Annual Report 2023/2024



ourofino agrociência

OUROFINO AGROCIÊNCIA MANIFESTO



We are passionate about victory, because the path to it strengthens us and we learn not to give up along the journey.

Our people shine through each new challenge with the freedom and security to create and dare, because for us, the future is innovation.

We encourage transformative ideas to build a better world: we are always evolving.

We are welcoming, actively listen and are always open to dialogue. We are committed to developing and valuing every talent that has put down roots with us and those that are coming in, adding new experiences, skills and dreams. We grow together.

For us, at ourofino agrociência, this is our essence and so, on a daily basis, we reimagine brazilian agriculture!

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OVERVIEW

INTRODUCTION

GRI 2-2, 2-3, 2-4, 2-5

Ourofino Agrociência is pleased to announce the publication of its Annual Report, highlighting the company's commitment to transparency and excellence in sustainable practices. This document highlights the company's efforts to integrate sustainability into all facets of its operations, highlighting the main advances and progress in its ESG (Environmental, Social and Governance) management and value creation.

The following report refers to the period from April 1, 2023 to March 31, 2024, detailing the entirety of Ourofino Agrociência's operations, including production facilities, research centers, and administrative offices, as described in our Financial Statements. Details on advances in ESG performance indicators, capital allocation strategies, economic and financial results, and the expectations of customers, suppliers, employees, financial institutions, among other interest groups, are presented in this document.

This report was developed based on the most recent Global Reporting Initiative (GRI) standards, also adopting principles of the International Integrated Reporting Council (IIRC) and the Sustainable Development Goals (SDGs) of the United Nations (UN). Our financial information, covering all entities within the scope of the Financial Statements, has been rigorously audited in accordance with the International Financial Reporting Standards (IFRS), ensuring the accuracy of the data presented. Any changes in scope or specifics are made explicit by means of explanatory notes. The information and data related to the GRI standard were also externally audited by an independent company.

Ourofino Agrociência's sustainability strategy, presented in this report, is a direct response to the expectations of our stakeholders, which include shareholders, advisors, investors, customers, suppliers, regulatory agencies, financial institutions, outsourced employees and employees. Identified by a careful materiality process, the key themes that encompass product safety, environmental responsibility, business integrity, innovation and financial strength are pillars of this report, demonstrating how we align our operation with sustainable growth.

We invite everyone to consult this report on the Ourofino Agrociência website, in Portuguese and English versions. The full document in browsable PDF can be downloaded through the QR Code available on this page. For suggestions, questions or comments about the content of this and other reports, please contact our team through the Contact Us section, also accessible through the QR Code available on this page.

Great read!

Click here or point your phone camera to access our Annual Reports page

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MATERIALITY

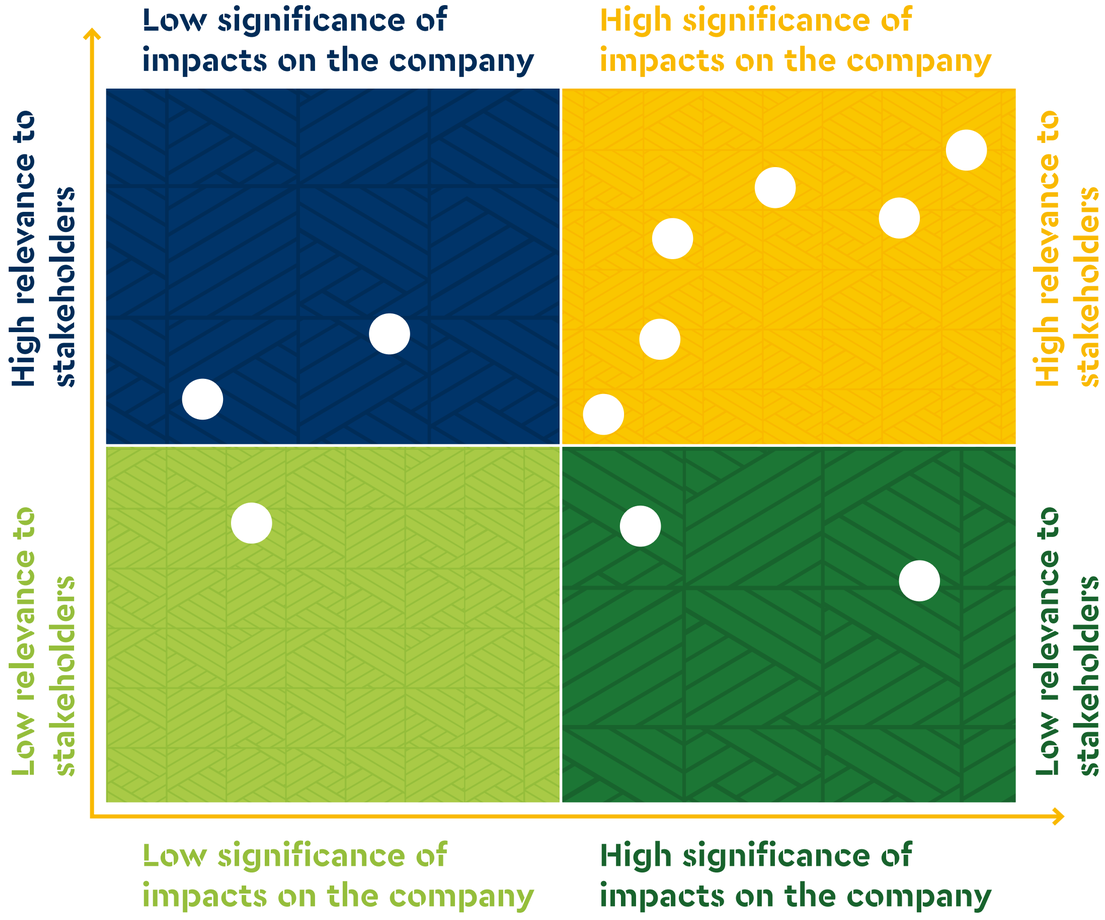
GRI 2-29, 3-1, 3-2

For the 2023/2024 cycle, which ended in March this year, we have decided to keep the list of material topics unchanged from the previous period. This choice reflects the stability observed in the scope of work and processes, and no significant changes were identified that would justify adjustments in the prioritized topics.

The periodic review of the materiality matrix and ESG practices enable us to sustain an active and engaged dialogue with our stakeholders, ensuring that each material topic receives due attention. In this way, we ensure that our initiatives are always in tune with the requirements of a dynamic global environment and the best sustainability practices.

To detail and highlight the crucial steps of our procedure, we followed the materiality criteria of the GRI standards and the Integrated Reporting Framework. In general, we implemented a methodology composed of four essential steps in the process of determining materiality: identification of relationship audiences; definition of themes; conducting research and consolidation; and definition of materiality.

After mapping the audiences, we identified seven as crucial, focusing our efforts on the areas of most relevance and impact for the company, they were: shareholders, advisors and investors; own employees; direct suppliers; customers; regulatory agencies; financial institutions; and commercial consultants. This allowed us to identify, in the materiality matrix, five priority themes that align business goals with the expectations of interest groups, reinforcing our commitment to responsible management and aligned with the principles of sustainability and corporate governance.



MATERIAL ISSUES AND OUR APPROACH

GRI 3-1, 3-2

Issues	Management approach	Related GRI indicators	Related SDG
Product Safety	Ensuring the safety and efficacy of the product throughout its useful life, from manufacturing to proper disposal, including risk assessment, transportation, distribution, and proper guidance for product use.	GRI 416-1, 416-2, 417-1, 417-2, 417-3, 418-1	3.9, 12.3, 12.4, 12.5, 16.6, 16.10
Climate change and environmental responsibility	Management of greenhouse gas emissions throughout the chain, considering the opportunities for a low-carbon economy, responsible use of natural resources and, mainly, the management of waste and effluents in operations.	GRI 201-2, 301-2, 301-3, 302-1, 302-3, 302-4, 303-1, 303-2, 303-3, 303-4, 303-5, 304-1, 304-2, 304-3, 304-4, 305-1, 305-2, 305-3, 305-4, 305-5, 306-1, 306-2, 306-3, 306-4, 306-5, 307-1, 308-1, 308-2	2.4, 6.3, 6.4, 6.5, 7.2, 12.2, 13.1, 13.2
Business integrity	Practices adopted to foster an ethical culture and honest behavior at all levels of activity, including anti-corruption policies, adoption of practices and impeccable conduct in all relations with stakeholders.	205-1, 205-2, 205-3, 206-1, 207-1, 207-2, 401-1, 401-2, 401-3, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-1, 405-1, 405-2, 406-1, 407-1, 408-1, 409-1, 412-1, 412-2, 412-3, 414-1, 414-2, 415-1, 419-1	16.5, 16.6, 16.7
Innovation	Promotion of an innovation environment capable of preparing the company to the changes and new demands of the market, including the development of innovative solutions adapted to the reality of Brazilian agriculture.	Não possui	2.a, 9.5
Financial results and investments	Analysis of economic and financial performance, as well as the identification of the main investments, including the growth strategy adopted by the Company and its future plans to ensure the continuity of its expansion in a sustainable manner.	201-1, 201-3, 202-1, 202-2, 203-1, 203-2, 204-1, 404-1, 404-2, 404-3, 413-1, 413-2	8.1, 8.2, 17.1, 17.3

Note: We consider the materials relevant both internally and in the external context of Ourofino Agrociência, remaining unchanged compared to the 2023/24 corporate year.

MESSAGE FROM THE CEO

GRI 2-22

In a year characterized by challenges, economic uncertainties and market fluctuations, we can say that Ourofino Agrociência followed a path of significant transformation, standing out for its resilience and commitment. Supported by a solid strategy of innovation and corporate sustainability, the company has consolidated its prominent position in the agrochemical sector.

And in order to overcome the obstacles of this scenario, a strategic renewal was necessary. In this way, we promote a significant organizational restructuring and improve the efficiency of decision-making processes. This set of actions, the result of a careful analysis of our practices and our commitment to continuous improvement, highlighted our team's ability to adapt and innovate.

Financially, the year was marked by solid results, with net revenue of R$ 1,660.6 million, indicating a decrease of 16.9% compared to the previous year. Adjusted EBITDA was R$87.1 million, and adjusted net revenue reached R$70 million, corresponding to 4.2% of net revenue. These indicators reinforce the company's efficient management and its ability to overcome challenging periods.



Marcelo Abdo
CEO

Our strategic alliances have been essential in this journey and we continue to grow in this regard, with special emphasis on projects in collaboration with Mitsui. This joint effort made it possible for us to bring new molecules to the Brazilian market that culminated in the launch of innovative products, such as Terrad'or, a herbicide with an unprecedented and exclusive molecule, developed by FarmHannong, in partnership with ISK. A product that not only enriched our portfolio, but also reinforced Ourofino Agrociência's position in the market, highlighting the disruptive potential of our solutions for Brazilian agribusiness..

In a challenging cycle, we did what needed to be done and continued to prepare the company for the future, with a watchful eye for innovation, the pursuit of operational excellence, and a focus on people development.

These aspects are very valuable for the company's strategic management, to take advantage of market opportunities and continue our growth journey.

The integration of ESG principles has also resulted in significant advances in key areas for sustainable development and social responsibility. We improve production efficiency and research and development initiatives, in addition to reducing social and environmental impacts and promoting the promotion of protection in the field. The acquisition of I-RECs for the operations in Uberaba (MG), for example, symbolizes our investment in renewable energies, contributing significantly to the reduction of carbon emissions.

And with all this, a highlight of these efforts was the achievement of the BV ESG 360 Seal by Bureau Veritas. This recognition is the result of the collective work and dedication of employees, and shows that we are committed to complying with environmental, social and governance practices, contributing to the sustainability of the business, the advancement of the ESG agenda and the future of the industry. And it is with this dedication that we will continue to stand firm on the path of innovation and excellence, committed to delivering results in a sustainable and ethical manner with a team focused on implementing effective strategies, making agile and simple decisions to benefit the entire value chain of which we are a part.

We are prepared to take advantage of future opportunities, reiterating our commitment to reimagining Brazilian agriculture, making it increasingly efficient, innovative and sustainable.

Marcelo Abdo

CEO Ourofino Agrociência

HIGHLIGHTS OF THE YEAR AND STRUCTURE GRI 2-6

+ R$ 1.6 billion
in net revenue

+ R$ 46 million
invested in research and development

+ 640 employees
spread all over Brazil and China

100% of eligible employees
submitted to performance evaluation

+ 36 thousand packings reused

+ 1.000 customers
distributed throughout Brazil

+ 69 million
of Kg/L of pesticides produced

93% reduction
in water consumption per ton produced

100% of the power
used in the industrial complex comes from renewable sources

88 products
in portfolio

Operations in Brazil

1 Administrative headquarters

1 industrial complex with two production plants

6 distribution centers

1 Technological center for research, development and innovation

5 experimental stations



Around the world

+60 international suppliers

1 office on Chinese territory

+ R$ 1.1 billion in purchases of imported inputs

IMPORTANT ACKNOWLEDGMENTS

Ourofino Agrociência continues, year after year, to collect achievements. In addition to new certifications, the company received awards for the work developed in agribusiness. It was among the ten best companies in the crop protection industry, won important seals such as Mais Integridade and BV ESG 360, in addition to being in the ranking of the best companies to work for in the industrial sector and in the state of São Paulo.



MELHORES DO AGRONEGÓCIO 2023 TOP 10 GLOBORURAL

For the third consecutive time, we were recognized in the Best of Agribusiness Award, from Globo Rural magazine, occupying the 6th position in the ranking of the best in the crop protection industry. This award, awaited annually, reaffirms the company's commitment to innovation in Brazilian agriculture for more than a decade, showing that we are on the right track.

VERIFICADO BV ESG 360

We received an unprecedented recognition, the BV ESG 360 Seal, developed by Bureau Veritas, an international certification organization that aims to indicate quality standards in production, commercialization and respect for environmental, social and governance practices by companies around the world. The process to obtain recognition had several stages, from assessing the company's level of maturity in ESG, gathering information and evidence documents, to interviews and auditing.

For the second consecutive year, we received the Mais Integridade Seal from the Ministry of Agriculture and Livestock (MAPA - Ministério da Agricultura e Pecuária), which encourages, recognizes and rewards integrity practices in agribusiness, with a focus on social responsibility, sustainability, ethics and the fight against fraud, bribery and corruption. This recognition reflects our ongoing commitment to maintaining ethical and transparent practices in our operations.

To be awarded this award, it was necessary to prove our dedication to integrity, through the presentation of documents and evidence such as the code of conduct, an efficient whistleblowing channel and our participation as signatories in the Pact Against Corruption of the Instituto Ethos.

Consolidating our place among the leading companies in the industrial sector, for the second consecutive year, we were recognized as an excellent place to work, according to Great Place to Work (GPTW), reaching the 14th position in the ranking, reflecting our continued focus on employee development and infrastructure improvement.

With regard to the innovations recently implemented, we highlight the revision of the Individual Development Plan (PDI - Plano de Desenvolvimento Individual) of our operators. In addition, the introduction of the Leadership Development Program (PDL - Programa de Desenvolvimento das Lideranças), which includes the creation of the succession map, underscores our commitment to valuing and retaining talent.

We also achieved an unprecedented recognition with the 13th position among the best companies to work for in the state of São Paulo, according to GPTW, in the category of medium-sized companies, already in our first year of participation in this ranking.

Last year we also reached a significant milestone with the unification of the auditing processes for the ISO 9001, ISO 14001 and ISO 45001 management standards. For more information, see page 49.


OUROFINO
AGROCIÊNCIA

STRIKING IDENTITY

GRI 2-1

Ourofino Agrociência is a privately held Brazilian corporation with more than a decade of experience in the crop protection industry, having deep experience in agribusiness and bringing innovation in its DNA. Covering the entire Brazilian territory, we focus our efforts on key crops such as soybeans, corn, sugarcane, cotton, coffee and citrus, contributing significantly to the optimization of agricultural production.

The company's purpose is to "reimagine Brazilian agriculture." To reimagine is to reinvent yourself every day, it is to act and transform actions into reality! It's doing things differently, it's growing and adapting to challenges through products, technology, services and relationships. Reimagining Brazilian agriculture is contributing to the development of the industry and the country.

With a portfolio that includes more than 80 products and is frank expansion, Ourofino Agrociência is a trusted brand for thousands of partners, including resellers, cooperatives and rural producers. Our commitment transcends the sale of products, focusing on safety, quality, and the integration of sustainable practices into all operations, from research and development to logistics and customer service.

We employ more than 640 people, cultivating a culture of dedication and passion for what we do, reflected in our continuous pursuit of excellence and innovation. Our corporate structure is formed by the partnership with the Japanese Mitsui & Co. and Ishihara Sangyo Kaisha Ltd. (ISK), which hold 25% of the capital, while the remaining 75% is divided between the founding partners and the minority partners. The Company's parent company is Ourofino Química S.A., and under its control are Ourofino Hong Kong Ltd. and Shanghai Ourofino Trading Co.

Our organizational structure is strategically distributed to optimize the company's operations and logistics. The company's headquarters and the highly technological industrial complex are located in Uberaba (MG), dedicated to the production and formulation of our products. In addition, in Ribeirão Preto (SP), we maintain our central office, which houses most of our administrative team.

In the field of research and development, the Guatapará experimental station (SP) is a central hub for the R&D team, complemented by experimental stations in Paraná and Goiás. To meet the logistical requirements, we work with six outsourced distribution centers located in Aparecida de Goiânia (GO), Igarapava (SP), Cuiabá (MT), Carazinho (RS), Luís Eduardo Magalhães (BA) and Uberaba (MG).

Internationally, we maintain an office in Shanghai (China), which provides us with efficient interaction with key suppliers and a strategic approach to risk management. Since 2020, we have also had the support of a Mitsui employee in New Delhi (India), reinforcing our vision and strategic presence.



OUR SOLUTIONS

GRI 2-6



Ourofino Agrociência is dedicated to the creation of solutions that integrate high technology and deep knowledge of tropical agricultural dynamics. Our products are designed to address specific challenges such as intense pest and disease pressure, the need for continuous farming operations throughout the year, as well as extreme weather conditions, such as heavy rainfall and high temperatures, and particular soil characteristics.

This targeted approach ensures that each Ourofino Agrociência solution is not only efficient, but extremely aligned with the necessities of the Brazilian farmer, promoting greater productivity and sustainability. With a portfolio that ranges from traditional solutions to innovations and specialties, we are committed to delivering products that contribute decisively to the advancement and competitiveness of agriculture in Brazil, ensuring that our customers have access to the most modern in terms of plant protection.

Traditional solutions

These are products with established and recognized formulations in the market, which have proven their effectiveness over time. They are reliable for a wide range of agricultural applications, providing solid and efficient solutions for everyday crop management, helping to combat pests, diseases and nutrient deficiencies effectively.

Reimagined products

This category includes products that have been specially developed or adapted to meet the specificities of Brazilian agriculture. Considering challenges such as variable climate, different soil types and crops, these products use state-of-the-art technology to offer more effective and resilient solutions, suitable for local conditions, such as high biodiversity of pests and diseases, continuous planting and harvesting needs, and intense climatic variations.

Specialties

Products that represent the most advanced innovation in the agrochemical industry. They are the result of strategic partnerships with international research and development companies, as well as collaborations with universities, independent researchers, and innovation hubs. Together, these partnerships form a vast ecosystem dedicated to the development of new molecules and agricultural technologies. This joint effort aims to create products that respond accurately and efficiently to the challenges faced by modern farmers, promoting innovative and sustainable solutions, and reflecting the company's commitment to reimagining Brazilian agriculture.

Outsourced production (tolling)

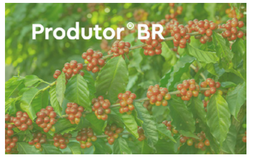
Manufacturing solutions for other companies at our facilities is a continuous opportunity for learning and evolving. The high demand of our partners, together with constant evaluations, significantly boosts our development by keeping us up to date in terms of quality and risk management. Outsourced production allows us to expand production lines and capacity, keeping the industrial complex's installed productive capacity at a good level.



Our main solutions

All Products | Adjuvant | Fungicides | Herbicides | Insecticide | Ripener



















































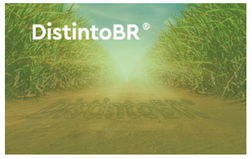


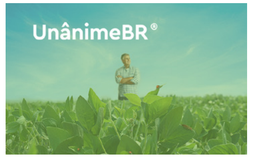


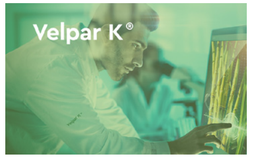












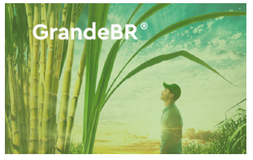


















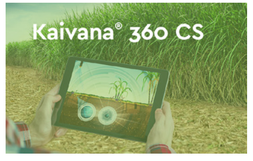




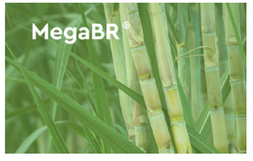














BUSINESS MODEL

What we seek and believe

Purpose

Reimagining Brazilian agriculture

Values

- **People who shine**
- **Innovating for the future**
- **Passionate about victory**

Most used capitals

Financial Capital

- **R$ 1.8 billion** in gross revenue
- **R$ 71.6 million** of net debt
- **R$ 87.1 million** in EBITDA
- The preservation of responsible and transparent management practices, combined with consistent financial results, creates a reliable environment for investors, also standing out for the company's financial leverage capacity.

Intellectual Capital

- Constant investment in research and development, expanded by strategic partnerships with universities, national and international companies, technological hubs and laboratories.
- Expansion of the educational offer with leadership programs and new courses at the corporate university, increasing the professional development and efficiency of employees.

Share Capital

- We allocated more than R$ 1.8 million that benefited social, cultural and sports institutions and projects in the 23/24 cycle, using our own funds and development instruments.
- We focus on the development of products that, when reimagined and adapted to the particularities of Brazil, offer greater efficiency of use and contribute to the reduction of social and environmental risks.

Human Capital

- Diverse team with multicultural knowledge.
- A diverse landscape of knowledge enriches our innovation pillar and helps us understand customer and market needs.

Natural Capital

Obtaining I-RECs (International Renewable Energy Certificates) to offset emissions from our industrial operation.

Expansion of our methods, adoption of new technologies and reinforcement of operational efficiency programs to reduce environmental risks in our production chain. These actions facilitate the effective management of vital issues, including waste management and the reduction of greenhouse gas emissions.

Manufactured Capital

1 industrial complex

5 experimental stations

6 distribution centers

How we do it on a day-to-day basis

Inputs

Direct and indirect inputs.

Innovation, research and development

Innovation in its broadest form for the development of more efficient and lower-impact solutions overall, including the formation of strategic partnerships.

Sales

Commercialization of products and preparation of innovative strategies to expand sales, complemented by specialized training to optimize the performance of the commercial team.

Marketing

Investment in brands and communication to expand market presence and engagement with the public.

Logistics

Supply chain management, logistics and after-sales support.

Outputs

Pesticides for the main crops of Brazilian agriculture.

Potential positive impacts

- Increased productivity in the agricultural industry;
- Improvement in the quality of the products;
- Fostering the development of knowledge and technological innovation;
- Creation of employment opportunities;
- Contribution to food security.

Potential negative impacts include

- Varied environmental impacts;
- Risks to human and animal health;
- Threats to biodiversity and natural ecosystems;
- Growing dependence of farmers on the crop protection industry;
- Controversies associated with the use of genetically modified organisms (GMOs).

Value Creation

For investors, shareholders and partners

Achieving economic results that meet the expectations of investors, shareholders and partners.

In the Brazilian agribusiness market

Growth of the crop protection market, in addition to the enrichment of the intellectual asset through the launch and incentive to the development (research and innovation) of new products, formulations and pioneering molecules in Brazil.

For society

Contribution through financial support, dissemination of knowledge in local communities and implementation of environmental, social and cultural investments through development instruments, events and training programs, in addition to strengthening local economies.

GOVERNANCE STRUCTURE

GRI 2-9

We understand the importance of Ourofino Agrociência in the Brazilian agribusiness sector and our responsibility to various audiences. To this end, we maintain a consistent decision-making structure, supported by qualified professionals and up-to-date management policies, aligning our actions with the company's values.

Our governance follows the best market practices and the recommendations of entities such as the Brazilian Institute of Corporate Governance (IBGC - Instituto Brasileiro de Governança Corporativa). Even though we are a privately held company, we have the governance structure as fundamental to ensure credibility, efficiency and stability in the market.

Investments in governance create a trusted environment, sustaining our business model. We can also highlight that our robust governance structure was fundamental for us to consistently go through the challenging period experienced by agribusiness in the last year.

In 2023, we carried out an ambitious project, with an external consultancy, which we called Horizonte, whose objective was to thoroughly review our organizational structure, assessing how adequate it was to support our growth projection, in addition to proposing and reviewing governanceprocesses.

At this time, we also adjusted the position of executive Alessandro Henrique Flamini, who already held the position of Vice President, reflecting the strategic look of the company to strengthen our leadership and organizational efficiency. This position has been essential to better integrate the various areas of the company, align efforts, optimize decision-making and ensure that Ourofino Agrociência maintains its trajectory of innovation and growth.



Corporate governance agencies

GRI 2-9, 2-10, 2-11, 2-12, 2-13, 2-18

Board of Directors

Responsibilities: structuring the company's strategic guidelines and general deliberations, as well as accompanying the board of directors in the execution of strategic planning and risk management. The council plays a key role in delegating authority to leaders, including the Chief Executive Officer (CEO) and Vice President (VP). This posture ensures a very independent performance of executives and in their decision-making in the social, environmental and financial spheres. The President of the Board of Directors does not hold the position of CEO of the company, and serves as one of the Deputy Directors.

Criteria for choosing members: the professional trajectories of potential candidates, technical aptitudes and experiences in the company's segment of activity are considered. We also do not give up professionals who have an unblemished reputation and absence of conflicts of interest to perform their duties.

Evaluation: we do not have a formal process in place to evaluate the performance of the Board of Directors.

Meetings in the corporate year: 4

Who appoints: elected by the General Assembly, with the last process held in July 2023 and with a two-year term of office.

Number of members: 7 (three of which are independent)



Norival Bonamichi
President of the Board of Directors



Jardel Massari
Vice President of the Board of Directors



Hitoshi Kudo
Member of the Board of Directors



Yasushi Sugimoto
Member of the Board of Directors

Board of Directors



Marcos Fava Neves
Independent Member



Shinji Tsuchiya
Independent Member



Ruth Neuhauser Magalhães
Independent Member

Note: (*) O Sr. Hiroyuki Honda has stepped down from the Board during FY 2023/2024.

Executive Board GRI 2-16

Responsibility: materialize strategic planning into concrete results through day-to-day management and alignment with the decisions of the Board of Directors. The board has a duty to inform the council of any demands that are important or present significant risks to the business. During the last corporate year, meetings and interactions with the council focused on strategic issues, analysis of results and budget reviews.

Criteria for choosing members: the criteria for choosing board members consider the unblemished reputation of the professionals, management experience specific to their position, and no conflicts of interest.

Meetings in the corporate year: 12 (via Steering Committee)

Who appoints: Board of Directors

Evaluation: with the exception of Deputy Directors, all members are formally evaluated for their performance on an annual basis..

Number of members: 13



Norival Bonamichi
Deputy Director



Jardel Massari
Deputy Director



Marcelo Damus Abdo
Chief Executive Officer (CEO)



Alessandro Henrique Flamini
Vice President (VP)



Eduardo Roncaglia de Carvalho*
Controllership Director



Thaís Balbão Clemente Bueno de Oliveira
Director of Regulatory Affairs



Jose Frugis Filho**
National Commercial Director



José Edson de Carvalho
Industrial Director



Leonardo Campos Araújo
Director of Reseach, Development and Innovation



Guilherme Galvão da Silva
Marketing Director



Bárbara Tamara Mendes Caetano
Supply Chain Director



Soshiro Nakaoka
Director of Corporate Planning



Luciana D'Elboux Lourenço
Director of People Management and Social Performance

Note 1: (*) Although he does not hold the title of Executive Director (statutory), Eduardo Roncaglia de Carvalho participates in the executive agenda of the company and plays an important and strategic role in the company's financial department.

Note 2: (**) José Frugis Filho joined Ourofino Agrociência in April 2024, without participation in the prior company FY. However, his hiring reflects a maturation process and strengthening of the business area developed in the 23/24 cycle.





Tax Council

Members: 6 (three independent members and three alternates)

Responsibilities: monitor the activities of the company's managers, ensuring compliance with the legal parameters and provisions contained in the Bylaws. It also has the task of checking the balance sheets and financial statements published during the year.

Advisory Committees

Existing committees: 6 active in the last cycle (Reimagine® Strategic Innovation Committee, Diversity, Equity and Inclusion Committee, Steering Committee, Ethics and Compliance Committee, ESG Committee and Intellectual Property Committee)

Responsibilities: provide guidance and provide specialized knowledge of a deliberative nature to support the strategic decisions made by the Board of Directors, involving both directors and independent members.

CORPORATE RESPONSIBILITY

GRI 3-3: Material Theme (Business Integrity), 2-23, 2-24, 2-25, 2-26, 205-1

At Ourofino Agrociência, we understand that corporate responsibility and ethics are essential for the success and sustainability of the operation. The values cultivated since the company's founding are at the heart of ethical conduct and guide all actions and decisions, permeating every aspect of the company. We are committed to implementing sustainable solutions and practices that drive the progress of Brazilian agribusiness, maintaining an unwavering commitment to accountability, integrity and transparency in every interaction and business, whether internally or externally, in Brazil or abroad, with public or private partners.

Risk & Compliance plays a crucial role in coordinating the enterprise risk management system and scenario analysis, under the direct supervision of the CEO. This department focuses on safeguarding shareholders' capital, ensuring the integrity and well-being of employees, and minimizing risks that may affect the company's strategic objectives and core values, including environmental preservation. With transversal operations in all areas of the company, both in Brazil and internationally, we seek to maintain and reinforce organizational resilience and integrity.

We focus management on globally recognized risk and compliance practices and guidelines, adopting COSO – ERM 2017 (Enterprise Risk Management - Integrated Framework) as one of the main references, whether to determine processes or even internal procedures. The technical team is dedicated to identifying and classifying each risk, updating and reviewing the company's mapping to ensure a comprehensive and up-to-date view of the risk scenarios faced. This methodology allows for an accurate estimation of potential financial, reputational, and operational repercussions, facilitating the implementation of effective mitigation strategies.

The fight against corruption is a priority in our management



and addressed through various initiatives, such as training programs and detailed procedures, which ensure that everyone in the company, from employees to executives, is aligned with the expectations of ethical conduct. Our Ethics Channel, managed independently, is available for anyone who relates to the company to report suspicious situations and/or situations that do not comply with the law or our Code of Conduct, confidentially and ensuring due investigation.

Integrity is an essential pillar in all phases of operations and seen as a priority in relations with third parties. To ensure that our business partners meet our rigorous ethical and compliance standards, the Risk and Compliance department works closely with Legal to conduct reputational analysis and legal consultations in relation to high-risk third-party hiring. In addition, we have the Supplier Due Diligence Policy, which defines the guidelines for background checks of Third Parties, such as negative information in the media, consultations with public databases (lists of convictions for slave labor, child labor or administrative misconduct, National Registry of Punished Companies – CNEP (Cadastro Nacional de Empresas Punidas), National Registry of Disreputable and Suspended Companies – CEIS (Cadastro Nacional de Empresas Inidôneas e Suspensas), among others). In this way, we seek to detect and prevent possible non-compliance, risks of fraud, corruption and other compliance risks that may compromise our integrity and reputation.

In the last corporate year, 377 suppliers with no risk related to corruption were identified. We routinely conduct compliance risk assessments, which are discussed with the CEO. Specific situations, regardless of the sector or area of entry, are investigated with the support of the company's Ethics and Compliance Committee. In the last year, we did not have significant changes in our risk map, but we maintained the implementation of actions.

Conflict of interest GRI 2-15



We value corporate governance practices, submitting all operational decisions to the approval of shareholders, in accordance with the guidelines established by the Bylaws. In situations where there may be conflicts of interest, the member involved has the option of abstaining from voting and the other members of the deliberative agencies may suggest this abstention to ensure impartiality in decision-making.

In addition, in order to promote a culture of integrity and guide the conduct of employees at all hierarchical levels, we have implemented the Conflict of Interest Policy, which provides clear guidelines on how to identify, report and manage conflicts, whether they are real, potential or apparent. All reported cases are reviewed by the Ethics and Compliance Committee, ensuring that the actions of employees are aligned with the best interests of the company.

Code of Conduct

GRI 2-23, 407-1, 408-1, 409-1

At Ourofino Agrociência, the Code of Conduct guides all company activities and interactions and is available on our external website and internal communication channels to ensure that employees and stakeholders easily access the business conduct guidelines. Contracts also reference this code to ensure that ethical expectations are clear. It is important to highlight that the Codes of Conduct for Employees and Third Parties were approved by the Ethics and Compliance Committee, reinforcing our commitment to corporate governance.

As mentioned above, in addition to the Code of Conduct for employees, we have a specific one for third parties, including suppliers and partners, which reinforces our commitment to integrity in the value chain. We have implemented a Supplier Due Diligence Policy that establishes guidelines for third-party background checks, with analysis of information in the media and consultations with public databases. These measures ensure that the business practices of all involved are aligned with our ethical standards, addressing human rights, anti-corruption, and required ethical conduct.

Click here or point your phone camera to access our Code of Conduct

Knowledge of the guidelines GRI 2-24

We promote the dissemination of risk and compliance standards and guidelines at Ourofino Agrociência through various platforms, including communication campaigns, one-off announcements and events. In addition, we offer a series of trainings, both face-to-face and online, aimed at the company's different audiences. These initiatives are intended to ensure understanding and compliance with internal and external regulations, emphasizing our commitment to ethics and transparency in all our operations.

Professionals communicated and trained in the theme of human rights and anti-corruption by functional category GRI 205-2, 412-2

	21/22	22/23	23/24
Management	-	19	91
Administrative	-	158	371
Operational	35	51	167
Number of professionals communicated and trained	35	228	629
Total number of professionals	434	612	656
Professionals communicated and trained in the year (%)	8.1	37.2	95.9

Note 1: The 2023/24 data, present in the indicator, are related to the training of the Integrity Program conducted in April 2023.

Note 2: The 2022/23 data are related to the integration training of new permanent professionals in Brazil throughout the fiscal year and Code of Conduct training for specific areas held in January 2023. The data were adjusted in relation to the previous year's Report to adjust the periods.

Note 3: All trained professionals have been previously communicated and, therefore, the number of people trained and communicated is the same. The Code of Conduct, which is the basis of the training, addresses elements related to human rights and anti-corruption.

Note 4: The total number of professionals in Brazil used to calculate the percentage of trained professionals considers the employees included in the company's payroll on the last day of the corporate year.

Note 5: The data presented does not consider China's operations.

Note 6: The 23/24 data considers as operational the operators and leaders of Production and the Maintenance technicians.

Government Relations GRI 415-1

Ourofino Agrociência maintains ethical and transparent relations with the government, adhering to internal policies, ethical principles and relevant legislation, such as the Brazilian Anti-Corruption Law (12.846/2013). The company undertakes to prevent any unlawful act, including corruption and bribery, as set out in its Code of Conduct. During the 2023/2024 corporate cycle, no donations were made to political parties or candidates, and the company did not express any political-partisan position, in compliance with Federal Law No. 13.165/2015.

Customer Privacy

Privacy and data protection are treated with the utmost seriousness, in compliance with the General Data Protection Law (LGPD - Lei Geral de Proteção de Dados). Ourofino Agrociência has specific policies and conducts regular audits to ensure the integrity and security of information, demonstrating its continuous commitment to improving practices that safeguard confidentiality and data privacy in all its operations.



Progress in 2023/2024

100% of senior leadership
trained in corporate responsibility and ethics

96% of the company's own employees
trained in the company's Code of Conduct

2.015 hours of training
related to corporate responsibility and ethics

Ethical Channel GRI 2-26

Ourofino Agrociência's Ethics Channel, operated by a specialized third-party company, is available to employees and external parties for the registration of suspicions and complaints related to ethics and integrity issues. This channel has the mission of investigating complaints related to fraud, harassment, discrimination, corruption and any other infractions that contravene Anti-Corruption Law No. 12.846/2013, our Code of Conduct, internal policies or internal policies.

Available 24 hours a day, seven days a week, all year round and in the main languages of the regions where we operate, the channel ensures that complaints are forwarded to the competent areas for due investigation, maintaining confidentiality and respect for data protection standards. The Risk and Compliance area, responsible for managing the channel, follows principles of legitimate, fair, transparent and impartial action, ensuring that there is no retaliation against whistleblowers.

In the case of complaints involving members of senior management or the Risk and Compliance team itself, the Ethics and Compliance Committee or the Board of Directors evaluate the reports. In addition, we monitor performance indicators to ensure the effectiveness of the channel, including the number of cases opened, resolved, and pending, as well as the agility in resolutions and actions resulting from investigations.

Pathways to the Ethical Channel

- 0800-981-4636 (Brasil) | 01-800-752-2222 (China)
- +55 11 4780 6110 (WhatsApp)
- resguarda.com/ourofinoagro
- etica.ourofinoagro@resguarda.com
- E-Chat

Reports registered in the Ethics Channel

	22/23	23/24		
		Well-founded cases	Unfouded cases	Cases under investigation
No. of Reports	6	2	5	2



Tax management GRI 207-1, 207-2

Ourofino Agrociência follows a strict tax management policy, based on clear guidelines and a solid tax governance model. Decisions and strategies in this area are aligned with the Presidency and Vice-Presidency and submitted to the Board of Directors and advisory committees for approval.

The Tax Council plays a crucial role in analyzing vital issues involving risk and tax planning, as well as the impact of new legislation, ensuring that tax actions are aligned with ethics and integrity and are sustainable in the long term.

Independent audits are conducted to verify compliance and accuracy of tax practices. At the same time, the Ethics Channel allows any party, internal or external, to report irregularities or concerns in tax matters.

Our team, supported by rigorous controls, undertakes regular detailed analyses and participates in cross-cutting projects to identify and mitigate risks, promoting responsible tax management that is integrated with the various areas of the company.

RISKS AND OPPORTUNITIES

GRI 2-12, 2-23, 2-24

Ourofino Agrociência's risk management stands out as a model that adheres to the best practices in the industry, based on established international standards, such as ISO 31000 and the COSO framework. In charge of developing and sustaining control and management practices, the Risk and Compliance area is essential for defining methodologies, guidelines and procedures, in addition to continuously monitoring risks and preparing periodic reports for management.

Leadership from the presidency and council is crucial in the promotion and effectiveness of our risk management culture, ensuring the implementation and performance of the system in all facets of the company. Advisory committees, in turn, provide valuable insights and oversee risk management practices.

In the context of our management, we have established a model of shared responsibility. Leaders take on the active management of risks in their areas of expertise, being supported by teams that promote knowledge and integrate the risk management culture throughout the company. Internal audit, acting independently, is crucial to assess the effectiveness of risk management and internal controls, ensuring adherence to standards and governance.

This integrated approach highlights Ourofino Agrociência's commitment to excellence in risk management, encouraging the identification, analysis and active management of risks, in line with industry best practices and seeking continuous improvement.

We present below the main categories and typologies of risks to which we are exposed and consider critical. In each category, we detail our specific concern, describing how risks interact with the capital accessed and transformed by the company. For each risk, we set out our strategic action, including response and mitigation measures. In addition, we highlight the associated opportunities, demonstrating how proactive risk management can generate value for the company.



Financial Risks
(capital impacted: financial)

Our Concern

As a player in the agribusiness segment, our company is subject to several financial risks, whether originating internally or externally, which may adversely affect the achievement of our goals. The most critical risks include aspects such as liquidity, counterparty credit, currency fluctuations, and the volatility of *commodities* prices.

Our Operations

We maintain a rigorously updated Financial Risk Management Policy. Through its strategic guidelines, we strive to identify and quantify the risks inherent to our business, adopting proactive management to monitor, manage and mitigate these risks with the help of constantly improving processes and systems. We use derivative financial instruments for hedging practices, ensuring the protection of the company's cash and financial results.

We are committed to shortening sales receipt times, strategically extending payment terms to suppliers, and performing careful inventory management to sustain the company's financial cycle and optimize its working capital needs. We continuously assess the creditworthiness of our customers and set carefully calculated credit limits through a rigorous and effective process.

Associated Opportunities

To further improve the company's results through the reorganization of the area, the continuous improvement of financial indicators and the automation of operational processes. These initiatives not only strengthen our financial position, but also allow us to explore new business opportunities by promoting efficient and adaptive financial management.

Compliance with regulatory agencies

(capital impacted: financial, natural and human)

GRI 3-3: Material Theme (Product Safety)

Our Concern

We are exposed to a dynamic landscape of rules and regulations that may undergo significant changes, especially in the areas related to product registration, competition, antitrust and anti-corruption legislation, intellectual property, taxation, data protection and environmental legislation. Failure to comply with these legal parameters may result in civil and criminal sanctions, jeopardizing our reputation and performance in the market.

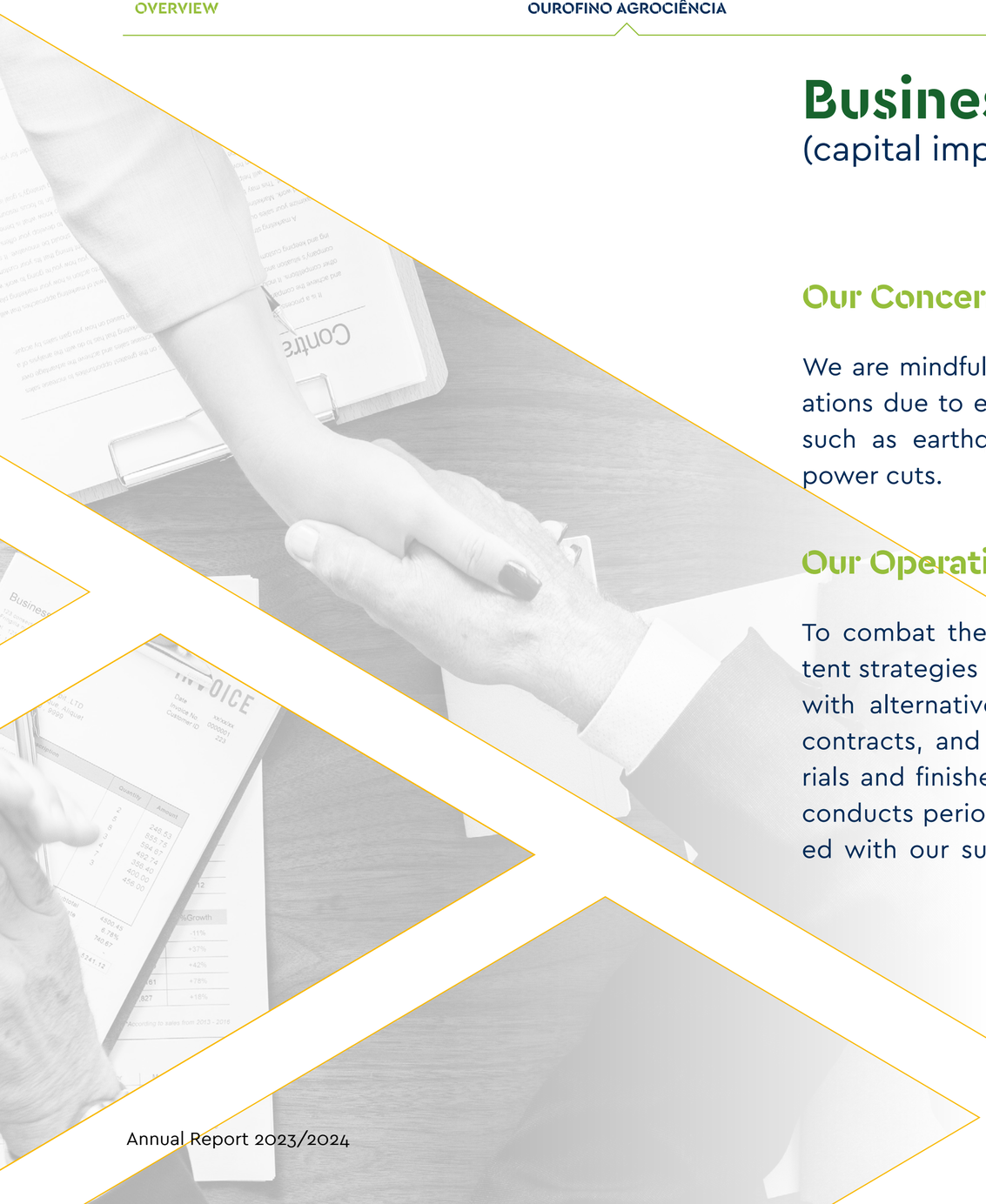
Our Operations

Our Regulatory Affairs area plays an essential role in ensuring adherence to current product registration laws and actively analyzes regulatory landscapes to provide strategic insights into risks and opportunities. We are committed to establishing a virtuous cycle of constant improvements, strictly respecting the legal framework. We have implemented a robust system of internal controls and an Integrity Program that promotes continuous training for our employees. In addition, we established the Risk and Compliance area in 2019, which is in charge of internal audit and monitoring of risks and procedural inefficiencies. The management of current and potential litigation occurs in synergy between the operational and legal departments, ensuring transparency and effective communication with the Executive Board.

Associated Opportunities

Strengthening our dedication to the principles of ethics and integrity represents a significant opportunity. By adopting transparent practices and proactively engaging in combating any detected compliance deviations, we not only mitigate risks but also strengthen our market position, fostering a sustainable and responsible corporate environment.





Business Downtime

(capital impacted: financial, social and human)

Our Concern

We are mindful of the risk of downtime of our operations due to extreme weather events or adversities such as earthquakes, fires, supply interruptions or power cuts.

Our Operations

To combat these risks, we have developed consistent strategies that include establishing partnerships with alternative suppliers, entering into long-term contracts, and expanding inventories of raw materials and finished goods. Our Supply Chain practice conducts periodic assessments of the risks associated with our suppliers and critical assets to reduce dependency and increase operational resilience. In addition, we maintain safety stocks to ensure the fulfillment of contracts with customers, even in the face of limited interruptions caused by natural events.

Associated Opportunities

It is essential that we continue to evolve our preventive and crisis management strategies. By focusing on improving the ability to respond to partial or total interruptions, including constant vigilance over our production processes, we not only increase our operational resilience, but also solidify the trust of stakeholders, contributing to the sustainability of the business.

Competitiveness and sales volume

(capital impacted: financial, intellectual and manufactured)

Our Concern

The crop protection market faces increasing competitive pressure, reflected in increased competition, entry of new players (several countries) with generic molecules, market consolidations, and aggressive marketing and pricing tactics. This is particularly noticeable in generic products, which have experienced a significant reduction in prices, especially with raw materials coming from China, which may adversely impact our position in the market.

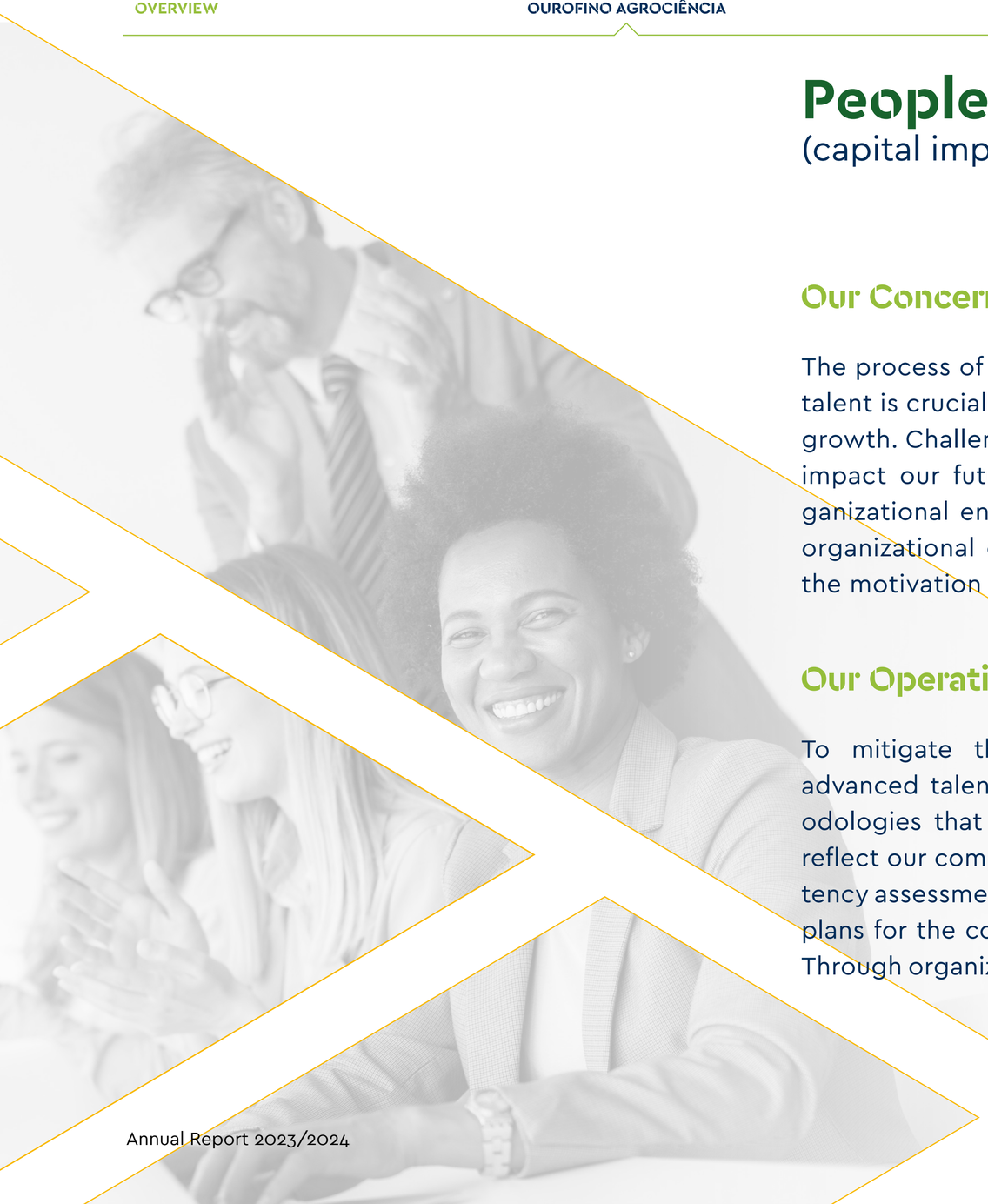
Our Operations

To meet these challenges, we maintain a constantly updated portfolio in order to preserve our competitiveness. We conduct meticulous market and competition analysis to identify risks and opportunities, highlighting innovation and cost and process efficiency as central pillars. We have a highly qualified Research and Development (R&D) team and a technical sector that maintains a constant dialogue with customers, producers and researchers. Our presence (office and dedicated team) in China allows us to ensure a robust, qualified and financially stable supply chain.

Associated Opportunities

By establishing the company's image as a leader in innovation and committed to market demands, we strengthen our brand with customers and contribute to reimagining Brazilian agriculture, transforming knowledge into tangible results. By intensifying our training efforts and expanding our commercial structure, we get even closer to farmers, cultivating a relationship of transparency and trust. These actions are essential to support the process of generating value in our interactions with customers and partners, solidifying our strategic position in the market.





People management

(capital impacted: human and intellectual)

Our Concern

The process of attracting, retaining and developing talent is crucial for the company's sustainability and growth. Challenges on these fronts can significantly impact our future. In addition, an unfavorable organizational environment or a lack of clarity about organizational changes can result in a decrease in the motivation of our employees.

Our Operations

To mitigate these risks, we have implemented advanced talent attraction and development methodologies that are in tune with market trends and reflect our company's values. We carry out a competency assessment cycle that results in concrete action plans for the continuous improvement of our teams. Through organizational climate research and periodic feedback, we seek to understand and meet the expectations and needs of our employees, aligning these initiatives with the culture of Ourofino Agrociência. Transparent communication is a priority in all spheres of the company.

Associated Opportunities

Our goal is to maintain and expand the recognition of Ourofino Agrociência in the regions where we operate, constantly reviewing our people management policies and practices. We focus on developing and valuing our team, which, in addition to strengthening our position in the market, also promotes an inspiring and motivating work environment, which is essential for attracting and retaining talent.

BUSINESS STRATEGY



LOOKING AHEAD

GRI 3-3 Material Theme (Financial results and investments and Innovation)



In this last cycle, we faced unprecedented challenges, testing Ourofino Agrociência's ability to adapt. External factors, notably unpredictable climate change and the cyclical nature of the agricultural industry, have profoundly impacted the dynamics of our industry.

Faced with an evolving market and a trend towards greater caution on the part of farmers in their purchases, we revised our strategy, which was essential to ensure the competitiveness of Ourofino Agrociência in an uncertain environment.

Our updated strategy focused on more efficient resource management, continuous investments in innovation, establishing strategic partnerships, and strengthening talent within the company. This approach has prepared us not only to overcome the immediate challenges, but also to capture the opportunities ahead.

Looking to the future, we see a cycle full of promising possibilities. We are committed to expanding our portfolio of agricultural solutions by incorporating high-performance molecules that adapt to the specific climatic conditions we face. Our focus is also on the booming market of the Brazilian Cerrado, where we have identified a range of emerging opportunities.

In this way, we reinforce our role as strategic partners, in addition to suppliers, promoting the progress of sustainable and productive agriculture.

Horizonte Project

Horizonte Project represented a significant milestone for the company. Conducted by a renowned market consultancy, the project lasted approximately 100 days, during which time a diagnosis and an important analytical process were carried out, resulting in a roadmap of actions to be developed by the boards until the end of the 2025/2026 cycle, in alignment with Ourofino Agrociência's strategic planning.

Based on this, in-depth reviews and essential sizing adjustments were carried out, raising the company's maturity and enhancing the alignment between the areas; and governance, through the review and establishment of clear processes, decision-making powers, review of committees, and definition of roles and responsibilities.

Through a meticulous process of analysis and adjustments, fundamental changes were established in the company's organizational structure. Among the main actions, we highlight the separation of the Marketing (MKT), Research & Development (R&D), and Research, Development and Innovation (RDI) Board into two distinct boards. One focused exclusively on Marketing and the other encompassing R&D, RDI and Innovation. This strategic change aimed to optimize internal processes and foster greater efficiency in the areas of innovation and product development.

In addition, the creation of the Strategic Planning area emerges as a key point, with the mission of guiding the company towards the future, anticipating market trends and aligning the company's initiatives with its long-term goals. Complementary to this, the institution of the Customer Service area, integrating planning and demand, strengthens the company's commitment to excellence in customer service, ensuring an agile and efficient response to their needs.

It is important to note that, in addition to the changes already made, the roadmap establishes a clear path for the consolidation and continued success of the company, focusing on the strategic positioning of Ourofino Agrociência to face the challenges and seize the opportunities of the future.



INNOVATION

GRI 3-3: Material Theme (Financial results and investments and Innovation)

Innovation is a central pillar at Ourofino Agrociência, directly reflecting our culture and identity, as well as being fundamental to our market position and future plans. In order to expand our market share, we focus on developing new molecules, patents and products, all aligned with the demands of national agriculture.

To foster this innovative environment, teams dedicated to innovation and digital transformation have been established within the organization. These groups are responsible for defining future-oriented processes, actively working to identify and refine opportunities that meet emerging market needs. The strategy adopted aims to position Ourofino Agrociência competitively, ensuring an effective response to the demands of the sector.

The company's innovation process is structured around three distinct horizons. The first focuses on improving internal processes, seeking to optimize current operations. The second is dedicated to incremental innovation, to improve and expand our existing solutions. The third covers disruptive innovation, exploring technologies and business models that could transform the sector.

In addition, our presence in innovation hubs, such as PwC Agtech Innovation in Uberaba (MG) and Piracicaba (SP), and DABI Business Park in Ribeirão Preto (SP), reinforces our commitment to open innovation. These spaces allow Ourofino Agrociência to access a vibrant atmosphere of startups and Corporate Venture Capital, further catalyzing our innovative development.



Research & Development Management

GRI 416-1

Ourofino Agrociência's Research and Development (R&D) and Research, Development and Innovation (RDI) teams perform essential functions. Its activities range from the initial design of products, efficacy and safety tests, to the development of new formulations adapted to Brazilian conditions.

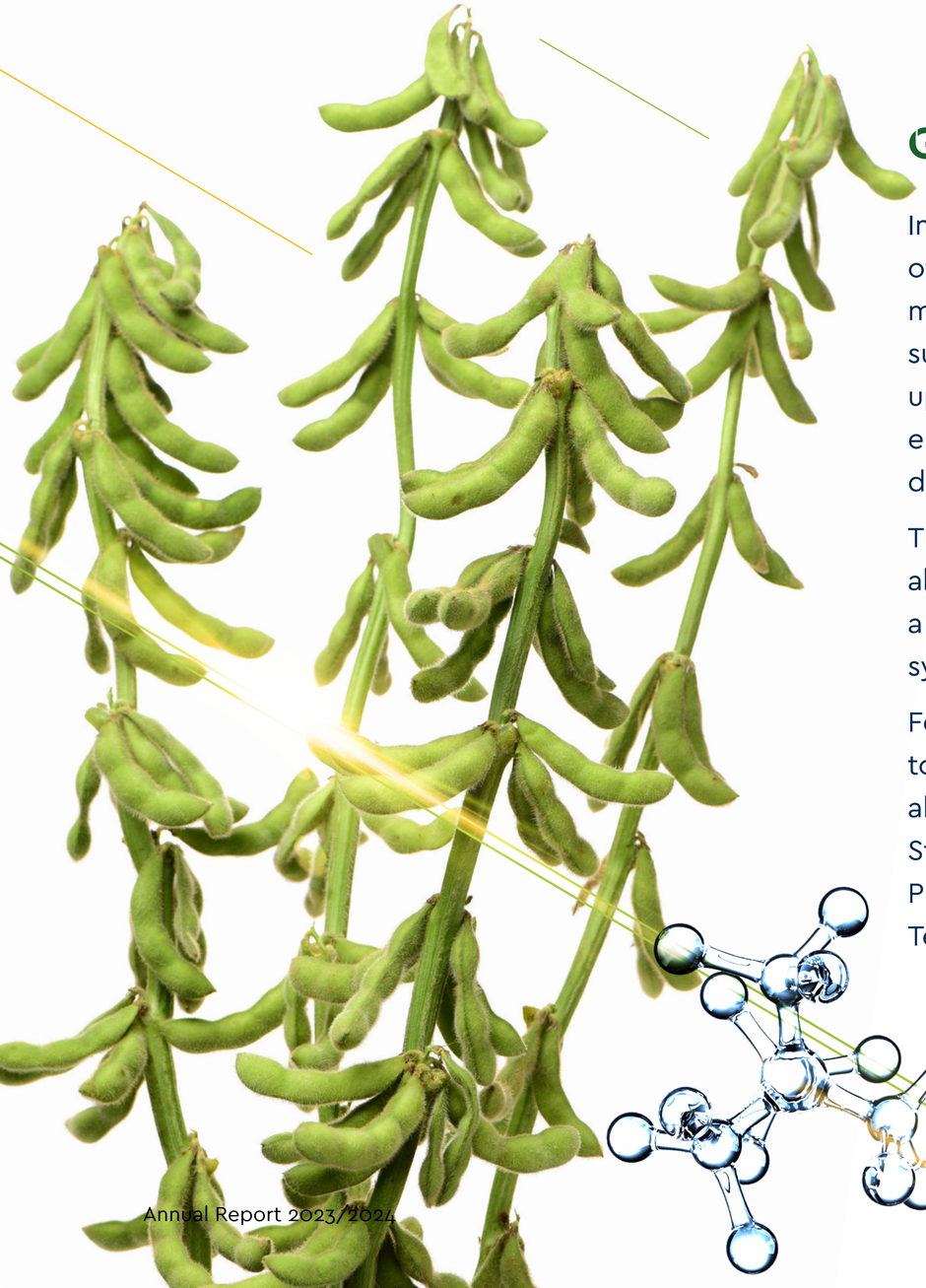
The testing and validation procedures are conducted in our laboratories located in the industrial complex of Uberaba (MG) and in experimental stations throughout Brazil, representing the national edaphoclimatic diversity. We adopt strict quality standards, in accordance with national and international regulations, in addition to following the principles of Good Laboratory Practices (GLP). Our field tests are accredited by the Ministry of Agriculture and Livestock (Mapa), ensuring the safety and efficacy of the products.

The main experimental station, located in Guatapará (SP), occupies more than a thousand hectares and concentrates a large part of our R&D team. This facility has an advanced laboratory infrastructure, with greenhouses and vegetation houses for research and training, being a milestone in the agricultural research industry in Brazil. With this structure, we carry out about 700 studies per year.

Our RDI team, focused on innovating and creating new formulations, operates out of modern facilities in the industrial complex. With state-of-the-art equipment and smaller-scale production lines, we validate processes before large-scale implementation.

The development of new formulations has the support of the Regulatory Affairs Board, facilitating legal compliance and speeding up product launches. To foster innovation, we collaborate with renowned academic institutions, such as Unesp, Esalq, Unicamp, IAC, Embrapa, UFV and UFLA, establishing partnerships that enrich and diversify our portfolio.





Guatapará Experimental Station (SP)

In the last corporate cycle, we made progress in terms of innovation and sustainability within the main experimental station of Ourofino Agrociência. We have made substantial improvements to our infrastructure, such as updating the visual identity of the entire area and modernizing the vegetation houses, which reinforce our dedication to quality research.

The improvement of the water collection system was also highlighted. In addition, we have also implemented a meliponary and some water and input management systems with a focus on sustainability and efficiency.

For the next cycle, we have ambitious plans that aim to further expand our impact on research and sustainable development. With the support of the Financier of Studies and Projects (Finep - Financiadora de Estudos e Projetos), a public company of the Ministry of Science, Technology and Innovation (MCTI - Ministério da Ciência, Tecnologia e Inovações), we will focus on identifying and monitoring resistance to pests and diseases, while we plan to expand our biological bank using Normative Instruction 36 as a basis and, thus, strengthen our collection of essential genetic resources. Within the perspective of Agriculture 4.0, we will take important steps towards automating data collection and improving our operational capacity, using advanced technologies to optimize these processes.

In addition, the Sustainable Agriculture Project (PAS - Projeto Agricultura Sustentável) will guide our ecological initiatives, with investments in photovoltaics, to generate opportunities to reduce the carbon footprint, and implementations in selective collection and rainwater harvesting. Finally, we will also pay attention to soil conservation through the no-till system, and we will intensify the use of regenerative practices with the creation of composting, worm farm, and biodigester areas.

Specialties

We have made significant progress in innovation, driven by strategic alliances with laboratories and cutting-edge technology companies. These partnerships are crucial for the development of new compounds, patents and, in particular, cutting-edge products that stand out in the agrochemical industry as specialties.

Since 2019, working together with companies such as ISK and Mitsui has been reinforcing our position in the market and our commitment to sustainable and innovative solutions. The introduction of the Goemon insecticide, the result of this partnership, marks our entry into a new level of innovation, with products that directly meet the needs and challenges of modern agriculture. And also as a result of another strategic partnership, this time between FarmHannong and ISK, last year we launched Terrad'or, a herbicide with an unprecedented and exclusive molecule that has enriched our portfolio and the disruptive potential of our solutions for Brazilian agribusiness, as well as addressing a major problem in the production system, which is the management of Glyphosate-resistant weeds.

In this cycle, we will continue with novelties in the specialty category with launch and/or commercialization of innovative products, like:

Brucia®

a selective post-emergent herbicide, the result of our collaboration with ISK, aimed at the control of resistant or difficult-to-manage weeds in maize crops. Its innovative formulation and patented active ingredient guarantee efficacy, with exclusive surfactants and high-quality raw material.

Terra Forte NF®

stands out for its high concentration of assets, providing savings to the farmer. In addition to promoting a better crop stand formation, it offers a wide spectrum of control and homogeneous particles for efficient seed coating.

ConfianteBR®

herbicide with an unprecedented molecule in Brazil, developed in partnership with FarmHannong and ISK. Ideal for the control of resistant weeds in coffee and citrus crops, it offers fast action to eliminate interference in crop growth.

Inédito®

broad-spectrum herbicide for the management of resistant weeds in pre-planting, aiming to increase crop profitability and productivity.



These products not only reflect our commitment to technology and innovation, but also strengthen our contribution to a more sustainable and productive agricultural industry in Brazil. By integrating these specialties into our portfolio, we reaffirm our leadership in the transformation of agriculture, adopting practices that combine efficiency and environmental responsibility, aligned with present and future market demands.

New Projects

In the 2023/2024 corporate cycle, we focused on projects and initiatives to differentiate our portfolio, resulting in the development of a wide variety of new studies for new products. These efforts included 26 insecticides, 14 herbicides, ten fungicides, and two adjuvants, with great market potential. In addition, we have adjusted our initial forecast of protocols and product registrations in response to the new Pesticides Bill.

Projects in the insecticides segment were targeted at key crops such as soybeans, corn, sugarcane, cotton, coffee, citrus, wheat, pastures, forests, and others. These insecticides are essential for the integrated management of pests and resistances in various crops, such as stink bugs, caterpillars, leafhoppers, whiteflies, boll weevils, and others.

In the herbicides segment, 14 new products were developed for the control of resistant and difficult-to-control weeds and broadleaves. Meanwhile, Ourofino Agrociência's challenge in developing 10 new fungicides is centered on the management of resistance and diseases in key crops such as soybeans, cotton, beans and corn, reducing dependence on the sugarcane market.

Innovation at Ourofino Agrociência is focused on four main lines of research: new active ingredients, digital agriculture, RNA-mediated interference (RNAi) and nanotechnology. A total of 678 R&D studies were carried out, covering different segments and conditions of laboratory, vegetation house and field.

In addition, Ourofino Agrociência has intensified its efforts in industrial research and development, with the development of more than 100 formulation prototypes and continuous improvement initiatives in the area of open innovation and new business. These initiatives are aimed at promoting the company's long-term growth.

Investments

GRI 3-3: Material Theme (Financial results and investments), 2-6

During the 2023/2024 cycle, we are dedicated to strengthening our infrastructure and expanding our portfolio of operations in the Brazilian crop protection market. The business strategy was based on growth and technological innovation. We had significant investments that were made to increase production capacity, modernize operations and expand our presence in strategic regions of Brazil, marking an important period of consolidation for the company.

Total investments reached R$ 46.1 million in the cycle, showing an increase compared to the previous period. These funds have been allocated to complete projects initiated in previous years, including the inauguration of new industrial facilities, the establishment of partnerships, and modernization initiatives aligned with Industry 4.0 principles. The focus was primarily on allocating resources for growth, operational efficiency, and support.



25 Projects delivered 23/24 cycle

- Availability gain equivalent to 173.9h per year
- Productivity gain equivalent to 506.6 thousand kg L/year in Packaging
- Productivity gain equivalent to 6 million kg L/year in the Formulation
- Reduction of paper consumption of 22.7 thousand sheets/ year, equivalent to 227.4 thousand liters of water/year

GAINS

Ergonomics

Process standardization

Automation of activities

Management commitment to a housekeeping culture

MAINTENANCE

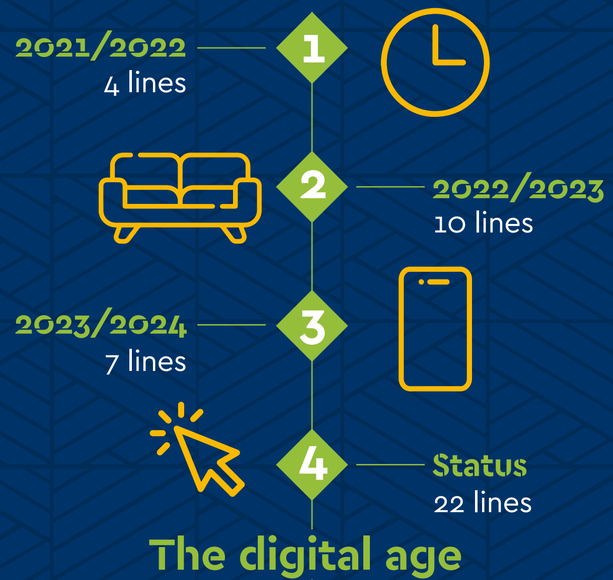
Implementation of predictive maintenance

Tag review of industry assets

New assessment and survey of critical equipment

New indicators to identify opportunities for improvement

Evolution of the implementation of Electronic OEE in the lines



The digital age

Digitalization and early development of processes with artificial intelligence/ machine learning

REDUCTIONS

Equipment wear

Occupancy pallet rack position

28% of projects with a direct impact on safety

WAREHOUSE RESTRUCTURING

Implementation of Warehouse Management System (WMS) and Business Intelligence System (BIS)

24-hour operation

Inclusion of people with disabilities

99% stock accuracy

Physical restructuring with increased capacity of items in stock

Operational excellence and digitalization

In the last cycle, Ourofino Agrociência advanced in transformations using technology, digital mindset and the search for operational excellence. We are focused on improving results, surpassing historical milestones and achieving our growth goals. We invest in projects that reshape our business model and optimize processes, making them more efficient and effective.

Today, we are defining the future of the company with digital initiatives and data-driven management. This allows Ourofino Agrociência to plan and execute more consistent strategies, focusing on results and creating value for customers, producers, shareholders and all those involved in the production chain. Our actions range from planning the purchase of inputs to the correct application of products, including digitalization and continuous improvements in industrial operations in different markets.

What's next for 2024/2025

For the next cycle, we plan to continue the path of innovation and continuous improvement, focusing on the following projects:



Improvement in the flow of materials

Improvement of the flow of materials into the production process, aiming to maximize efficiency and reduce waste.



Digitalization and development with AI/ machine learning

Investment in the advanced digitalization of production processes, with the application of artificial intelligence and machine learning to optimize operations.



Productivity, ergonomics and safety projects

Development of specific initiatives to improve productivity, ergonomics in the work environment and employee safety.



Digitalization of asset management

Implementation of a digitalized system for the management of industry assets, ensuring greater control and useful life of equipment.



Waste reduction

Implementation of projects focused on reducing waste generated in the production process, reinforcing the company's commitment to sustainability.

SUSTAINABLE DEVELOPMENT

GRI 2-12, 2-13, 2-22, 2-23, 2-24

We want to transform Brazilian agriculture by developing innovative and customized solutions to meet the needs of farmers and partners. .

This commitment is based on our culture of sustainability, established since the company's foundation, and is guided by a management focused on generating value for different audiences.

ESG governance is conducted in an integrated manner in our company, being led by the ESG Committee, a multidisciplinary group responsible for directing and validating the company's efforts with regard to the environmental, social and governance pillars, reporting directly to the CEO, whose participation is essential in all meetings. In order to advance our sustainability goals, the committee's activities were expanded throughout the corporate year, becoming the main forum for discussions on the subject. Currently, the committee meets periodically, counting participants from different areas and expanding the representation of different perspectives in our workforce.

The integration of ESG principles at Ourofino Agrociência has led to a firmer adherence to sustainability aspects in our daily activities. In this process of evolution, we have expanded the participation of the various areas in order to contribute more actively to the growth of the business towards a more sustainable future and generating value for society.



Below, we highlight some of the main initiatives that continue to work within the company and that project us towards a more sustainable future:

Productive efficiency: we prioritize production efficiency, optimizing processes for an agile operation with less social and environmental impact. Productive excellence drives this evolution in Uberaba (MG), through projects and training, focusing on the reduction of greenhouse gas emissions and the reuse of water in the production process.

Protection in the field: the Reimagine Protection in the Field (Reimagine Proteção no Campo) program disseminates best practices in the application and care of products, focusing on training and communication for high-performance agriculture and lower environmental impact.

Attention to diversity, equity and inclusion: we implement awareness actions and adjustments to the selection policy, contributing to the promotion of diversity and inclusion.

Research and development: every year, we invest between two and three percent of the company's revenue in research, development and innovation (RD&I), expanding internal capabilities and forming partnerships for the development of new, more sustainable products.

ESG goals with financial institutions: we have agreements with financial institutions based on annual ESG goals, reinforcing our commitment to sustainable practices.

Recognitions: we once again won the Mais Integridade Seal, yellow version, and the good practice award in the Integrity and Ethics category by Mapa, in addition to adhering to the Global Compact's Anti-Corruption Collective Action for Agribusiness, evidencing our commitment to integrity, ethics, environmental sustainability and social responsibility. We were also certified for the first time with the BV ESG 360 Seal, developed by Bureau Veritas, after a relevant diagnosis of our ESG policies and practices and a rigorous audit process, pointing out that we are a company attentive to market and world movements, and that we are advancing in promoting the involvement and engagement of stakeholders and the value chain, having participatory sustainability management and practices.

Mitigation of social and environmental impacts: we are dedicated to minimizing operational risks and promoting a safe environment, with initiatives for the rational use of resources and a low-carbon chain. In the same way, we are also dedicated to supporting institutions and social projects that bring benefits to the people who are served by these initiatives and to the community in general.

Strengthening the ESG Committee: we expanded the engagement, organization, and structure of the committee, with the establishment of regular agendas to align actions in the areas with material issues, highlighting advances such as the reduction of emissions and the reuse of water.

Strengthening the ESG agenda

We have intensified our efforts in sustainability and social responsibility, and we will continue to do so in the next corporate cycle.

> ***The ESG Committee directs, validates and monitors these initiatives and will seek, in collaboration with the various sectors of the company, to have an increasingly strategic look so that our performance reflects the commitment we have to sustainable development and social equity.***

We will launch an exclusive program for women's empowerment, an initiative that has already become a goal with one of the financial institutions we use. The initiative aims to empower and train women in the agricultural industry, in addition to fostering diversity and expanding opportunities in the workplace.

To provide more information, knowledge and encourage the participation of our employees, we plan to implement a volunteer program, expanding our social activities, especially in the communities surrounding our units. This is a way for us to connect experiences and contribute to the generation of positive social impact for all audiences involved in the program.

In terms of leadership, to ensure continuous evolution with regard to sustainability, training is among the priorities for the next cycle, with the inclusion of a specific module on ESG in LiderAgro, our leadership development program. In addition, we have already started the development of a communication plan focused on ESG to further promote the integration of this topic with our corporate culture, both internally and externally.

And, as an opportunity indicated in Bureau Veritas' audit process to obtain the BV ESG 360 Seal, during the 24/25 cycle we will evaluate the possibility of adhering to the Global Compact, demonstrating our commitment to universal principles in human rights, labor, environment and anti-corruption.

Finally, we plan to integrate our material themes into each department's goals and strategies, and include R&D and Marketing representatives on the ESG Committee to ensure a comprehensive understanding of how climate challenges influence our offering and product mix.



PRODUCT QUALITY AND SAFETY

GRI 3-3: Tema Material (Segurança do produto), 416-1



Ourofino Agrociência's teams are committed to achieving high goals and exceeding the expectations of customers and partners along the value chain, maintaining a firm commitment to delivering products with exceptional quality and safety. This commitment translates into efforts to minimize environmental impacts, ensure the safety of our employees and create value for society.

Over the past few years, we have significantly improved our understanding of quality in our products and along the entire value chain, always in adherence to regulatory and technical standards. We are committed to promoting quality awareness among all stakeholders, ensuring rigor at every stage of the operational process, from laboratory research to practical implementation in the field.

Our main objective is to endorse sustainable agricultural practices and protect the integrity of crops, offering safe alternatives at all stages and throughout the entire product life cycle, preventing any type of problem or adverse impact. As part of this zeal, our health and safety impact assessments cover 100% of our products and categories, ensuring rigor from conception to practical application. This commitment reinforces our dedication to excellence and responsibility, evidencing our continuous effort to ensure that each Ourofino Agrociência product meets the highest standards of quality and safety.

Certifications and management

GRI 416-1

Our operations are shaped by an Integrated Management System (IMS), covering quality, environment, occupational health and safety, combined with our risk-oriented culture and integrating principles of sustainability and efficiency.

The governance of the IMS is structured in policies, procedures, indicators and guidelines that regulate the activities of our teams, which are segmented into technical and managerial areas. These teams are responsible for driving continuous improvement, empowering employees, and conducting critical evaluations. The system's practices and policies are based on nationally and internationally recognized standards and legislation, and are regularly reviewed and communicated to all involved.

Ourofino Agrociência systematically conducts internal and external audits, which are essential to ensure compliance with legal, regulatory and contractual requirements, prioritizing the detection of risks that may affect partners and stakeholders. Notably, several of these external audits are carried out by customers, with particular attention being directed to our outsourced production lines. This practice encourages an ongoing effort to optimize operational efficiency.

In addition, we have implemented a rigorous quality and safety check by analyzing 100% of imported active ingredients and formulated products when they arrive in Brazil. This procedure is vital to ensure the compliance of our products with the high standards of quality and safety required by the market, customers and partners.

Recently, in 2022, we strengthened our commitment to the highest international standards of safety and compliance by obtaining the Authorized Economic Operator (AEO) certification – level two compliance, a recognition by the Brazilian Federal Revenue Service that certifies us as a low-risk and reliable operator, endorsing our practices in foreign trade.

Regarding audits, we reaffirm our commitment to excellence and continuous improvement by consolidating this process in a single period, achieving recertification in the three main management standards implemented in our operations: ISO 9001 (Quality Management), ISO 14001 (Environmental Management) and ISO 45001 (Occupational Health and Safety Management). These recertifications validate our dedication to complying with international management standards and demonstrate our continued adherence to the principles of quality, sustainability and safety in our operations.

Active certifications and scope of service

Certification: ISO 9001:2015
Target unit: industrial complex of Uberaba (MG) and administrative office of Ribeirão Preto (SP)

Certification: ISO 45001:2018
Target unit: industrial complex of Uberaba (MG)

Certification: ISO 14001:2015
Target unit: industrial complex of Uberaba (MG) Annual Report

Click here or point your cell phone camera to learn more about our certifications

Fight against counterfeiting

In the next corporate cycle, we will take a significant step forward in the fight against counterfeiting and adulteration of products. Ourofino Agrociência is developing an advanced database, employing Fourier Transform Infrared (FTIR) technology, to ensure the authenticity of 100% of the formulated products. This database will allow us to quickly verify the integrity of the products in any suspected counterfeiting or adulteration.



CUSTOMER SERVICE

Engagement and proximity to the various audiences that interact with Ourofino Agrociência are essential for the advancement and robustness of our business and the strengthening of our brands in the crop protection industry. We consistently invest in actions ranging from the efficacy and safety of our products to the quality of deliveries and processes, through continuous improvement in relationship channels and a deeper understanding of the particularities and requirements in the various markets in which we operate.

When interacting with customers, whether resellers, cooperatives, mills or rural producers of different sizes, Ourofino Agrociência strives for transparency, ethics and a solid commitment to quality and safety, always aiming to provide positive experiences at all points of contact. In our relationship channels with consumers and customers, our Customer Service (SAC) is guided by the Consumer Protection Code and focused on service excellence, aiming not only to solve doubts, but also to capture valuable feedback for continuous improvement.

Our digital transformation journey, coupled with a personalized and empathetic service approach, empowers us to meet users' needs with agility and accuracy.

With a real-time management platform, we guarantee fast and effective responses, and we provide various interaction channels, including virtual assistant, WhatsApp, online portals and social media, in addition to the traditional telephones, website and e-mail, all integrated to offer a customer-centric experience, reflecting our commitment to excellence in the crop protection industry.

Origins of requests received via SAC (%)

	21/22	22/23	23/24
Sales team and internal channels	37,7	58,0	80,0
WhatsApp	23,4	17,5	13,9
Website	14,8	13,0	0,9
Telephone	24,0	11,0	5,0
Others	0,1	0,5	0,2

Note 1: The data presented do not consider attendances related to human resources, product offers, services and sponsorships.

Note 2: The data related to the item "Sales team and internal channels" are related to the occurrences received by the teams and comercial representatives. The occurences have a certain specificity and are related to occurrences in deliveries, product damage, comercial agrément, interdictions in customers, among others.

Product Labeling

Ourofino Agrociência prioritizes compliance with all legal requirements for the labeling of products in the crop protection industry. We strictly follow the safety and environmental standards established by Brazilian regulatory agencies such as Anvisa, Mapa and Ibama. This ensures that all essential information on safe use, proper handling and conservation is included in detail on the labeling of the products, thus facilitating effective and safe application by professionals in the field.

Our approach includes a robust internal approval system, with audits and the collaboration of technical teams to ensure that inputs and production methods meet current regulations and the high quality standards we have set. We maintain continuous monitoring of legislation to ensure that the company is always up-to-date with regulatory requirements.

The packaging of our products is designed to offer complete transparency, clearly indicating the correct handling and disposal, in accordance with the guidelines of the competent agencies. The labeling information is prepared in accordance with NBR 14.725/7500, with the support of specialized companies, ensuring that the products comply with all the necessary requirements for land, sea and air transport.

In addition, we are associated with the National Institute for the Processing of Empty Packaging (InpEV - Instituto Nacional de Processamento de Embalagens Vazias), which is responsible for the proper management of the collection and final disposal of crop protection packaging. This reinforces our commitment to environmental responsibility and safety throughout the value chain.

Product information GRI 417-1

- Handler and Importer
- Formulator
- First Aid Recommendations
- Precautions for use
- Emergency Calling
- Trademark
- Product Composition
- Company logo
- Formulation class and type
- Company (address, CNPJ, registration number)
- Manufacturer
- Batch Number
- Manufacturing and expiration date
- Toxicological class
- Classification of environmental hazard potential

Data and Information Privacy GRI 418-1

Ourofino Agrociência understands the vital importance of protecting the privacy of all its stakeholders. For this reason, we have implemented a strict Privacy Policy and conducted several initiatives to ensure that our practices are aligned with the General Data Protection Law (LGPD). Throughout the last corporate year, we continued to have no records of complaints or incidents related to the violation of privacy or loss of customer data.

Commercial performance

Ourofino Agrociência has a comprehensive presence throughout Brazil, dedicated to providing advanced solutions for the crop protection market. With teams spread throughout the country and specialized according to the regions and types of cultivation, we currently have a contingent of about 93 agronomists. These specialists, focused on sales and technical assistance, collaborate closely with resellers, cooperatives, mills and rural producers, ensuring comprehensive support and technical knowledge in all phases of the agricultural process.

Our commitment to strengthening relationships with customers and partners is manifested through a consultative sales strategy, aiming to create value that transcends the simple sale of products. Through this approach, we seek to offer not only products, but complete solutions that respond effectively to the requirements and challenges faced by farmers.

In the 2023/2024 cycle, we executed several strategic initiatives under the coordination of the Commercial and Marketing Boards, aiming to boost business development and maximize the performance of key products. Among these actions, the following stood out:

- **Mission #1três70:** a commercial campaign focused on the promotion and marketing of three strategic products: Vivantha, Teburaz and Pontual.
- **Sales Dashboard:** a sales dashboard was implemented in Power BI, accessible to all departments, to promote transparent and efficient management, allowing a broad and detailed view of sales performance.
- **Promotion and development of Terrad'or:** initiatives such as the Terrad'or Cart, which toured the South of Brazil, and regional launches, were carried out to inform and train the product access chain, expanding its recognition and reach in the market.
- **Demand generation program:** with 46 agronomists working in the main regions of the country, this program sought to boost demand for strategic products, reinforcing the brand's positioning and market penetration.
- **OuroCoop Program:** was developed to strengthen partnerships with the main cooperatives in southern Brazil, seeking to leverage mutually beneficial business opportunities and strengthening the presence of Ourofino Agrociência in the region.
- **Purchasing Committee:** A collaboration between the Commercial and Procurement departments was established to synchronize the needs of the field with purchasing and planning decisions, optimizing the procurement process based on market demands.
- **Fairs and Events:** we invested R$ 8.8 million in fairs and events throughout Brazil, as part of a broad effort that, in addition to working on business opportunities and brand visibility, also aimed to foster regional development, create jobs and provide professional training, thus benefiting the communities in our main areas of influence.

Business Highlights

Sugar cane

R$ 498.7 million in gross revenues

Decrease of 6.5%

Outsourcing

R$ 126.7 million in gross revenues

Decrease of 14.4%

Cereal

R$ 1,060.3 million in gross revenues

Decrease of 25.3%

Others

R$ 69.4 million in gross revenues

Note: the percentage values presented are a direct comparison with the results of the previous cycle.

Net earning by segment






Segments						
Cereals/grains	Sugar cane	Outsourcing (Products)	Outsourcing (services)	Others*	Value (R$ in millions)	Financial Year
72.0%	22.7%	2.2%	3.1%	-	1,746.3	2021/22
68.2%	25.4%	2.3%	4.1%	-	1,998.0	2022/23
60.3%	29.1%	1.6%	5.1%	3.9%	1.660.6	2023/24



ANNUAL PERFORMANCE

FISCAL MANAGEMENT

GRI 3-3: Material Theme (Financial results and investments)



As part of Ourofino Agrociência's commitment to transparent and responsible tax management, we emphasize the need to be compliant with applicable tax laws and regulations. We strongly believe that robust fiscal management is crucial to the company's growth, generating value for our shareholders and contributing to the well-being of society.

The 2023/2024 cycle was a challenging period, marked by significant impacts on the non-selective herbicide industry, which directly affected Ourofino Agrociência's profitability.

Despite the drop in sales income, the company managed to slightly outperform the market. Restructuring in the South and a focus on the Cerrado were highlighted as essential for future growth.

One of the main achievements of this cycle was the innovation in barter operations, or financial exchange, with soybeans and corn, allowing Ourofino Agrociência to offer differentiated financial solutions to customers. This strategy has proven successful, with customers taking advantage of market volatility to capture advantageous values.

However, expectations for the next cycle are one of caution, with a slow market recovery due to the agricultural commodity prices and weather uncertainties. The emphasis continues on operational efficiency and governance, with planned investments in systems for budget optimization.

Innovations and expansion of financial services marked this period, with the exploration of new markets and cultures, such as coffee, expanding the portfolio of financial solutions adapted to the needs of customers. The holding of finance days, inviting customers to in-depth discussions on administrative and financial practices, reinforced Ourofino Agrociência's position as a strategic partner, as well as a product supplier.

For the next cycle, our priority remains to maintain an efficient operation, with special attention to refinancing debts and maintaining solid financial indicators. In order to meet executives' expectations of establishing clear plans to achieve our short-, medium- and long-term objectives, while ensuring the protection and predictability of the business, we have begun a transformation in budget and financial planning. With this, we aim to provide a clearer vision of the future and a deeper understanding of each individual's role in achieving the objectives, as well as ensuring the efficient use of resources.

We have now adopted a collaborative budget planning model, involving all the company's departments, and we are always looking for solutions to optimize results in each area, correct deviations and implement more agile controls.

Financial performance

Below, we compare and analyze the changes in the Company's main financial indicators for the fiscal year from April 1, 2023 to March 31, 2024.

This cycle was marked by a series of challenges for the sector, economic uncertainties and notable market volatility. The company's net revenue amounted to R$1,660.6 million, reflecting a drop of 16.9% compared to the previous year. Adjusted EBITDA reached R$87.1 million, while adjusted net profit totaled R$70 million, representing a reduction of 70.1% compared to the previous year.

Despite the market challenges, the Company achieved a solid financial performance. This management's performance effectiveness in maintaining financial stability through agile adjustments and timely investments in critical points. The management was able to ensure both the continuity of operations and the financial health, key elements for the sustainability of the business. This strategic approach not only confirms the commitment to sustained growth and value creation, but also highlights the Company's resilience, prepared to face future challenges and capitalize on emerging opportunities.

Economic overview (R$ million)

	March, 2022 (Closing of the fiscal year)	March, 2023 (Closing of the fiscal year)	March, 2024 (Closing of the fiscal year)	Variation (%)
Net revenue	1,746.3	**1,997.9**	**1,660.6**	**-16.9**
Cost of sales	(1,410.1)	**(1,416.9)**	**(1,334.0)**	**-5.9**
Adjusted gross profit*	336.2	**581.0**	**326.6**	**-43.8**
Net expenses	(179.3)	**(288.5)**	**(266.4)**	**-7.7**
Adjusted operating profit*	156.9	**292.5**	**60.2**	**-79.4**
Operating margin (%)	9.0	**14.6**	**3.6**	**-11 p.p**
Net financial result	(19.0)	**(26.6)**	**14.9**	**-156.2**
Income tax and social contribution	1.0	**(31.7)**	**(5.2)**	**-83.7**
Adjusted Net Income*	138.9	**234.2**	**70.0**	**-70.1**
Net margin (%)	8.0	**11.7**	**4.2**	**-7.5 p.p**
Adjusted EBITDA*	175.8	**314.1**	**87.1**	**-72.3**

Note 1: (*) In 2022/23 and 2023/24, it disregards intangible asset impairment expenses and gains or losses on derivative instruments settled within the period, which are classified in the financial result and aim to protect the Company's margin.

Note 2: (**) In 2022/23, it disregards non-recurring expenses relating to strategic consultancy costs, impairment, damage claims and past due receivables for previous years, non-operating income and its tax effects.

Note 3: (**) In 2023/24, it disregards expenses with strategic consultancies, write-offs of intangible assets in the development of projects that have been canceled, past due receivables from previous fiscal years and their tax effects.

Net sales revenue by segment (R$ million)

	March, 2022 (Closing of the fiscal year)	March, 2023 (Closing of the fiscal year)	March, 2024 (Closing of the fiscal year)	Variation (%)
Sugar cane	395.8	508.1	**482.7**	**-5.0**
Cereals/grains	1,257.6	1363.8	**1.001.3**	**-26.6**
Outsourcing (Products)	38.3	45.0	**26.1**	**-42.1**
Outsourcing (services)	54.3	81.1	**84.9**	**4.8**
Others	0.2	-	**65.5**	**100.0**

Gross profit by segment (R$ million)

	March, 2022 (Closing of the fiscal year)	March, 2023 (Closing of the fiscal year)	March, 2024 (Closing of the fiscal year)	Variation (%)
Sugar cane	74.9	120.4	**87.7**	**-27.1**
Cereals/grains	240.7	409.4	**183.2**	**-55.2**
Outsourcing (Products)	2.3	10.1	**-2.3**	**-122.8**
Outsourcing (services)	18.4	41.1	**41.8**	**1.7**
Others	(0.1)	-	**16.1**	**100.0**

The company's net revenue totaled R$1,660.6 million in the 23/24 financial year, a drop of 16.9% compared to the same period in the previous cycle. This result is mainly attributable to the unfavorable conditions of the external environment for our segment, as well as the high stock remaining from the previous cycle at distributors/producers.

Ourofino Agrociência maintained its strategic focus on launching new products, marketing campaigns and expanding into new markets, factors which contributed to the result.

Expenses (R$ million)

	March, 2022 (Closing of the fiscal year)	March, 2023 (Closing of the fiscal year)	March, 2024 (Closing of the fiscal year)	Variation (%)
Selling, administrative, and other expenses	(162.8)	(260.0)	(239.3)	-8.0
Percentages of net revenue (%)	9.3	13.0	14.4	1.4 p.p.

SG&A (Sales, General & Administrative) expenses for the year totaled BRL 239.3 million, representing a reduction of 8% compared to the same period last year and an increase of 1.4 p.p. in net revenue due to the lower sales volume in this cycle.

Throughout the year, we dedicated ourselves internally to improving our operational efficiency, made adjustments in various areas, prioritized various projects and adjusted our financial planning to align it with the current business scenario.

EBITDA and EBITDA margin (R$ million)

	March, 2022 (Closing of the fiscal year)	March, 2023 (Closing of the fiscal year)	March, 2024 (Closing of the fiscal year)	Variation (%)
Adjusted EBITDA	175.8	314.1	87.1	-72.3
EBITDA Margin (%)	10.1	15.7	5.2	-10.5

Adjusted EBITDA for the year totaled BRL 87.1 million, reflecting a drop of 72.3% compared to the same period in the previous cycle, and a reduction of 10.5 percentage points in net revenue. This performance is attributable to both the decrease in sales and the reduction in gross margin. The drop in revenues was driven by the decrease in volume and also in product prices, due to the drop in active ingredient prices throughout the year. This drop in prices was driven by an increase in supply in relation to demand in the production chain, especially in China, the main supplier of these ingredients, which resumed normal production after the relaxation of restrictions related to Covid-19.

In addition, the reduction in margin was also influenced by the company's carryover stock, the cost of which was higher compared to the replacement costs of some products.

Financial result (R$ million)

	March, 2022 (Closing of the fiscal year)	March, 2023 (Closing of the fiscal year)	March, 2024 (Closing of the fiscal year)	Variation (%)
Adjusted net financial income	(19.0)	(26.6)	14.9	-156.2

The adjusted net financial result improved by 41.2 million compared to 2022/2023. This improvement was driven by the net result of exchange rate variations, options and swaps compared to the previous cycle, a gain in the adjustment to present value of customers due to higher forward billing in the previous cycle, appropriated in the 23/24 result. On the other hand, there was an increase in interest on financial operations compared to the previous year due to the higher gross debt balance. In the 23/24 cycle, there was also a reduction in the average interest rate of 4.2 percentage points. There was also an increase in the suppliers' present value adjustment account due to the relationship with the Securet Overnight Funding Rate (SOFR), which increased in the period. It's important to note that the suppliers' account is mostly made up of foreign market suppliers with exposure to the US dollar.

We should also point out that, in order to protect the company from variations in the result arising from the imbalance of assets and liabilities in foreign currency, derivatives of forward exchange contracts of the NDF (Non-Deliverable Forward) and Options type are contracted.

Net Income (R$ million)

	March, 2022 (Closing of the fiscal year)	March, 2023 (Closing of the fiscal year)	March, 2024 (Closing of the fiscal year)	Variation (%)
Adjusted net profit	138,9	234,2	70,0	-70,1
Profit margin (%)	8,0	11,7	4,2	7,5 p.p.

Adjusted net income for 2023/2024 totaled BRL 70 million, with a net margin of 4.2%. This result meant a significant 70.1% drop compared to the previous year, a reduction of 7.5 percentage points. Although it fell short of the expectations forecast at the beginning of the year, it is important to note that this performance was achieved in a challenging context for our segment, as previously mentioned.

This result reiterates the efficiency of the company's management and its ability to weather adverse periods. We remain dedicated to preparing the company for the future, maintaining a continuous focus on innovation, operational excellence and personal development. These are key aspects of our corporate strategy, allowing us to take advantage of market opportunities and continue our growth trajectory

Debt (R$ million)

	March, 2022 (Closing of the fiscal year)	March, 2023 (Closing of the fiscal year)	March, 2024 (Closing of the fiscal year)	Variation (%)
Bank debt (net of derivaties)	487,2	430,0	**523,1**	**30,6**
Cash and cash equivalents	545,6	469,6	**451,5**	**-3,9**
Net debt	(58,4)	(39,6)	**71,6**	**-280,8**

We ended the 2023/2024 period with net debt totaling BRL 71.6 million. Our financial leverage reached 0.82x Adjusted EBITDA, compared to -0.13x in the previous year.

We have made significant adjustments to our debt structure in order to optimize our financial position. We have extended the terms, amortizing the Export Credit Note operation and the Working Capital operation with a swap and we have also contracted an Agribusiness Credit Rights Certificate operation, with longer terms and a reduction in the average spread.

Our debt profile remains balanced, ready to meet the company's investment and sales financing demands for the next cycle. Currently, 82% of our debt is allocated to the long term, with 42% of these obligations having a maturity of more than two years.

Aging of bank debt (R$ million)

	Variation (%)
< 1 year	95,7
1 to 2 years	209,2
2 to 5 years	206,8
> 5 years	11,4

Added economic value (R$)

GRI 201-1

		March, 2022 (Closing of the fiscal year)	March, 2023 (Closing of the fiscal year)	March, 2024 (Closing of the fiscal year)
Income				
Gross sales of products and services		1,848,993,502	2,155,977,727	**1,789,092,394**
Other income		(1,970,240)	(7,946,578)	**(3,174,758)**
Income from the construction of own assets		15,577,764	15,416,762	**15,455,014**
Estimated losses on doubtful accounts		896,294	1,381,299	**197,801**
	Partial total	**1,863,497,320**	**2,164,829,210**	**1,801,570,451**
Inputs purchased from third parties				
Costs of products, goods and services sold		(1,347,526,794)	(1,323,030,776)	**(1,216,293,755)**
Materials, energy, third-party services, and others		(149,942,858)	(211,996,126)	**(237,194,611)**
Loss/Recovery of assets		(281,150)	(5,674,157)	**(2,464,843)**
	Partial total	**(1,497,750,802)**	**(1,540,701,059)**	**(1,455,953,209)**
Gross value added		365,746,518	624,128,152	**345,617,242**
Depreciation and amortization		(18,928,053)	(23,660,987)	**(26,920,252)**
Net value added produced by the entity		346,818,466	600,467,165	**318,696,990**
Added value received in transfer				
Equity Income		-	-	**-**
Financial income		221,017,666	247,265,946	**245,978,240**
Others		679,626	4,115,862	**(760,757)**
Added value to be distributed		**568,515,758**	**851,848,973**	**563,914,474**

Distribution of added economic value (R$)

	March, 2022 (Closing of the fiscal year)	March, 2023 (Closing of the fiscal year)	March, 2024 (Closing of the fiscal year)
Staff			
Direct remuneration	82,750,110	139,157,233	98,757,196
Benefits	21,399,841	36,354,917	34,136,109
Unemployment Fund Program (FGTS)	6,413,316	9,380,391	9,760,063
Taxes, fees and contributions			
Federal	1,069,130	67,125,049	36,659,827
State	32,195,908	22,800,287	5,901,958
Municipal	308,258	152,610	178,383
Remuneration of third-party capital			
Interest, passive exchange rate variation, derivative losses, etc	316,203,843	337,817,428	301,725,919
Leases	3,003,712	4,497,735	4,713,090
Others	5,151,588	3,653,022	7,629,013
Return on equity			
Interest on own capital	–	50,000,000	–
Dividend	23,754,762	12,028,696	15,307,568
Retained earnings/loss for the year	76,265,289	168,881,604	49,145,349
Non-controlling interest in retained earnings	–	-	–
Distributed value added	568,515,758	851,848,973	563,914,474

SOCIAL MANAGEMENT GRI 2-7



The People Management and Social Performance area at Ourofino Agrociência plays an important role in ensuring the company's long-term success. By identifying and developing talents, in addition to reinforcing the organizational culture, the Human Resources team is a key player in the company's accelerated and sustainable growth.

Currently, the company's team consists of 645 employees, who are mainly distributed in two key locations: Ribeirão Preto (SP), where our headquarters are located, and Uberaba (MG), where our industrial complex is located. In addition, of course, to our team at the experimental stations, with emphasis on the Guatapará (SP) unit, and our commercial team throughout Brazil. It is also important to highlight the essential role of our employees based in the China office, who occupy a strategic position that is indispensable for the continued success of our business.

Professionals by employment contract and gender GRI 2-7, 2-8

	21/22	22/23	23/24		
			Men	Women	Total
Permanent professionals (Brazil)	476	612	458	187	645
Permanent professionals (China)	7	7	6	2	8
Temporary professionals (Brazil)	8	26	14	3	17
Third-party professionals (Brazil)	128	177	78	143	221

Note 1: We consider all professionals listed on our payroll, which includes apprentices, to be permanent.

Note 2: All data is compiled by payroll.

Note 3: The data presented do not consider trainees. Regarding trainees, as of March 31, 2024, we had 5 men and 6 women on the payroll.

Professionals by type of employment and gender GRI 2-7

	23/24		
	Men	Women	Total
Whole	449	173	625
Partial	5	6	11

Note: The professionals listed in the indicator do not include apprentices.

Distribution of professionals by gender in governance positions and other functional categories (%) GRI 2-7

	21/22		22/23		23/24	
	Men	Women	Men	Women	Men	Women
Board of Directors	100.0	-	100.0	-	85.8	14.2
Tax Council	100.0	-	100.0	-	100.0	-
Board of Directors	78.6	21.4	66.7	33.3	72.7	27.3
Management	77.6	22.4	74.7	25.3	70.5	29.5
Management	59.9	40.1	61.5	38.5	66.6	33.4
Operational	92.0	8.0	86.4	13.6	80.8	19.2

Note: The data presented does not consider trainees and operations in China.

Distribution of professionals by age group in governance positions and other functional categories (%) GRI 2-7

	21/22			22/23			23/24		
	Under 30 years old	Between 30 and 50 years old	Over 50 years old	Under 30 years old	Between 30 and 50 years old	Over 50 years old	Under 30 years old	Between 30 and 50 years old	Over 50 years old
Board of Directors	-	-	100,0	-	-	100,0	-	-	100,0
Fiscal Council	-	-	100,0	-	-	100,0	-	-	100,0
Board	-	64,3	35,7	-	64,3	35,7	-	91,0	9,0
Management	2,5	76,5	21,0	2,1	80,2	17,7	1,2	81,6	17,2
Administration	20,2	69,4	10,4	26,1	64,9	9,0	31,2	64,4	4,4
Operational	21,4	75,5	3,1	23,4	71,1	5,5	24,6	65,5	9,9

Note: The data presented does not consider trainees and operations in China.

Strategic Projects

Over the past year, we have undertaken a number of key strategic projects to chart our path into the future. Our actions ranged from strengthening leadership capacity to optimizing our organizational processes and structures, the following are some of the main initiatives developed and which, in some cases, extend to the next corporate year:

LíderAgro Program

In a year full of challenges, we took a significant step by implementing LíderAgro, a program dedicated to the development of leaders. In order to prepare managers to navigate complex scenarios, it covered crucial topics such as strategy, governance and leadership in volatile environments. Throughout the year, ten modules were held, focused on self-leadership and leadership practices, with 81% of leaders adhering to it.

Horizonte Project

Horizonte emerged as a visionary initiative to assess the adequacy of Ourofino Agrociência's organizational structure in view of its growth plan. Conducted by an external consultancy, the project revealed an opportunity to review governance in alignment with the company's strategic planning. This led to an expansion of the project's scope to review and propose process improvements, including reviewing all committees and executive meetings.

Strategic Convergence

A critical review of the roles and responsibilities of executive leadership marked a turning point in the governance of Ourofino Agrociência. This process was complemented by Strategic Convergence, a project that ensured strategic alignment at all levels of the company, culminating in a decisive meeting of the Executive Board in April 2023.

Strategic Planning for People Management

Last year, we implemented our first exclusive strategic plan in the area of People Management and Social Performance, repositioning corporate learning and leadership development. This new approach aimed to align the skills assessment cycle with the company's global strategy, standing out as a milestone in the company's commitment to the personal and professional growth of our people.

Business Challenges

To overcome a challenging year, we adopted commercial initiatives focused on developing and supporting our team. We implemented a mentoring program for commercial managers, with the support of consultancies specialized in the agribusiness industry. This effort aimed to equip 100% of managers with strategies to face the complexity of the market, resulting in practical actions to improve results. We launched the "Golden Techniques" program for the field team, including daily mentoring and training in sales and argumentation techniques. The program offered continuous training on 14 essential topics, from Ourofino Agro's portfolio to market strategies, ensuring flexibility for everyone's participation.

Structuring Sales and Operations Planning (S&OP)

We started a project aimed at improving our commercial journey. The main objective is to analyze and improve all the processes involved, seeking to optimize and integrate the functions of several areas, including Finance, Supply Chain, Credit, Marketing, HR and Production, among others. The implementation of the S&OP framework marks the first step in this initiative, laying the foundation on which the journey of our Technical Sales Representatives (RTVs - Representantes Técnicos de Vendas) will be built.

HUMAN CAPITAL

GRI 2-19, 2-20

Our goal is always to attract and retain the most qualified talent in the market to realize the vision and future objectives outlined in our strategic planning. The role of recruiting and selecting these talents is performed by the People Management Attraction and Selection team, which operates under high standards of transparency and appreciation for technical skills, regardless of the position or function.

We adopt a salary policy that reflects market practices and individual performance, based on an organized system of positions and salaries. This policy is enriched by a global approach and market analysis, regularly reviewed with the assistance of external consultants and experts to ensure fair remuneration. The definition of salaries and bonuses at Ourofino Agrociência is rigorous and in line with agribusiness industry standards, incorporating comparative analysis and benchmarks.

We prioritize equal pay, so our employees, regardless of gender, receive salaries within the same ranges. We strive to maintain pay equity at all levels by creating a fair and balanced work environment. This is essential to foster an organizational culture based on ethics and sustainability.

The compensation of the board of directors is based on market studies and follows the Brazilian Consolidation of Labor Laws (Consolidação das Leis do Trabalho - CLT) regime, with the right to Profit Sharing (PLR) in accordance with the Collective Labor Agreement. The compensation of advisors is also based on market research, not including variable components.

Generally speaking, all employees are eligible for PLR, which varies by position, following specific criteria for the distribution of bonuses.



Performance and Evaluations GRI 404-3

Closing the 23/24 Talent Cycle, we achieved 100% participation, with all eligible employees evaluated. In the 360° evaluation, we carried out more than 1.3 thousand evaluations, highlighting that more than 92% of them were completed by guests, reflecting the high engagement of the teams. In the 180° evaluation, approximately 570 employees were evaluated, with a distribution of 74% male and 26% female, and a variety by category with 32% in administrative, 12% in commercial, 43% in the industrial sector, 12% in leadership positions, considering 97% of eligibility to participate in the cycle.

In addition, we successfully held nine discussion committees of high potential and succession, in collaboration with all areas of Ourofino Agro, resulting in the creation of Individual Development Plans (IDPs). As part of our ongoing commitment to professional development, in early 2024, we launched the "Ourofino Agro Career" page for our employees, which offers resources and support tools for the growth and improvement of our talents, reaffirming our commitment to continue supporting the development and professional success of our teams.

Training GRI 404-2

In 2021, we launched Uni Ourofino Agro, our Corporate University, designed to provide a variety of educational content aligned with the company's business strategy. Fast forward to 2023, and we renewed our commitment to talent development by implementing a new learning strategy and launching an updated Uni platform. This change aimed to further integrate development initiatives with corporate strategy, offering users an immersive experience in the learning culture in a more dynamic and complete way, following the evolution of the company and the development process.

During the last corporate year, we introduced important development journeys. Highlights include LíderAgro, an initiative focused on improving leadership and management skills, and the development journey of the commercial team, which deepened the understanding of the business, products and company culture, aligning this knowledge with the sales strategy. These journeys are an integral part of Uni Ourofino Agro, ranging from technical skills to behavioral skills.

Throughout the year, these initiatives resulted in more than 35,000 hours of training for employees, demonstrating the company's commitment to the professional and intellectual development of its team.

Average hours of training by gender GRI 404-1

	21/22	22/23	23/24
Men	36.4	142.5	66.0
Women	41.9	116.2	59.9

Note 1: The calculations presented consider the hours of training for active employees during the training period and average calculated considering the number of effective professionals on March 31 of each year.

Note 2: The calculations presented consider only permanent professionals allocated in Brazil.

Note 3: The fluctuations in average training hours can be attributed to the launch of Uni Ourofino Agro in December 2021, which experienced a peak in adhesion from April 2022 to March 2023, driven by the novelty of the contents. Between April and November 2023, the focus was on restructuring learning programs and implementing a new platform, which resulted in a reduction in averages due to less new content addition. In addition, the new learning strategy, launched in November 2023, had limited use due to the recess period, resulting in only three months of effective use.

Average hours of training by functional category GRI 404-1

	21/22	22/23	23/24
Management	45.7	106.0	52.0
Administrative	32.9	119.0	47.9
Operational	44.0	191.9	103.2

Note 1: The calculations presented consider the training hours for active employees during the training period and an average calculated considering the number of effective professionals on March 31 of each year.

Note 2: The calculations presented consider only permanent professionals allocated in Brazil.

Note 3: The fluctuations in average training hours can be attributed to the launch of UNI Ourofino Agro in December 2021, which experienced a peak in adhesion from April 2022 to March 2023, driven by the novelty of the contents. Between April and November 2023, the focus was on restructuring learning programs and implementing a new platform, which resulted in a reduction in averages due to less new content addition. In addition, the new learning strategy, launched in November 2023, had limited use due to the recess period, resulting in only three months of effective use.

Diversity, Equity and Inclusion Management (DE&I)

As part of the agribusiness industry, we are fully aware of the relevance of DE&I management as a fundamental element of our corporate identity. We believe that creating a welcoming work environment for all is essential and drives productive conversations, exchanges of experiences and builds a more balanced and respectful society. As a result, we maintain a zero-tolerance policy against any form of discrimination and are committed to implementing and following affirmative inclusion policies.

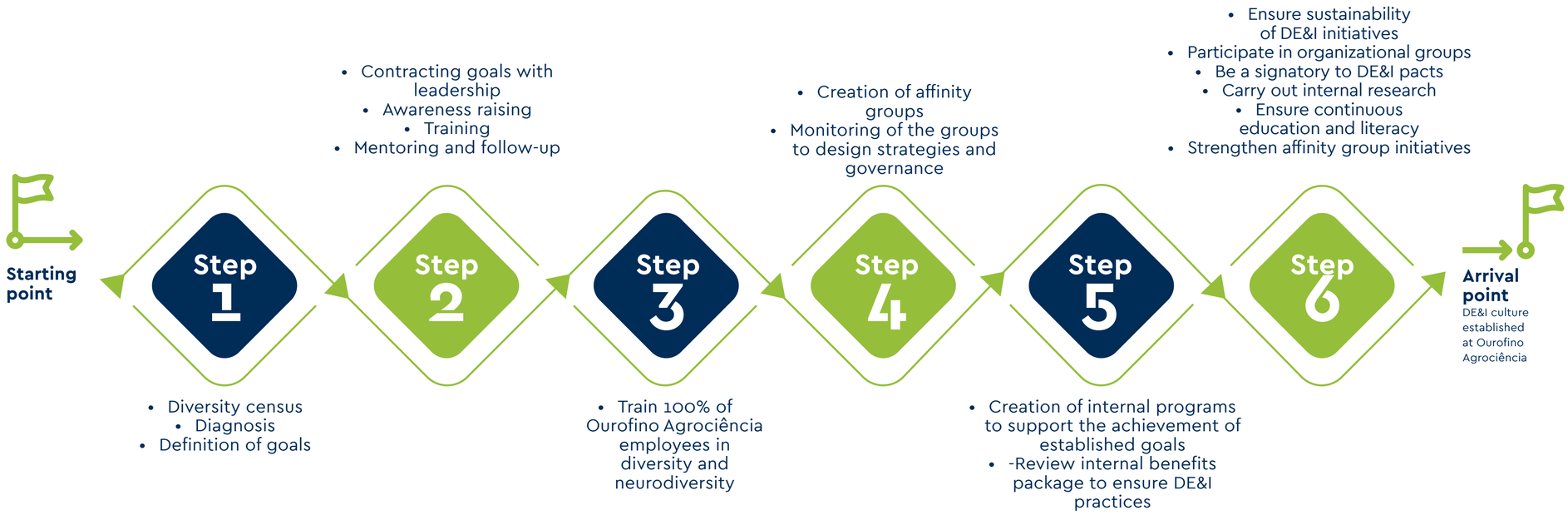
We have a Diversity Committee to promote the DE&I agenda within our company. All members of the committee underwent a training program focused on deepening their understanding of the topic.

In the next corporate cycle, we plan to revitalize this committee and create affinity groups. These groups will be tasked with developing initiatives and practices aimed at the inclusion of minorities in our company. Our approach aligns with the principle of equity, recognizing that individual differences require distinct approaches and opportunities to effectively embrace diversity.

The priority themes for our work include:

- Inclusive culture
- Inclusive leadership
- Infrastructure and processes
- Inclusive communication
- Education
- Representativeness

The steps of the process follow the chronology below:



Servitization

In the 23/24 cycle, we take the initiative to deepen our relationship with business partners, offering enriching opportunities to exchange experiences through a process of servitization. This approach is based on our extensive knowledge in several areas in which we can add considerable value, adopting an advisory role and direct contribution to the development of our partners' business. For example, the People Management area was specifically involved, carrying out benchmarks and alignments related to its various areas of activity, from administrative processes to human resources, through employer branding, communication and training. With this, our goal is, in addition to providing products and solutions for the field, also to be able to share our expertise to improve the entire chain, strengthening the industry in a collaborative way and establishing deeper and more consultative relationships, actively contributing to the development and sustainable success of our partners and the industry as a whole.

Trade union relations GRI 2-30

We maintain a close and long-standing link with our employees' representative organizations, actively engaging in dialogue and negotiations on issues crucial to workers' well-being, including improvements in working conditions and salary reviews. All our employees, without exception, are covered by collective bargaining agreements and are duly represented by their respective labor unions, ensuring full and fair representation for all.

In the industrial complex, our employees are represented by the Union of Workers in the Alcohol, Plastics, Cosmetics, Fertilizers, Chemical and Pharmaceutical Industries (Stiquifar - Sindicato dos Trabalhadores nas Indústrias da Fabricação de Álcool, Plásticos, Cosméticos, Fertilizantes, Químicas e Farmacêuticas), while the others are represented by the Union of Employees of Autonomous Trade Agents and in Advisory, Expertise, Information and Research Companies and Accounting Services Companies of Ribeirão Preto (SEAAC - Sindicato dos Empregados de Agentes Autônomos do Comércio).

For professionals based in China and other regions, we strictly adhere to local labor laws.

HEALTH AND SAFETY

GRI 403-1, 403-2, 403-8

At Ourofino Agrociência, the implementation of occupational health and safety practices follows a structured and dedicated approach, supported by our Integrated Management System (IMS), which encompasses quality, environment, health and safety, covering both direct and outsourced professionals (about 60% of the company's total). This system is coordinated by the Health, Safety and Environment (HSE) area, which is essential to promote and maintain our safe and healthy work environment.

The practices adopted in health and safety are strictly aligned with ISO 45001:2018 standards, evidenced by our recertification in this standard last year.

Our system incorporates around seven procedures and 55 detailed work instructions, highlighting our ongoing commitment to maintaining health and safety practices that match internationally recognized criteria.

In our management system, we adopt an integrated approach to health and safety, based on key programs such as the Risk Management Program (PGR - Programa de Gerenciamento de Riscos), the Environmental Risk Prevention Program (PPRA - Programa de Prevenção de Riscos Ambientais) and the Occupational Health Medical Control Plan (PCMSO - Plano de Controle Médico de Saúde Ocupacional), which are reinforced by specific initiatives, such as the Hearing Conservation Program (PCA - Programa de Conservação Auditiva) and the Respiratory Protection Program (PPR - Programa de Proteção Respiratória), essential for the identification and mitigation of operational risks. This approach model ensures proactive risk management, promoting a safe and healthy work environment. For the design and execution of these programs, we collaborate with technically proficient partners, including members of the Brazilian Association of Occupational Hygiene (ABHO - Associação Brasileira de Higiene Ocupacional) and the American Industrial Hygiene Association (AIHA), ensuring excellence and accuracy in our practices.

Our risk analysis incorporates the assessment of environmental agents, behaviors, routine and non-routine activities, as well as hazards that may arise both inter-



nally and externally. We use a hierarchy of controls to manage and mitigate these risks, focusing on maintaining occupational safety and health.

We carry out in-depth investigations into all occurrences and potential risks, including threats, accidents, occupational diseases and deaths, using techniques such as Preliminary Risk Analysis (APR - Análise Preliminar de Risco) and hazard and operability studies (HAZOP) to identify and, where possible, eliminate hazards in our processes. To ensure the effectiveness of these measures, we constantly monitor safety indicators and organize periodic meetings with representatives from different levels of the company, establishing specific goals for risk reduction and reinforcing our commitment to prevention and continuous improvement of health and safety in the workplace.

When hazard elimination is not feasible, we implement engineering and administrative controls and promote the use of Personal Protective Equipment (PPE) to minimize risks. We organize information on detected hazards in a management software that is easily accessible to all employees, aiming at an efficient management of risks in Occupational Health and Safety (OHS). We maintain a rigorous risk update protocol, including periodic reassessment in the face of operational changes, following a hierarchy of controls that prioritizes the elimination and mitigation of risks before the use of PPE.

Participatory forums and training GRI 403-4, 403-5

At Ourofino Agrociência, the safety and well-being of our employees are absolute priorities, evidenced by the participatory forums. These meetings, driven by the employees themselves, are central to promoting a culture of health and safety, contributing significantly to the reinforcement of our preventive practices and to the evolution of the Integrated Management System (IMS).

Our actions extend to the Annual Training Program (PAT - Programa Anual de Treinamento), which covers an extensive list of essential topics such as ergonomics and hearing protection, and to the Internal Week for the Prevention of Occupational Accidents (SIPAT - Semana Interna de Prevenção de Acidentes do Trabalho), promoting debates and learning about Health and Safety at Work. We explore important topics such as road safety and mental health, with the aim of raising awareness for everyone involved. During this cycle, we achieved approximately 9,000 hours of training and nearly 4,000 hours of onboarding, reflecting our ongoing commitment to education and safety.

Within this context, the Emergency Brigade is composed of 58 firefighters in Uberaba (MG), 13 in Ribeirão Preto (SP), and four in Guatapará (SP), dedicated to inspecting emergency equipment, conducting training and simulations, to prevent risk situations. At the same time, the Local Abandonment Group (GAL - Grupo de Abandono Local) ensures that employees are prepared for safe evacuations in emergencies, through annual training within the PAT.

The Internal Commission for the Prevention of Accidents and Harassment (CIPA - Comissão Interna de Prevenção de Acidentes e de Assédio) is composed of 17 members in Uberaba, eight in Ribeirão Preto and one in Guatapará, focusing on the prevention of accidents and occupational diseases and, recently, expanding its activities to combat sexual harassment and other forms of violence at work.

Advancements and projects

During the 23/24 cycle, our Ourofino Agrociência focused its efforts on improving its Health, Safety and Environment (HSE) management, adopting significant measures to strengthen our processes and promote a culture of prevention and safety.

One of the main advances was the implementation of the HSE Indicators Digitization Project. With the adoption of a digital system to manage behavioral observations, we recorded 1,359 observations between October 2023 and January 2024, highlighting the agility and reduction in paper use provided by this change. This digitalization has not only streamlined our data collection and analysis process, but also enabled faster and more assertive decision-making, resulting in operational efficiency gains and improvements in risk management.

In addition, in October 2024, we started the HSE data intelligence process, using an advanced tool to compile and analyze information. This system provides valuable insights, facilitating decision-making and supporting our continuous improvement efforts in HSE operations.

Another important milestone was the digitalization of Change Management, implemented in February 2024. This initiative has already resulted in more reliable and efficient processes, in addition to contributing to the operational sustainability of our company.

To complement these actions, we started the construction of a training center in the Industrial Complex of Uberaba (MG). This strategic investment aims to simulate emergency situations and provide hands-on training in compliance with key regulatory standards, reinforcing our commitment to the safety and preparedness of our team.

In addition, we hold monthly HSE meetings and activities at the Guatapará Experimental Station (SP), promoting the integration of environment and occupational safety. A highlight was the ESG training, in which several projects to be developed on the farm were presented, reinforcing our commitment to safety and corporate governance.

Digitization

In the coming year, we will take significant steps towards optimizing HSE processes, strengthening efficiency and innovation. Digitizing the incident investigation process will increase the agility and accuracy that is essential for improving our response to incidents and other events.

We will also improve third-party document management and implement digital training, promoting more effective and integrated education for HSE topics. And the conversion of inspections and checklists to digital will speed up reviews and improve data collection in return.

Health first

GRI 403-3, 403-6, 403-10

We take a preventive approach, which includes continuous monitoring of occupational health and implementing effective measures to prevent accidents and illnesses in the workplace.

At the industrial complex located in Uberaba (MG), a well-equipped outpatient clinic is available to provide immediate medical care, meeting a variety of needs that include routine assessments and emergency assistance for incidents or accidents operating during business hours with a committed team. In cases of greater severity, employees are directed to partner hospitals, while those outside of Uberaba receive care through a wide network of affiliated medical institutions.

The health team has a nursing technician at the Uberaba complex and an occupational physician who provides services weekly at the administrative unit in Ribeirão Preto and monthly at the experimental farm in Guatapará.

The commitment to employee well-being is manifested through various annual initiatives and events. We carry out several health campaigns, such as immunization against the flu, free of charge for employees and affordable for dependents; mental health promotion campaigns, with White January; suicide prevention, with Yellow September; and encouraging the practice of physical activities and maintaining preventive exams with Pink October and Blue November.

We can also highlight our Quality of Life Program, +cuidado. Composed of three pillars, which are health, leisure and culture, and balance, the program encompasses benefits, partnerships, campaigns and initiatives that focus on the well-being of Ourofino Agrociência's employees, contributing to the health, happiness and productivity of our people and their families.

Finally, we celebrated another year without occurrences of occupational diseases resulting from our operational activities. This success reflects our persistent commitment to studying, monitoring and implementing improvements in our work environments, reinforcing the teams' ongoing efforts to preserve everyone's health and safety.

Top health and safety fees GRI 403-9

	21/22	22/23	23/24
Profissionais Ourofino Agrociência			
Injuries with leave	-	-	-
Injuries with leave rate	-	-	-
Injuries without leave	1	3	2
Injuries without leave rate	1.1	2.4	1.6
Rate of days lost	-	-	-
Rate of occupational diseases	-	-	-
Number of deaths	-	-	-
Total man hours worked (HHT)	931,764	1,224,536	1,283,406
Average number of professionals per period	469	608	676
Fixed outsourced professionals			
Injuries with leave	1	1	2
Injuries with leave rate	2.6	2.1	3.5
Injuries without leave	-	-	1
Injuries without leave rate	-	-	1.8
Rate of days lost	-	14.8	28.1
Rate of occupational diseases	-	-	-
Number of deaths	-	-	-
Total man hours worked (HHT)	382,800	469,920	570,240
Average number of professionals per period	145	178	216

Note 1: We recorded two accidents without lost time with our own professionals this year, one occurring at the unit in Uberaba (MG) and the other in Ribeirão Preto (SP). In addition, there were two accidents with fixed third parties, both at the Uberaba (MG) unit.

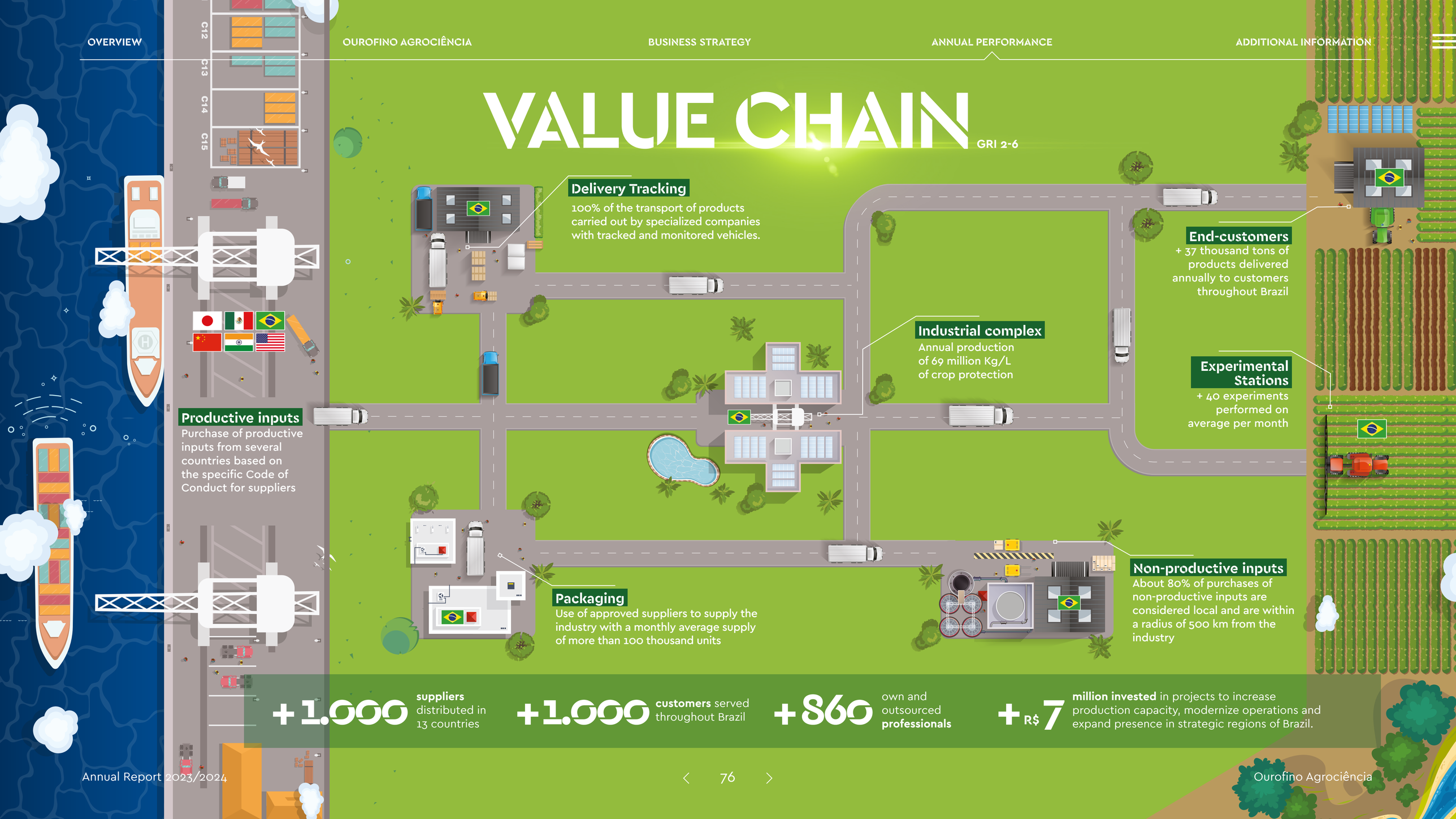
Note 2: For all accidents that occurred and for the calculation of the rates of frequency and severity of injuries, as well as the days lost, we used the Brazilian Standard (NBR) 14.280 of the Occupational Accident Registry (CAT - Cadastro de Acidente do Trabalho) in conjunction with the Social Security Technical Nexus (NTEP - Nexo Técnico Previdenciário). We have adopted a denominator of 1,000,000 for frequency and severity rates and a denominator of 200,000 for lost days, ensuring compliance with established standards for occupational health and safety management.

Note 3: We implement safety programs, such as the PCA (Hearing Conservation Program) and the PPR (Respiratory Protection Program), and we have the support of highly qualified partners to identify risks and operational controls.

Note 4: The security measures cover all service providers, who must follow the criteria set out in forms and technical manuals for contracted and subcontracted activities. This includes the use of a checklist to evaluate the performance of fixed outsourced companies, and these providers are subject to internal and external audits, as well as work safety inspections.

Note 6: We do not include non-fixed third-party data due to the seasonality and high turnover of these workers, which makes continuous follow-up difficult.

VALUE CHAIN GRI 2-6



Delivery Tracking
100% of the transport of products carried out by specialized companies with tracked and monitored vehicles.

End-customers
+ 37 thousand tons of products delivered annually to customers throughout Brazil

Industrial complex
Annual production of 69 million Kg/L of crop protection

Experimental Stations
+ 40 experiments performed on average per month

Productive inputs
Purchase of productive inputs from several countries based on the specific Code of Conduct for suppliers

Packaging
Use of approved suppliers to supply the industry with a monthly average supply of more than 100 thousand units

Non-productive inputs
About 80% of purchases of non-productive inputs are considered local and are within a radius of 500 km from the industry

+1.000 **suppliers** distributed in 13 countries

+1.000 **customers** served throughout Brazil

+860 own and outsourced **professionals**

+R$ 7 **million invested** in projects to increase production capacity, modernize operations and expand presence in strategic regions of Brazil.

Supply chain GRI 412-1

We have a wide network of suppliers spread across several regions of Brazil and around the world, based on relationships that reflect the fundamental values of our company, such as integrity, quality, social and environmental responsibility. We prioritize building bonds of trust and cooperation with our strategic partners, which allows us to maintain a diverse and effective supply chain.

Our network, which includes more than 1000 suppliers, is categorized into two main groups: direct and indirect material sourcing. Direct materials are those used directly in the production and packaging of the final product, while indirect materials encompass items necessary for the company's maintenance and operations.

A significant portion of our direct material suppliers are located in Asia, especially China and India. This orientation towards the international market is a hallmark of the crop protection industry, requiring careful management that ranges from understanding international laws to adapting to currency fluctuations.

At Ourofino Agrociência, supply chain management and relationships with key suppliers are critical aspects, as input costs represent a relevant portion of the final cost of the product. For this reason, our team, under the leadership of the Supply Chain Department, is intensely dedicated to coordinating this process.

Most of the team is based in our office in Ribeirão Preto (SP), and we also have the support of professionals in Shanghai (China) and New Delhi (India). These employees are essential in sustaining our business model, considering the importance of inputs from Asia for our production.



Necessary changes

To support our growth in the coming years and reinforce the company's solidity and governance, we have made significant changes to our Supply Chain structure. This involved increasing the number of employees in the purchasing areas, both for direct and indirect materials, and in distribution logistics. We also created a new area dedicated to demand planning, responsible for optimizing the planning and management cycle of sales and operations, with the aim of making our supply chain more agile and able to respond to market needs, strengthening the company's continued success.

To minimize risks and increase the security of our supply, we have expanded our suppliers of active ingredients, adopting the "China plus one" strategy, which includes seeking at least one alternative source outside of China.

Inputs evaluated with second source option

	Existing total	Evaluated until 21/22	Evaluated up to 22/23	Evaluated up to 23/24
Raw material	65	28	40	**11**
Packing	400	17	50	**22**
Total	465	45	90	**33**

Conduct with suppliers GRI 407-1, 408-1, 409-1, 412-3

At Ourofino Agrociência, we have implemented a specific Code of Conduct to regulate our relationships with suppliers, ensuring an ethical and responsible supply chain. This code, integrated into all our contracts, sets high standards in vital areas such as social and environmental responsibility, anti-corruption, data protection, ensuring human rights, combating child labor, and freedom of collective bargaining. Complementing this, our Supplier Qualification Program, supported by a digital platform, conducts continuous assessments, including desk reviews and audits, to minimize risks and ensure fair and safe practices throughout our value chain.

Our commitment to responsible management is reflected in our emphasis on ESG (environmental, social and governance) criteria, aiming not only at complying with applicable legislation, but also at promoting a positive impact on all categories of suppliers and ensuring a level playing field. This effort resulted in a year free of significant violations in assessments and processes with our supplier network, reaffirming our commitment to sustainable and ethical practices.

In 2023/2024, we conducted assessments on 34 companies in China and did not identify any violations of compliance with local laws and regulations. We also do not identify suppliers in areas categorized as high or significant social risk.

Supplier evaluation GRI 308-1, 308-2, 412-1, 414-1, 414-2

	21/22	22/23	23/24
Number of new suppliers evaluated on the basis of environmental criteria*	2	16	34
Number of new suppliers evaluated on the basis of social criteria*	2	16	34
Contracted suppliers (current in the portfolio) based on environmental criteria (%)**	7.0	10.0	12.0
Contracted suppliers (current in the portfolio) based on social criteria (%)****	8.0	7.0	21.0

Note 1: (*) The data presented consider only suppliers located in China and evaluated in the reference corporate year.

Note 2: (**) Both national and international suppliers have the required environmental certifications and this aspect is a criterion for disqualification or blocking of purchases.

Note 3: (***) The data presented consider the entire international portfolio and audits carried out in the reference corporate year.

Supplier approval GRI 414-2

A crucial aspect of our supply chain is supplier approval, a process designed to minimize risk to the end-product manufacturing company and increase operational efficiency. This is achieved by defining a set of prior and multidisciplinary criteria for engagement with our supplier network, ensuring that we do not engage with companies that generate significant risks for us.

In 2023, in order to improve and strengthen our processes, we hired the global platform EcoVadis for supply chain auditing. This partnership allows us to verify, audit, and document a wide range of social aspects aligned with ESG pillars, including employee health and safety, working conditions, social dialogue, career management, and training, as well as critical issues such as child labor, forced labor, human trafficking, diversity, discrimination, harassment, and human rights from external parties. In addition, we have updated our Code of Conduct for third parties, reaffirming our commitment to ensuring supplier relationships based on ethics, integrity, and responsible business practices.

Number of approvals

	21/22	22/23	23/24
Raw material	7	48	22
Packing	5	26	16
Total	12	74	38

Note: The pandemic resulted in a long period without conducting face-to-face audits, especially in the 2021/22 cycle, which are part of the approval process. With the resumption of these processes in 2022/23, we were able to gradually increase the number of audits in subsequent cycles.

Challenges in distribution

During the year, we experienced marked changes in our distribution, with a considerable change in the average order volume. This adjustment in the profile of orders triggered a challenging scenario, especially because a significant portion of the notes issued reflected smaller quantities than usual. This situation has been exacerbated by the widespread lack of vehicles available for delivery, a reality that has impacted the market as a whole, leading to significant logistics delays.

In the face of these challenges, the performance of our transport team proved to be crucial. The need to optimize loads has become more pressing, not only for efficiency in cost management, but also for the reduction in greenhouse gas emissions. Fortunately, our team was able to overcome these difficulties, achieving the targets set for gas emissions and remaining in line with the results of the previous period. We also highlight that 92% of our loads were of the capacity profile, which indicates a maximization in the occupancy of vehicles.

To increase our responsiveness and be closer to our customers, we have expanded our logistics infrastructure

in the 2023/2024 cycle, operating through five distribution centers. This expansion strengthens our presence in the national territory and also optimizes our distribution network, ensuring more agility and efficiency in meeting the needs of our customers.

Local supply

We support local communities and prioritize the involvement of companies located in the vicinity of Ourofino Agrociência's operations in our value chain, thus contributing to the strengthening of local economies. This commitment covers both the acquisition of productive and non-productive items, as well as services.

We define local suppliers as those partners located at a distance of up to 500 km from our main facilities, located in Ribeirão Preto (SP), our central office, and Uberaba (MG), where our Industrial Complex is located. In the 2023/2024 period, the total value of purchases made with local suppliers reached R$ 492.71 million, with 57% of this total focused on indirect materials and services and the remaining 43% destined for direct materials.

Distribution of national purchases by type (R$ million) GRI 204-1

	21/22		22/23		23/24	
	Value	Representation (%)	Value	Representation (%)	Value	Representation (%)
Location	244.4	82.8	285.1	75.3	492.7	89.1
Non-local	50.7	17.2	93.5	24.7	60.4	10.9
Total	295.1	100.0	378.6	100.0	553.1	100.00

Distribution of purchases by location (R$ million) GRI 204-1

	21/22		22/23		23/24	
	Value	Representation (%)	Value	Representation (%)	Value	Representation (%)
Location	295.1	21.1	378.7	378.7	553.1	37.0
Non-local	1,104.2	78.9	1,743.3	1,743.3	964.5	63.0
Total	1,399.3	100.0	2,122.0	100.0	1,517.6	100.0

Note: The calculations consider the value of the dollar on the day of receipt of the invoice.

Social influence GRI 2-29, 203-1, 413-1, 413-2

We recognize our social responsibility and seek to generate value in the communities near Ourofino Agrociência's operations and areas influenced by our activities, aiming at a future of mutual benefits and long-term relationships.

The Social Performance area, an integral part of the People Management team, manages the company's social investments, working daily to enhance the social practices of Ourofino Agrociência in accordance with its brand and business strategy, material themes and stakeholders, prioritizing the impact on the communities in which the company operates, in order to contribute to local social development and the construction of a better world.

We support institutions and projects of a social, cultural, sports, health, science and technology nature, both through contributions via Incentive Laws and through our own resources, aiming to promote regional development, improve people's quality of life, as well as encourage health and education

Last year, we allocated R$ 295,000 of our resources to projects in strategic areas in the states of São Paulo and Minas Gerais. Throughout the 2023/2024 cycle, dozens of initiatives benefited through financial support through the Federal Incentive Laws, held in December 2022. On the other hand, the donations encouraged at the end of 2023 were not made as a result of the closing of the fiscal year with a loss, influenced by an economic subsidy from the ICMS (Tax on the Circulation of Goods and Services - Imposto sobre Circulação de Mercadorias e Serviços) that significantly impacted our tax profit.



Local actions GRI 2-29

Whenever possible, we integrate our events and endomarketing actions into our social commitment calendar. This strategy represents one of the most stable pillars of our organizational culture, and the specific actions with an impact on local communities encompass a series of support and engagement initiatives.



June Action 2023

We support the Dona Nair Assistance Association in Ribeirão Preto (SP), through the purchase of June kits. These kits are sold by the institution as part of its fundraising efforts to maintain its activities. The Association offers shelter and continuous care to children and adolescents in situations of social and family vulnerability, including therapeutic and protective accompaniment.



Easter 2023

We donated chocolates to the Lar dos Velhos in Ribeirão Preto (SP), also bringing attention and nurturing. This Long-Term Care Institution for the Elderly (LTCF) exclusively accommodates 34 women aged 60 and over, dependent or independent, who are unable to remain with their families, or in their own homes, or who do not have relatives in the city.



Warm Clothing Campaign 2023

We collect clothes and shoes in our units, allocating the donations to social institutions located close to our industry in Uberaba (MG), to our office in Ribeirão Preto (SP) and to our Experimental Farm in Guatapará (SP). We also encourage the purchase of blankets for the entity "Friends Who Do Good - Amigos que Fazem o Bem" in Ribeirão Preto (SP), which assists people in needy communities through the collection and distribution of basic food baskets and other donations.



Campaign #CombataAPoluiçãoPlástica

During the Environment Week, we held theatrical workshops with the Pereskinha Project - Socio-environmental Education in public schools in Uberaba (MG) and Guatapará (SP). These workshops focused on the conscious consumption and reuse of plastic packaging, aiming to educate and sensitize students about the importance of sustainable environmental practices.

Indirect economic impacts GRI 202-2, 203-2, 413-1, 413-2

Understanding the indirect economic impacts generated by our operations is critical to driving our long-term sustainability agenda. This involves focusing on the specific opportunities and demands of the municipalities where we exert influence, such as Ribeirão Preto (SP) and Uberaba (MG), contributing to human and regional development.

At Ourofino Agrociência, we prioritize hiring local talent, who have family and historical ties to the regions where we operate. This strategy boosts the local economy and reinforces our connection to the community. Local representation in senior leadership positions, including directors and executives such as the CEO and Vice President, is 70%, reflecting our commitment to regional growth.

Gender impacts have been significant in our company, with a 44% increase in the presence of women in leadership positions.

In 2023, we hired our first female leader in the industry, supported by performance appraisal programs and organizational culture surveys. These initiatives allow us to monitor women's progress in our company. We also promote employee engagement in gender issues through initiatives such as the International Women's Day campaign, which highlighted women who made history in Brazil and around the world by relating them to the stories of women from various areas of Ourofino Agrociência, with significant engagement from our employees.

We also support Project the Future, a 100% free socio-educational initiative for high school students from public schools that prepares them for a future full of opportunities, training both professionals and citizens. The program offers technical education and development of social skills, such as communication, critical thinking, perseverance, optimism, leadership and responsibility with the support of volunteer professionals who act as mentors in the formation of these young people. Ourofino Agrociência's team of volunteers last year was composed of 21 employees, who participated in 37 mentoring sessions and events, providing valuable guidance and significantly impacting the young people involved. Notably, four apprentices from Project the Future have already been hired at the company, demonstrating the success and concrete impact of the program in the preparation and integration of young people into the labor market.

Operational impact

GRI 203-2, 413-1, 413-2

The impacts resulting from Ourofino Agrociência's operations in the municipalities where we are present adjust to the local context and the specific practices of each period. It is crucial to emphasize our commitment to the implementation of responsible management strategies and practices, aiming to mitigate negative impacts and enhance positive impacts in our areas of operation.

Potential positive impacts

- **Stimulus to the local economy:** the presence of Ourofino Agrociência generates business opportunities and attraction of suppliers, strengthening the economy in the regions where it operates.
- **Job creation:** the company contributes to the creation of direct and indirect jobs, supporting local socioeconomic development.
- **Training and professional education:** Ourofino Agrociência promotes training and qualification programs, improving skills and employability of employees and, consequently, the community.
- **Social investment and philanthropy:** investments in local social and environmental projects foster sustainable development and community well-being.

Potential negative impacts

- **Pressure on natural resources:** the increase in demand for natural resources, such as water and land, can lead to conflicts with local communities and negatively affect the environment.
- **Disorderly growth:** the expansion of the company's operations can cause disorganized urban development, resulting in urban and infrastructure problems.
- **Impact on local infrastructure:** growth in vehicle traffic and increased demand for public services, including healthcare and education, may exceed the capacity of local infrastructure.
- **Social inequalities:** the presence of businesses can lead to social inequalities if the economic benefits are not shared equitably with all members of the community.

ENVIRONMENTAL MANAGEMENT

GRI 3-3: Material Theme (Climate change and environmental responsibility)

Ourofino Agrociência's environmental management is conducted through an Integrated Management System (IMS) that reflects the commitment to rigorous policies, procedures and indicators, all aligned with the requirements of the international standard ISO 14001 and Brazilian legislation. In practice, the company focuses on prevention and rationalization of the use of natural resources, through specific programs, establishing goals and indicators for critical areas or areas of environmental relevance.

This operation extends to all of the company's sites, with special attention focused on the industrial complex in Uberaba (MG), where environmental challenges are more significant due to the risks and impacts associated with industrial operations.

Under the coordination of the Health, Safety and Environment (HSE) area, the company's environmental management plays a crucial role in structuring and monitoring processes that ensure excellence in its environmental performance.



In addition, Ourofino Agrociência has the support of an ESG Committee, composed of professionals from various areas, which assists and fosters the adoption of projects aimed at reducing environmental impacts and sustainability. This committee works in collaboration with other groups in the company, promoting broad engagement and joint action to strengthen environmental commitment.

Investments in environmental management

GRI 3-3: Material Theme (Financial results and investments)

Our commitment to the efficient use of natural resources and the mitigation of environmental impacts is reflected in continuous investments in sustainable innovations, technologies and practices. In the last fiscal year, we allocated more than XX million to projects focused on environmental efficiency and sustainability, demonstrating our permanent commitment to responsible business practices. These investments not only seek to mitigate environmental impacts, but also to drive innovation and the adoption of sustainable technologies in our operations.



Within the scope of these projects, we were able to automate waste management, which received a contribution of R$ 85 thousand in software and R$ 8 thousand in infrastructure. This system, integrated with SAP, is designed to improve traceability and control of waste, increasing efficiency and transparency.

We also work to minimize the use of landfills as the final destination for some types of waste, especially in the case of broken pallets and wood, which were converted to biomass, reflecting a 57% reduction in landfill use compared to the previous year.

The Bioscience project, focused on the effluent plant, was also vital, establishing clear goals such as controlling algal blooms, preventing clogging of irrigation pipes, improving monitoring and operational control, adjusting pH to optimize treatment, and incorporating strains of high biological activity and biostimulators to enhance the efficiency of treatment lagoons.

In addition, innovation in Class 1 waste recycling has transformed the way we deal with hazardous waste, converting it into useful materials for the construction and road industry, which has demonstrated a 20% reduction in incineration disposal.

Environmental investments (R$ thousands)

2021/2022

8,350.9

2022/2023

8,904.0

2023/2024

5,333.2

Note 1: The values presented above do not include expenses with professional salaries.

Note 2: The amounts include the use of technical consulting, investments in improvements, waste disposal, new equipment, maintenance and operational services.

Legal assistance

GRI 307-1

Compliance with environmental legislation and regulations is a key aspect of Ourofino Agrociência's environmental management practices. To ensure this compliance, we promote discussion forums and maintain an agenda conducted by the HSE team in conjunction with other sectors of the company, addressing the main risks and necessary actions. Maintaining compliance is carried out in partnership with several areas, including the operational and legal team. In the 2023/2024 period, we did not record any incidents of environmental fines or assessments in our operations, demonstrating the company's continuous commitment to environmental responsibility.

Waste

GRI 306-1, 306-2

Waste management is a strategic priority at Ourofino Agrociência, essential to minimize the environmental impacts of industrial activity and offer significant economic advantages, such as the reduction of disposal costs and the reuse of materials. In addition to establishing reduction targets and performance indicators, the company invests in structured programs to promote responsible management of waste generated in its operations.

The industrial complex in Uberaba (MG) is the main generator of waste in our operations. In response to this, we have implemented a dedicated location for the storage and segregation of these materials, ensuring effective management and with various operational controls. In addition, in 2023, Ourofino Agrociência made a significant investment in the implementation of a specific module for waste management in the SAP tool, conducted by a multidisciplinary team, with completion expected for the first half of 2024. This module aims to improve the volume and reliability of waste data.



As far as post-consumer waste is concerned, improper disposal of packaging can result in soil and water contamination. To address this challenge, we have established a partnership with the National Institute for Empty Packaging Processing (Inpev - Instituto Nacional de Processamento de Embalagens Vazias) to manage reverse logistics, ensuring proper disposal and promoting the recycling of materials. This initiative is essential to building a more sustainable value chain and responsible waste management.

We maintain the practice of reusing raw material packaging and others that would be discarded at our unit in Uberaba (MG), promoting more sustainable waste management. Last year, we were able to reuse around 36,000 packings, representing 58% of the total, and reduced the volume of waste sent to landfills by 40% thanks to the effective segregation and reuse of materials, including the transformation of wood into biomass.

In addition, in the 23/24 cycle, we recovered and reworked around 700.3 tons of our own products, avoiding their disposal or incineration. This practice is aimed at products that are returned due to packaging changes or expiry dates. The volume handled corresponded to 1.5% of the annual total sold and does not include the tolling services volume.

Waste disposed of by composition (t) GRI 306-3, 306-4, 306-5

	Quantity generated			Quantity treated		
	21/22	22/23	23/24	21/22	22/23	23/24
Non-hazardous						
Papers, cardboard and carton	91.0	76.8	177.8	91.0	76.8	177.8
Plastic	105.9	74.3	132.0	105.9	74.3	132.0
Metal	2.0	9.9	34.6	2.0	9.9	34.6
Wood and pallets	765.7	812.0	985.4	765.7	812.0	985.4
Common (organic) waste	107.5	88.7	90.7	107.5	88.7	90.7
Construction rubble and waste	181.6	158.6	28.7	181.6	158.6	28.7
Hazardous						
Uncleaned contaminated drums	620.8	620.3	966.3	620.8	620.3	966.3
Contaminated solid waste	514.6	506.3	455.4	514.6	506.3	455.4
Liquid waste contaminated with solvents, paints and oils	356.4	490.1	435.1	356.4	490.1	384.2
Water-based contaminated liquid waste	812.8	1,398.1	1,205.1	812.8	1,398.1	1,190.1
Total	3,558.3	4,235.1	4,511.0	3,558.3	4,235.1	4,445.2

Note: The discrepancies in the values of the lines related to the generation and treatment of waste contaminated with solvents, paints and oils and water-based waste are due to a small amount generated at the end of March that we could not allocate for treatment within the same month. Therefore, the shipment for treatment was scheduled for April, in the next corporate year and is not included in the accounting.

Intensity of generation of liquid hazardous waste without tolling process *

	21/22	22/23	23/24
Waste sent for evaporation (Kg/L)	387,221.0	470,880.0	668,017.0
Waste sent for incineration (Kg/L)	176,778.8	195,494.2	207,963.0
Total waste sent (Kg/L)	563,999.8	666,374.2	876.0
Annual production volume without tolling (t*)	39,470.3	33,479,294.3	46,116.8
Generation intensity (Kg/L per t produced)	14.2	19.9	18.9

Note 1: (*) The Company's partners in the tolling process require that the hazardous waste generated be fully sent to incineration, and thus not be in the post-production recovery and reuse processes.

Note 2: The figures presented include liquid waste from all of the Company's production processes without tolling.

Note 3: Residues from new products (NPIs) and from rework or reprocessing are excluded from this comparison.

Note 4: The volume destined for general evaporation is 716.7t, but the premise of the indicator disregards waste from startups and rework, thus reducing its number by 48.7t.

Packaging reverse logistics

GRI 301-2, 301-3, 306-2

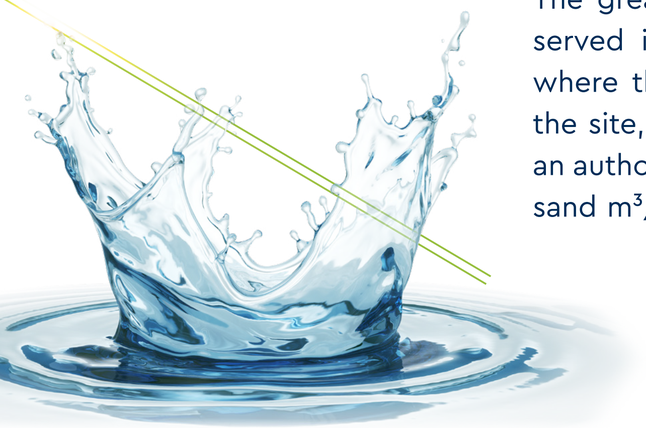
Since we adopted the Campo Limpo System, we have obtained recycled packaging from InpEV, which is responsible for the reverse logistics of Ourofino Agrociência's empty packaging after consumption by the producer. We put around one million recycled packages on the market. This initiative has contributed significantly to reducing waste and greenhouse gas emissions, resulting in a reduction of approximately 1,200 tCO_2 equivalent per year.

Water resources

GRI 303-1

From the research phases to industrial production, water resources are fundamental to the operation of Ourofino Agrociência, and its management is strategic for the company and value chain. In collaboration with other areas, the HSE sector adopts a responsible approach aimed at optimizing the use of water resources and minimizing the potential associated impacts, as well as ensuring compliance with Brazilian regulations.

The greatest need for water in our company is observed in the industrial complex of Uberaba (MG), where the production processes are located. Inside the site, we collect water via two tubular wells, with an authorization granted for the volume of 225.6 thousand m^3/year. This water comes from the Rio Grande Watershed, which covers an area of approximately 143 thousand km^2 between the states of Minas Gerais and São Paulo.



In fact, we remain attentive to the studies/reports of the Watershed Committee of the region, anticipating possible risks of decrease in the availability of water resources. These risks are integrated into our environmental analysis matrix, guiding monitoring according to the guidelines of the Integrated Management System (IMS). This process includes assessing the severity of potential impacts and creating response strategies to mitigate identified potential threats or deviations.

Rio Grande's proximity to Ourofino Agrociência's facilities in Minas Gerais underlines the interdependence with this vital resource, which sustains various regional activities, including agriculture, livestock, industry and tourism. In the last year, water consumption in wells 1 and 2 was 28% and 25.9%, respectively, of the total authorized by the grant. In the previous cycle, in 2021/2022, consumption was higher and represented 37.5% of the total authorized value, adding the two wells.

Total volume of water withdrawn per source (m^3)

GRI 303-3

	21/22	22/23	23/24
Groundwater (artesian wells)	84,506.4	61,517.0	69,278.9

Note: Data referring to the industrial complex of Uberaba (MG). The reported data were obtained through the measurement of water meters and hour meters installed in the artesian wells and measured daily by the HSE team.

Recycled and reused water

GRI 303-3

	21/22	22/23	23/24
Total water reused or recycled (m^3)	3,176.1	4,344.4	14,173.7
Total water withdrawn (m^3)	84,506.4	61,517.6	69,278.9
Ratio of the volume of reused and recycled water to the total volume of new water withdrawn (%)	3.8	7.1	20.5

Note 1: Data referring to the industrial complex of Uberaba (MG). The reported data were obtained through the measurement of water meters and hour meters installed in the artesian wells and measured daily by the HSE team.

Note 2: The data presented focus exclusively on the reuse of water for fertigation, as previously reported. However, it is important to highlight that we also carry out the reuse of water in production processes, although these were not included in this report.

Water consumption (m^3)

GRI 303-5

	22/23	23/24
Total water withdrawn	61,517.0	69,278.9
Total effluents	5,495.3	15,671.9
Water consumption (water withdrawn – effluents)	56,021.7	53,607.0

Note: For the 2023/24 cycle, we consider the total effluents: liquid waste destined for evaporation (668.0), treated sanitary effluent destined for fertigation (14,173.7) and water reused in the process (830.0).

Water disposal

GRI 303-2

Ourofino Agrociência's operations, particularly in the industrial sector, lead to the production of sanitary and industrial effluents with the potential to pollute soils and water bodies. In an effort to protect the environment and local communities, we strictly adhere to the criteria of the Copam/CERH-MG Joint Normative Resolution No. 1, of May 2008, which defines the standards for the disposal of effluents. These standards are diligently monitored by our HSE team.

At our industrial plant in Uberaba (MG), we treat effluents according to their characteristics and levels of contaminants. Industrial effluents are subjected to concentration processes via vacuum evaporation, followed by reverse osmosis treatment or incineration by a certified partner. The sanitary effluents, generated in bathrooms, kitchens and cafeterias, are sent to our sewage treatment plant, which performs a biological treatment through a system composed of lagoons, filter and chlorination, allowing the treated water to be reused in fertigation in our ecological park, thus avoiding discharge into water bodies.

We continuously control and monitor the quality of the water used in fertigation, following the guidelines of our operating license and applicable legislation. In addition, the rainwater drainage is conducted to our ecological park (green area of 3.2 ha inside the industrial complex) after being collected in a containment dike.

We have implemented the practice of recycling the water used to clean the production lines, reusing the water-based effluent in subsequent productions of the same product, with proper laboratory control and quality validation by our technical team. This approach allowed the reincorporation of about 830 thousand liters of treated effluent last year, demonstrating our commitment to the efficient and responsible use of water resources.

Water discharged by source (m^3)

GRI 303-4

	21/22	22/23	23/24
Surface water	-	-	-
Municipal collection network	-	-	-
Soil	3,176.10	4,344.4	**14,173.7**
Evaporation process	387.2	470.9	**668.0**
Internal reuse in various processes	1,324.0	680.0	**830.0**

Environmental responsibility

We recognize the essentiality of biodiversity for the resilience and balance of ecosystems and understand that the correct use of our products by customers and farmers is vital for the preservation of this diversity. To this end, we promote education and awareness initiatives for our employees and partners, ensuring the adoption of sustainable practices and reducing adverse environmental impacts, such as Reimagine Protection in the Field.

The objective of this program is to disseminate knowledge and appropriate practices in the use and management of Ourofino Agrociência's products, especially among farmers. Activities include training, distribution of educational material and active communication to engage employees, customers and partners. The results of the program are observed in the expansion of knowledge and perception of the brand.

In addition, the continued expansion of our range of reimagined products and specialties, mentioned in the report, exemplifies our commitment to innovation and sustainability, combining agronomic efficacy with minimizing impacts on the environment.

Ecological Park 304-1, 304-2, 304-3

Located in the Industrial District of Uberaba (MG), the Ourofino Agrociência complex is strategically located far from critical areas for regional or national biodiversity, also favoring business logistics. On our industrial land, we maintain a 3.2-hectare ecological park, a reserve of native vegetation of the Cerrado biome. Committed to our operating license, we are dedicated to the care and enhancement of this space, with a dedicated team to carry out periodic care, including pruning, fertilization, pest control and vegetation management.

Despite not planting new trees in the 2023/2024 cycle, the company recognizes the importance of preserving fauna and flora and plans to develop a preservation program for the next cycle, aimed at monitoring and mitigating negative impacts on the park and seeking community engagement.





Climate change

GRI 3-3: Material Theme (Climate change and environmental responsibility), 201-2

We recognize the risks of climate change and its potential impacts on our operations and supply chain in Brazil's agriscience industry. We are committed to mitigating these impacts by reducing environmental effects and promoting sustainable practices in our industry. This commitment includes the reduction of greenhouse gas emissions and the implementation of mitigation, adaptation, and compensation measures.

Our initiatives involve the integration of reimagined products and specialties into our portfolio, adjusted to the conditions of Brazil, which contributes to the reduction of the use of inputs and promotes practices that reduce the carbon footprint and increase carbon sequestration. These innovations are crucial to increase the resilience of the Brazilian agricultural industry in the face of climate variations and contribute to the conservation of biodiversity.

We implement lower-impact production technologies, eco-efficient agricultural practices, rational use of resources and waste management, in addition to producing solutions adapted to Brazilian agriculture. We partner with local institutions and agents to foster sustainability across the industry.

In the recent cycle, the Brazilian agricultural market faced challenges due to a strong El Niño, which brought weather anomalies, especially in Mato Grosso, impacting productivity in significant soybean areas. Despite these challenges, production was sufficient to serve both domestic and foreign markets.

In this way, by implementing innovations that recognize these risks and impacts, we proactively address the challenges of climate change and promote sustainable progress in the industry, reflecting our commitment to innovation, social and environmental responsibility, and the well-being of society and the environment.

How we're going to fight climate change

Carbon footprint reduction: we are committed to reducing greenhouse gas emissions gradually in our operations and supply chain. To this end, we have set quantifiable reduction targets, aligned with our operational and strategic capabilities.

Promotion of sustainable agriculture: we are committed to creating and disseminating innovative and sustainable solutions for agriculture, which include the development of products and the promotion of practices that increase efficiency in the use of resources, reduce waste, and favor the conservation of natural resources such as soil, water, and biodiversity.

Training and engagement: our commitment extends to collaborating with farmers, customers, suppliers, and communities, promoting training, educational campaigns, and engagement initiatives to disseminate sustainable knowledge and practices, as well as climate change adaptation strategies.

Supply chain responsibility: we seek to adopt more sustainable practices throughout our supply chain by defining and enforcing strict ESG criteria for our partners and suppliers, and by monitoring and reporting on results and progress in our Annual Report.

Preservation of biodiversity: we are committed to protecting and valuing biodiversity in our areas of operation, implementing initiatives for the conservation and recovery of ecosystems, habitats and species, and encouraging agricultural practices that contribute to the maintenance of ecological balance and the sustainability of local environments.

Role of the ESG Committee

Ourofino's ESG committee, made up of members from different areas of the company, plays a crucial role in combating climate change, facilitating the integration and implementation of sustainable strategies in all sectors, aiming to reduce environmental impact and promoting actions in line with this objective.

Greenhouse Gas (GHG) Emissions GRI 305-5

We use the methodology of the Brazilian GHG Protocol Program to monitor emissions from our operations. This year, through process improvements, adoption of new technologies and greater overall efficiency, we were able to reduce greenhouse gas (GHG) emissions by 5.6%, reaching 0.017 KgCO2 equivalent per Kg/L of crop protection, even with an increase in production. However, we faced a 28.9% increase in direct Scope 1 emissions, mainly due to the incorporation of new vehicles for commercial teams and the replacement of gases in refrigeration equipment (Chiller).

We also invested in the acquisition of International Renewable Energy Certificates (IRECs) to offset emissions from our Industrial Complex in Uberaba (MG), resulting in a significant reduction in Scope 2 emissions. This action reinforces our commitment to sustainable practices and underlines our dedication to climate change mitigation and developing a more sustainable future.

We have also made progress in accounting for Scope 3 emissions, expanding the coverage of our report to include new elements. Now, in addition to the traditional freight and deliveries of products and air travel, which have always been part of our inventory, we have started to record the transportation of inputs for the manufacture of products, the use of vehicles by leaders that are part of the company's benefits policy, and the transportation of employees by buses and vans between the industrial complex and Uberaba (MG). This expansion allows us to have a more comprehensive and accurate view of the environmental impact of our operation.

Greenhouse gas (GHG) emissions

GRI 305-1, 305-2

	21/22	22/23	23/24
Gross scope 1 emissions (tCO2 equivalent)	589.5	901.9	1,162.3
Gross scope 2 emissions (tCO2 equivalent)	951.7	300.2	45.4
Total biogenic emissions (metric tons)	129.2	200.0	484.4

Note 1: The energy consumption of the Industrial Complex of Uberaba (MG) had its emissions offset via I-REC, which represented a total of 8,561.4 Mwh or 336.8 tCO2 equivalent.

Note 2: The data presented in the table already consider the compensation reported via I-REC.

Greenhouse gas (GHG) emissions intensity

GRI 305-4

	21/22	22/23	23/24
Total gross GHG emissions (tCO2 equivalent)	1,541.3	1,202.1	1,207.8
Annual production volume (Kg/L*)	64,112,525.2	68,219,118.0	69,150,000.0
Emissions intensity (KgCO2 equivalent per Kg/L produced)	0.024	0.018	0.017

Note: (*) A unit of measurement that represents the volume produced for liquid and solid solutions added together, regardless of form. This unit is usually used in the pesticide market to express volume.

Other greenhouse gas (GHG) emissions GRI 305-3

	21/22	22/23	23/24
Gross emissions from business air travel – scope 3 (tCO2 equivalent)	29.1	109.1	251.2
Gross emissions from deliveries and freight – scope 3 (tCO2 equivalent)	4,459.1	3,476.7	4,023.1
Gross emissions from road trips - scope 3 (tCO2 equivalent)	-	-	335.7
Gross emissions from transportation of inputs – scope 3 (tCO2 equivalent)	-	-	1,141.2
Gross commuting from home to work emissions – scope 3 (tCO2 equivalent)	-	-	119.4

Note 1: The transportation of inputs covers road and waterway modes.

Note 2: As of this year, we started measuring emissions from the transportation of inputs, commuting from home to work, and road trips made by professionals who have a car as a benefit.

Greenhouse gas (GHG) emissions intensity for freight

	21/22	22/23	23/24
Gross emissions from deliveries and freight (downstream) – scope 3 (tCO2 equivalent)	4,459.1	3,476.7	4,023.1
Cargo handled (t)	35,398.1	29,240.7	37,560.6
Emissions intensity (tCO2 equivalent per t of cargo handled)	0.126	0.119	0.107

Note: As a strategy to reduce our GHG intensity for freight, we reduced the use of trucks and bitrucks, increased the use of trucks, reduced the contracting of fractional freight, and prioritized the use of newer vehicles and the use of S10 fuel.

Energy GRI 302-4

We understand that energy management is vital to the success of our operations, as a lack of this resource can negatively impact the entire value chain. For this reason, we have a Maintenance department dedicated to monitoring and controlling energy use, in order to implement improvements in processes and ensure efficient management. Our industrial complex in Uberaba (MG) gets its energy from the free market, allowing us to use renewable energy. We invest in enhancements that result in significant reductions in energy consumption throughout the industrial process, with an emphasis on overall efficiency.

As a team, we have the goal of achieving cleaner production with lower consumption, through the replacement and acquisition of technologies and equipment, process improvement, training of professionals and improvements in facilities. These pillars are essentials in our annual projects and strategic budget for energy management. Last year, we achieved savings of 619.1 Gj, thanks to the gradual incorporation of translucent tiles in the operational areas and the use of solar heating in the baths.

Energy consumed internally by source type (Gj)

GRI 302-1

		21/22	22/23	23/24
Non-renewable	Liquefied Petroleum Gas (LPG)	4,309.2	2,574.3	5,063.2
	Diesel fuel	369.3	574.4	533.3
	Electricity	22,370.8	23,601.3	30,819.6
Renewable	Solar energy	170.4	160.3	175.0
Total		27,219.7	26,910.3	36,591.4

Note 1: Data related to the industrial complex of Uberaba (MG).

Note 2: In the 2023/24 cycle, 167.9 GJ of surplus energy from the free market were sold.

Note 3: The classification of generating sources used the 2019 National Energy Balance (BEN2019).

Note 4: The indicator's calculations exclude the fuel consumption of the vehicles in the company's fleet.

Note 5: The consumption data presented in the indicator were obtained through software and internal control spreadsheets.

Note 6: In 2023, we acquired internationally recognized Renewable Energy Certificates (I-REC) for 7,940.0 MWh of electricity consumed, ensuring that it was generated by renewable sources.

Note 7: Electricity consumption includes 1,090.9 GJ from heating and 4,916.4 GJ from refrigeration.

Note 8: Energy consumption was recorded from energy bills and internal control spreadsheets.

Note 9: Diesel consumption was converted to GJ using the specific calculator.

Note 10: LPG consumption was converted first to MJ and then to GJ.

Energy intensity

GRI 302-3

	21/22	22/23	23/24
Total energy consumed (Gj)	27,219.7	26,910.3	36,591.4
Annual production volume (Kg/L*)	64,112,525.2	68,219,118.0	69,150,000.0
Energy intensity (Gj per Kg/L produced)	W0.00042	0.00039	0.00053

Note 1: Data related to the industrial plant in Uberaba (MG);

Note 2: (*) A unit of measurement that represents the volume produced for liquid and solid solutions added together, regardless of form. This unit is usually used in the pesticide market to express volume.

Note 3: The data presented were obtained after conversion from Kw to Gj.

ADDITIONAL INFORMATION



GENERAL SUMMARY GRI

Statement of use: Ourofino Agrociência reported in compliance with the GRI Standards for the period from April 1, 2023 to March 31, 2024.

GRI used: GRI 1: Fundamentals 2021.

Applicable GRI Sector Standard(s) used: Not applicable.

GRI Standard	Contents	Location	Omission			SDG
			Omitted requirement(s)	Reason	Explanation	
GENERAL CONTENTS						
GRI 2: General Content 2021	**The company and its reporting practices**					
	2-1 Company details	14, 130				
	2-2 Entities included in the company's sustainability report	5				
	2-3 Reporting period, frequency, and point of contact	5				
	2-4 Information reformulations	5				
	2-5 External verification	5, 129				

2-6 Activities, value chain and other business relationships	10, 15, 16, 17, 42, 76 We have not had any major changes in the operational structure and value chain.				
Activities and workers					
2-7 Employees	63, 64				8, 10
2-8 Workers who are not employees	63				8, 10
Governance					
2-9 Structure and composition of governance	19, 20				5, 16
2-10 Appointment and selection of the main governance body	20				5, 16
2-11 President of the main governance body	20				16
2-12 Role of the main governance body in overseeing impact management	20, 29 The quarterly performance is analyzed by the Board of Directors, which regularly monitors the financial and operational performance of Ourofino Agrociência. The definition and review of strategic planning, investment programs and corporate risk management are also the responsibilities of the Board and implemented by the Company's Executive Board.				16
2-13 Delegation of responsibility for impact management	20, 45				

2-14 Role of the lead governance body in sustainability reporting	Our Annual Report is approved by the Company's CEO and VP. It does not go through the approval of the Board of Directors. In the 22/23 corporate year, we reviewed the material issues under the supervision of the ESG Committee, which is led by the CEO. The material topics were approved by the Company's Executive Board.				
2-15 Conflicts of interest	24				16
2-16 Communication on critical issues	21				
2-17 Collective knowledge of the main governance body	The Board of Directors communicates significant demands and potential risks to the Council, addressing strategic aspects, results and budget reviews in its meetings, ensuring alignment and transparency in business decisions.				
2-18 Evaluation of the performance of the main governance body	20				

2-19 Compensation policies	67 The compensation of the Board of Directors is established based on market research, and this category does not receive variable compensation. The Executive Board's compensation is also defined by market research and is subject to the framework of the Brazilian Consolidation of Labor Laws (CLT) regime, being eligible for Profit Sharing (PLR), in accordance with the Collective Labor Agreement. In general, all positions in the Company are eligible for the PLR, following the approval of the Collective Labor Agreement. The bonus structure is detailed as follows: CEO receives 16 salaries, Vice President 7 salaries, Directors 6 salaries, Area Directors 8 salaries, Managers and Executive Managers 4 salaries, Regional Managers 10 salaries, Commercial Consultants 18 salaries, Coordinators, Specialists and Researchers 3 salaries, Credit and Collection Consultants 4 salaries, and other Consultants 3 salaries. Operational and administrative positions are rewarded with 2 salaries. The definition of salaries follows a global market methodology, using a points system that considers a series of factors, including samples of salaries in the same segment, size of the company, revenue, number of employees, size, scope, complexity and diversity of the business, among other criteria for evaluating positions.				

2-20 Process for determining compensation	67 Ourofino Agrociência's remuneration policy follows market practices and individual performance, based on an internal structure of positions and salaries. The remuneration methodology is reviewed periodically using external consultants and market specialists, with the aim of ensuring that employees are fairly rewarded for their work. The company's salaries and bonuses are determined by strict criteria based on market references in the agribusiness sector, such as sector surveys and benchmarking. The salary ranges and dynamics are based on an internal analysis carried out by a consultant, which is based on the company's Remuneration Policy and the defined structure of positions and salaries. In addition, an independent global market methodology is used in conjunction with a survey of the agribusiness segment. The Executive Officers' remuneration is based on market research and on a contractual basis, and they are eligible for Profit Sharing (PLR) in accordance with the category's Collective Bargaining Agreement. The directors' remuneration is also determined by market research and does not include variable amounts. All positions in the company are eligible for the PLR, following specific rules for the bonus, based on the position held. Ourofino Agrociência values transparency in relation to its remuneration policy, maintaining an open and frank dialog with its employees about the practices and criteria adopted.				
2-21 Annual total compensation ratio		All	Confidential Information	We do not report this indicator because it is considered strategic data of the company.	

	Strategy, policies and practices						
	2-22 Declaration on sustainable development strategy	8, 9					
	2-23 Policy commitments	23, 25, 29, 45					16
	2-24 Embedding policy commitments	23, 25, 29, 45					
	2-25 Processes for remedying negative impacts	23					
	2-26 Mechanisms for consultation and raising of issues	23, 27					
	2-27 Compliance with laws and regulations	We consider significant fines and penalties above R$100 thousand. During the year, we did not record significant fines or cases of non-compliance.					
	2-28 Association membership	123, 124, 125					
	Stakeholder engagement						
	2-29 Approach to stakeholder engagement	6, 7, 82, 83					
	2-30 Collective bargaining agreements	70					8

MATERIAL THEMES

GRI 3: Material Themes 2021	3-1 Process of defining material themes	6, 7					
	3-2 List of material themes	6, 7					

Product Safety

GRI 3: Material Themes 2021	3-3 Management of material themes	31, 48				
GRI 416: Consumer health and safety 2016	416-1 Products and services for which health and safety impacts are assessed	39, 48, 49				3, 12
	416-2 Non-compliance relating to health and safety impacts of products and services	We did not record incidents related to health or impacts on the safety of products and services in the last corporate year.				16
GRI 417: Marketing and Labeling 2016	417-1 Requirements for information and labeling of products and services	51				12
	417-2 Non-compliance relating to information and labeling of products and services	We do not register non-compliances regarding information and labeling of products and services.				16
	417-3 Non-compliance relating to marketing communications	We did not record any incidents of non-compliance that resulted in penalties or warnings in the last corporate year.				16
GRI 418: Customer privacy breaches 2016	418-1 Substantiated complaints received regarding breach of customer privacy	52				16

Climate change and environmental responsibility

GRI 3: Material Themes 2021	3-3 Management of material themes	86, 94				

GRI 201: Economic performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	94, 95				8, 13
GRI 301: Materials 2016	301-2 Recycled materials used	90				11, 12, 13, 15
	301-3 Recovered products and packaging	90				11, 12, 13, 15
GRI 302: Energy 2016	302-1 Energy consumption within the company	98				7, 8, 12, 13
	302-3 Energy intensity	98				7, 8, 12, 13
	302-4 Reduction of energy consumption	98				7, 8, 12, 13
GRI 303: Water and wastewater 2018	303-1 Interactions with water as a shared resource	90				6, 12
	303-2 Management of impacts related to water discharge	92				6
	303-3 Water withdrawal	91				6, 8, 12
	303-4 Water disposal	92				6
	303-5 Water consumption	91				6

GRI 304: Biodiversity 2016	304-1 Owned, leased or managed operating units within or adjacent to protected areas and areas of high biodiversity index located outside protected areas	93				6, 14, 15
	304-2 Significant impacts of activities, products and services on biodiversity	93				6, 14, 15
	304-3 Habitats protected or restored	93				6, 14, 15
	304-4 Species included in the IUCN Red List and national conservation lists with habitats located in areas affected by company operations	In the operational areas, including the ecological park, we do not have records of species listed on the IUCN Red List of Threatened Species or national conservation lists.				6, 14, 15
GRI 305: Emissions 2016	305-1 Direct greenhouse gas emissions (Scope 1)	96				3, 12, 13, 14, 15
	305-2 Indirect greenhouse gas emissions (Scope 2)	96				3, 12, 13, 14, 15
	305-3 Other indirect greenhouse gas emissions (Scope 3)	97				3, 12, 13, 14, 15
	305-4 Rate of greenhouse gas emissions	96				3, 12, 13, 14, 15
	305-5 Reduction of GHG emissions	96				3, 12, 13, 14, 15

GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	88				3, 6, 11, 12
	306-2 Management of significant waste-related impacts	88, 90				3, 6, 11, 12
	306-3 Waste generated	89				3, 6, 12, 14, 15
	306-4 Waste not intended for final disposal	89				3, 11, 12
	306-5 Waste destined for final disposal	89				3, 6, 11, 12, 14, 15
GRI 307: Environmental compliance 2016	307-1 Non-compliance with environmental laws and regulations	88				12, 16
GRI 308: Environmental assessment of suppliers 2016	308-1 New suppliers who have been selected using environmental criteria	79				12, 13
	308-2 Negative environmental impacts in the supply chain and measures taken	79				12, 17

Business integrity

GRI 3: Material Themes 2021	3-3 Management of material themes	23, 24				

GRI 201: Economic performance 2016	201–4 Financial aid received from the government		All	Confidential Information	We do not report this indicator because it is considered strategic data of the company.	8, 9
GRI 205: Anti-corruption 2016	205–1 Operations subject to corruption-related risk assessments	23				16
	205–2 Communication and training in anti-corruption policies and procedures	25				16
	205–3 Confirmed cases of corruption and measures taken	We do not record cases of corruption, incidents that resulted in dismissal or punishment of employees, violations that affected contracts with business partners, or public cases related to corruption involving the organization or its employees in the last corporate year.				16
GRI 206: Unfair competition 2016	206–1 Lawsuits for unfair competition, trust and monopoly practices	We have not filed any lawsuits for anticompetitive behavior, antitrust and/or monopoly practices in the last corporate year.				16
GRI 207: Taxes 2019	207–1 Tax approach	28				1, 10, 17
	207–2 Governance, control and tax risk management	28				1, 10, 17

GRI 401: Employment 2016	401–1 New hire and employee turnover rates	118, 119, 120, 121				5, 8, 10
	401–2 Benefits granted to full-time employees that are not offered to temporary or part-time employees	126, 127				5, 8, 10
	401–3 Maternity/paternity leave	128				3, 5, 8
	403–1 Occupational health and safety management system	71, 72				8
	403–2 Hazard identification, risk assessment, and incident investigation	71, 72				3, 8

GRI 403: Occupational health and safety 2018	403-3 Occupational health services	74				3, 8
	403-4 Worker participation, consultation, and communication on health and occupational safety	72				8, 16
	403-5 Occupational health and safety training of workers	72				8
	403-6 Promoting workers' health	74				3
	403-7 Prevention and mitigation of impacts on occupational safety and health directly linked by business relationships	Ourofino Agrociência forms commercial partnerships only with suppliers approved according to its corporate standards. The approval of these suppliers depends on reputational analysis and verification of compliance with labor obligations with their employees. The contracts signed with these suppliers contain clauses that ensure the health and safety of workers, as stipulated by the company's Code of Conduct.				8
	403-8 Workers covered by an occupational health and safety management system	71, 72				8
	403-9 Work-related injuries	75				3, 8, 16
	403-10 Work-related illness	74				3, 8, 16

GRI 405: Diversity and equal opportunities 2016	405–1 Diversity in governance bodies and employees	122				5, 8
	405–2 Mathematical ratio of wages and pay between women and men	123				5, 8, 10
GRI 406: Non-discrimination 2016	406–1 Incidents of discrimination and corrective actions taken	We did not record any incidents of discrimination in the last corporate year.				8
GRI 407: Freedom of association or collective bargaining 2016	407–1 Identified operations and suppliers where the right to exercise freedom of association and collective bargaining may be violated or at risk	25, 79				8
GRI 408: Child labor 2016	408–1 Operations and suppliers at significant risk of child labor incidents	25, 79				8, 16
GRI 409: Forced or slave-like labor 2016	409–1 Operations and suppliers identified as posing a significant risk for forced or slave-like labor	25, 79				8

GRI 412: Human rights 2016	412-1 Operations that have undergone human rights reviews or impact assessments	77, 79				8
	412-2 Training of employees on human rights policies or procedures	25				4, 8
	412-3 Significant investment agreements and contracts that include human rights clauses or that have undergone human rights assessment	79				8, 16
GRI 414: Social supplier assessment 2016	414-1 New suppliers selected on the basis of social criteria	79				5, 8, 16
	414-2 Negative social impacts in the supply chain and measures taken	79, 80				5, 8, 16
GRI 415: Public policy 2016	415-1 Political contributions	26				16
GRI 419: Socioeconomic compliance 2016	419-1 Non-compliance with social and economic laws and regulations	We did not register non-compliance with social and economic laws and regulations in the corporate exercise.				8, 16

Financial results and investments

GRI 3: Material Themes 2021	3-3 Management of material themes	36, 38, 42, 55, 87				

	201-1 Direct economic value generated and distributed	61, 62				8, 10
GRI 201: Economic performance 2016	201-3 Defined benefit plan and other retirement plan obligations	The resources to cover the liabilities of the pension plans come from the contributions already made by both the company and the participating employees. The company guarantees the coverage of liabilities only in cases of deficits arising from external factors. Currently, pension plans are accessible to all permanent employees, with contribution ranges ranging from 2% to 6% for supplementary pensions. In response, the Company contributes an amount equivalent to 100% to 200% of the amount invested by the professional, adjusting according to the employee's length of service in the company. During the 2023/24 period, Ourofino Agrociência contributed a total of R$ 1,922,375.84, while participants contributed R$ 2,126,927.82. The increase in contributions compared to 2022 is mainly due to the growth in the number of participants and salary adjustments.				1, 8
GRI 202: Market presence 2016	202-1 Comparison of lowest wage by gender and minimum wage	122				5, 8

	202-2 Proportion of senior management members hired in the local community	84 We consider local hires to be professionals born in the state of São Paulo, since our headquarters are in the city of Ribeirão Preto (SP). We have for the calculation the Executive Directors, VP, and CEO, three of which were born outside the state of SP.				8, 10
GRI 203: Indirect economic impacts 2016	203-1 Development and impact of investments in infrastructure and services offered	82				9, 11
	203-2 Significant indirect economic impacts	84, 85				8, 10
GRI 204: Procurement practices 2016	204-1 Proportion of spending on local suppliers in major operating units	81				8
GRI 404: Training and Education 2016	404-1 Average training hours per year per employee	68				4, 5, 8, 10
	404-2 Employee continuing learning and retirement preparation programs	68				8
	404-3 Percentage of employees who receive regular performance and career development reviews	68				5, 8, 10

GRI 413: Local communities 2016	413-1 Operations with implemented local community engagement, impact assessment, and local development programs	82, 84, 85				11, 17
	413-2 Operations with significant potential impacts or actual negative impacts on local communities	84, 85				1, 10

Innovation

GRI 3: Material Themes 2021	3-3 Management of material themes	36, 38				

ADDITIONAL INDICATORS

Hiring and turnover

Annual hires by gender GRI 401-1

	21/22		22/23		23/24	
	Quantity	Representation (%)	Quantity	Representation (%)	Quantity	Representation (%)
Men	83	70.9	156	68.4	127	64.4
Women	34	29.1	72	31.6	70	35.6
Total	117	100.0	228	100.0	197	100.0

Note: The data presented does not consider trainees and operations in China.

Annual hire rate (%) GRI 401-1

	21/22	22/23	23/24
Men	17.4	25.4	19.6
Women	7.1	11.7	10.8

Note: Fees calculated based on the total number of employees in the month of March of each year.

Exit of professionals by gender GRI 401-1

	21/22		22/23		23/24	
	Quantity	Representation (%)	Quantity	Representation (%)	Quantity	Representation (%)
Men	55	73.3	68	73.9	111	67.6
Women	20	26.7	24	26.1	53	32.4
Total	75	100.0	92	100.0	164	100.0

Note: The data presented does not consider trainees and operations in China.

Annual turnover rate (%) GRI 401-1

	21/22	22/23	23/24
Men	14.3	18.3	18.3
Women	5.7	7.8	9.5

Note: Fees calculated based on the total number of employees in the month of March of each year.

Annual hires by age group GRI 401-1

	21/22		22/23		23/24	
	Quantity	Representation (%)	Quantity	Representation (%)	Quantity	Representation (%)
Under 30 years old	41	35.0	86	37.7	78	39.6
Between 30 and 50 years old	71	60.7	137	60.0	113	57.4
Over 50 years old	5	4.3	5	2.2	6	3.0
Total	117	100.0	228	100.0	197	100.0

Note: The data presented does not consider trainees and operations in China.

Employee exit by age group GRI 401-1

	21/22		22/23		23/24	
	Quantity	Representation (%)	Quantity	Representation (%)	Quantity	Representation (%)
Under 30 years old	24	32.0	20	21.7	43	26.2
Between 30 and 50 years old	46	61.3	64	69.5	109	66.5
Over 50 years old	5	6.7	8	8.7	12	7.3
Total	75	100.0	92	100.0	164	100.0

Note: The data presented does not consider trainees and operations in China.

Diversity

Distribution of individuals by gender in governance positions and other functional categories (%) GRI 401-1

	21/22			22/23			23/24		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Board of Directors	100.0	-	100.0	100.0	-	100.0	100.0	-	100.0
Tax Council	100.0	-	100.0	100.0	-	100.0	100.0	-	100.0
Board of Directors	78.6	21.4	100.0	66.7	33.3	100.0	78.6	21.4	100.0
Management	77.6	22.4	100.0	74.7	25.3	100.0	69.3	30.7	100.0
Management	59.9	40.1	100.0	61.5	38.5	100.0	64.4	35.6	100.0
Operational	92.0	8.0	100.0	86.4	13.6	100.0	89.0	11.0	100.0

Note: The data presented does not consider trainees and operations in China.

Distribution of individuals by age group in governance positions and other functional categories (%) GRI 401-1

	21/22				22/23				23/24			
	Under 30 years old	Between 30 and 50 years old	Over 50 years	Total	Under 30 years old	Between 30 and 50 years old	Over 50 years	Total	Under 30 years old	Between 30 and 50 years old	Over 50 years	Total
Board of Directors	-	-	100.0	100.0	-	-	100.0	100.0	-	-	100.0	100.0
Tax Council	-	-	100.0	100.0	-	-	100.0	100.0	-	-	100.0	100.0
Board of Directors	-	71.4	28.6	100.0	-	66.7	33.3	100.0	-	78.6	21.4	100.0
Management	3.0	83.6	13.4	100.0	3.4	81.6	15.0	100.0	1.3	82.7	16.0	100.0
Management	26.0	69.2	4.8	100.0	30.3	64.8	4.9	100.0	26.9	67.9	5.2	100.0
Operational	21.0	73.5	5.6	100.0	24.3	69.4	6.3	100.0	23.3	70.6	6.2	100.0

Note: The data presented does not consider trainees and operations in China.

Diversity (PwD*) by functional categories (%) GRI 405-1

	21/22	22/23	23/24
Board of Directors	-	-	-
Tax Council	-	-	-
Board of Directors	-	-	-
Management	16.7	-	-
Management	33.3	71.4	72.4
Operational	50.0	28.6	26.6

Note 1: (*) PwD - Person with disabilities or permanent limitations (visual, auditory, physical or intellectual).
Note 2: The data presented does not consider trainees and operations in China.

Pay equity

Comparison of lowest wage by gender and minimum wage (R$) GRI 202-1

	21/22	Relation between salary	22/23	Relation between salary	23/24	Relation between salary
Minimum wage	1,518.0		1,617.0		1,683.9	
Lower female pay	2,227.0	1.5	2,185.0	1.4	2,275.0	1.4
Lower male pay	1,961.0	1.3	1,617.0	1.0	1,684.0	1.0

Note: The data presented does not consider trainees and operations in China.

Ratio between women's and men's salaries by job category GRI 405-2

	21/22	22/23	23/24
Management	1.0	1.0	0.9
Specialist	0.7	0.9	0.9
Commercial	0.9	0.9	0.9
Administrative	1.1	1.1	1.2
Apprentice	1.0	0.9	0.9
Technician*	-	0.7	0.7
Operational*	-	0.8	0.8

Note 1: (*) For these categories we have only male representatives acting and therefore the relationship between salaries does not appear.

Note 2: The data presented does not consider trainees and operations in China.

Note 3: For this indicator, the data are separated into more functional categories to reduce possible distortions linked to salary bands.

Note 4: The calculations for the years 2021/22 and 2022/23 were revised due to an error in the calculation formula, which initially compared the average salary of the male public with that of the female public, instead of doing the opposite.

Note 5: Our reports classify salaries by job category and differentiate occupants by gender. However, we do not take into account seniority, length of service in the company or the complexity of the activities of each position and their impact on the business.

External engagement

Entities we participate in and initiatives supported GRI 2-28

We are involved and actively contribute to various voluntary and sectoral initiatives. These initiatives allow us to advance in the management of more responsible processes and in the creation of value for society. In addition, these partnerships are essential to monitor market trends and expand the influence of Ourofino Agrociência.

Voluntary initiatives

Brazilian GHG Protocol Program

We follow the guidelines and prepare our publications of greenhouse gas emissions inventories based on their protocols.

Global Reporting Initiative (GRI)

Ourofino Agrociência follows GRI guidelines, helping the company understand and communicate its impacts on critical sustainability issues such as climate change, human rights, governance, and social welfare.

Memberships in associations, institutions and other entities

Crop Life Brazil

Member, associated with an organization focused on the research and development of technologies for sustainable agricultural production.

Insecticide Resistance Action Committee (IRAC)

Member, it encourages research and development on pest resistance to insecticides and acaricides in the country.

National Institute for Empty Packaging Processing (InpEV - Instituto Nacional de Processamento de Embalagens Vazias)

Member of the Board of Directors, ensures the proper disposal of empty crop protection packaging.

PROHUMA

Member, it creates a scientific database and information on the exposure of rural workers who handle crop protection in Brazil.

HRAC-BR
Comitê de Ação a Resistência aos Herbicidas

Herbicide Resistance Action Committee Brazil (HRAC-BR)
Member, it stimulates research and development in the area of weed resistance to herbicides and promotes good agricultural practices for prevention and mitigation of related problems.

ABIFINA

Brazilian Association of Fine Chemicals, Biotechnology and Specialty Industries (ABIFINA - Associação Brasileira das Indústrias de Química Fina, Biotecnologia e suas Especialidades)
Member and participant of the Vice-Presidency, it stimulates the Brazilian industrial development in the area of fine chemicals, biotechnology and its specialties.

sindiveg

National Union of the Plant Protection Products Industry (SINDIVEG - Sindicato Nacional da Indústria de Produtos para Defesa Vegetal)
Member of the Board of Directors, it works to defend the rights and interests of associates and collaborates with the government for a clear and science-based regulatory framework.

A.B.E.L.H.A
Associação Brasileira de Estudos das Abelhas

Brazilian Association for the Study of Bees (A.B.E.L.H.A. - Associação Brasileira de Estudo das Abelhas)
Sponsor, it disseminates scientific information for the conservation of Brazilian biodiversity and sustainable coexistence between agriculture and pollinators.

Brasil FRAC
COMITÊ DE AÇÃO A RESISTÊNCIA A FUNGICIDAS

Fungicide Resistance Action Committee (FRAC)
Member, it encourages research and development related to phytosanitary products and management of fungal resistance to fungicides in the country.

ColmeiaViva®

Colmeia Viva (Living Hive)
Sponsor, supports the proper use of crop protection in Brazilian agriculture, respects beekeeping, protects bees and the environment.

Benefits

Benefits offered GRI 401-2, 403-6

Ourofino Agrociência values the well-being of its employees, offering benefits that exceed the market standard. These benefits are adjusted according to local needs, market practices and union agreements, in order to prioritize the quality of life of our people, including everyone, from permanent employees to trainees and temporary workers. The People Management and Social Performance Board is responsible for reviewing, updating and monitoring benefits, based on annual evaluations that seek to align what is offered by the company to the market, maintaining its competitiveness and attractiveness.

	Permanent	Trainee	Temporary	Extensible for dependents
Life insurance	✓	✓	✓	-
Medical assistance	✓	✓	✓	✓
Dental care	✓	✓	✓	✓
Private pension plan	✓	-	-	-
Participation in profits and results (PLR)	✓	-	-	-
Food vouchers/basic food baskets	✓	✓	✓	-
Meal voucher/on-site meal	✓	✓	✓	-
Transportation/parking	✓	✓	✓	-
Gympass	✓	✓	-	✓
Workplace gymnastics	✓	✓	✓	-

Daycare assistance	✓	-	-	-
Christmas basket and/or card	✓	✓	✓	-
Birthday gift	✓	✓	-	-
Baby kit	✓	✓	-	-
Dinner vouchers for length of service (every 5 years)	✓	-	-	-
Length of service bonus (10, 15, 20 and 25 years)	✓	-	-	-
Afternoon snack	✓	✓	✓	-
Wedding gift	✓	-	-	-
School supplies	✓	-	-	-
Reimbursement for children with disabilities	✓	-	-	-
Educational grant	✓	-	-	-
Gifts on commemorative dates	✓	✓	-	-
Vaccination campaigns	✓	✓	✓	-
Home office assistance	✓	✓	-	-
Ergonomic kit	✓	✓	-	-
Payroll loan	✓	-	-	-
Personal Support Program – Auster	✓	✓	✓	✓

Maternity/paternity leave GRI 401-3

		23/24
Employees and workers eligible for leave	Men	458
	Women	187
Employees and workers who took leave in the current year scheduled to end in the current year	Men	23
	Women	3
Employees and workers who took leave in the previous year scheduled to end in the current year	Men	-
	Women	2
Employees and workers who took leave in the current year scheduled to end in the following year	Men	-
	Women	4
Total number of employees and workers who took leave in the current year	Men	23
	Women	7
Total number of employees and workers who took leave with an expectation of returning for the current year	Men	23
	Women	5
Total number of employees and workers who returned to work in the reporting period after the end of leave in the current year	Men	23
	Women	5
Total number of employees and workers who returned to work in the reporting period after the end of leave in the previous year	Men	-
	Women	2
Total number employees and workers who did not return to work in the reporting period after the end of leave	Men	-
	Women	-
Rate of return (%)	Men	100.0
	Women	100.0
Retention rate (%)	Men	91.0
	Women	100.0

LETTER OF ASSURANCE

GRI 2-5

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LIMITED ASSURANCE REPORT OF INDEPENDENT AUDITORS ON NON-FINANCIAL INFORMATION CONTAINED IN THE ANNUAL REPORT YEAR 2023/2024

To

Board of Directors and Quotaholders of

OURO FINO QUÍMICA S.A. "OUROFINO AGROCIÊNCIA"

Ribeirão Preto - SP

Introduction

We were hired by **Ouro Fino Química S.A. "Ourofino Agrociência".** ("Company") to present our limited assurance report on the non-financial information contained in the 2023/2024 Annual Report ("Report"), relating to the year ended March 31, 2024, a period from April 2023 to March 2024.

Our limited assurance does not extend to prior period information or any other information released in conjunction with the Annual Report, including any embedded images, audio files or videos.

Management responsibilities of Ouro Fino Química S.A. "Ourofino Agrociência"

The management of **Ouro Fino Química S.A. "Ourofino Agrociência"** is responsible for:

- Selecting and establishing appropriate criteria for preparing the information contained in the Annual Report;
- Preparing the information in accordance with the criteria and guidelines of the *Global Reporting Initiative (GRI)* and Guideline CPC 09 - Integrated Reporting, correlated with the Basic Conceptual Framework for Integrated Reporting, drawn up by the *International Integrated Reporting Council (IIRC)*.
- Designing, implementing and maintaining internal control over the information relevant to the preparation of the information contained in the Integrated Report, which is free from material misstatement, whether due to fraud or error.

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Responsibility of independent auditors

Our responsibility is to express a conclusion on the non-financial information contained in the Annual Report for the 2023/2024 financial year of **Ouro Fino Química S.A. "Ourofino Agrociência"**, based on limited assurance work carried out in accordance with Technical Announcement CTO 07/2022, approved by the Federal Accounting Council and prepared based on NBC TO 3000 – Assurance Work Other than Audit and Review, issued by the Federal Accounting Council (CFC), which is equivalent to the international standard ISAE 3000, issued by the International Federation of Accountants. These standards require compliance with ethical requirements, including independence requirements and other responsibilities relating thereto, including the application of the Brazilian Quality Control Standard (NBC PA 01) and, therefore, the maintenance of a comprehensive quality control system, including documented policies and procedures on compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

In addition, these standards require that the work be planned and executed with the objective of obtaining limited assurance that the non-financial information contained in the 2023/2024 Annual Report, taken as a whole, is free from material misstatement.

Limited assurance work conducted in accordance with NBC TO 3000 (ISAE 3000) consists mainly of inquiries to the Company's management and other Company professionals who are involved in preparing the information contained in the 2023/2024 Annual Report of **Ouro Fino Química S.A. "Ourofino Agrociência"**, as well as by applying analytical procedures to obtain evidence that allows us to conclude in the form of limited assurance on the information taken together.

Limited assurance work also requires the execution of additional procedures, when the independent auditor becomes aware of matters that lead them to believe the information contained in the 2023/2024 Annual Report of **Ouro Fino Química S.A. "Ourofino Agrociência"**, taken together, may present material misstatement.

The procedures selected were based on our understanding of aspects relating to the compilation, materiality and presentation of the information contained in the 2023/2024 Annual Report of **Ouro Fino Química S.A. "Ourofino Agrociência"** and other circumstances of the work and our consideration of areas and processes associated with the material information disclosed in the 2023/2024 Annual Report, in which material misstatements could exist. The procedures included

(a) planning the work, considering the materiality of the aspects for the activities of **Ouro Fino Química S.A. "Ourofino Agrociência"**, the relevance, the volume of quantitative and qualitative information and the operational and internal control systems that served as the basis for preparing the information contained in the 2023/2024 Anual Report of **Ouro Fino Química S.A. "Ourofino Agrociência"**;

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(b) understanding the calculation methodology and the procedures for compiling the indicators by asking the managers responsible for preparing the information;

(c) the application of analytical procedures on quantitative information and inquiries into qualitative information and its correlation with the indicators disclosed in the information contained in the 2023/2024 Annual Report; and

(d) in cases where non-financial data correlates with financial indicators, the comparison of these indicators with the financial statements and/or accounting records.

(e) analysis of the process of preparing the Report and its structure and content, in accordance with the Standards for Sustainability Reporting of the *Global Reporting Initiative* - GRI, with Guideline CPC 09 - Integrated Reporting (which correlates with the Basic Conceptual Framework for Integrated Reporting, prepared by the *International Integrated Reporting Council* - IIRC.

(f) evaluation of the non-financial indicators sampled;

(g) understanding the calculation methodology and the procedures for compiling the indicators through interviews with the managers responsible for preparing the information;

(h) analysis of the reasonableness of the justifications for the omissions of performance indicators associated with aspects and topics identified as material in the company's materiality analysis.

The limited assurance work also included adherence to the guidelines and criteria of the GRI preparation structure applicable in the preparation of the information contained in the 2023/2024 Annual Report.

We believe that the evidence obtained in our work is sufficient and appropriate to support our conclusion in the limited form.

Scope and limitations

The procedures performed in limited assurance work vary in nature and timing and are less extensive than in reasonable assurance work. Consequently, the level of assurance obtained in limited assurance work is substantially lower than that which would have been obtained if a reasonable assurance work had been carried out. If we had carried out reasonable assurance work, we could have identified other matters and possible misstatements that may exist in the information contained in the **Ouro Fino Química S.A.** Report. **"Ourofino Agrociência"**. We therefore do not express an opinion on this information.

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Non-financial data is subject to more inherent limitations than financial data, given the nature and diversity of the methods used to determine, calculate or estimate this data. Qualitative interpretations of materiality, relevance and accuracy of data are subject to individual assumptions and judgments. In addition, we have not carried out any work on data reported for previous periods, nor in relation to future projections and targets.

The preparation and presentation of sustainability indicators followed the criteria of the GRI, OCPC 09 Integrated Reporting and, therefore, are not intended to ensure compliance with social, economic, environmental or engineering laws and regulations. These standards do, however, provide for the presentation and disclosure of any non-compliance with these regulations when significant sanctions or fines occur. Our assurance report should be read and understood in this context, inherent to the selected criteria (*GRI*).

Conclusion

Based on the procedures carried out, described in this report and the evidence obtained, nothing has come to our attention that leads us to believe that the non-financial information contained in the 2023/2024 Annual Report of **Ouro Fino Química S.A. "Ourofino Agrociência"**., were not prepared, in all relevant aspects, in accordance with the criteria and guidelines of the Global Reporting Initiative – GRI (GRI), and CPC Guideline 09 – Integrated Reporting (which correlates with the Basic Conceptual Structure of Integrated Report, prepared by the International Reporting Council – IIRC).

Ribeirão Preto SP, May 20, 2024.

BLB Auditores Independentes

Robson Santesso Pires

CRC 1SP265990

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OFFICIAL LETTER

GRI 2-1

Chief Executive Officer (CEO)
Marcelo Abdo

Vice President (VP)
Alessandro Henrique Flamini

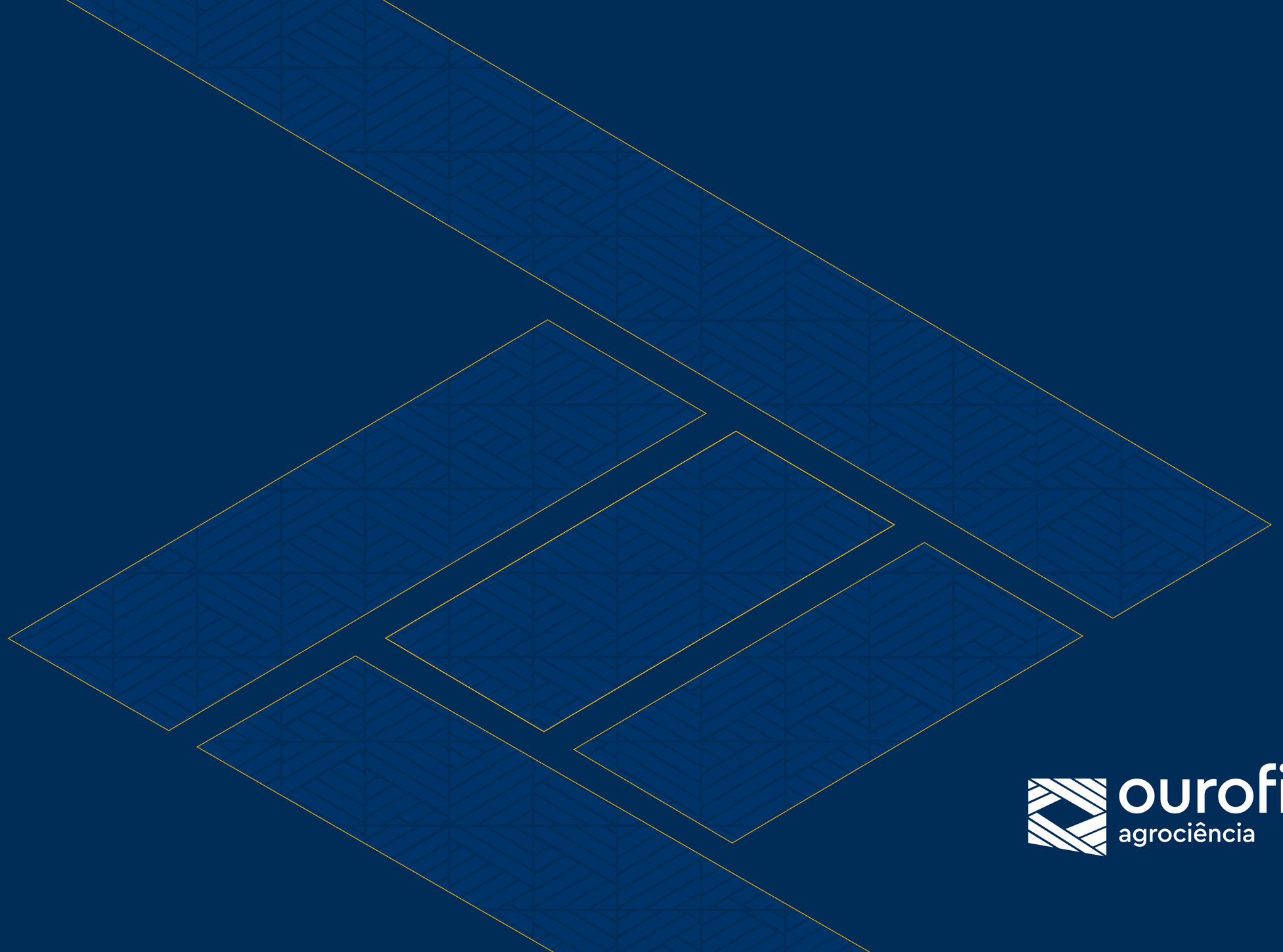
Executive Board of People Management and Social Performance
Luciana D'Elboux Lourenço

Project planning and coordination
Érika Sardinha Messetti e Leandro Teciano

Graphic design and layout
Ninin Studio

Consulting, design and writing
Schmidt Consulting

External verification
BLB Brasil Auditores & Consultores



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