how the relationship is with the Company; future challenges and what topics are important; what are the Company's topics of interest and expectations.

Stakeholder consultations were held from October 26, 2020, to November 20, 2020.

Twenty-one (21) external stakeholders were consulted, and 25 internal employees were chosen by the Working Committee and interviewed.

## GRI-102-44 KEY TOPICS AND CONCERNS RAISED

Registration and prioritization of stakeholders	Shareholders	Employees	Sugarcane suppliers	Clients	Investors	Communities	Service providers	Professional/ sectoral associations
<b>Governance Principles</b>								
Governance and Compliance	◆	◆	◆	◆	◆	◆	◆	◆
<b>People</b>								
Operational Health and Safety	◆	◆		◆	◆		◆	◆
Human Capital Management	◆	◆	◆		◆		◆	
<b>Prosperity</b>								
Agricultural and Industrial Operational Performance	◆	◆	◆	◆	◆	◆	◆	
Relationship with Raw Material Suppliers	◆	◆			◆			◆
Economic Performance	◆	◆	◆		◆	◆	◆	
Relationship with the development of local economies	◆	◆	◆			◆		◆
<b>Planet</b>								
Climate Change	◆	◆	◆	◆	◆			
Circular Energy and Waste Management	◆	◆	◆	◆	◆	◆	◆	◆
Biodiversity Management			◆		◆			◆
Energy Resource Management	◆	◆						
Water Resource Management	◆	◆	◆	◆	◆	◆		

## GRI-102-45 ENTITIES INCLUDED IN THE CONSOLIDATED FINANCIAL STATEMENTS

There are 13 entities grouped under the holding entity.

## GRI-102-46 DEFINING REPORT CONTENT AND TOPIC BOUNDARIES

Pillar	Topics 2021/2022	Limits				GRI Topic - Form of Management [103-1, 103-2, and 103-3]	GRI Disclosures
		Within BP Bunge	Outside BP Bunge				
			Suppliers	Clients	Society		
Governance Principles	Governance and Compliance	✓	✓	✓	✓	Socioeconomic compliance	419-1 e 206-1
		✓	✓	✓	✓	Environmental compliance	307-1
		✓	✓	✓	✓	Anti-Corruption	205-1 a 205-3
		✓	✓	✓	✓	Governance	102-14 a 102-33
People	Occupational Health and Safety	✓	✓	✓		Occupational Health and Safety	403-1 a 403-10
	Human Capital	✓	✓			Employment	401-1 a 401-3
		✓	✓			Training and education	404-1 a 404-3
		✓	✓			Diversity and equal opportunities	405-1

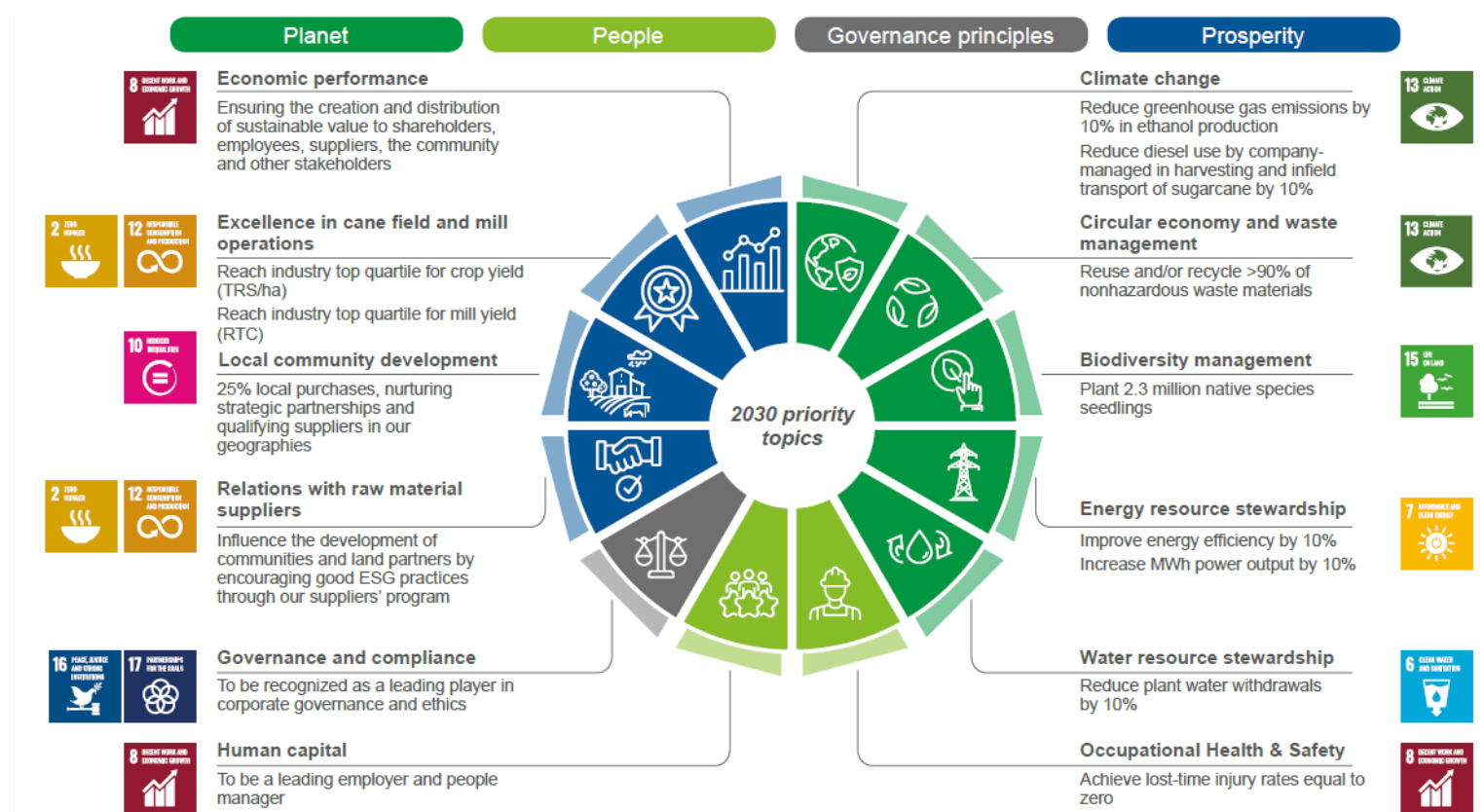
Pillar	Topics 2021/2022	Limits			GRI Topic - Form of Management [103-1, 103-2, and 103-3]	GRI Disclosures	
		Within BP Bunge	Outside BP Bunge				
			Suppliers	Clients			Society
Prosperity	Economic performance	✓	✓	✓	✓	Economic performance	201-1
	Agricultural and industrial operational excellence	✓	✓	✓	✓	Indirect economic impacts	
	Development of local communities	✓	✓		✓	Communities	413-1
	Relationship with raw material suppliers	✓	✓	✓	✓	Stakeholders engagement	102-40 a 102-44
		✓	✓			Sourcing practices	204-1
		✓	✓			Environmental assessment of suppliers	308-1 e 308-2
		✓	✓			Social assessment of suppliers	414-1 e 414-2
Planet	Climate Change	✓	✓	✓	✓	Emissions	305-1 a 305-4
	Circular Economy and Waste Management	✓	✓	✓	✓	Waste	306-1 a 306-5
	Biodiversity Management	✓	✓			Biodiversity	304-1 a 304-3
	Energy Resource Management	✓				Energy	302-1
	Water resources management	✓	✓		✓	Water and effluents	303-1 a 303-5

# GRI-102-47 LIST OF MATERIAL TOPICS

## OUR 2030 COMMITMENTS

Learn about our journey to contribute to future generations, organized into four pillars of action with 12 priority topics and 15 goals, aligned with the UN Sustainable Development Goals. They are also in line with the premises of the 'International Charter of Human Rights' and the main guidelines of the 'International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work'.

For more information, please go to: [Our Commitments | Sustainability | BP Bunge Bioenergia](#)



- Notes:
1. Metrics and indicators are presented in the Performance Tables and in the GRI Content Table of this Report.
  2. All monitoring indicators are referenced per ton of crushed sugarcane.



# PILLARS AND MATERIAL TOPICS

## *Planet*

We want to help protect the planet from degradation, supporting sustainable consumption and production, responsible management of natural resources, and the assessment and implementation of actions to combat climate change so that the needs of present and future generations can be met. That includes our productive activities and our supply chain, monitoring manufacturing, marketing, and distribution impacts. We know that understanding the relevance of environmental impacts and managing ways to mitigate them is fundamental for creating long-term value and the commercial viability of our products, including all impacts throughout the life cycle of these products. In this pillar, the following topics are on our radar: climate change, biodiversity management, energy resources management, water resources management, and circular economy and waste management.



# Climate Change

## GRI-103-2 AND 103-3 – ECONOMIC PERFORMANCE, EMISSIONS

This topic concerns the opportunities related to RenovaBio and the product life cycle analysis; green bonds and carbon credits; mitigation and adaptation to climate change; monitoring and implementation of initiatives aimed at minimizing emissions throughout the cycle (planting, harvesting, and transporting sugarcane to the mill); participation in the formulation of climate and energy policies at the state and national level; and implementation of the recommendations of the Task Force on Climate-Related Financial Disclosures (*TCFD*).

- Strategic and emerging risks and opportunities associated with climate change and GHG emissions
- Climate change's impacts on water availability and agricultural productivity
- Opportunities for access to markets that value products with a small carbon footprint
- Financial impacts due to the sugarcane plantation's productivity and product demand
- Physical, regulatory, and market risks
- RenovaBio
- Direct Emissions (Scope 1), Indirect Emissions (Scope 2), Other Indirect Emissions (Scope 3)
- Intensity of GHG emissions
- Reduction of GHG emissions
- Environmental impacts
- Transportation GHG emissions

## GRI-103-3 EVALUATION OF THE MANAGEMENT APPROACH

The evaluation of the management approach to this topic is monitored based on the performance of our operations, based on the following indicators:

## GRI-305-1 DIRECT (SCOPE 1) GREENHOUSE GAS EMISSIONS (GHG)

Indicator	Unit	2020	2021
a. Total direct GHG emissions (Scope 1) in metric tons of CO2 equivalent.	t CO2 eq	674,412.30	769,196.42
b. Gases included in the calculation; if CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.	Discussion and Analysis	All gases	All gases
c. Biogenic CO2 emissions in metric tons of CO2 equivalent.	t CO2 eq	6,793,328.10	6,216,731.18
d. Base year for the calculation, if applicable, including:	Discussion and Analysis	2020	2020
i. the justification for their choice;	Discussion and Analysis	Our 2030 Commitments	Our 2030 Commitments
ii. emissions in the base year;	t CO2 eq	674,412.30	674,412.30
iii. The context of any significant changes in emissions that generated the need for new base-year emission calculations.	Discussion and Analysis	Not applicable	Not applicable
e. Source of the emission factors and global warming potential (GWP) indices used or a reference to the GWP source.	Discussion and Analysis	AR4	AR5
f. The consolidation approach chosen for the issues, whether equity participation, financial control, or operational control.	Discussion and Analysis	Operating control	Operating control
g. Standards, methodologies, assumptions, and/or calculation tools adopted.	Discussion and Analysis	GHG PROTOCOL	GHG PROTOCOL

BP Bunge is structuring actions and initiatives to reduce greenhouse gas emissions in ethanol production and diesel use in the Company's sugarcane harvesting and transshipment operations by 10% by 2030. BP Bunge's initiatives incorporate data-based management with the harvester's and tractor's telemetry equipment. It allows the operational parameters to be swiftly corrected and continuously improves the equipment's efficiency, directly impacting the fuel consumption. (Baseline 2020).

## GRI-305-2 ENERGY INDIRECT (SCOPE 2) GHG EMISSIONS

Indicator	Unit	2020	2021
a. Total energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent calculated on the basis of location.	t CO2 eq	1,884.21	5,426.42
b. If applicable, the total energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent calculated on a market basis.	t CO2 eq	0	0
b. If available, the gases included in the calculation; CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.	Discussion and Analysis	All gases	All gases
d. Base year for the calculation, if applicable, including:	Discussion and Analysis	2020	2020
i. the justification for their choice;	Discussion and Analysis	Our 2030 Commitments	Our 2030 Commitments
ii. emissions in the base year;	t CO2 eq	1,884.21	1,884.21
iii. The context of any significant changes in emissions that generated the need for new base-year emission calculations.	Discussion and Analysis	Not applicable	Not applicable
e. Source of the emission factors and global warming potential (GWP) indices used or a reference to the GWP source.	Discussion and Analysis	AR4	AR5
f. The consolidation approach chosen for the issues, whether equity participation, financial control, or operational control.	Discussion and Analysis	Operating control	Operating control
g. Standards, methodologies, assumptions, and/or calculation tools adopted.	Discussion and Analysis	GHG PROTOCOL	GHG PROTOCOL

## GRI-305-3 OTHER INDIRECT (SCOPE 3) GHG EMISSIONS

They are not reported. Reason for omission: information not available.

## GRI-305-4 GHG EMISSIONS INTENSITY

Indicator	Unit	2020	2021
a. GHG emissions for organizing Scope 1	t CO2 eq	674,412.30	769,196.42
a. GHG emissions for organizing Scope 2	t CO2 eq	1,884.21	5,426.42
t crushed sugarcane	t crushed sugarcane	27,344,000	23,529,762
b. Specific metric (the denominator) chosen by the organization to calculate this index	Discussion and Analysis	t crushed sugarcane	t crushed sugarcane
c. Types of GHG emissions included in the intensity index; direct (Scope 1), energy indirect (Scope 2), and/or other indirect emissions (Scope 3)	Discussion and Analysis	Scope 1 and Scope 2	Scope 1 and Scope 2
d. Gases included in the calculation; CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all	Discussion and Analysis	All gases	All gases
a. GHG emission intensity index for organizing Scope 1	t CO2 eq/t sugarcane	0.024664	0.032690
a. GHG emission intensity index for organizing Scope 2	t CO2 eq/t sugarcane	0.000069	0.000231

# Circular Economy and Waste Management

## GRI-103-2 AND 103-3 – WASTE

This topic concerns the treatment, management, and adequate disposal of solid waste and effluents associated with production processes and the recycling and reuse of internal waste in the circular economy.

- Waste generation and significant waste-related impacts
- Management of significant waste-related impacts
- Waste generated
- Waste not intended for final disposal
- Waste intended for final disposal

## GRI-306-1 WASTE GENERATION AND SIGNIFICANT WASTE-RELATED IMPACTS

There is no significant impact related to waste generation.

## GRI-306-2 MANAGEMENT OF SIGNIFICANT WASTE-RELATED IMPACTS

The organization carries out waste management, and waste disposal is analyzed in advance before contracting or selling.

All outgoing waste is recorded, inventoried at the end of the year, and issued a manifest or certificate of disposal. The waste generated is not managed by a contractor

## GRI-306-3 WASTE GENERATED

Total weight of waste by composition of waste

Indicator	Unit	2020	2021
Hazardous waste	t	1,337.5	2,450.17
Non-hazardous waste	t	8,072,614.3	6,277,162.47
Total	t	8,073,951.8	6,279,612.64

All hazardous waste is directed to duly licensed companies using exit receipts and final disposal certificates or manifests.

## GRI-306-4 WASTE DIVERTED FROM DISPOSAL

Waste by composition, in metric tons (t)	Onsite	Offsite	Total
Hazardous waste - Preparation for reuse			
Hazardous waste - Recycling			
Hazardous waste - Other recovery operations			
Hazardous waste - Total			
Non-hazardous waste- Preparation for reuse			
Non-hazardous waste- Recycling			
Non-hazardous waste- Other recovery operations	6,271,798.03	0.00	6,271,798.03
Non-hazardous waste- Total	<b>6,271,798.03</b>	<b>0.00</b>	<b>6,271,798.03</b>
<b>Waste prevented</b>	<b>6,271,798.03</b>	<b>0.00</b>	<b>6,271,798.03</b>

All waste data are recorded. The by-products are reported in the company's monthly environmental bulletin and these are used in the field in soil fertilization processes.



## GRI-306-5 WASTE DIRECTED TO DISPOSAL

Waste directed to disposal by disposal operation, in metric tons (t)	Onsite	Offsite	Total
Hazardous waste - Incineration (with energy recovery)			
Hazardous waste - Incineration (without energy recovery)			
Hazardous waste - Landfilling	730.74		730.74
Hazardous waste - Other disposal operations	1,719.43		1,719.43
<b>Hazardous waste - Total</b>	<b>2,450.17</b>		<b>2,450.17</b>
Non-hazardous waste - Incineration (with energy recovery)			
Non-hazardous waste - Incineration (without energy recovery)			
Non-hazardous waste - Landfilling	753.13		753.13
Non-hazardous waste - Other disposal operations	4,611.31		4,611.31
<b>Non-hazardous waste - Total</b>	<b>5,364.44</b>		<b>5,364.44</b>
<b>Total</b>	<b>7,814.61</b>		<b>7,814.61</b>

All companies that make the destination are assessed on environmental criteria.

# Biodiversity Management

## GRI-103-2 AND 103-3 – BIODIVERSITY

This topic concerns policies, projects, and initiatives to identify, map, prevent, mitigate, correct, and offset the impacts on the ecosystems around the Company's operations. Positive Impact on Biodiversity.

- Identification of operations with high levels of biodiversity
- Impacts on biodiversity
- Habitats protected or restored
- Number of species affected by operations included on the Red List
- Number of operations requiring a biodiversity management plan

## GRI-103-3 EVALUATION OF THE MANAGEMENT APPROACH

The evaluation of the management approach to this topic is monitored based on the performance of our operations, based on the following indicators:

## GRI-304-1 OPERATIONAL SITES OWNED, LEASED, MANAGED IN, OR ADJACENT TO, PROTECTED AREAS AND AREAS OF HIGH BIODIVERSITY VALUE OUTSIDE PROTECTED AREAS

- a. For each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas:

Indicator	Unit	2021-2022 Crop year
i. Geographic location	Region	Santa Juliana Unit, Ituiutaba Unit, and the Moema Unit
ii. Subsurface and underground land that may be owned, leased, or managed by the organization	Discussion and Analysis	Leased area
iii. Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas;	Discussion and Analysis	Ituiutaba Unit: 13,603.45 ha of agricultural area within the Damping Zone / Santa Juliana Unit: 130.86 ha of agricultural area within the Conservation Unit / Moema Unit: There is no agricultural area within the Conservation Unit, only a nearby area
iv. Type of operation (office, manufacturing/production, or extractive)	Discussion and Analysis	Most areas are related to agricultural activities
vi. Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem)	Discussion and Analysis	Extreme priority for Biodiversity conservation
vii. Biodiversity value characterized by the listing of protected status (such as the IUCN Protected Area Management Categories, the Ramsar Convention, or national legislation)	Discussion and Analysis	Extreme priority for Biodiversity conservation

## GRI-304-2 SIGNIFICANT IMPACTS OF ACTIVITIES, PRODUCTS, AND SERVICES ON BIODIVERSITY

Atmospheric emission, impact on fauna, surface water contamination

Any activity, however small, is likely to have an impact on the environment, whether positive or negative. Our agro-industrial units are interactant with the environment where they are inserted. From tilling the soil to processing the sugarcane for ethanol and sugar production and energy cogeneration, there is constant interaction with the environment. During the environmental licensing process, the possible environmental impacts that our operations may entail are mapped, and controls are implemented and monitored to reduce impacts and record activities. Mapped impacts include atmospheric emissions, impact on fauna, surface water contamination, and changes to the natural landscape. To ensure that we are operating without causing negative impacts on the surrounding environment, we monitor the atmospheric emissions from our boilers and the black smoke from our diesel-powered vehicles. We also monitor the quality of surface water, the local fauna, the leasing of areas characterized as 'consolidated use'—that is, areas without conversion of vegetation into sugarcane cultivation—, the restoration of Permanent Preservation Areas, and the Legal Reserve that has native seedlings produced by the Ituiutaba Unit's nursery.

## GRI-304-3 PROTECTED OR RESTORED HABITATS

The Ituiutaba Unit in Minas Gerais (MG) has a seedling nursery. The nursery consists of the main greenhouse and a seed-sowing area, which together have an annual production capacity of 200,000 native seedlings for replanting and reforestation.

Our 11 units project that 2.3 million native seedlings will be planted by 2030. That's in addition to planting estimates in our sustainability projects with local communities, such as the recovery of Permanent Preservation Areas (PPA) of springs in the state of São Paulo. More than 100 species have been produced, including yellow ipe, souari nut trees, jacaranda trees, pepper trees, jatobá-do-cerrado, and guava trees.

# Energy Resource Management

## GRI-103-2 AND 103-3 – ENERGY

This topic concerns the best practices and technology for the most eco-efficient production of industrial and agricultural operations.

- Energy consumption within the organization
- Energy consumption outside the organization
- Energy intensity
- Reducing energy consumption
- Reductions in energy requirements of products and services

## GRI-103-3 EVALUATION OF THE MANAGEMENT APPROACH

The evaluation of the management approach to this topic is monitored based on the performance of our operations, based on the following indicators:

## GRI-302-1 ENERGY CONSUMPTION WITHIN THE ORGANIZATION

Indicator	Unit	2020-2021 Crop year	2021-2022 Crop year
a. Total consumption of fuels from non-renewable sources	GJ	3,535,875.3	3,277,207.87
b. Total consumption of fuels from renewable sources	GJ	57,310,733.3	35,843,179.5
c. Electricity, heating, cooling, and steam purchased for consumption	GJ	88,907.7	194,983.2
d. Electricity, heating, cooling, and steam sold	GJ	4,676,887.7	1,525,481.14
e. Total energy consumption within the organization	GJ	56,258,629.0	37,789,889.43

Fuels from non-renewable sources: diesel, gasoline, and liquefied petroleum gas (LPG). Fuels from renewable sources: bagasse, wood chips, and ethanol.

# Water Resource Management

## GRI-103-2 AND 103-3 – WATER

This topic concerns the consumption, reuse, and generation of effluents in all plant operations, impacts of operations on water bodies, and monitoring groundwater and surface water quality.

Practices and mechanisms that allow the Company to use water resources efficiently and identify and manage water-related risks.

- Total water withdrawal per source
- Significantly affected water sources
- Percentage and total amount of recycled/reused water
- Risks and opportunities in water use
- Water efficiency in the supply chain
- Water discharge
- Identification and protection of biodiversity that depends on impacted water sources

## GRI-103-3 EVALUATION OF THE MANAGEMENT APPROACH

The evaluation of the management approach to this topic is monitored based on the performance of our operations, based on the following indicators:

## GRI-303-1 CONTENT 303-1 INTERACTIONS WITH WATER AS A SHARED RESOURCE

Indicator	Unit	2021
a. A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts caused or contributed to, or directly linked to the organization's activities, products, or services due to a business relationship (e.g., impacts caused by runoff).	Discussion and Analysis	All water withdrawn for consumption is authorized, and what is consumed is within the agency's authorization limits. No water or effluents (wastewater and vinasse) from the industrial process are discharged into water bodies. They are used to irrigate the sugarcane fields. The water bodies that are part of the project's area of influence are monitored to ensure their quality.
Water withdrawal location (GPS coordinates of each withdrawal point)	GPS	18°33'31.79"S 49°19'43.48"W – Itumbiara / 17°39'0.44"S 50° 9'22.02"W- Tropical 9°13'14.73"S 48° 5'43.30"W - Pedro Afonso / 20°05'07"S 48°49'18"W- Frutal 20°05'27"S 48°50'27"W – Frutal / 19°52'40"S 49°43'11"W - Itapagipe 19°02'25"S 49°41'18"W – Ituiutaba / 19°31'33"S 47°26'48"W - Santa Juliana 19°57'5.321" S 50°26'27.856"W – Ouroeste / 19°57'28.771"S 50°26'1.720"W - Ouroeste 20°14'44" S 49°21'53"W – Moema / 20°14'09"S 49°21'27"W-Moema 20°13'58"S 49°21'20"W-Moema / 20°14'06"S 49°21'14"W-Moema 20°6'7,650"S 49°44'38,90"W-Guariroba / 20°6'47,00"S 49°45'42,00"W-Guariroba 20°6'51,163"S 49°45'38,580"W-Guariroba / 20°6'46,905"S 49°45'34,481"W-Guariroba 22° 15' 31.22"S 55° 6' 28.42"W-Monteverde / 22° 15' 31.22"S 55° 6' 28.42"W-Monteverde 22° 17' 44.24"S 55° 6' 10.05"W-Monteverde / 8°31'3.97"S 49°21'40.02"W - ITB 17°41'10.21"S 50° 6'49.21"W- TRP / 9°11'51.40"S 48° 8'37.62"W - PAF 19°32'41.56"S 47°25'27.90"W – SJU / 20° 5'0.98"S 48°49'11.66"W - FRU 19°53'19.72"S 49°41'17.92"W – ITA / 19° 1'2.70"S 49°40'25.77"W - ITT 19°57'5.321" S 50°26'27.856"W – OUR / 20°14'09"S 49°21'27"W-MOE 20°6'47,00"S 49°45'42,00"W-GUA / 22° 17' 44.24"S 55° 6' 10.05"W-MVE
Location of water consumption (GPS coordinates of each consumption point)	GPS	NA
Water discharge location (GPS coordinates of each discharge point)	GPS	NA
Impacts on the value chain (suppliers, organization, clients, and society)	Discussion and Analysis	All water withdrawn for consumption is authorized, and what is consumed is within the agency's authorization limits. No water or effluents (wastewater and vinasse) from the industrial process are discharged into water bodies. They are used to irrigate the sugarcane fields. The water bodies that are part of the project's area of influence are monitored to ensure their quality.



## GRI-303-2 MANAGEMENT OF WATER DISCHARGE-RELATED IMPACTS

We do not discharge water or effluents (wastewater and vinasse) from the industrial process into water bodies. They are used to irrigate the sugarcane fields.

## GRI-303-3 WATER WITHDRAWAL

Water withdrawal per source - in megaliters (ML)

Each month, the Company monitors water consumption per ton of sugarcane processed, performs the water balances of its plants, and monitors the quantity of water withdrawn to stay within the authorized limit.

Indicator	2020			2021		
	Outside of water stress area	Within water stress area	Total	Outside of water stress area	Within water stress area	Total
Surface water withdrawal	31,906.874	0	31,906.874	26,276.48	0	26,276.48
Groundwater water withdrawal	2,271.233	0	2,271.233	1,885.37	0	1,885.37
Water withdrawal - produced water	0	0	0	0	0	0
Water withdrawal - third-party water	0	0	0	0	0	0
Water withdrawal - seawater	0	0	0	0	0	0
Total water withdrawn (ML)	34,178.107	0	34,178.107	28,161.86	0	28,161.86

## GRI-303-4 WATER DISCHARGE

There is no discharge, as explained in GRI-303-2.

## GRI-303-5 WATER CONSUMPTION

Consumption = withdrawal - discharge. Since no water is discharged, consumption = withdrawal.

# People



# Occupational Health and Safety

## GRI-103-2 AND 103-3 – OCCUPATIONAL HEALTH AND SAFETY

The topic concerns practices that ensure the health, safety, and physical and psychological integrity of the Company's employees, contractors, and suppliers.

- Occupational Health and Safety Management System
- Hazard identification, risk assessment, and incident investigation
- Occupational health services
- Worker participation, consultation, and communication on occupational health and safety
- Worker training on occupational health and safety
- Promotion of worker health
- Prevention and mitigation of occupational health and safety impacts directly linked to business relationships
- Workers covered by an Occupational Health and Safety Management System
- Work-related injuries
- Work-related ill-health

## GRI-103-3 EVALUATION OF THE MANAGEMENT APPROACH

The evaluation of the management approach to this topic is monitored based on the performance of our operations, based on the following indicators:

# GRI-403-1 OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM

Indicator	Unit	2021-2022 Crop year
ii. the system has been implemented based on recognized risk management and/or management system standards/guidelines and, if so, a list of the standards/guidelines	Description	The Occupational Health And Safety Management System is based on the OSHA system and is a requirement of our BP and Bunge shareholders. We do not have any third-party certification in occupational health and safety.
A description of the scope of workers, activities, and workplaces covered by the Occupational Health And Safety Management System, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered	Description	The Occupational Health And Safety Management System covers all workers, activities, and workplaces. That includes the agricultural, industrial, and administrative areas.

## GRI-403-2 HAZARD IDENTIFICATION, RISK ASSESSMENT, AND INCIDENT INVESTIGATION

Indicator	Unit	2021-2022 Crop year
a. A description of the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and apply the hierarchy of controls to eliminate hazards and minimize risks, including:	Description	All routine processes are mapped through procedures and work instructions. A task risk assessment must be made whenever a non-routine process is performed.
b. A description of the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals.	Description	We have a tool called 'Stop Work' so the employee/contractor can stop and report unsafe activities. The Company's Code of Conduct makes it clear that reprisals are unacceptable.
c. A description of the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals.	Description	We have a tool called 'Stop Work' that says any employee or contractor has the right/duty to stop an activity that is not safe. This topic is addressed in safety talks, campaigns, and communications. There is also an incentive program for employees with the best Stop Work reports.
d. A description of the processes used to investigate work incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the Occupational Health And Safety Management System.	Description	We use a system to record all work incidents, the investigations, and the recommendations and actions necessary to mitigate or eliminate the root causes of the risks related to each incident. The Company has investigation leaders trained in using approved incident investigation methodologies (The five Whys and a Logic Tree). An Incident Governance Committee of the organization's top leadership (Board, Superintendents, and Managers) from the HSSE, Agricultural, and Industrial Departments discusses the organization's incidents, and plans are designated to investigate and make corrections to avoid recurrences.

## GRI-403-3 OCCUPATIONAL HEALTH SERVICES

Indicator	2021-2022 Crop year
<p>a. A description of the occupational health services' functions that contribute to the identification and elimination of hazards and minimization of risks, and an explanation of how the organization ensures the quality of these services and facilitates workers' access to them.</p>	<p>All of BP Bunge's units have dedicated Health teams of nursing technicians, nurses, and doctors who follow the Occupational Health Medical Control Program (Programa de Controle Médico de Saúde Ocupacional – PCMSO) and periodically evaluate all employees with specific medical examinations to identify possible work-related ill-health. If any situation is identified as harmful to an employee's health, they are treated and follow a specialized medical monitoring plan.</p>

## GRI-403-4 WORKER PARTICIPATION, CONSULTATION, AND COMMUNICATION ON OCCUPATIONAL HEALTH AND SAFETY

Indicator	2021-2022 Crop year
<p>a. A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the Occupational Health And Safety Management System, and for providing access to and communicating relevant information on occupational health and safety to workers.</p>	<p>Each unit has a trained, active, employee-formed Internal Commission on Accident Prevention (Comissão Interna de Prevenção de Acidentes – CIPA). BP Bunge also has tools like 'Comunique' (Portuguese for Communicate) that encourage employees to report risky conditions and 'Verificar' (Portuguese for Verify) that evaluates how work controls have been implemented to carry out field activities. The Company also has a Risk Cycle to assess the business's risks and their mitigation and control barriers. Incident investigations are conducted to identify the root causes that led to the event and to share the lessons learned.</p>
<p>b. Where formal joint management-worker health and safety committees exist, include a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.</p>	<p>Internal Commission for Accident Prevention (Industrial and agricultural) – Members elected by the workers and appointed by the employer, following Brazilian Regulatory Standards NR-5 and NR-31.</p>

## GRI-403-5 WORKER TRAINING ON OCCUPATIONAL HEALTH AND SAFETY

The Company carries out mandatory legislation training and activity-specific training on internal operational procedures for all workers. We also have 'Control of Work' training for employees who perform critical activities such as working at height and in a confined space.

Data is reported along with general Company training data.

## GRI-403-6 PROMOTION OF WORKER HEALTH

Indicator	2021-2022 Crop year
a. An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided. Description	The Company offers health insurance to all employees. The operational units have a 24-hour nursing team and alternate shifts with occupational physicians.
b. A description of any voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the organization facilitates workers' access to these services and programs. Description	Occupational Health Medical Control Program (Programa de Controle Médico de Saúde Ocupacional – PCMSO).

All of BP Bunge's units have dedicated Health teams of nursing technicians, nurses, and doctors who follow the Occupational Health Medical Control Program (Programa de Controle Médico de Saúde Ocupacional – PCMSO) and periodically evaluate all its employees with specific medical examinations to identify possible work-related ill-health. If any situation is identified as harmful to an employee's health, they are treated and follow a specialized medical monitoring plan.

## GRI-403-7 PREVENTION AND MITIGATION OF OCCUPATIONAL HEALTH AND SAFETY IMPACTS DIRECTLY LINKED TO BUSINESS RELATIONSHIPS

All service providers who work under BP Bunge are required to have pre-employment physical exams, and the mandatory documentation verifying their health conditions is reviewed.



## GRI-403-8 WORKERS COVERED BY AN OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM

Indicator	2021-2022 Crop year	
	BP Bunge employees	Contractor employees
i. Number of employees who are covered by such a system	8,215	4,737
i. Percentage of employees who are covered by such a system	100%	100%
ii. Number of all employees who are covered by such a system that has been internally audited	8,215	4,737
ii. The percentage of employees who are covered by such a system that has been internally audited.	0%	0%
iii. Employees who are covered by the system that has been audited or certified by an external party.	Not applicable	Not applicable
iii. Employees who are covered by the system that has been audited or certified by an external party.	Not applicable	Not applicable
iii. Employees who are covered by the system that has been audited or certified by an external party.	Not applicable	Not applicable
iii. Employees who are covered by the system that has been audited or certified by an external party.	Not applicable	Not applicable
b. Whether and, if so, why any workers have been excluded from this disclosure, including the types of workers excluded.	Not applicable	Not applicable
c. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	Not applicable	Not applicable

## GRI-403-9 WORK-RELATED INJURIES

Indicator	Unit	2020-2021 Crop year	2021-2022 Crop year
No. of fatalities	Amount	1	3
The fatality rate as a result of work-related injury	Rate	0.01	0.04
The number of high-consequence work-related accidents (excluding fatalities)	Amount	6	17
Index of high-consequence work-related injuries (excluding fatalities)	Rate	0.07	0.21
The number of recordable work-related injuries (excluding first aid)	Amount	56	59
The frequency rate of recordable work-related injuries (excluding first aid)	Rate	0.61	0.74
Man Hours (MH)	Hours	18,263,573.00	15,837,516.00

As described in our principles and beliefs, we believe in zero accidents. We believe that safety excellence is compatible with excellence in quality, productivity, and business profitability. We take care of each other and stop unsafe activities.

The Company has a process for identifying and treating all occupational injury cases. It has a comprehensive system for all cases, which are disclosed to the organization and categorized by a qualified professional. The system also allows the investigation of the event and its lessons learned to be inserted into work routines and shared with everyone. In addition, the system manages the actions resulting from the investigation.

The high-consequence indicator increased from the 2020/2021 crop year to the 2021/2022 crop year. The Company had a total of three fatalities in this last crop year against 1 in the previous crop year. Regarding high-consequence work-related injuries (excluding fatalities), we also had a higher indicator for the 2021/2022 crop year than the previous one, totaling 17 work leaves against 6 in the previous one. A single event in which 13 employees were injured resulted in this higher indicator.

### GRI 403-9. A – THE WORK-RELATED HAZARDS THAT POSE A RISK OF HIGH-CONSEQUENCE INJURY

Given the characteristics of BP Bunge's operational activities, the leading accidents occur on the upper limbs (cutting and fracturing hands).

## GRI 403-9.C – WHICH OF THESE HAZARDS HAVE CAUSED OR CONTRIBUTED TO HIGH-CONSEQUENCE INJURIES DURING THE REPORTING PERIOD.

Leading hazards in this cycle – Burns, crushes and falls from heights.

## GRI 403-9.D – ACTIONS TAKEN OR UNDERWAY TO ELIMINATE THESE HAZARDS AND MINIMIZE RISKS USING THE HIERARCHY OF CONTROLS.

The environmental risk assessment is carried out annually, and we also carry out a Risk Cycle. We use those to map and classify all business risks according to their severity and probability of occurrence. We map all barriers already installed to mitigate and eliminate risks and consequences. The Control of Work (CoW) process and the Standardized Operating Procedures (SOPs) identify the risks and the barriers that must still be implemented and propose mitigation measures for them.

## GRI 403-9.E – WHETHER THE RATES HAVE BEEN CALCULATED BASED ON 200,000 OR 1,000,000 HOURS WORKED

200,000.

## GRI 403-9.F – WHETHER AND, IF SO, WHY ANY WORKERS HAVE BEEN EXCLUDED FROM THIS DISCLOSURE, INCLUDING THE TYPES OF WORKERS EXCLUDED

Not applicable.

## GRI 403-9.G – ANY CONTEXTUAL INFORMATION NECESSARY TO UNDERSTAND HOW THE DATA HAVE BEEN COMPILED, SUCH AS ANY STANDARDS, METHODOLOGIES, AND ASSUMPTIONS USED

Not applicable

## GRI 403-10.A1 – WORK-RELATED ILL-HEALTH – FOR ALL EMPLOYEES

Indicator	Unit	2020-2021 Crop year	2021-2022 Crop year
Number of fatalities as a result of work-related ill-health	Amount	0	0
Rate of fatalities due to work-related ill-health (%)	Rate	0	0
The number of recordable cases of work-related ill-health	Amount	0	0

## GRI 403-10.A2 – LEADING TYPES OF WORK-RELATED ILL-HEALTH – FOR ALL EMPLOYEES

Considering the dynamics of our operations, how activities are carried out, and the monitoring of health conditions through the PCMSO, engineering, administrative, and personal protection control measures, there has been no record of work-related ill-health so far.

## GRI 403-10.B1 – WORK-RELATED ILL-HEALTH – FOR ALL WORKERS WHO ARE NOT EMPLOYEES, BUT WHOSE WORK AND/OR WORKPLACE IS CONTROLLED BY THE ORGANIZATION

Indicator	Unit	2020-2021 Crop year	2021-2022 Crop year
Number of fatalities as a result of work-related ill-health	Amount	0	0
Rate of fatalities due to work-related ill-health (%)	Rate	0	0
The number of recordable cases of work-related ill-health	Amount	1	0

Health and safety policy, which states our principles and beliefs, mentioned below:

Principles: zero incidents; no one gets injured; no harm done to the environment.

Beliefs: We believe in zero accidents. We believe that safety excellence is compatible with excellence in quality, productivity, and business profitability. We take care of each other and stop unsafe activities.

We integrate safety with our own employees and service providers, advising them of the prevention of accidents and work-related ill-health.

HCP: Hearing Conservation Program (PCA in Portuguese)

RPP: Respiratory Protection Program. (PPR in Portuguese)

Occupational health campaigns, flu vaccination, COVID-19 vaccination and monitoring, etc.

The Company has a process for identifying and treating cases of work-related ill-health, including a comprehensive system for all cases, which are disclosed to the organization and categorized by a qualified professional.

This indicator improved significantly from the 2020/2021 to the 2021/2022 crop year. In 2020, the Company had one recorded case of work-related ill-health. In crop year covered in this handbook, we had zero.

# Human Capital

## GRI-103-2 AND 103-3 – MARKET PRESENCE, EMPLOYMENT, LABOR RELATIONS, SKILL-BUILDING AND EDUCATION, DIVERSITY, NON-DISCRIMINATION, AND EQUAL OPPORTUNITIES

This topic considers the preparation of human capital for the new skills related to agriculture 4.0 and industry 4.0. Attraction and retention of talent; career management; training and development of employees; preparation of employees for retirement; employee satisfaction.

The following are policies, practices, and mechanisms that allow attracting and retaining trained and engaged employees, ensuring training and development of quality, equality, and non-discrimination, and a balance between work and personal life.

- Description and characteristics of the workforce
- Employee training and development
- Benefit plans for direct employees
- Maternity and paternity leaves
- Restructuring practices
- Programs to improve the quality of life at work and well-being
- Gender equality: equal pay for women and men and no discrimination
- Grievance mechanisms for employees
- Programs to improve diversity and inclusion inside and outside the organization

## GRI-103-3 EVALUATION OF THE MANAGEMENT APPROACH

The evaluation of the management approach to this topic is monitored based on the performance of our operations, based on the following indicators:

## GRI-401-1 NEW EMPLOYEE HIRES AND TURNOVER

Turnover	2020-2021 Crop year	
	Male	Female
Total number of new-hire employees	551	145
Total number of attritional employees	1,064	163
New-hire rate	6.5%	1.7%
Attrition rate	12.6%	1.9%
Turnover rate	9.6%	1.8%
Total turnover %		11.4%

2021-2022 Crop year Category	Average number of employees in the year	Hiring average	Attrition average	Hiring rate (%)	Attrition rate (%)	Turnover (%)
BY GENDER	8,280	116	134	1.4	1.62	1.51
Men	7,377	101	119	1.37	1.61	1.49
Women	903	15	15	1.66	1.66	1.66
BY AGE	8,280	116	134	1.4	1.62	1.51
Under 30	2,132	57	39	2.67	1.83	2.25
Between 30 and 50	5,170	56	77	1.08	1.49	1.29
Over 50	978	2	18	0.2	1.84	1.02
BY REGION	8,280	116	134	1.4	1.62	1.51
South Region	0	0	0	0	0	0
Southeast Region	5,549	70	88	1.26	1.59	1.42
North Region	766	15	12	1.96	1.57	1.76
Northeast Region	0	0	0	0	0	0
Midwest Region	1,965	31	34	1.58	1.73	1.65

We have it as a premise for the best use and retention of our internal talents in our R&S Procedure. Therefore, whenever we open a non-confidential job vacancy, we prefer internal recruitment before selecting candidates from the market. We also analyze our succession pipeline map to assess potential candidates for the position and as a tool to retain our talents.

Our Entry Gate Programs (Trainees Program, Young Engineers, Higher Education, Technical Internship, and Young Apprentice) are dedicated to the market but focus on developing and retaining these young people to occupy critical positions within the Company and accelerate their careers.

We also have a Vacancy and Turnover Management System that was created in 2021 and is in its pilot phase in 2022. The goal is to have enhanced monitoring and a critical look at the positions we are working on – with analytical data such as the approved candidate's previous Company, handling plant, diversity data (race, gender, People with Disabilities, etc.) – and understand the leading reasons that our employees resign or are dismissed. That helps us collect data to analyze the main bottlenecks and where we should invest energy and focus on better attracting and retaining our talents.



## GRI-401-2 BENEFITS OFFERED TO FULL-TIME EMPLOYEES THAT ARE NOT OFFERED TO TEMPORARY OR PART-TIME EMPLOYEES

Virtually all benefits are offered to all employees regardless of the employment contract workload, except for the pension plan, which is only available to employees on an indefinite-term contract.

## GRI-401-3 PARENTAL LEAVE

Indicator	2020-2021 Crop year			2021-2022 Crop year		
	M	W	T	M	W	T
a. Total number of employees entitled to take parental leave, by gender	7,525	897	8,422	7,312	903	8,215
b. Total number of employees that took parental leave, by gender	239	51	290	241	40	281
c. Total number of employees that returned to work in the reporting period after parental leave ended, by gender	224	42	266	233	38	271
d. Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender	N/A	N/A	N/A	212	35	247
Return to work rate (%)	94%	82%	92%	97%	95%	96%
Retention rate of employees who took parental leave (%)				N/A	N/A	N/A

M = Men / W = Women / T = Total

## GRI-404-1 AVERAGE HOURS OF TRAINING PER YEAR PER EMPLOYEE

Indicator	2021-2022 Crop year	
	Men	Women
Management	4.8	1.5
Coordination	24.2	15.1
Specialists	16.1	3.1
Other employees	19.0	8.2

Indicator	Unit	Men	Women	Total
CEO & Executive Board (N-1)	Hours per employee	1.18	-	1.00
Management (N-2)	Hours per employee	8.34	4.47	7.63
Other leadership positions (N-3)	Hours per employee	56.81	25.30	52.88
Technical and administrative	Hours per employee	12.15	6.30	9.42
Operational	Hours per employee	25.16	18.92	24.92
Total	Hours per employee	25.48	10.79	23.86

We monitor the volume of training hours, verifying the compliance between what was planned and performed. Monthly indicators are presented to the HR and HSSE departments.

# GRI-404-2 PROGRAMS FOR UPGRADING THE SKILLS OF EMPLOYEES AND TRANSITION ASSISTANCE PROGRAMS

## Outplacement

A tool that humanizes dismissals by offering a job to the professional involved in a dismissal process. Structuring the professional opportunities for the dismissed employee also helps them stay organized and disciplined to visualize the labor market and relocate or find a job in the shortest possible time, with minimal impact.

## Energizing

An integration program for new employees that lays out the trail for their first 60 days in the Company. The program includes actions for new employees and their managers responsible for accompanying them in this process.

## Cultivating Knowledge

Development portfolio for all levels of leadership. It includes actions that address the leader's main development needs, based on the learning culture. The portfolio was built after intensely-structured diagnostics on the main GAPs of BP Bunge leaders.

## Leadership Competencies

A competency model that helps BP Bunge leaders understand what knowledge, skills, and abilities are essential for providing personal and professional growth.

## 15-day Challenge

Challenges and activities related to leadership and people management are sent out for two weeks to provoke reflection on a given topic and help form good learning habits.

## Young Apprentices Programs

A development program for those under 24 years old with a learning path to help them adapt to the labor market.

## Internship Program

Development program for interns attending higher education with a learning path to help them develop initial behavioral skills.

## Young Engineer Program

Development program for professionals with up to 5 years of experience in the agro-industrial sector with a development path focused on skills necessary for the business. The path prepares them to take over the management of specialist areas and/or teams.

## Trainee Program

A development program for recent graduates with a development sequence focused on skills needed for the business. The path helps them gain the experience and skills needed to leverage their careers.

## Evolution in focus

A portfolio of tools for employee development and career acceleration.

## Coaching

A development process with a set of tools and methods that focuses on improving the employee's productivity and performance within the organization.

## Mentoring

Peer mentoring (preferably from different areas and units, but from the same hierarchical level) to develop the leadership pipeline.

## Workshops

A meeting (or sequence of meetings) on a given topic focused on leadership development, alternating presentations on concepts and practical activities.

## 180° (coordinators and experts) and 360° (managers and directors) Evaluations

Evaluations that present the evaluated employee with a complete overview of their experience in each of the seven competencies of BP Bunge's leadership, allowing to create action plans for continuous development.

## Talent Pool

A 9box-model-based evaluation that considers an individual's performance and potential. This process relies on the evaluation of a manager and a committee formed for this purpose.

## GRI-404-3 PERCENTAGE OF EMPLOYEES RECEIVING REGULAR PERFORMANCE AND CAREER DEVELOPMENT REVIEWS

Indicator	2020-2021 Crop year		2021-2022 Crop year	
	Men (%)	Women (%)	Men (%)	Women (%)
Evaluated employees	4.9	7.1	78.96	21.04
CEO & Executive Board (N-1)			85.71	14.29
Management (N-2)			82.03	17.97
Other leadership positions (N-3)			76.86	23.14
Technical and administrative			0	0
Operational			0	0

The 180° Evaluation is for coordinators and specialists. It relies on feedback from the employee's line manager and other employees' perspectives that the coordinator/specialist may have invited to the evaluation. The 360° Evaluation is for managers, senior managers, superintendents, executive directors, and the CEO. The feedback in this evaluation has a broader view of the leader's performance. It includes the perspectives of the line manager, the leadership team, and other colleagues and peers. Both evaluations are based on BP Bunge's competencies and help create the employee's Individual Development Plan (IDP) that is based on the feedback, aligned with their individual goals, and periodically monitored by their line manager. We used a new methodology in the 2021 evaluation cycle and had no precedents for comparison.

## GRI-405-1 DIVERSITY OF GOVERNANCE BODIES AND EMPLOYEES

Indicator – 2020-2021 Crop year	Men (%)	Women (%)
Board of Directors	83.3	16.7
Executive Board	76.9	23.1
Management	80.2	19.8
Coordination	81.4	18.6
Specialists	77.6	22.4
Other employees	89.9	10.1
Total by gender	89.3	10.7

Indicator – 2021-2022 Crop year	Men (#)	Women (#)	Total (#)	Men (%)	Women (%)	Total (%)
CEO & Executive Board (N-1)	11	3	14	79%	21%	100%
Management (N-2)	90	19	109	83%	17%	100%
Other leadership positions (N-3)	407	58	465	88%	12%	100%
Technical and administrative	670	585	1,255	53%	47%	100%
Operational	6,134	238	6,372	96%	4%	100%

Indicator – 2021-2022 Crop year By age group	Under 30 (#)	Between 30 and 50 (#)	Over 50 (#)	Total (#)	Under 30 (%)	Between 30 and 50 (%)	Over 50 (%)	Total (%)
CEO & Executive Board (N-1)	0	7	7	14	0%	50%	50%	100%
Management (N-2)	0	90	19	109	0%	83%	17%	100%
Other leadership positions (N-3)	51	392	22	465	11%	84%	5%	100%
Technical and administrative	480	722	53	1,255	38%	58%	4%	100%
Operational	1,407	4,114	851	6,372	22%	65%	13%	100%

BP Bunge Bioenergia is strongly committed to bringing Diversity and Inclusion to the Company as a whole. In addition to the Company's monitoring and incentive efforts, we also started a structured Diversity & Inclusion project for other audiences, such as People with Disabilities (PwD).

In 2021, we began talks with the leadership and started searching for a consultancy firm to support us with the project in the main D&I pillars.

In 2022, we started gathering information with the Executive Leadership and in forums with various representatives from across the Company to obtain a diagnosis to help us address the project's next steps.

We currently have monitoring data for the PwDs, which the HR team and Managers follow up with directly.

In 2022, we will draft goals and have indicators for the main D&I pillars and share them with the entire Company.

# Governance principles

Sound governance principles and assumptions are essential to ensuring the responsible action and proper management of our business and supporting our relationships with stakeholders. Balanced governance will help us achieve long-term value by aligning and driving economic and socio-environmental performance and creating legitimacy.

In this pillar, we value topics such as transparency and governance, the quality of the governing body; stakeholder engagement; ethics and integrity in business; legal compliance and regulatory frameworks; and risk and opportunity monitoring.





# Governance and Compliance

## GRI-103-2 AND 103-3 – SOCIOECONOMIC COMPLIANCE, ENVIRONMENTAL COMPLIANCE, ANTI-CORRUPTION, UNFAIR COMPETITION

### **ANTI-CORRUPTION**

Policies, practices, and mechanisms that ensure employee transparency and integrity at every level, enabling the Company to comply with laws and manage corruption-related risks.

### **LEGAL COMPLIANCE & REGULATORY FRAMEWORKS**

Operational and environmental licensing; legal and regulatory management.

### **BUSINESS ETHICS & INTEGRITY**

Organizational culture and policies on business ethics and integrity with the adoption of global best practices on the subject.

### **TRANSPARENCY AND GOVERNANCE**

Good corporate governance practices. Governance profile; publication of reports; reputation, image, and credibility of the Company; risk and crisis management.

## GRI-419-1 NON-COMPLIANCE WITH LAWS AND REGULATIONS IN THE SOCIOECONOMIC AREA

Number of legal proceedings and monetary value of significant fines for non-compliance with laws or regulations.

Indicator	Unit	2021-2022 Crop year
Number of tax proceedings	Quantity	17
Amount involved in tax proceedings	Real	BRL 8,893,928.10
Number of labor and social security proceedings	Quantity	1,176
Amount involved in labor and social security proceedings	Real	BRL 108,372,747.00
Number of legal proceedings of other nature (excluding environmental, tax, labor, and social security)	Quantity	80
Amount involved in legal proceedings of other nature (excluding environmental, tax, labor, and social security)	Real	BRL 32,454,334.68

Criteria:

- (i) Number of legal proceedings: number of ongoing proceedings in each area, with contingent liabilities and assets, whose forecast of loss is probable.
- (ii) Amount involved: total amount of contingent liabilities and assets of each area, whose forecast of loss is probable.

Note: Data from March 2022.

**Tax:** Joint assessment with the office to define the probability of loss based on our collection of documents, current jurisprudential understanding of the matter, and the possibility of including the respective proceedings in installment programs.

**Labor and Social Security:** The following reports are used to monitor this indicator – root causes (main reasons for the proceedings/cases), obligations and compliance with the consent decrees (Termos de Ajustamento de Conduta – TACs) and respective fines, monitoring of working hours, claims denied during a given month, technical and medical expert evidence, mapping of third-party proceedings, new proceedings, monetary-loss avoided in other proceedings, etc.

We have been able to have a reduction over the past few months by closely managing our reports and systems. We have also done training, held meetings, and ran multidisciplinary actions focused on reducing our labor liabilities. Labor and Social Security: The current Agreement Policy is our target, with the objective of reducing our number of proceedings.

## GRI-307-1 NON-COMPLIANCE WITH ENVIRONMENTAL LAWS AND REGULATIONS

Number of legal proceedings and monetary value of significant fines for non-compliance with laws or regulations.

Indicator	Unit	2021-2022 Crop year
a. Significant fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations in terms of:	Quantity	16
i. total monetary value of significant fines;	Real	BRL 1,552,494.00
ii. total number of non-monetary sanctions;	Quantity	2
Amount paid in the year in lawsuits against the Company	Real	BRL -
Total Amount	Real	BRL 1,552,494.00

## GRI-205-1 OPERATIONS ASSESSED FOR RISKS RELATED TO CORRUPTION

Indicator	Unit	2020-2021 Crop year	2021-2022 Crop year
Total number of operations assessed for risks related to corruption	Quantity	12	12
Total % of operations assessed for risks related to corruption	Percentage	100%	100%

Indicator	Description
Describe key policies, commitments, goals and initiatives related to the Indicator.	<ul style="list-style-type: none"> <li>▪ Anti-Bribery and Anti-Corruption Policy, Anti-Money Laundering and Anti-Tax Evasion;</li> <li>▪ Code of Conduct;</li> <li>▪ Leadership training;</li> <li>▪ Messages on DDS's and messages from the company's Intranet</li> </ul>
Describe how Indicator management is monitored and evaluated	Indicator management is monitored through the Ethics Channel
Reason of Omission	Not Applicable
Analyze indicator results	<p>Monthly we evaluate the results of the Ethics Channel and adopt specific actions to prevent the proliferation of cases of this nature;</p> <p>The factor responsible for achieving the result is the massification of training, information and Ethics Dialogues on the subject.</p>
If available, include the goals for the next reporting cycle	No goals set

## GRI-205-2 COMMUNICATION AND TRAINING ABOUT ANTI-CORRUPTION POLICIES AND PROCEDURES

*GRI-205-2.a. Total number and percentage of governance body members that the organization's anti-corruption policies and procedures have been communicated to, broken down by region*

#	Number of members of the governance body	Number of members notified	Percentage (%)
Total	13	13	100%

*GRI-205-2.d. Total number and percentage of governance body members that have received training on anti-corruption, broken down by region*

#	Number of members of the governance body	Number of trained members	Percentage (%)
Total	13	13	100%

*GRI-205-2.b1. Total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by employee category*

Employee category	Number of employees	Number of employees notified	Percentage (%)
CEO & Executive Board (N-1)	14	14	100%
Management (N-2)	109	109	100%
Other leadership positions (N-3)	465	465	100%
Technical and administrative	1,255	1,255	100%
Operational	6,372	6,372	100%
Total	8,215	8,215	100%

*GRI-205-2.b2. Total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by region*

Region	Number of employees	Number of employees notified	Percentage (%)
South Region	0	0	
Southeast Region	5,506	5,506	100%
North Region	747	747	100%
Northeast Region	0	0	
Midwest Region	1,962	1,962	100%
Total	8,215	8,215	100%

*GRI-205-2.e1. Total number and percentage of employees who received anti-corruption training, broken down by employee category and region – by employee category*

Employee Category	Number of employees	Number of employees trained	Percentage (%)
CEO & Executive Board (N-1)	14	14	100%
Management (N-2)	109	109	100%
Other leadership positions (N-3)	465	465	100%
Technical and administrative	1,255	1,255	100%
Operational	6,372	6,372	100%
Total	8,215	8,215	100%

*GRI-205-2.e2. Total number and percentage of employees who received anti-corruption training, broken down by employee category and region – by region*

Region	Number of employees	Number of employees trained	Percentage (%)
South Region	0	0	0%
Southeast Region	5,506	5,506	100%
North Region	747	747	100%
Northeast Region	0	0	0%
Midwest Region	1,962	1,962	100%
Total	8,215	8,215	100%

*GRI-205-2.c1. Total number and percentage of business partners that the organization’s anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region. Describe if the organization’s anti-corruption policies and procedures have been communicated to any other persons or organizations.*

Type of partner	Partner type name	Number of business partners	Number of business partners notified
Services	1,702	837	49%

205-2.c2. Total number and percentage of business partners that the organization's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region. Describe if the organization's anti-corruption policies and procedures have been communicated to any other persons or organizations.

Region	number of business partners	number of business partners communicated	Percentage (%)
Southern Region	80	34	43%
Southeast Region	1557	649	42%
Northern Region	89	26	29%
Northeast Region	19	11	58%
Midwest Region	333	117	35%
Total	2078	837	40%

Indicator	Description
Describe key policies, commitments, goals and initiatives related to the Indicator.	<ul style="list-style-type: none"> <li>• Code of Conduct</li> <li>• Supplier Manual</li> <li>• Employment Contract - Standard Draft</li> <li>• World-Check</li> <li>• Serara Experian and Public Consultation</li> </ul>
Describe how Indicator management is monitored and evaluated	Annual or Triannual Revalidation Process Through Contractual Renewal Annual Supplier Evaluations
Reason of Omission	Not Applicable
Analyze indicator results	The action is centered on the Service Providers The revalidation strategy does not consider the increase or decrease in the number of suppliers, as 100% of service providers are considered. It only considers service providers.
If available, include the goals for the next reporting cycle	There are no defined goals for this type of approach.



## GRI-205-3 CONFIRMED INCIDENTS OF CORRUPTION AND ACTIONS TAKEN

Indicator	2020-2021 Crop year	2021-2022 Crop year
Total number and nature of confirmed incidents of corruption	4	1
Total number of corruption complaints		6
Total number of confirmed incidents		1
Total number of confirmed incidents in which employees were dismissed or disciplined for corruption	0	0
Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption	0	0
Percentage of plants in which corruption complaints occurred (2)		8,3%

Note (1)- There was no unfolding in relation to this case due to the action of the employee himself who denied the attempt to corruption

Note (2) : Percentage calculated according to confirmed incidents

## GRI-206-1 LEGAL ACTIONS FOR ANTI-COMPETITIVE BEHAVIOR, ANTI-TRUST, AND MONOPOLY PRACTICES

Not applicable. There are no such legal actions.

# Prosperity



# Economic Performance

## GRI-103-2 AND 103-3 – ECONOMIC PERFORMANCE

### ECONOMIC PERFORMANCE

The topic considers the maximization of return on investment; management of operating costs; access to credit; commercial and storage strategy, strategy and management of investments, and corporate debt.

All financial strategies are defined to maximize long-term profitability and stability.

- Direct profit generated and distributed
- Economic impacts of employee benefit plans
- Return on environmental and social investments
- Government subsidies received and taxes paid per country
- Emerging risk strategy
- The financial consequences of climate change risks and opportunities
- Creation of economic value
- Quantification of externalities
- Appropriate balance between debt and capital
- Optimal financial cycles
- EBITDA and EBITDA Margin
- Transparent fiscal strategies
- Sustainable business development
- Geographical expansion and operational and resource efficiency

## GRI-201-1 STATEMENT OF VALUE ADDED

Statement of Value Added:	20/21 crop year	21/22 crop year
<b>Gross Revenue</b>	<b>6,634,263.00</b>	<b>7,832,912.00</b>
Gross sales	6,506,865.00	7,683,964.00
Other revenue	127,398.00	148,948.00
<b>Inputs acquired from third-parties</b>	<b>(2,559,659.00)</b>	<b>(2,336,098.00)</b>
Costs of products, goods, and services sold	(2,025,159.00)	(2,343,194.00)
Materials, energy, contractor services, and other operations	(755,577.00)	(517,124.00)
Variation in fair value of biological assets	221,077.00	524,220.00
<b>Gross value added</b>	<b>4,074,604.00</b>	<b>5,496,814.00</b>
Depreciation and amortization	(1,115,098.00)	(1,314,493.00)
Biological assets harvested	(1,081,175.00)	(1,255,701.00)
<b>Net value added produced by the Company</b>	<b>1,878,331.00</b>	<b>2,926,620.00</b>
<b>Value added received via transfer</b>	<b>237,629.00</b>	<b>63,153.00</b>
Financial income	237,629.00	63,153.00
<b>Total added value to be distributed</b>	<b>2,115,960.00</b>	<b>2,989,773.00</b>
<b><u>Distribution of value added</u></b>		
Personnel and fees	644,026.00	634,780.00
Taxes, fees, and contributions	302,215.00	575,883.00
Financiers	773,897.00	132,000.00
<i>Interest on loans</i>	<i>139,769.00</i>	<i>119,557.00</i>
<i>Losses from derivative instruments</i>	<i>124,372.00</i>	<i>285,726.00</i>
<i>*IFRS 16 interest</i>	<i>166,295.00</i>	<i>290,167.00</i>
<i>Exchange rate variation – net</i>	<i>318,389.00</i>	<i>(587,819.00)</i>
<i>Others</i>	<i>25,072.00</i>	<i>24,369.00</i>
Minimum mandatory dividends	-	393,911.00
Retained earnings for the year	395,822.00	1,253,199.00
<b>Value added distributed</b>	<b>2,115,960.00</b>	<b>2,989,773.00</b>

\*IFRS 16 is a new International Financial Reporting Standard for lease accounting which came into force on 1 January 2019. It replaced the existing IAS 17 accounting standard and was introduced by the International Accounting Standards Board (IASB). \*Gross revenue with taxes.

# Agricultural and Industrial Operational Excellence

## GRI-103-2 AND 103-3 – DOES NOT HAVE ASSOCIATED GRI INDICATORS

### OPERATIONAL EXCELLENCE - INDUSTRIAL AREA

Our equipment, production costs, and sugarcane milling are globally efficient—innovation as a cost-reduction lever, industry 4.0.

### OPERATIONAL EXCELLENCE - AGRICULTURAL AREA

We have efficient agricultural practices and performance of the ton of stems per hectare (TSH), total recoverable sugar (TRS), and ton of TRS per hectare indicators. We use vinasse and a form of fertigation to mitigate environmental impacts, innovation as a cost-reduction lever, agriculture 4.0, and less-impactful forms of vinasse application.

The Company offers a program. It's our exclusive business platform for sugarcane suppliers. The main differential is that it fixes the TRS for sugar, which guarantees more predictability of the producer's revenue.

Reach industry top quartile in TRS/ha

Reach industry top quartile for mill yield (RTC)

Indicator	2020-2021 Crop year	2021-2022 Crop year
TRS/ha	137.2	134.84
Mill Yield (RTC)	92.80%	93.71%

# Development of Local Communities

## GRI-103-2 AND 103-3 – ECONOMIC PERFORMANCE

### DEVELOPMENT OF THE COMMUNITIES

This topic concerns engagement with the community and local government; development of the operation's area of influence; development and prioritization of local suppliers; socio-environmental investments in the surroundings; social projects, and cultural actions.

Management of local risks and impacts, local development incentives, and good relations with the surrounding communities

- Risk assessment of impacts on surrounding communities
- Grievance mechanisms for neighboring communities
- Local disputes over land use
- Local community involvement
- Impact of investment on local infrastructure
- Percentage of operations with local development plans and impact assessments
- Donations
- Total amount of social investment
- Revenue generated from products or services with a high positive social impact
- Socioeconomic footprint, including local contributions (taxes)
- Social responsibility

We are committed to promoting the local development of our communities, striving to have a positive local influence. We must develop constructive relationships with communities, identify issues associated with our activities, and measure and monitor the impact of our operations to secure the privilege of operating (licenses). There are about 40 communities around our units, and we interact with them.

## GRI-413-1 LOCAL COMMUNITIES

Indicator	Amount	Percentage (%)
Total number of units	11	100%
Operations with local community engagement, impact assessments, and development programs	11	100%
Units with local engagement programs	11	100%
Units with local development programs based on local community needs	11	100%
Units that have social impact assessments	0	0
Units that have made their social impact assessment results publicly available	0	0
Units with a volunteer program	11	100%
Volunteer program participants	98	-
No. of grievances from local communities	9	100%

# Relationship With Raw Material Suppliers

## GRI-103-2 AND 103-3 – ECONOMIC PERFORMANCE

### **RELATIONSHIP WITH PRODUCERS AND SUPPLIERS OF RAW MATERIALS (SUGARCANE AND OTHER RENEWABLE CARBON SOURCES)**

We are developing suppliers of sugarcane and other raw materials such as corn, sharing knowledge, and strengthening agricultural skills. Including raw material suppliers in the Company's strategic decisions brings external perspectives to achieve strategic objectives aligned with the concept of 'shared value' where everyone wins.

- Assessments of the environmental practices of suppliers, contractors, and distributors
- Environmental impacts and risks of the value chain
- Assessments of the labor practices of suppliers, contractors, and distributors
- Impacts and risks of labor practices in the value chain
- Assessments of the human rights practices of suppliers, contractors, and distributors
- Impacts and risks of Human Rights practices of the value chain
- Assessments of the human rights practices of suppliers, contractors, and distributors
- Impacts and risks of the value chain human rights practices
- Incentives and development of local suppliers
- Efficiency in transportation and logistics



## GRI-103-2 AND 103-3 – PROCUREMENT PRACTICES, ENVIRONMENTAL ASSESSMENTS ON SUPPLIERS, CHILD LABOR, FORCED OR SLAVE-LIKE LABOR, SOCIAL ASSESSMENTS ON SUPPLIERS

### GRI-204-1 PROPORTION OF SPENDING ON LOCAL SUPPLIERS

Indicator	2020-2021 Crop year	2021-2022 Crop year
b. The geographical definition of “location” used by the organization (discussion and analysis)	State	State
c. The definition used for “important operating units” (discussion and analysis)	All plants are relevant	All plants are relevant

### GRI-308-1 NEW SUPPLIERS THAT WERE SCREENED USING ENVIRONMENTAL CRITERIA

Indicator	Unit	2020-2021 Crop year	2021-2022 Crop year
Number of new suppliers that were selected using environmental criteria	Quantity	2,652	532
Percentage of new suppliers selected based on environmental criteria	%	100	100

We only check using World-Check

Risk Analysis

Contract - Standard Contractual Drafts

Supplier Manual

Labor Document Guide and Management Manual

## GRI-308-2 NEGATIVE ENVIRONMENTAL IMPACTS IN THE SUPPLY CHAIN AND ACTIONS TAKEN

Indicator	Unit	2021-2022 Crop year
NUMBER a. Number of suppliers evaluated for environmental impacts	Quantity	0
NUMBER b. Number of suppliers identified as having significant actual and potential negative environmental impacts	Quantity	0
DISCUSSION AND ANALYSIS c. Significant actual and potential negative environmental impacts identified in the supply chain.		0
% d. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment	%	0
% e. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and why	%	0

We only check using World-Check

Risk Analysis

Contract - Standard Contractual Drafts

Supplier Manual

Labor Document Guide and Management Manual

## GRI-414-1 NEW SUPPLIERS THAT WERE SCREENED USING SOCIAL CRITERIA

Indicator	Unit	2020-2021 Crop year	2021-2022 Crop year
Number of new suppliers that were selected using social criteria	Quantity	NA	532
Percentage of new suppliers that were selected using social criteria	%	100	100

## GRI-414-2 NEGATIVE SOCIAL IMPACTS ON THE SUPPLY CHAIN AND ACTIONS TAKEN

Indicator	Value	Labor practices	Human rights	Society
Percentage of suppliers identified as having negative social impacts	837	1.70%	0%	0%
No. of suppliers submitted to social impact assessments	837	837	837	837
No. suppliers identified as causing social impacts	837	14	0	0
Percentage of suppliers identified as causing social impacts with agreed improvements	837	1.70%	0%	0%
Percentage of suppliers identified as causing social impacts with relationship terminated	837	0.47%	0%	0%

Risk Analysis

Code of Conduct

Contract Drafts – Standard

Supplier Manual

# CREDITS

Data collected from the 2021/22 Sustainability Report Indicators

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