2025 Sustainability Report

Bom Jesus®

Contents

Introduction

About this **report**

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

The purpose of this publication is to present, clearly and transparently, the evolution of our ESG (environmental, social, and governance) strategy, highlighting our key achievements, challenges, and lessons learned along the way.

In this edition, the scope of the report has been expanded to include ABJ Trading (ABJ Comércio Agrícola Ltda.)[1], in addition to Bom Jesus Agropecuária Ltda., incorporating its information, indicators, and practices into the reporting process. The two companies operate independently but share support and management functions. Throughout this report, we use the term "company" to refer collectively to both operations, mentioning them by name when presenting specific information or indicators.

This is Bom Jesus Agropecuária's third Sustainability Report and ABJ Trading's first. This publication builds on the process begun in previous editions, reaffirming our commitment to continuous improvement and stronger stakeholder dialogue through the structured disclosure of impacts, results, and strategic directions.

In 2025, we conducted a new materiality assessment based on the concept of double materiality, the results of which guide the organization of the content presented in this document. This Sustainability Report was prepared in accordance with the Global Reporting Initiative (GRI) and Sustainability Accounting Standards Board (SASB) Standards, two of the leading international frameworks for reporting economic, environmental, and social impacts.

Aerial view of the ABJ Trading facility, in Rondonópolis (MT).

This document covers all units of Bom Jesus Agropecuária Ltda. and ABJ Trading for the period from January 1 to December 31, 2025, with agricultural production data based on the 2024/2025 crop year.

The information presented herein is the result of a collaborative effort involving various departments and leaders across the company, with support from an external consulting firm in collecting and consolidating the data. All content was reviewed and approved by the ESG Committee and the Board of Directors through a series of review and approval rounds incorporating comments and feedback. GRI 2-14

To submit questions, comments, or suggestions, please contact the team at **sustentabilidade@bomjesus.com**.
GRI 2-3

[1] *Both entities are for-profit organizations incorporated as privately held companies. As privately held, family-owned companies that do not publicly disclose their financial statements, there are no differences in scope to be reported between their available financial reporting and the sustainability report.*

"We achieved one of the **highest productivity levels in our recent history,** driven by favorable conditions and a robust technological foundation."

Nelson Vigolo, CEO

Message from the **CEO**

GRI 2-22

We are pleased to present our 2025 Sustainability Report as a demonstration of our commitment to responsible business practices and a long-term vision. In this edition, we have expanded the scope of the report to include ABJ Trading alongside Bom Jesus Agropecuária, providing a broader view of our operations, our challenges, and how we seek to build a solid and resilient future.

In 2025, the strength of a business model built on diversification and adaptability once again became evident. In agricultural production, we achieved one of the highest productivity levels in our recent history, driven by favorable weather conditions and a robust technological foundation. At the same time, we operated in a more challenging business environment, marked by increased seed supply in Brazil's Central-West region, tighter credit conditions, high interest rates, declining commodity prices, and geopolitical fluctuations that affected trade dynamics. In circumstances such as these, integration among production, storage, and marketing is essential.

As part of our innovation agenda, we continued to focus our efforts on solutions capable of delivering tangible results for our operations. Throughout the year, we made progress in modernizing processes, strengthening connectivity, and expanding the use of digital tools in the field. Together, these initiatives enable more integrated, agile, and precise management, with positive effects on the company's operational efficiency, productivity, and responsiveness.

On the ESG agenda, 2025 was a year of greater maturity and closer alignment with our corporate strategy. We conducted a new materiality assessment, which helped us review our priorities and deepen our understanding of the topics most relevant to the company and its stakeholders.

The Shareholders' Agreement represents a milestone for the company's governance, setting guidelines focused on succession, continuity, and structured management, including preparations for establishing a Board of Directors.

We also strengthened initiatives related to the responsible use of natural resources and the development of more sustainable production models, which are detailed throughout this report. This process underscores our commitment to becoming increasingly resilient, responsible, and well prepared to deliver consistent results over time.

In corporate governance, we made important decisions for the company's future. We signed our first Shareholders' Agreement, establishing key guidelines for succession, continuity, and corporate alignment, and made progress in preparing for the establishment of a Board of Directors. We established the Governance Committee, responsible for supporting improvements to management structures and decision-making processes; formalized the Crisis, Risk, and Compliance Committee, focused on monitoring key risks and compliance matters; and strengthened the company's internal control structure. These measures increase transparency, strengthen risk management, and contribute to an increasingly structured approach to managing the business.

None of this would be possible without the people who make the company run every day. In 2025, we continued to invest in developing our teams and strengthening a work environment increasingly equipped to support the organization's growth. We maintained our Great Place to Work certification for the fourth consecutive year and earned the Great People Mental Health and FIA – Amazing Places to Work certifications. These recognitions are tangible expressions of the importance we place on well-being, respect in our relationships, and valuing people as foundations of our journey.

I would like to express my gratitude to all our employees, customers, partners, suppliers, and the communities with which we interact. We remain committed to a path that combines production efficiency, corporate responsibility, and financial stability. This is how we intend to continue building the company's future—with hard work, a commitment to growth, and a constant focus on the long-term sustainability of the business.

Cotton harvest at the Branca Hub in Tangará da Serra (MT).

Nelson Vigolo
CEO

About **Us**

In this chapter

Aerial view of the Santa Clara Complex, Bom Jesus Farm, in Pedra Preta (MT).

The Bom Jesus Group

GRI 2-1, 2-6

The history of the Bom Jesus Group began in 1976 in the interior of the state of Mato Grosso, when Luiz Vigolo acquired 483 hectares of land in Serra da Petrovina and founded Bom Jesus Farm. Later that year, we began growing soybeans, and over nearly five decades, we expanded and diversified our operations.

In 1987, we entered the seed production business, a sector in which we have become one of the region's leading suppliers, with a focus on traceability, safety, and rigorous quality standards. For more than ten years, our operations have provided industrial seed treatment certified by Seedcare. In 1993, we began producing corn and, in 1998, cotton, further increasing the resilience of our portfolio. The establishment of ABJ Trading in 2012 consolidated our presence across the value chain, adding the trading of commodities and agricultural inputs in domestic and international markets to our business model. Today, we are a leading company in Brazilian agribusiness.

Our management approach is guided by long-term agricultural planning, combining precision agriculture, mechanization, proprietary infrastructure, digital solutions, and regenerative practices.

Bom Jesus Agropecuária and ABJ Trading, which are covered in this report, are the Group's two main companies and are responsible for an integrated operation spanning production and sales. With more than 4,000 employees and headquarters in Rondonópolis (MT), the company operates in the states of Mato Grosso, Bahia, and Piauí and cultivated more than 304,000 hectares during the 2024/2025 crop year.

Thirteen years ago, we also began operating in livestock farming, adopting an Integrated Crop-Livestock (ICL) system in accordance with Intensive Pasture Finishing (TIP) guidelines and further strengthening our regenerative practices. Today, Bom Jesus Agropecuária operates across three business areas—Bom Jesus Agro, Bom Jesus Sementes, and Bom Jesus Pecuária—in addition to ABJ Trading, which focuses on storage and sales.

Bom Jesus Agropecuária has 25 productive hubs, comprising 15 Grain Processing Units (UBGs), five Seed Processing Units (UBSs), one Seed Treatment unit (UTS), and four Cotton Processing units (UBAs). ABJ Trading has four UBGs. Together, the companies have 29 processing and storage facilities—25 operated by Bom Jesus Agropecuária and four by ABJ Trading. This structure is complemented by the company's headquarters in Rondonópolis.
SASB FB-AG-000.B

Driven by our conviction that productivity and corporate responsibility go hand in hand, we participate in industry associations, helping advance strategic priorities for the agribusiness sector. We are currently members of the Mato Grosso Seed Producers Association (Aprosmat), the Mato Grosso Soybean and Corn Producers Association (Aprosoja-MT), the Mato Grosso Cotton Producers Association (Ampa), and the International Cotton Association (ICA). GRI 2-28

MISSION, VISION, AND VALUES

Mission

To produce seeds, grains, and fibers to high standards of efficiency, environmental responsibility, and safety, and to be recognized as a quality supplier.

Vision

To be a Brazilian industry leader for excellence in agricultural production, marketing, and logistics, while creating value for shareholders, employees, and society.

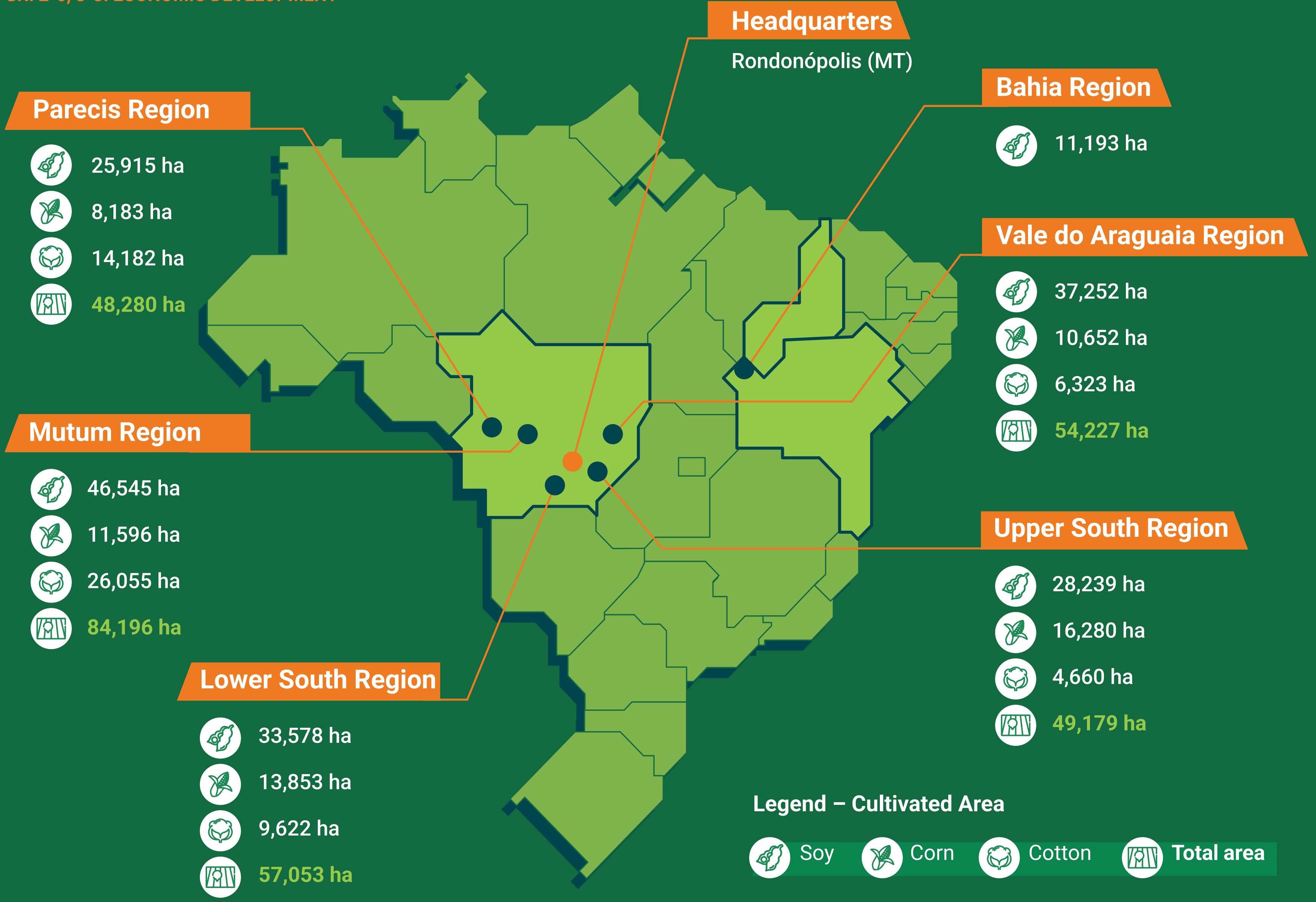
Values

- Human capital
- Commitment
- Constant innovation
- Integrity
- Environmental stewardship
- Transparency

Bom Jesus

OUR PRESENCE

GRI 2-6, 3-3: ECONOMIC DEVELOPMENT



Cultivated area by hub (in hectares)

Region	Hub	2024/2025 Crop Year
Bahia	Piauí	2,665
	Bahia	8,528
Mutum	**Piúva** RTRS	9,538
	Santa Emília	18,042
	Palmito	25,540
	Santa Terezinha RTRS	31,076
Parecis	Marina	5,358
	Cunhataí	7,454
	Umbuzeiro	7,778
	Tauá	11,935
	Branca	15,755
Upper South	Brasília	10,742
	Santa Clara RTRS	12,812
	Santo Antônio RTRS	13,000
	São João	12,625
Lower South	São Paulo	6,249
	São Carlos	8,646
	Vertente	15,385
	Mirandópolis RTRS	26,773
Vale do Araguaia	Sombra da Mata	1,574
	Pedra Preta	3,560
	Espírito Santo	4,935
	Nova Viena	8,605
	Entre Rios	8,857
	Córrego Fundo	26,696
TOTAL		**304,128**

Highlights of the year

Signing of the Shareholders' Agreement

The Bom Jesus Group entered into its first Shareholders' Agreement In 2025. Signed by the two shareholder families, the agreement establishes essential guidelines to ensure the long-term continuity of the business.

Developed with the support of specialized consultants, the document establishes rules for succession planning, safeguards for business continuity, and mechanisms for corporate alignment. It also provides for the establishment of a Board of Directors. Initially acting in an advisory capacity, the board will play a strategic role in guiding, advising on, and enhancing the quality of key business decisions, with plans for it to become a decision-making body in the future (see page 50).

On the left, Nelson Vigolo, CEO of the Bom Jesus Group, and, on the right, Geraldo Vigolo, Vice President, during the signing of the Shareholders' Agreement.

New materiality

Reaffirming sustainability as a cornerstone of its strategy, the company updated its materiality assessment in 2025. The process adopted a double materiality approach, simultaneously considering the company's impacts on society and the environment and the financial effects of ESG topics on the business, in accordance with frameworks such as the GRI Standards and those of the IFRS Foundation (see page 22).

Participation in the Global Compact

Reflecting our continued progress on the ESG agenda, we formally joined the United Nations (UN) Global Compact. Launched in 2000, the initiative brings together more than 20,000 participants worldwide committed to its Ten Principles and the 17 Sustainable Development Goals (SDGs).

Recognition for mental health

In 2025, we earned the Great People Mental Health certification, reinforcing our commitment to a work environment characterized by respectful relationships, a positive atmosphere, and psychological safety (see page 41).

GREAT PEOPLE
Mental Health
Certificada Saúde Mental 2025

An Incredible Place to Work

In 2025, we were also recognized as one of Brazil's top 50 large companies under the FIA – Incredible Places to Work certification, highlighting the strength of our organizational culture and people management practices (see page 41).

LUGAR INCRÍVEL PARA TRABALHAR
2025
FIA
CERTIFICADO DE CLIMA ORGANIZACIONAL

Our areas of focus in 2025

GRI 2-6

1. BOM JESUS AGROPECUÁRIA

At Bom Jesus Agro, we grow soybeans, corn, and cotton using a modern, technologically advanced production model. Soybeans are our primary crop and the cornerstone of operations in Mato Grosso, Bahia, and Piauí, with planting schedules tailored to the specific climatic conditions of each region.

Corn plays a strategic role as a second crop, contributing to the agronomic and economic balance of the production system. Cotton, grown in Mato Grosso since 1998, has become a key component of the portfolio, positioning the company among Brazil's leading producers.

Our operations are guided by a commitment to responsible production, environmental conservation, and social and environmental compliance. We prioritize the efficient use of established production areas, the protection of native vegetation, traceability, and the consistent adoption of regenerative agriculture practices (see page 28), combining production performance and natural resource conservation with standards and certifications recognized by the market.

We operate Grain Processing Units (UBGs) for processing soybeans and corn and Cotton Processing Units (UBAs) for ginning and preparing cotton lint. Our static grain storage capacity exceeds 6 million bags (385,000 metric tons), providing commercial flexibility and logistical efficiency.

Soybean harvest at Palmito Farm in Boa Esperança do Norte (MT).

101.28

soybean bags per hectare recorded at the Santa Clara hub, securing admission to the i2x 100 Club

Crop area and production

SASB FB-AG-000.A and C

In 2025, Bom Jesus Agro managed an active planted area of 304,128 hectares. We produced 703,000 metric tons of soybeans, 472,000 metric tons of corn, and 306,000 metric tons of cotton, for a total of 1,484,089 metric tons.

Average yields were among the highest in our recent history, reflecting a combination of favorable weather conditions, investments in technology, and the teams' commitment to operational excellence. At Santa Clara Farm, we recorded a soybean yield of 101.28 bags per hectare, securing our place in the i2x 100 Club, a recognition program run by a global agricultural biotechnology company for audited areas achieving yields of more than 100 bags per hectare.

2. BOM JESUS SEMENTES

Bom Jesus Sementes is engaged in the production, processing, and sale of soybean, cotton, and forage seeds. With more than 35 years of history, it is a leading company in Mato Grosso and one of the most established seed businesses in Brazil. We operate across the entire production chain, from seed multiplication through delivery to the end customer, with safe and traceable Seed Processing Units (UBSs) and Industrial Seed Treatment (TSI) processes that comply with applicable technical standards. Our TSI operations have been certified under the Seedcare program (awarded by the Seedcare Institute, affiliated with Syngenta) for more than ten years. In 2025, they also received the Seed Solutions quality seal (awarded by BASF) and CSAT certification (Center for Seed Applied Technologies, awarded by Corteva).

Our operations are organized into two models: vertical seed production, in which we multiply seeds for third parties, including multinational companies; and the production of licensed seeds under our own brand, with control over volumes, pricing, and commercial strategy.

Performance

Despite challenging conditions during the most recent crop year—with increased seed supply in the Central-West region requiring constant adjustments to our business strategy—we made progress in innovation and portfolio development. We now offer more than 75 cultivars across four biotechnology platforms, representing growth of approximately 20% compared with the previous year, with new varieties adapted to different growing environments. Throughout the year, we also increased investments in our technical team, providing ongoing training and strengthening our agronomic support to ensure the appropriate placement of materials and maximize cultivar performance in the field.

In addition, we strengthened the *Motorista Nota 10* (Top Driver) campaign, which focuses on training in best practices for seed transportation and storage. The initiative seeks to reduce losses, preserve product quality, and enhance logistics safety through ongoing training and greater engagement among distribution teams.

We serve as agents for the dissemination of innovation and are pioneers in incorporating technologies into the company's farms, connecting development, production, and application in the field.

Fábio Sobrinho, Production Manager at the Santa Emília Center — with the Bom Jesus Group for 23 years.

75+ cultivars

offered across four biotechnology platforms, representing growth of approximately 20% compared with the previous year, with new products tailored to different growing environments.

3. BOM JESUS PECUÁRIA

Bom Jesus Pecuária operates a full-cycle beef cattle production system encompassing breeding, rearing, and finishing. Its activities are supported by genetic improvement programs using Fixed-Time Artificial Insemination (FTAI), focused on commercial crossbreeding and the production of purebred Nelore (PO) bulls—both standard and polled—to improve the herd's genetic potential.

The operation employs modern practices in low-stress handling and animal welfare, helping reduce animal stress while contributing to improved production indicators and greater efficiency in converting weight gain into carcass yield.

In 2025, the operation recorded growth in area, productivity, and profitability. Performance was supported by higher international beef prices, driven by declining cattle inventories in major exporting countries. Another highlight of the year was the expansion of operational monitoring through the daily collection of data on performance, feeding, and management. In addition to improving production predictability and enabling rapid adjustments in the field, this data-driven management approach was instrumental in increasing productivity.

INTEGRATED CROP-LIVESTOCK (ICL) SYSTEMS

Integrated Crop-Livestock (ICL) systems are a strategic pillar of our operations. The system makes use of areas less suitable for a second crop by planting brachiaria grass for grazing, thereby keeping the soil productive throughout the year.

This model improves land use and the physical and biological quality of the soil, helps control nematodes, and increases yields per hectare, benefiting both livestock and crop production. Animal feed incorporates byproducts from our own operations, such as soybean meal and hulls, corn, sorghum, cottonseed, and cotton lint, promoting greater resource circularity and more efficient use of inputs throughout the production chain.

The ICL system, already in place at the Branca and Mirandópolis hubs, was expanded in 2025 to the Umbuzeiro and Nova Viena hubs. As a result, the total area dedicated to ICP increased from 3,579 hectares to 5,841 hectares, an increase of 2,262 hectares , or 63%. This expansion took place in established production areas, enhancing land-use efficiency and regenerative practices across the company.

Integrated Crop-Livestock (ICL) system area at the Mirandópolis Center in Juscimeira (MT).

63%

expansion in the area dedicated to ICL, increasing from 3,579 hectares to 5,841 hectares

Results

Across a range of indicators, the livestock operation outperformed the Mato Grosso average in technical performance, placing it on par with the country's most profitable farmers. The operation stood out for higher final weights, competitive weight gain, and high feed efficiency, outperforming market benchmarks in meat conversion and carcass yield.

High levels of productivity

See the results for Bom Jesus Agropecuária (BJA) compared with the Mato Grosso average (MT) and the performance of the country's most profitable producers (Top).

Higher slaughter weight (kg)

Male and female cattle at BJA achieved average slaughter weights exceeding both the Mato Grosso average and those of the country's most profitable farmers.

♂ **Males:** BJA 638 | Top 621 | MT 530

♀ **Females:** BJA 537 | Top 474 | MT 465

Daily weight gain (kg/day)

BJA matched the most profitable farmers and surpassed the state average, especially in terms of female performance.

♂ **Males:** BJA 1.6 | Top 1.9 | MT 1.6

♀ **Females:** BJA 1.6 | Top 1.6 | MT 1.3

Best feed conversion ratio (kg DM/kg BW)

The company needed less feed to achieve the same weight gain, demonstrating high nutritional efficiency.

♂ **Males:** BJA 6.3 | Top 7.1 | MT 7.0

♀ **Females:** BJA 6.4 | Top 8.6 | MT 7.4

Higher carcass utilization (%)

BJA's carcass yield exceeded both the state average and that of the most profitable farmers.

♂ **Males:** BJA 56 | Top 55 | MT 54

♀ **Females:** BJA 53 | Top 51 | MT 52

Sources: Inttegra; Imea.

ABJ TRADING SASB FB-AG-000.A and C

ABJ Trading is engaged in the storage and sale of agricultural commodities from partner farmers, as well as trading operations that expand access to markets and business opportunities. Its structure is designed to support fast-moving activities while keeping trading operations separate from agricultural production. This separation provides greater financial transparency, enables separate financial statements, and allows for a more accurate assessment of each business's performance, while also strengthening the company's position in the market and its relationships with partners and financial institutions. ABJ serves external producers, leveraging integrated assets such as its storage facilities and logistics infrastructure.

In 2025, ABJ faced a challenging environment, marked by declining commodity prices, tighter credit conditions—which reduced product availability in the market—and geopolitical fluctuations that affected global purchasing flows. Even so, the operation continued to deliver satisfactory results. Sales totaled approximately 216,000 metric tons of soybean meal, 159,000 metric tons of soybeans, 28,000 metric tons of degummed soybean oil, 82,000 metric tons of corn, and 5,000 metric tons of cotton, for a total of more than 490,000 metric tons.

COMPETITIVE ADVANTAGES

ABJ Trading holds GMP+ FSA certification, which ensures good practices in the marketing of soybean meal for animal feed, supported by a structured feed safety management system. This model emphasizes open communication, ongoing team training, and continuous process improvement, with a focus on delivering high-quality products and complying with national and international legal requirements.

Check out our **Food Safety Policy**.

490,000+

metric tons of products sold by ABJ Trading

We align our practices with international standards, enabling us to participate in industry-wide initiatives that promote positive environmental impacts.

Cotton processing at UBA Tupan in Nova Mutum (MT).

Certifications

SASB FB-AG-430a.2

Our social and environmental commitment is recognized through internationally recognized certifications and standards. Some of these validations are certifications held directly by the company, attesting to our production processes and management practices. In other cases, we participate in certified supply chains, serving as a production link and complying with applicable technical, environmental, and social requirements. The certifications valid in 2025 are presented below.

Responsible production

ABR-BCI

In the 2024/2025 crop year, we maintained certification for 100% of our cotton production under the Responsible Brazilian Cotton (ABR) program, in partnership with the Better Cotton Initiative (BCI). The standard recognizes environmentally responsible agricultural practices and respect for human and labor rights.

ABR-UBA

We have four cotton ginning facilities certified under the ABR-UBA program of the Brazilian Cotton Producers Association (Abrapa). The certification is renewed annually through external audits and recognizes best practices in processing, environmental compliance, and worker safety in industrial operations.

RTRS

The Mirandópolis, Santa Clara, Santa Terezinha, Santo Antônio, and Piúva operations hold RTRS certification, an international standard that promotes the sustainable production, trade, and use of soybeans and corn based on sound business and agricultural practices, among other criteria. In 2025, the Piúva group participated in the RIS (Regenerative Incentive System) pilot project, an RTRS initiative aimed at developing regenerative agriculture indicators for incorporation into the certification standard.

Seedcare, Seed Solutions, and CSAT

The Seed Processing Unit holds Seedcare, Seed Solutions, and CSAT certifications, which recognize the compliance of Industrial Seed Treatment (IST) processes with standards for quality, application accuracy, traceability, and operational safety, based on periodic verification of processes and samples.

3S – Responsible Production

We participate in the 3S Program, an initiative of a multinational grain trading and food production company. The program establishes criteria covering good agricultural practices, zero deforestation—which considers only areas with no recent vegetation conversion—full traceability, legal compliance, and emissions management. Verification includes land-use analysis, site visits, and an independent third-party audit.

GMP+ FSA

ABJ Trading holds GMP+ FSA certification, an international standard focused on feed safety. The system ensures best practices in sales, transportation, and storage. It includes structured feed safety management, ongoing training, and compliance with national and international legal requirements.

Silver Seal from the Public Emissions Registry

In 2025, the publication of the company's second greenhouse gas inventory in the Public Emissions Registry, covering 2024, received the Silver Seal from the Brazilian GHG Protocol Program. This recognition, resulting from the complete reporting of Scope 1 and Scope 2 emissions, reinforces our commitment to transparency, reporting quality, and the continuous improvement of climate management.

ROLE IN THE VALUE CHAIN

RenovaBio

In 2025, the company began working in partnership with companies participating in RenovaBio, using a chain-of-custody model. We serve as a strategic link by providing traceability and compliance data for corn production used to produce ethanol.

Sustainable Fuel Certification

We are participating in a pilot project aimed at certifying soybeans intended for the production of sustainable aviation fuel (SAF). The initiative is aligned with the international ISCC CORSIA PLUS Low-LUC Risk protocol, which ensures raw material traceability and verifies that production is not associated with deforestation or indirect land-use change. The project harnesses the potential of responsibly produced soybeans to serve low-carbon markets, helping reduce greenhouse gas emissions in the aviation sector.

Read more about the initiatives on page 32.

Human resources management and social responsibility

Great Place to Work (GPTW)

For the fourth consecutive year, we maintained our Great Place to Work certification. The assessment is based on employees' direct perceptions of the organizational climate and management practices. Certification reflects trust in workplace relationships and alignment between culture and strategy.

Great People Mental Health (GPMH)

This recognition, aimed at promoting mental health in the workplace, is based on the GPTW survey and assesses respect in workplace relationships, organizational climate, and psychological safety among teams.

Child-Friendly Company Seal

Reflecting our ongoing support for education, health, and social protection initiatives in the communities where we operate, we maintained our recognition as a Child-Friendly Company. The seal is awarded by the Abrinq Foundation, a civil society organization dedicated to protecting the rights of children and adolescents.

FIA – Incredible Places to Work

The FIA – Incredible Places to Work certification is awarded based on a workplace climate survey. We were recognized as one of Brazil's top 50 large companies based on criteria such as employee engagement, work environment, and management practices.

On the left, Juliano Franco, Communications Coordinator, and, on the right, Kainan Cavalcante, Human Resources Coordinator, during the FIA – Incredible Places to Work awards ceremony.

Embedded technology used in the variable-rate application.

Innovation and digital transformation

At Bom Jesus Agropecuária, we believe innovation is essential to sustainable development, as it drives efficiency gains, supports more accurate technical decisions, and strengthens operational resilience in the face of climatic, economic, and production-related challenges.

Technological advancements

In the digital environment, the company completed the Modernize Project in 2025, upgrading its SAP system through migration to the cloud, increasing scalability, and strengthening cybersecurity, thereby creating a more robust technological foundation for business growth.

As part of this transformation, we launched the Bom Jesus 360 app, a proprietary digital suite designed for agricultural planning. The solution replaced manual spreadsheets with a centralized, secure data environment and made decision-making more agile. In addition, we completed the implementation of a digital system to support soil sampling, featuring a dedicated app for structured data recording, enhancing technical traceability and providing better support for fertility and management decisions.

We also made progress in rural connectivity: approximately 35% of our production area now has private 4G or satellite coverage, enhancing telemetry, the transmission of critical logs, real-time communication, and logistics efficiency. In addition, more than 80 satellite Internet access points support agricultural operations. This infrastructure is considered strategic to the company's digital agriculture initiatives, as it enables preventive action, reduces operating costs, supports precision agriculture practices, and facilitates more effective decision-making.

In the field of artificial intelligence, we expanded the scope of SAMIA, a digital agent launched in 2024. Initially developed to support the Legal Department with tasks such as transcription, clause analysis, and information organization, SAMIA was expanded in 2025 to support internal customer service, communications, and recruitment and selection processes, with integration into channels such as WhatsApp. During the year, the tool handled more than 3,700 interactions with applicants and employees and generated more than 8,200 documents.

ADVANCES IN AUTOMATION

Throughout 2025, we implemented automation and digitization initiatives that generated gains in operational productivity and improvements in traceability and data governance. Among the results achieved, more than 8,200 documents are now processed automatically, while the estimated processing time for 13 internal procedures fell from 2,800 hours to 638 hours.

SAMIA - Intelligent Virtual Assistant.

Approach in the field

In 2025, we consolidated a production model based on advanced mechanization and integrated technologies that combine seeds, crop management, soil fertility, crop protection products, and agronomic practices tailored to the conditions of each region.

This evolution was accompanied by the continued advancement of precision agriculture throughout the year. The initiative expanded the adoption of georeferenced planting, spraying, and harvesting projects, integrating yield maps, pest monitoring, soil analyses, and digital platforms for agronomic recommendations. New sprayers with automatic section control, variable-rate seed and fertilizer application systems, automatic shut-off valves for agricultural aviation, and planters with row control and variable-rate seeding prescriptions were incorporated into our operations. These improvements have helped increase operational accuracy, optimize input use, and reduce waste, thereby promoting greater operational efficiency and more rational use of natural resources.

Agricultural Operations Center (COA)

Another key component of the innovation agenda is the Agricultural Operations Center (COA), which strengthens the company's ability to transform data into faster, more accurate decisions in the field. The system centrally monitors machinery, vehicles, and trucks, tracking alerts, diagnostic codes, temperatures, fuel consumption, distances traveled, speed, and idle time. This information supports preventive action, coordination with maintenance teams, and the correction of operational deviations, helping reduce failures, waste, and unplanned downtime. The COA also enhances safety, incident traceability, and discipline in asset use, thereby increasing reliability, extending equipment service life, and improving the efficiency of agricultural operations.

Our ESG **journey**

GRI 2-13

Sustainability is an integral part of how we conduct our business. Since the company's inception, our commitment to caring for the land and people and ensuring the continuity of our operations has guided our decisions, investments, and activities in the regions where we operate.

In recent years, we have made progress in structuring and systematizing our ESG agenda. An important step in this journey was the completion of our first materiality assessment in 2022. Another milestone was the publication of our first Sustainability Report in 2024, the same year in which we established our ESG Committee, strengthening governance of the ESG agenda and integrating it into our corporate strategy.

In 2025, this process advanced with the publication of our Sustainability Policy and our second Sustainability Report, the completion of a new materiality assessment, and our participation in the UN Global Compact. These initiatives reinforce our progress on the ESG agenda and enhance our ability to monitor and assess risks, impacts, and opportunities across our operations and throughout the value chain.

The year was marked by progress in internal practices, including a new materiality assessment, and institutional initiatives, following the company's adherence to the UN Global Compact.

Key milestones in the ESG journey

2022
- Definition of the first materiality

2024
- Publication of the first emissions inventory, which received the Silver Seal[1]
- First Sustainability Report
- Establishment of the ESG Committee

2025
- Publication of the Sustainability Policy
- Second Sustainability Report
- Second emissions inventory published in the Public Emissions Registry
- New materiality assessment
- Adherence to the UN Global Compact

MATERIALITY GRI 2-29, 3-1, 201-2

We conducted a new materiality assessment to reflect changes in the regulatory, industry, and corporate environments. The process also sought to deepen the integration of economic performance, social and environmental impacts, and stakeholder expectations, strengthening strategic alignment and decision-making based on material topics.

The assessment adopted a double materiality approach, in line with frameworks such as the GRI Standards and those of the IFRS Foundation, and identified the material topics that will guide our ESG strategy, the management of risks and opportunities, and the direction of corporate initiatives.

The findings provided a deeper understanding of the issues most relevant to the company and its stakeholders. This exercise enables us to anticipate challenges, identify opportunities, and support decision-making, thereby strengthening long-term value creation. On pages 24 and 25, we present the key impacts, risks, and opportunities associated with each material topic, as well as their relationship with the Sustainable Development Goals (SDGs).

STEP BY STEP

We consider both our impacts on society and the environment (**impact materiality**) and the risks, opportunities, and financial effects of these issues on our business (**financial materiality**).

Identification

- We mapped and prioritized the stakeholders to be consulted during the process.
- We analyzed internal and external documents, industry studies, international standards, and benchmarks, consolidating the topics into impacts, risks, and opportunities (IROs).

Engagement and active listening

- We surveyed 557 stakeholders through online questionnaires.
- We interviewed nine internal leaders and two external experts.

Prioritization

- Impacts were prioritized during working sessions with internal experts based on criteria including reversibility, extent, likelihood, and intensity.
- Risks, opportunities, and financial impacts were assessed—with the participation of the company's board members and managers—over a five-year horizon. The criteria applied were likelihood for risks, feasibility for opportunities, and magnitude.

Strategic results

- We identified seven material topics (see the next page).
- We highlighted 9 impacts, 14 risks, and three opportunities of medium or high significance.

At the end of the process, the results were validated by the ESG Committee.

MATERIAL TOPICS

GRI 3-2

ENVIRONMENTAL

Climate change

Management of Scope 1, 2, and 3 greenhouse gas (GHG) emissions and climate-related physical and transition risks, as well as opportunities associated with adaptation, energy efficiency, and the decarbonization of operations.

Biodiversity, ecosystems and land use

Impacts of operations on natural areas, biodiversity conservation, and land management, taking into account risks of environmental degradation and opportunities related to responsible production, the regeneration of areas, and maintaining long-term productivity.

Recruitment, development, and retention of employees

Strengthening our employer brand, building intellectual capital, developing teams, and retaining talent in the face of labor shortages and opportunities for training and engagement.

Health, well-being and safety

Protecting employees' physical and mental well-being, preventing accidents, and promoting safe and healthy work environments, with direct impacts on operational continuity and organizational climate.

SOCIAL

GOVERNANCE

Ethics, integrity, and compliance

Governance practices, legal compliance, prevention of irregularities, and strengthening of internal controls, involving reputational and legal risks and opportunities for institutional strengthening and building stakeholder trust.

Supply chain management

Accountability regarding suppliers and partners, including social and environmental criteria, traceability, input quality, and risk mitigation across the value chain.

Product quality and safety

Ensuring compliance with technical and sanitary production standards, the safety of products delivered to the market, and maintaining the trust of customers and business partners.

BUSINESS

IN-DEPTH ANALYSIS[1]

GRI 3-3: Topics listed below

	Topic	Impacts	Risks	Opportunities	SDGs and targets
ENVIRONMENTAL	**Climate change**	**1)** Increase in GHG concentration in the atmosphere due to Scope 1 emissions; **2)** Increase in GHG concentration in the atmosphere due to Scope 3 emissions.	Increase in the frequency and intensity of extreme weather events (water stress, floods, heat waves); Rising prices for nitrogen fertilizers, pesticides, and electricity, combined with pressure to reduce emissions, are driving up production costs.	Certification of low-carbon soy, cotton, and beef, which adds value to the products in more demanding markets; Integrated adoption of precision agriculture technologies, use of bio-inputs, and advanced management techniques.	2 **SDG 2:** Zero hunger (Target 2.4); 13 **SDG 13:** Climate action (Targets 13.1 and 13.3).
ENVIRONMENTAL	**Biodiversity, ecosystems and soil use**	**1)** Loss of habitat and reduction in biodiversity due to the conversion of natural areas into croplands or pastures and agricultural expansion without ecological corridors; **2)** Contamination of ecosystems by agrochemicals, affecting pollinators and natural enemies of pests.	Tighter legal and regulatory requirements; Company involvement in cases of biodiversity loss, illegal deforestation, excessive use of agrochemicals, or habitat fragmentation; Non-compliance with environmental permits and regulations.	-	2 **SDG 2:** Zero hunger (Target 2.4); 6 **SDG 6:** Clean water and sanitation (Target 6.3); 8 **SDG 8:** Decent work and economic growth (Target 8.4); 12 **SDG 12:** Responsible consumption and production (Targets 12.2 and 12.3); 15 **SDG 15:** Life on land (Targets 15.3 and 15.5).
SOCIAL	**Recruitment, development, and retention of employees**	-	High turnover or difficulty retaining technical specialists, compromising projects and process improvement ; A shortage of skilled operational personnel, reducing efficiency, increasing costs, and raising the risk of technical failures.	Training in agricultural digitization, data management, and precision agriculture tools, promoting digital inclusion and education in emerging technologies.	4 **SDG 4:** Quality education (Target 4.4); 8 **SDG 8:** Decent work and economic growth (Targets 8.5); 10 **SDG 10:** Reduced inequalities (Targets 10.2 and 10.4).

[1] *This table presents only impacts, risks, and opportunities assessed as having medium or high significance.*

Topic	Impacts	Risks	Opportunities	SDGs and targets
SOCIAL	**1)** Human rights violations and improper labor practices; **2)** Occurrence of serious accidents involving employees.	Administrative penalties and labor lawsuits for violations of human rights or labor laws; Public disclosure of cases of health and safety negligence.	-	**SDG 3:** Good health and well-being (Targets 3.8 and 3.9); **SDG 8:** Decent work and economic growth (Targets 8.7 and 8.8).
GOVERNANCE	-	Tighter national and international compliance standards; Occurrence of corruption, fraud, or bribery in operations or the value chain; Public exposure of unethical practices; Omission of information or inaccurate information in contracts with clients, leading to disputes and claims for compensation.	-	**SDG 16:** Peace, justice, and strong institutions (Targets 16.5, 16.6, and 16.7).
	1) Violations of environmental laws throughout the supply chain; **2)** Human rights violations in the chain.	-	-	**SDG 3:** Health and well-being (Target 3.9); **SDG 8:** Decent work and economic growth (Targets 8.7 and 8.8); **SDG 12:** Responsible consumption and production (Targets 12.2, 12.6, and 12.7); **SDG 15:** Life on land (Target 15.5).
BUSINESS	**1)** Customer dissatisfaction or product recall due to poor quality, safety concerns, or lack of regulatory compliance.	The lack of recognized quality and safety certifications may limit access to more demanding markets.	-	**SDG 2:** Zero hunger (Target 2.4); **SDG 8:** Decent work and economic growth (Targets 8.2 and 8.4).

Environmental pillar

In this chapter

Biodiversity and land use

GRI 3-3, 101-1, 101-2, 101-4, 101-6, 13.4.2, 13.4.4

Wildlife observed in a vegetated area at the Santa Emília Nature Reserve in Planalto da Serra (MT).

Our operations are guided by responsible production and ecosystem protection, with social and environmental criteria informing land-use decisions and a focus on long-term sustainability. In 2025, we continued to concentrate production in areas that had already been converted. Our expansion strategy prioritizes previously developed areas, always in compliance with applicable legislation. Our farms have a Rural Environmental Registry (CAR), legal reserves, and permanent preservation areas, in accordance with the Brazilian Forest Code. These areas are monitored by satellite, along with official alerts issued by the relevant authorities to identify potential deforestation, fires, and logging restrictions.

Monitoring is conducted using an advanced geographic information system (ArcGIS), combined with high-resolution satellite imagery from sources such as Planet, Sentinel-2, Landsat-8, and CBERS. The data are cross-referenced with government monitoring platforms, including TerraBrasilis and the Sema-MT Geoportal. The results are consolidated into interactive dashboards that enable continuous land-use monitoring and the identification of areas of high conservation value, among other environmental indicators that support decision-making.

Forestry projects

The Branca Hub is conducting a project to restore 43.28 hectares of native vegetation. During the initial phase of the intervention, covering 13 hectares in 2025, the area was isolated and the soil prepared through weed control. A total of 1,738 seedlings and 717 kg of native Cerrado seeds were acquired for direct seeding using the no-till farming (muvuca) technique, with planting scheduled for 2026.

We completed the implementation phases of a restoration project covering 44.92 hectares across the Mirandópolis, Santa Clara, Santo Antônio, Piúva, and Santa Terezinha hubs. Throughout the initiative, 1,812 seedlings and 3,220.44 kg of native seeds were used. The areas will now enter the periodic technical monitoring phase to track vegetation development and assess the effectiveness of ecological restoration efforts.

The native seeds used in these projects were purchased from the Xingu Seed Network and the Cerrado Seed Network, helping strengthen sociobiodiversity value chains and generate income for Indigenous peoples, Quilombola communities, rural settlers, and rural women.

Regenerative agriculture and soil conservation GRI 101-8

We employ regenerative agriculture practices such as no-till farming, crop rotation and diversification, permanent ground cover, contour farming, and Integrated Crop-Livestock (ICL) systems, with management practices focused on soil conservation. No productive area is left bare between crops, increasing soil resilience and reducing the risk of erosion and abiotic stress. In this context, high productivity is an important indicator of the health of the production system.

We continue to make progress in the responsible use of biological inputs, which are being introduced gradually and following technical validation, with strict quality controls. ICL remains a cornerstone of our regenerative strategy (see page 14). In 2025, we expanded the system from two to four hubs, bringing the total area to 5,841 hectares—an increase of 2,262 hectares compared with 2024.
In addition to increasing productivity per hectare, integration helps restore more fragile areas, improve soil fertility, control nematodes, and increase production resilience.

INSTITUTIONAL PROGRESS

Two hubs joined a global trading company's Regenerative Agriculture Program, which encourages the adoption of regenerative practices in the field and strengthens ties with international markets committed to the sustainable transformation of agriculture. The program encourages the implementation of at least two practices, such as the use of cover crops, biological inputs, and digital agriculture tools, in addition to monitoring data used to calculate greenhouse gas emissions.

In 2025, we also participated in the RIS (Regenerative Incentive Systems) pilot project, an RTRS initiative aimed at developing regenerative agriculture indicators for incorporation into the certification standard. This participation reinforces the company's alignment with responsible supply chains and markets that value social and environmental attributes.

Precision agriculture and efficient use of inputs

Precision agriculture supports the efficient use of inputs and soil resources. At Bom Jesus Agropecuária, the proportion of fields prepared for the adoption of precision agriculture practices (systematization) increased from 73% of the total area in the previous year to 89.7% in the 2024/2025 crop year, with 100% projected for the following crop year. These initiatives include contour farming, advance planning, and variable-rate application of seeds, fertilizers, and crop protection products, reducing waste, optimizing the use of production areas, and minimizing environmental impacts.

During the 2024/2025 crop year, we adopted variable-rate application of fertilizers and crop protection products across 20,862 hectares, adjusting application rates according to the needs of each area. We also conducted contour line surveys covering more than 5,000 hectares, with a focus on reducing erosion, improving rainwater retention, and preserving soil organic matter.

These initiatives are supported by yield maps, georeferencing systems, and technologies embedded in agricultural machinery, such as automatic section shut-off and targeted spraying. As a result, we use resources more precisely and strengthen data-driven decision-making.

Fire prevention and fighting

Given that the Group operates primarily in areas within the Cerrado biome, fire risk management is a strategic priority. In response to the region's climatic conditions and the increased frequency of fires in recent years, we have adopted an integrated approach based on prevention—our primary focus—monitoring, response, and continuous improvement.

For prevention and response, we maintain procedures and trained teams in accordance with NR-23. In the field, we use strips of brachiaria grass as barriers to help prevent the spread of fire and adjust our operating routines during the most critical periods. In the event of an incident, we conduct geospatial mapping of the affected areas to assess damage and guide response measures. When necessary, we notify the relevant authorities in accordance with applicable legislation.

In 2025, as part of our efforts to strengthen governance, we decided to establish the Integrated Fire Management Committee, coordinated by the Sustainability and Health and Safety departments. Scheduled to begin operating in 2026, the Committee will work to advance practices related to fire prevention, preparedness, and response.

TRACEABILITY ACROSS THE SUPPLY CHAIN

GRI 101-1, 101-2

Traceability is a central element of our strategy for responsible land use and biodiversity conservation. All areas designated for agricultural production are mapped and monitored in advance using Geographic Information Systems (GIS), considering environmental criteria such as the status of the Rural Environmental Registry (CAR), applicable permits, and potential overlaps with legally protected areas. Environmental and social criteria are also applied when qualifying suppliers and evaluating new areas.

In the livestock operation, a pilot animal traceability project is being implemented at the Mirandópolis facility to meet the increasingly stringent requirements of international markets. The initiative focuses on the rearing, fattening, and finishing stages, with animals individually identified using ear tags and data integrated with official monitoring systems, enabling complete tracking of their movements through slaughter. Currently undergoing the approval process, the project includes technical audits and on-site inspections and is expected to receive approval in the near future.

Together, these practices provide end-to-end visibility, meet certification requirements, and strengthen the company's preparedness for increasingly stringent regulatory and traceability requirements, such as those established by the EUDR (European Union Deforestation Regulation), while fostering business relationships based on accountability and trust.

At ABJ Trading, every product we sell is traced to its source, undergoes environmental and social compliance checks, and is subject to continuous supplier monitoring. The company uses a geospatial monitoring platform to analyze 100% of properties belonging to partner farmers and borrowers. Areas that overlap with Indigenous lands, conservation areas, restricted zones, or areas showing evidence of illegal deforestation are blocked.

100%

of the farmers and suppliers undergo geospatial analyses

PATAS DO CERRADO PROJECT

To expand our knowledge of the wildlife found in the areas where we operate, we developed the *Patas do Cerrado* (Cerrado Paws) Project, an initiative dedicated to monitoring and protecting native wildlife species recorded on our farms. The project reflects the company's commitment to reconciling agricultural and livestock production with biodiversity conservation while helping preserve the natural heritage of the Cerrado biome.

Its goal is to identify the species present, expand knowledge of local wildlife, and strengthen practices that contribute to ecosystem protection. At the same time, *Patas do Cerrado* seeks to engage employees in building a culture of respect for nature and responsible production.

The initiative actively involves employees in documenting wildlife sightings. Records are made using a standardized identification form that collects information such as location, date, and type of sighting. To support this process, participants receive a guide illustrated with photographs and the common names of 48 species found in the Cerrado, making accurate identification easier.

The data collected are consolidated in a database, analyzed by the technical team, and used to support environmental management initiatives, audits, and certification processes. In addition, the project reinforces guidelines for protecting wildlife and native vegetation, encouraging responsible and proactive behavior in day-to-day operations.

Wildlife record submitted to the *Patas do Cerrado* Project by employee Gabrielly Ferreira at the Piúva Hub in Nova Mutum (MT).

Climate **agenda**

GRI 3-3 Climate change; SASB FB-AG-440a.1

Climate change poses significant challenges for the agricultural sector. Extreme weather events, such as droughts, heat waves, and heavy rainfall, increase production volatility and pose direct risks to the business, requiring ongoing preparedness and the continuous strengthening of mitigation and adaptation measures.

As part of our materiality assessment review, we placed greater emphasis on the financial dimension and the effects of climate change on business performance (see page 22).

Climate resilience

- The geographic distribution of production areas across **different regions** reduces vulnerability to localized events and provides greater predictability.
- Our **agricultural planning**, based on historical yield data, weather forecasts, and flexibility in crop selection, enhances our ability to respond to climate variability.
- The use of **early- and super-early-maturing cultivars**, particularly soybeans, helps optimize the agricultural calendar and reduces exposure to drought or excessive rainfall toward the end of the growing season.
- **Fire prevention and response measures** help reduce the occurrence of fires and limit their impacts, protecting production areas and the environment.

Greenhouse gas inventory

In 2025, we conducted our second greenhouse gas (GHG) inventory, covering 2024, in accordance with the methodology of the Brazilian GHG Protocol Program. Published in the Public Emissions Registry, the inventory received the Silver Seal. Starting with this edition, we report emissions on a fully disaggregated basis by operating unit, increasing transparency and accuracy in monitoring climate performance.

This Sustainability Report presents data from the company's third GHG inventory, covering 2025 and including ABJ Trading's operations for the first time. For this reporting cycle, the inventory will also undergo independent verification by ABNT in accordance with the requirements of the ABNT NBR ISO 14064 standard. This initiative enhances the reliability, traceability, and credibility of the reported information while strengthening the company's climate governance and further aligning its practices with best practices and the requirements of markets, customers, and other stakeholders.

Wildlife survey at the Santa Emília Hub in Planalto da Serra (MT).

Scope 1 emissions[1] [2] GRI 305-1, SASB FB-AG-110a.1, FB-MP-110a.1

Indicator	2023 (base year recalculated[1])	2024	2025 (BJA)	2025 (ABJ)
Total Scope 1 emissions (tCO_2e)	332,886.76	383,429.36	350,092.70	596.21
Total biogenic Scope 1 emissions (t)	16,691.59	51,407.52	27,447.20	2,611.39

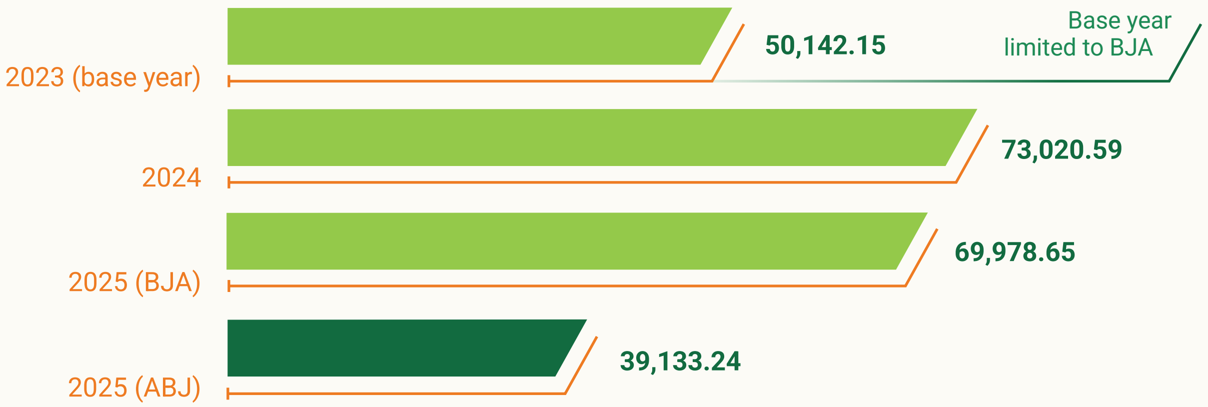
Base year limited to the BJA operation

Scope 2 emissions[1] [2] GRI 305-2

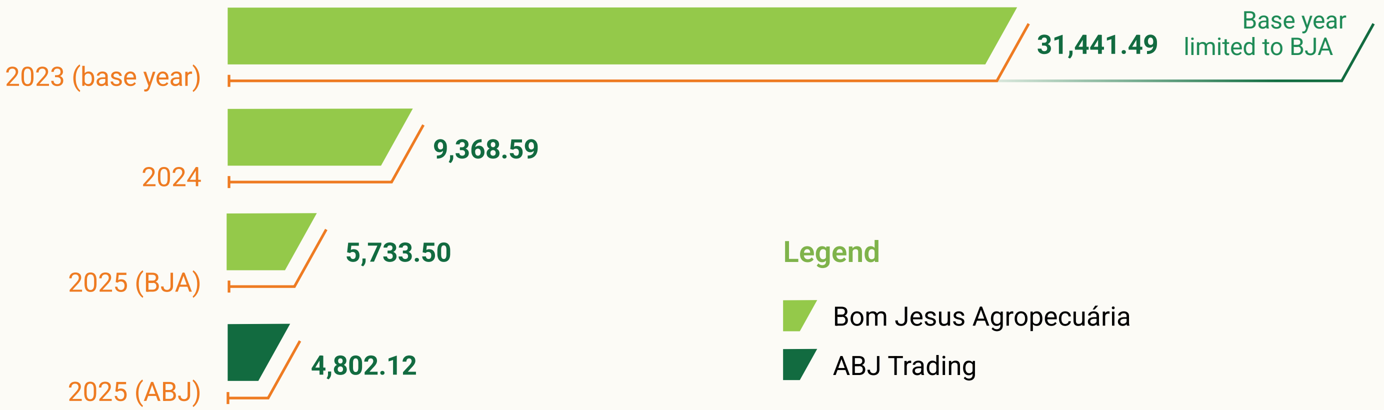
Indicator	2023 (base year[1])	2024	2025 (BJA)	2025 (ABJ)
Scope 2 - Location-based approach (tCO_2e)	865.00	1,618.55	1,384.45	79.05
Scope 2 - Market-based approach (tCO_2e)	Not measured	1,615.20	1,272.85	78.28

Base year limited to the BJA operation

Total Scope 3 emissions (tCO_2e)[1] [2] GRI 305-3



Total biogenic Scope 3 emissions (t)[1] [2] GRI 305-3



[1] The 2025 reporting cycle marks the first year in which ABJ Trading's operations are included in the company's public sustainability reporting. For this reason, historical data for 2023 and 2024 reflect only the operational scope of Bom Jesus Agropecuária (BJA). The company uses 2023 as the base year for its GHG inventory. BJA's total emissions for the 2023 base year were recalculated in this edition to correct errors in emissions accounting and ensure data comparability. Emissions were consolidated using the operational control approach, and the greenhouse gases included in the calculation are CO_2, CH_4, N_2O, HFCs, and PFCs. The categories "Fugitive emissions" and "Waste and effluents" were not included in the scope of the 2023 base-year inventory; reporting of these categories began in 2024.
[2] It should be noted that, in the 2023 base year, Scope 2 emissions under the market-based approach had not yet been measured by the company. The 2024 and 2025 data reflect the market-based approach officially adopted by the company for climate management.

See page 60 for details regarding Scope 1 and Scope 3 emissions.

Sectoral initiatives

Through the Low-Carbon Soy Program, coordinated by Embrapa, we continue to support the validation of a certification protocol designed to measure GHG emissions from soybean production in tropical climates. Our participation includes pilot projects, the sharing of management data, and support for field activities, contributing to the development of the future Low-Carbon Soy label.

In 2025, we participated in an ISCC certification pilot project for soybeans intended for biofuel production, including sustainable aviation fuel (SAF). We also began working in partnership with companies participating in RenovaBio (the National Biofuels Policy), using a chain-of-custody model. We serve as a strategic link by providing traceability and compliance data, helping biofuel producers validate their feedstock and obtain the certifications required to issue decarbonization credits (CBIOs). These initiatives connect our products with demand from low-carbon markets, supporting the transition to a more sustainable economy.

ENERGY TRANSITION

Our contribution to decarbonization includes the transition to cleaner sources of electricity and greater fuel efficiency. We are gradually increasing our use of renewable energy by expanding our participation in the Free Energy Market. In our fleet and logistics operations, we prioritize more efficient vehicles, fuels with a lower environmental impact, and practices aimed at reducing fuel consumption and transportation-related emissions (see page 35).

Bom Jesus Agropecuária's truck fleet, used to provide logistical support for its operations.

Financial risks and opportunities

GRI 201-2

As part of our progress on the climate agenda, we incorporated the assessment of climate-related risks and opportunities into our double materiality process. For this assessment process, we adopted a five-year time horizon, aligned with agricultural planning, and established technical evaluation criteria based on the likelihood of occurrence and the magnitude of the financial impact on Net Operating Revenue (ROL).

Methodological criteria for assessing climate risks

Level of likelihood	Magnitude of the financial effect (% of Net Operating Revenue)[1]
1. Unlikely (0% to 25%)	Low: < 0,25%
2. Somewhat likely (26% to 50%)	Medium: 0.25% to 1%
3. Likely (51% to 75%)	High: 1% to 2%
4. Highly likely (76% to 100%)	Very High: > 2%

[1] Criteria established in 2025 for systematic application beginning in 2026. The company does not yet have a formal, structured system for mapping climate-related risks and opportunities that could potentially result in substantial direct financial impacts on its operations, revenue, or expenses.

Water and energy

GRI 303-1, 303-2

Our water resource management is guided by the rational use of water and compliance with environmental legislation. In our agricultural operations, we use rainfed farming, without artificial irrigation, relying exclusively on rainfall for crop development. Historical rainfall data from all farms support agricultural planning, technology selection, and the adoption of management practices suited to the climatic conditions of each region. According to the World Resources Institute (WRI) Water Risk Atlas, our facilities are not located in areas of high water stress.

Among the practices adopted, contour farming plays an important role. This method follows the natural contours of the land to reduce erosion and promote water retention in the soil. In addition, pest monitoring integrated into precision agriculture projects supports the targeted application of crop protection products, reducing input consumption and, consequently, the amount of water required for dilution.

At production facilities, water is supplied through tubular wells, while urban facilities use both tubular wells and the public water supply system. Water is used primarily for human consumption, cafeterias, cleaning, washing machinery and equipment, diluting crop protection products, watering livestock, moistening roads, and maintaining firefighting water reserves.

The company currently has 39 tubular wells with official water-use permits. Withdrawal volumes are monitored using flow meters and regularly reported to the relevant environmental authorities, ensuring volumetric control of groundwater withdrawals. Water quality is monitored periodically in accordance with the parameters and reference values established by applicable legislation.

In the 2025 reporting cycle, we recorded an increase in absolute water consumption compared with the previous year. This increase directly reflects the company's operational expansion, driven by the growth of production areas and the inclusion of additional wells within the monitoring scope at the Espírito Santo, Pedra Preta, Santa Emília, and Sombra da Mata hubs.

Soybean seedling during emergence

Water withdrawal and consumption (in megaliters)[1] [2] [3]
GRI 303-3, 303-5, SASB FB-AG-140a.1, SASB FB-MP-140a.1

	Bom Jesus Agropecuária			ABJ Trading	Total
Withdrawal Source	**2023**	**2024**	**2025**	**2025**	**2025**
Groundwater (tubular wells)	449.2	541.55	725.34	15.44	740.78
Water supplied by third parties (public water supply)	-	3.75	4.52	0.00	4.52
Total withdrawal [1]	449.2	545.30	729.86	15.44	745.30
Water withdrawal from water-stressed areas (of this total)	0.00	0.00	0.00	0.00	0.00
Total water consumption	449.2	545.30	729.86	15.44	745.30

[1] To calculate this indicator, we used Aqueduct, a global water risk mapping tool. The increase in water consumption in 2024 compared with 2023 is primarily attributable to two factors: the absence of reported third-party water consumption data in 2023 and the increase in the number of operating units.
[2] Data on third-party water consumption in 2023 are unavailable.
[3] In 2025, 100% of the water withdrawn by both operations was classified as freshwater. As there is no measured discharge to surface water bodies due to evaporation and soil infiltration, total water consumption is assumed to be equivalent to total water withdrawal for each operation.

Effluents GRI 303-4

Effluent management follows specific standards and guidelines, including NBR 14605:2020, NBR 17076:2024, and Normative Instruction No. 02/2008 issued by the Ministry of Agriculture and Livestock. There is no direct discharge of effluents into water bodies. In rural areas, wastewater is treated using septic tanks and soakaway pits, while cafeterias are equipped with grease traps. In urban offices located in municipalities with sanitation infrastructure, sanitary sewage is directed to the public collection and treatment system.


Water quality monitoring at the Mirandópolis Hub in Juscimeira (MT).

Facilities that generate oily effluents, such as vehicle and machinery wash stations, are equipped with oil-water separation systems in compliance with environmental regulations. After treatment, the water is directed to soakaway pit systems for infiltration into the soil. Aircraft used in agricultural spraying operations undergo decontamination after each product change in dedicated areas equipped with ozone treatment systems that break down pesticide residues. The treated effluent is then directed to evaporation tanks in accordance with legal requirements.

The company conducts training on water and wastewater management, led by environmental analysts and covering topics such as the proper operation of treatment systems and the prevention of environmental impacts. In 2025, 40 training sessions on wastewater treatment systems were conducted for 225 employees, totaling approximately 27 hours.

Energy

GRI 302-1, 302-4; SASB FB-AG-130a.1

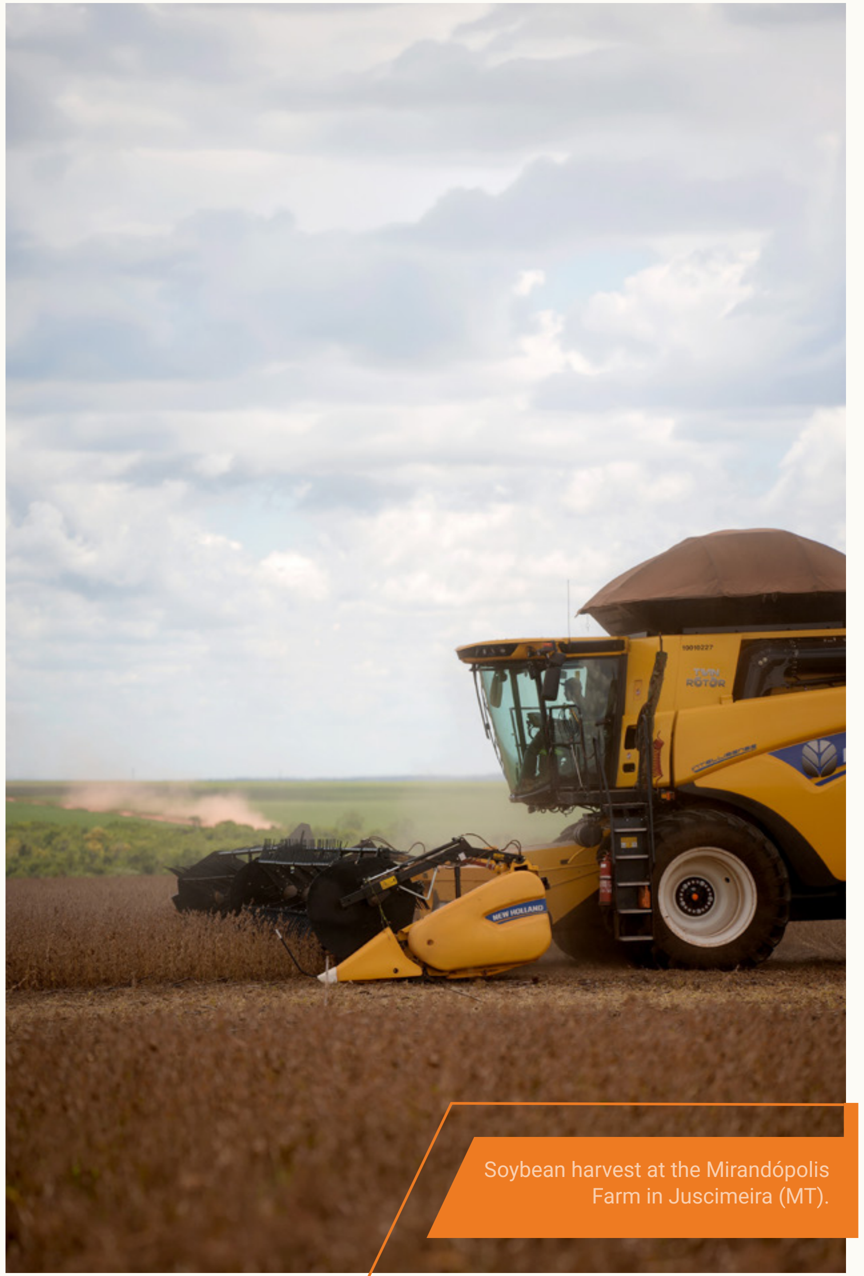
Energy management involves monitoring consumption, expanding the use of renewable sources, and implementing initiatives aimed at improving operational efficiency. In 2025, the company had 96 Consumer Units (CUs) connected to local utility grids, serving industrial processing facilities, farms, offices, housing, and cafeterias. Of this total, 91 CUs belonged to Bom Jesus Agropecuária and five to ABJ Trading.

At ABJ Trading, 100% of the electricity consumed during the period came from renewable sources, totaling 1,928,837 kWh (1,928,836.82 kWh). At Bom Jesus Agropecuária, 53 CUs (58% of the total) were supplied with renewable electricity, which accounted for 94% of electricity consumption during the period, equivalent to 27,567,769.59 kWh out of total consumption of 29,429,018.14 kWh.

The company purchases part of its electricity on the free market, gradually increasing the share of renewable sources in its energy mix. As part of its decarbonization strategy, the company uses Guarantees of Origin (GO) certificates to verify the environmental attributes of a portion of the electricity it purchases and support reductions in emissions associated with electricity consumption.

In 2025, Bom Jesus Agropecuária sourced 10.26% of its electricity from renewable sources covered by Guarantees of Origin certificates, while at ABJ Trading this proportion was approximately 1% (0.88%). By 2026, the company plans to increase the share of consumer units supplied with renewable electricity purchased on the free market and expand its purchase of Guarantees of Origin certificates, thereby strengthening its decarbonization strategy and greenhouse gas emissions management.

We have implemented practices aimed at reducing energy consumption. At the Seed Storage Facilities, we strengthened efficiency practices to help maintain appropriate storage temperatures and reduce demand on cooling systems, including keeping doors closed and turning off lights when not in use. In offices and administrative areas, we recommend purchasing air-conditioning systems equipped with more energy-efficient inverter technology. We have also adopted guidelines for the efficient use of air conditioning and lighting, including standardized temperature settings for air conditioners, turning off lights in unoccupied rooms, and prioritizing natural light. In 2025, the company began developing Standard Operating Procedures (SOPs) to improve the monitoring and reporting of reductions in energy consumption associated with these initiatives.


Soybean harvest at the Mirandópolis Farm in Juscimeira (MT).

Fuel use

In 2025, fuels remained the main component of the company's energy mix, reflecting the energy intensity of its field and logistics operations.
At Bom Jesus Agropecuária, fuel consumption consisted primarily of fossil fuels used to power transportation fleets, agricultural machinery, and aircraft. At ABJ Trading, the most significant energy source was biomass (firewood), used in thermal processes for grain drying and storage.

More than 95% of the operation uses S10 diesel, a lower-sulfur fuel that helps reduce air emissions and improve fleet operating efficiency. Our own vehicles fully comply with Euro 5 or Euro 6 standards and incorporate advanced emissions-control technologies. We have implemented monitoring systems for machinery and vehicles, focusing on optimizing operational performance, improving fuel efficiency, and reducing emissions.

Our transportation practices focus on route optimization and reducing empty runs by integrating the delivery of supplies with product collection whenever possible, thereby minimizing empty truck movements and increasing logistics efficiency. Telemetry and the monitoring of indicators such as fuel consumption per kilometer traveled (km/l) support fleet performance management. In 2025, we made further progress in managing energy efficiency and fuel consumption indicators.

95 %+

of the operation uses S10 diesel, a fuel with a lower sulfur content

Energy consumption by source GRI 302-1

Power source	ABJ (GJ)	BJA (GJ)	Group total (GJ)
Non-renewable fuels	2,980.82	958,663.79	961,644.61
Renewable fuels	23,472.55	355,145.97	378,618.52
Electricity consumed (grid and self-generated)	6,943.81	105,944.47	112,888.28
Total energy consumed	**33,397.18**	**1,412,847.37**	**1,453,151.41**

Electricity consumption and renewable energy mix
SASB FB-AG-130a.1, SASB FB-MP-130a.1

SASB Metric	Unit	ABJ	BJA
Electricity purchased from the power grid	kWh	1,928,836.82	29,429,018.14
Percentage of electricity from renewable sources	%	100	94
Percentage of electricity with a Guarantee of Origin (GO) certificates	%	0.88	10.26
Percentage of electricity from non-renewable sources	%	0.00	6

Waste management

GRI 306-1, 306-2

Waste management across our operations involves rigorous monitoring and control at every stage, ensuring compliance with applicable legislation, including the National Solid Waste Policy (PNRS) and relevant state laws.

We continuously work to strengthen the circular economy. One example is the use of soybean and corn byproducts—such as broken grains generated during storage processes—as animal feed, adding value to these materials and contributing to the sustainability of the business. In the case of cotton, virtually all components are returned to production chains, connecting agricultural production with other sectors, such as manufacturing, energy, and livestock.

Across our operations, we combine waste management— **from generation through final disposal—with initiatives that promote the circular economy.**

In our operations, the main impacts associated with the receipt of materials relate to input packaging, including crop protection product containers. We manage the reverse logistics of these containers, sending them to collection centers affiliated with the National Institute for Empty Packaging Processing (inpEV). We also ensure that used lubricating oil is returned to the production chain through re-refining by specialized companies duly licensed for this activity.

Waste generation points are distributed across administrative and operational areas, including offices, cafeterias, machinery and vehicle wash areas, workshops, decontamination yards, grain and cotton processing facilities, and seed treatment and processing facilities. We continue to increase the volume of waste sent for recycling, supported by source separation at our facilities and the expansion of our network of partner companies for collection and disposal, with a focus on logistics efficiency and increasing the value recovered from recyclable materials.

Management and disposal

We segregate waste according to the classification established by NBR 10004:2024 and maintain a management system that ensures traceability, legal compliance, and control over the volumes generated. Waste management and disposal are conducted by certified and licensed companies, subject to verification of required documentation, such as business permits, operating licenses, registration with IBAMA (CTF), and registration with the National Information System on Solid Waste Management (SINIR), in addition to specific requirements for employees and vehicles operating on the farms.

Waste management is supported by records for all shipments, including invoices, Waste Transport Waybills, and Waste Disposal Certificates (WDCs), as well as the weighing and measurement of disposed volumes. The company maintains a Solid Waste Management Plan (PGRS) detailing all stages of the process.

Among the lessons learned that guide the continuous improvement of our practices are the importance of investing in training, expanding the pool of approved suppliers, and strengthening recycling collection. In 2025, 46 waste management training sessions were conducted for 1,355 employees, totaling 31 hours of training. In addition, we continuously seek more efficient waste disposal technologies and incorporate these improvements into our operational procedures.

46

waste management training sessions conducted in 2025, reaching 1,355 employees

CIRCULAR ECONOMY IN COTTON

After the lint is separated, virtually all components of the cotton are reused across different production chains. The seeds are sent to crushing facilities for the production of vegetable oil and protein meal for animal feed. The short cotton fibers that remain attached to the seed, known as linter, are used for biomass or industrial applications. Cottonseed hulls are incorporated into livestock feed as a source of fiber and, at Piúva Farm, are also used as biofertilizer in the fields, partially reducing the use of fertilizers.

Cotton cultivation at one of the Bom Jesus Group's production facilities.

CIRCULAR WASTE MANAGEMENT

Waste is segregated at our production sites.

Separation and segregation (source)

We segregate waste directly at the source, ensuring proper classification by material type.

Treatment and disposal (circular economy)

- Recyclable materials are sent to certified companies for reuse by industry.
- Broken grains and cottonseed, as well as soybean and corn residues, are used as animal feed.
- Cottonseed hulls are used in livestock feed and as biofertilizer in crops.
- Linter is used in industrial or biomass applications, while cottonseed cake is used as a raw material in the production of vegetable oil and animal feed for feedlots.
- Empty crop protection product containers are sent to inpEV-affiliated collection centers.
- Used lubricating oil is sent to specialized companies for re-refining.
- Hazardous waste is sent for co-processing.
- Other waste is disposed of at licensed landfills.

Key indicators

In 2025, the absolute volume of reported waste increased significantly. This increase does not represent a loss of efficiency, but rather reflects the maturation of internal controls: a new operation, UBA Marabá, was added to the inventory scope, and Solid Waste Management Plans (PGRSs) were consolidated across all units. This improved accounting, resulting in more reliable data and an increase in the allocation of materials.

Waste generated (in metric tons) GRI 306-3

	Bom Jesus Agropecuária		ABJ Trading
Category	2024	2025	2025
Non-hazardous waste (Class II)	1,230.57	2,178.85	86.78
Hazardous waste (Class I)	449.22	965.34	1.50
Used/contaminated oil	123.89	142.55	0.00
Treated seeds	12.07	311.71	0.00
Contaminated waste (PPE, filters, etc.)	313.26	511.08	1.50
Total generation	**1,679.79**	**3,144.19**	**88.28**

Waste disposal (in metric tons)[1] GRI 306-4, 306-5

Type of destination	Bom Jesus Agropecuária	ABJ Trading
	2025	2025
NON-HAZARDOUS WASTE		
Total	**2,178.86**	**86.78**
Recovery (diverted from disposal)	2,003.65	85.06
Recycling (plastics, metals, paper, tires, etc.)	2,003.65	9.95
Recycling/Composting (e.g., soybean meal)	0.00	75.11
Final disposal	175.21	1.72
Incineration (with energy recovery)	130.16	1.08
Landfill / Containment	45.05	0.64
HAZARDOUS WASTE		
Total	**965.34**	**1.50**
Recovery (diverted from disposal)	142.55	0.00
Re-refining (used lubricating oil)	142.55	0.00
Final disposal	822.79	1.50
Incineration (with energy recovery)	822.79	1.50

[1] Disposal data are based on Waste Transport Waybills and Waste Disposal Certificates (WDCs). To align with the GRI 306 guidelines, processes reported by the organization—such as re-refining, organic reuse, and scrap recycling—were methodologically reclassified in the table as "Recovery (diverted from disposal)," reflecting the circular economy practices adopted. It should be noted that 100% of recovery and final disposal operations are carried out outside the organization by specialized and duly licensed third-party companies.

People and social impact

In this chapter

Our team: management and development

GRI 2-7, 2-8, 3-3: Recruitment, development, and retention of employees

We strive to provide a work environment based on trust, constructive dialogue, and a commitment to our people, creating the conditions for employees to develop their full professional potential. This commitment translates into management practices focused on continuous development, diversity, well-being, and mental health, fostering a culture that encourages growth, collaboration, and alignment with the company's strategic objectives.

Our operations had an active workforce of 4,012 direct employees. Of this total, 3,944 employees (3,361 men and 583 women) were assigned to Bom Jesus Agropecuária facilities, while 68 (54 men and 14 women) were assigned to ABJ Trading.

Our people management practices are guided **by respect, continuous development, and a commitment to health and well-being.**

Ludmilla de Souza, Warehouse Manager at Bom Jesus Farm — with the Bom Jesus Group for six years.

Total number of employees by gender and region[1] GRI 2-7

		Bom Jesus Agropecuária			ABJ Trading	Total
Region	**Gender**	**2023**	**2024**	**2025**	**2025**	**2025**
Central-West	Men	3,169	3,225	3,293	54	3,347
	Women	596	636	572	14	586
	Subtotal	3,765	3,861	3,865	68	3,933
Northeast	Men	63	70	68	0	68
	Women	7	9	11	0	11
	Subtotal	70	79	79	0	79
Total	**All**	**3,835**	**3,940**	**3,944**	**68**	**4,012**

[1] The 2025 reporting cycle marks the first year of public sustainability reporting covering ABJ Trading's operations. For this reason, the historical data for 2023 and 2024 presented in the table above reflect exclusively the operations of Bom Jesus Agropecuária (BJA). Starting in 2025, to ensure greater transparency, data will be reported both separately for each business segment and on a consolidated basis.

Bom Jesus Driver Training conducted with the transport company's drivers.


Waldomiro Silva Neto and Even Correia, associates at the Matriz law firm in Rondonópolis (MT).

RECOGNITIONS

In 2025, we maintained our Great Place to Work (GPTW) certification for the fourth consecutive year, a recognition based on employees' perceptions of the organizational climate and people management practices. We also earned the Great People Mental Health (GPMH) certification, which focuses on promoting mental health and is based on responses to the GPTW survey, reflecting employees' perceptions of respect in workplace relationships, the organizational climate, and psychological safety in their day-to-day activities.

Another highlight was the FIA – Incredible Places to Work certification, awarded based on an organizational climate survey that assesses employee engagement, the work environment, and management practices. We were recognized as one of Brazil's top 50 large companies, further reinforcing our commitment to a professional environment focused on valuing people and fostering continuous development.

Professional development

GRI 404-1, 404-2

We recognize training and development as strategic pillars for personal growth and the strengthening of our operations. We focus on technical, behavioral, and leadership development, offering learning opportunities aligned with business needs and individual growth.

We continue to expand the Bom Jesus Corporate University (UNICorp BJ), created to support continuous development and broaden access to knowledge across all areas, including field operations. In 2025, the initiative expanded in terms of both employee participation and training hours, incorporating training programs and logistics support to reach teams distributed across our various locations.

We continued to strengthen our training programs. The Operator Academy prepares production employees to work as agricultural machinery operators, combining theoretical instruction with hands-on field experience.

96,775

hours of training provided in 2025

The Bom Jesus Talent Program identifies and develops employees with the potential to assume strategic leadership positions. Individual coaching, supported by immediate supervisors, strengthens leadership skills and supports both professional and personal development.

For 2026, we plan to expand the Operator Academy to new regional units and launch the Agricultural Leaders Academy, aimed primarily at unit managers and focused on behavioral competencies and leadership development.

As part of our institutional training and professional development initiatives, we sent employees from the Sustainability area to COP30 in Belém to follow the discussions and gain insights into the climate agenda.

Average hours of worker training per year, by employee category[1] GRI 404-1

	Bom Jesus Agropecuária			ABJ Trading	Total
Employee category	**2023**	**2024**	**2025**	**2025**	**2025**
Executive Board	20.50	4.00	16.17	0.00	13.86
Management	16.88	20.15	6.32	16.00	6.77
Coordination	14.91	28.31	12.10	44.12	14.61
Leader	N/A	19.28	23.50	0.00	23.50
Supervisor / Foreman	27.76	15.01	14.72	48.67	15.70
Technician	32.42	19.44	15.91	0.00	15.91
Administrative	14.88	7.02	18.49	19.11	18.51
Operational	27.05	18.17	26.36	78.58	26.97
Trainee / Intern	5.00	0.00	21.69	0.00	21.69
Global average per employee	25.98	16.29	23.62	53.15	24.12

[1] Historical data for 2023 and 2024 reflect only BJA's operations. In the 2023 records, the positions of "Leader" and "Supervisor" were grouped into a single category, while the "Trainee" category included "Interns." Starting in 2025, the data also include ABJ Trading. Zeros indicate either that there were no employees at the specific hierarchical level or that no training was formally recorded for that category during the period.

INTEGRAR

In 2025, we held the fourth edition of *Integrar* (Integrate), our annual leadership event, in Rondonópolis, bringing together 120 coordinators, managers, and directors from all areas. Over the course of two days, the event provided opportunities to exchange experiences, share knowledge, promote strategic alignment, and reflect on the company's vision for the future, strengthening leadership engagement and integration across departments. Discussions focused on challenges and strategies for increasing production efficiency, supporting data-driven decision-making, managing costs and risks, and improving people management.

2025 *Integrar*: a gathering focused on sharing experiences and strengthening leadership.

Remuneration, benefits, and bonuses

GRI 2-30, 13.21.2, 13.21.3, 401-2

Our remuneration policy establishes a minimum wage above both the local and national minimum wages, based on market analyses, inflation, and collective bargaining agreements with labor unions and the Mato Grosso State Federation of Agricultural Workers (Fetagri). All Bom Jesus Agropecuária employees are covered by collective bargaining agreements. For the 68 ABJ Trading employees who are not formally unionized, we extend the guidelines and benefits established in the collective bargaining agreement applicable to the agricultural operation.

We offer benefits designed to support well-being, quality of life, and professional development. Full-time, part-time, and temporary employees are covered by life insurance, health insurance, dental insurance, parental leave, and food vouchers. Full-time employees are also eligible for an education allowance to support undergraduate, graduate, and language courses, in accordance with internal guidelines. The company currently does not have formal programs to assist employees with career transitions or retirement.

Our compensation practices, based on market analyses, are **supplemented by benefits focused on well-being and development.**

In 2025, we replaced our employees' multi-benefit card and introduced TotalPass, providing easier access to gyms, therapy, and nutrition services. In addition, for the second consecutive year, we implemented a bonus policy linking bonuses to the achievement of results as a means of recognizing performance.

Leadership GRI 2-19, 2-20, 2-21

The process for developing and reviewing executive remuneration policies is based on market analyses, performance evaluations, consultations, and targeted meetings.

The remuneration structure for senior leadership consists of fixed and variable components, including bonuses directly linked to operational indicators and ESG metrics, such as health and safety targets and environmental compliance indicators. The company does not have policies covering signing bonuses, bonus clawback policies, severance packages, or retirement benefits exclusively for this group.

We continuously monitor compensation ratios. In the 2025 reporting cycle, the remuneration of the highest-paid employee was 13.88 times the median remuneration of all other employees, remaining at a level consistent with the industry. Reinforcing our commitment to valuing all employees, the median percentage increase granted to employees during the period (12.41%) exceeded the increase granted to the highest-paid employee (9.10%), resulting in a ratio of 0.73.

Career progression GRI 404-3

We conduct performance evaluations to strengthen our feedback culture and support individual development planning, guiding training and internal mobility. In 2025, approximately 50% of employees received promotions or merit-based pay increases, reinforcing the company's commitment to internal advancement and recognition of individual performance.

DIVERSITY AND INCLUSION INITIATIVES

We have made progress on our diversity and inclusion agenda as part of our commitment to promoting respect and equal opportunities. In 2025, we conducted training on Workplace Harassment, Discrimination, and Inclusion, focusing on respect for differences and the creation of a safe and welcoming work environment. The activities were conducted in two sessions during the year and reached more than 3,500 employees.

As part of our efforts to promote the inclusion of people with disabilities, we expanded our outreach initiatives through partnerships with universities and associations to attract candidates for job openings. Internally, we conducted a project to identify and support employees with Autism Spectrum Disorder (ASD), including neuropsychological assessments. The initiative expanded access to diagnosis and appropriate referrals, sought to adapt practices, routines, and environments to individual needs, and was accompanied by awareness-raising initiatives.

Health, well-being and safety

GRI 3-3, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7

The complexity of our operations requires structured efforts to ensure a safe work environment and promote work-life balance and well-being. Our commitment to occupational health and safety—a material topic for the company—is reflected in well-established programs, leadership engagement initiatives, indicators, awareness campaigns, and training.

We maintain an Occupational Health and Safety Management System that complies with legal requirements and applicable regulations, based on the Regulatory Standards (NRs) of the Ministry of Labor and Employment, labor legislation, and International Labour Organization (ILO) conventions, covering all workers, activities, and workplaces. In 2025, we began preparations for ISO 45001 certification, including training internal auditors and establishing guidelines for phased implementation. We continuously monitor indicators related to accidents involving people and property, absenteeism, health insurance claims, and compliance with occupational health and safety (OHS) practices at our facilities. We conduct internal and external audits to verify compliance and guide improvement plans.

To manage risks and strengthen prevention, we identify hazards and assess factors associated with routine and non-routine activities, taking measures to eliminate or minimize exposure. We use methodologies such as Preliminary Risk Analysis (APR), Permits to Work (PtW), the Respiratory Protection Program (PPR), checklists, interviews, and questionnaires. We maintain a risk matrix based on likelihood and severity to prioritize actions and monitor measures, with periodic reviews. The technical team conducts inspections across all operations at our production facilities, focusing on compliance with applicable occupational health and safety standards.

Uilson Ribeiro, dryer operator at ABJ Trading in Rondonópolis (MT)—with the Bom Jesus Group for six years.

AWARENESS AND PARTICIPATION

The Internal Commission for Accident Prevention in Rural Work (CIPATR) is responsible for implementing policies and conducting lectures, training sessions, and educational activities, and meets every two months. We provide channels for reporting hazards and unsafe conditions, as well as for suspending activities in situations involving serious and imminent risk, in accordance with NR 1. Reports can be made through management, health and safety technicians, CIPATR, or the ombudsman's office.

When accidents or incidents occur, we follow a formal investigation process. By gathering reports, analyzing equipment, and identifying organizational, behavioral, or technical failures, we establish Corrective and Preventive Action Plans (CAPA). The lessons learned from each investigation enable us to identify recurring types of incidents and are directly incorporated into reviews of our operating procedures.

Occupational health services

GRI 403-10

We provide occupational health services to our employees. SESMT and SESTR bring together occupational health and safety professionals dedicated to preventing accidents and occupational diseases through risk identification, assessment, and mitigation, as well as health awareness and education initiatives. There were no reported cases of work-related ill health or fatalities in 2025.

Throughout the year, we restructured our health and safety indicators, with a focus on accident reporting, to improve data reliability and support a more preventive approach.

Our occupational health structure complies with NR 7 (PCMSO) and includes pre-employment, periodic, and termination medical examinations, as well as ongoing communication about available services. Consultations and examinations are conducted on-site or at partner clinics, as needed. We ensure the confidentiality of personal health information. We conduct monthly health and wellness campaigns, such as White January, Pink October, and Blue November, and offer health and dental insurance plans, life insurance, and a pharmacy discount program. In 2025, we introduced TotalPass, expanding our wellness options, and implemented ergonomic measures, including adjustments to furniture and equipment.

We conduct health and safety training in accordance with regulatory standards and provide supplemental courses required by regulatory authorities, such as the Department of Motor Vehicles (Detran) and the Fire Department, in addition to in-house training. Topics include NR-7, NR-10, NR-12, NR-23, NR-31, NR-33, and NR-35, depending on the activities performed at each facility.

Key indicators

Workers covered by an occupational health and safety management system GRI 403-8

	BJA	ABJ
Category	**2025**	**2025**
Employees	3,944	68
Young apprentices and interns	221	3
Total number of individuals covered by the System (100% of the active internal workforce)	4,165	71

[1] Contractors working on a decentralized basis are not included in the system's auditable scope due to the lack of full control over business partners' HR databases.

Work-related injuries[1] GRI 403-9; SASB FB-AG-320a.1, FB-MP-320a.1

	BJA	ABJ
Indicator	**2025**	**2025**
Hours worked during the period	9,975,245	161,380
Number of fatalities	0	0
Number of high-consequence work-related injuries (excluding fatalities)	0	0
Total number of recordable work-related injuries	93	0
Days lost due to accidents	1,413	0
Lost Time Injury Frequency Rate (LTIFR / total incidence)	9.30	0.00
Severity Rate (SR)	141.70	0.00

[1] For the 2024 reporting cycle, the company did not report this metric because it was still in the process of organizing the data. Full disclosure in 2025 represents progress in ESG governance and transparency. (1) Frequency and Severity Rates are calculated in accordance with the methodology established by the Brazilian standard ABNT NBR 14280, based on 1,000,000 man-hours of exposure to risk. For the sole purpose of comparability with the international SASB FB-AG-320a.1 standard, which requires a base of 200,000 hours, BJA's equivalent Total Recordable Incident Rate (TRIR) would be 1.86. (2) BJA reported that fluctuations in the number of accidents are directly related to the seasonal nature of the agribusiness production cycle, with a higher concentration of incidents during planting and harvesting periods due to greater exposure. The most common incidents involved typical occupational accidents associated with the use of agricultural equipment, the handling of hand tools, and the operation of vehicles and machinery. (3) Omissions (GRI and SASB): The organization currently does not track the Near Miss Frequency Rate or accident data involving third parties outside its direct control, representing opportunities to improve data collection in future reporting cycles.

Relationship with the **communities**

GRI 2-29

In 2025, we maintained ongoing engagement with the communities surrounding our operations, combining our own initiatives with partnerships focused on social, environmental, and sports activities, with the active participation of our employees.

We held another edition of Community Children's Day and Community Christmas, mobilizing employees to collect toys, clothing, and food. The donations benefited more than 500 children and local organizations, reinforcing our commitment to care and social responsibility in the communities where we operate.

In addition to supporting organizations, we promote **initiatives that combine social and environmental aspects.**

World Environment Day celebration at Ari Griesang School in Pedra Preta (MT).

Environmental education

As part of our environmental education efforts, we conduct initiatives on key dates in the social and environmental calendar. In June, we celebrated World Environment Day with educational activities for more than 700 children and teenagers at schools in Juscimeira, Pedra Preta, and Lucas do Rio Verde (MT). The project included presentations on recycling, the sustainable use of natural resources, and respect for nature.

In September, to celebrate Arbor Day, we held a drawing contest for our employees' children. We also distributed 125 seedlings of native Cerrado species, along with planting instructions, to employees at the company's headquarters, reinforcing our commitment to environmental conservation.

That same month, we sponsored and participated, together with our employees and their families, in the 11th edition of the *O Rio é Nosso* (The River Is Ours) project, held in Rondonópolis (MT). Organized by the Mobile Environmental Court (Juvam), the initiative brought together civil society and public and private institutions in an effort to restore degraded areas and raise awareness of water conservation. Activities included planting native seedlings and collecting solid waste along the banks of Arareau Creek, a tributary of the Vermelho River, the municipality's main water source and a site of historical significance for the region. In total, 42,533 kg of solid waste was collected, sorted, and properly disposed of, highlighting the project's positive impact and the community's commitment to a cleaner and healthier environment. Emissions associated with the event—considering the number of participants and the modes of transportation used—were offset through the purchase of carbon credits, as documented by a carbon-neutral certificate.

Support and sponsorships

In addition to our own initiatives, we support social and sports organizations and projects. We maintained our partnership with the Abrinq Foundation and retained our status as a Child-Friendly Company. We allocated funds to the Paul Percy Harris Home for the Elderly and the Filhos de Dom Bosco Oratory, supporting social protection initiatives and youth development programs.

Stage performance commemorating World Environment Day at Dom Vunibaldo School in Juscimeira (MT).

Employees celebrating Arbor Day at the headquarters in Rondonópolis (MT).


Employees and their families participating in the *O Rio é Nosso* initiative, organized by JUVAM.

Responsible and integrated management

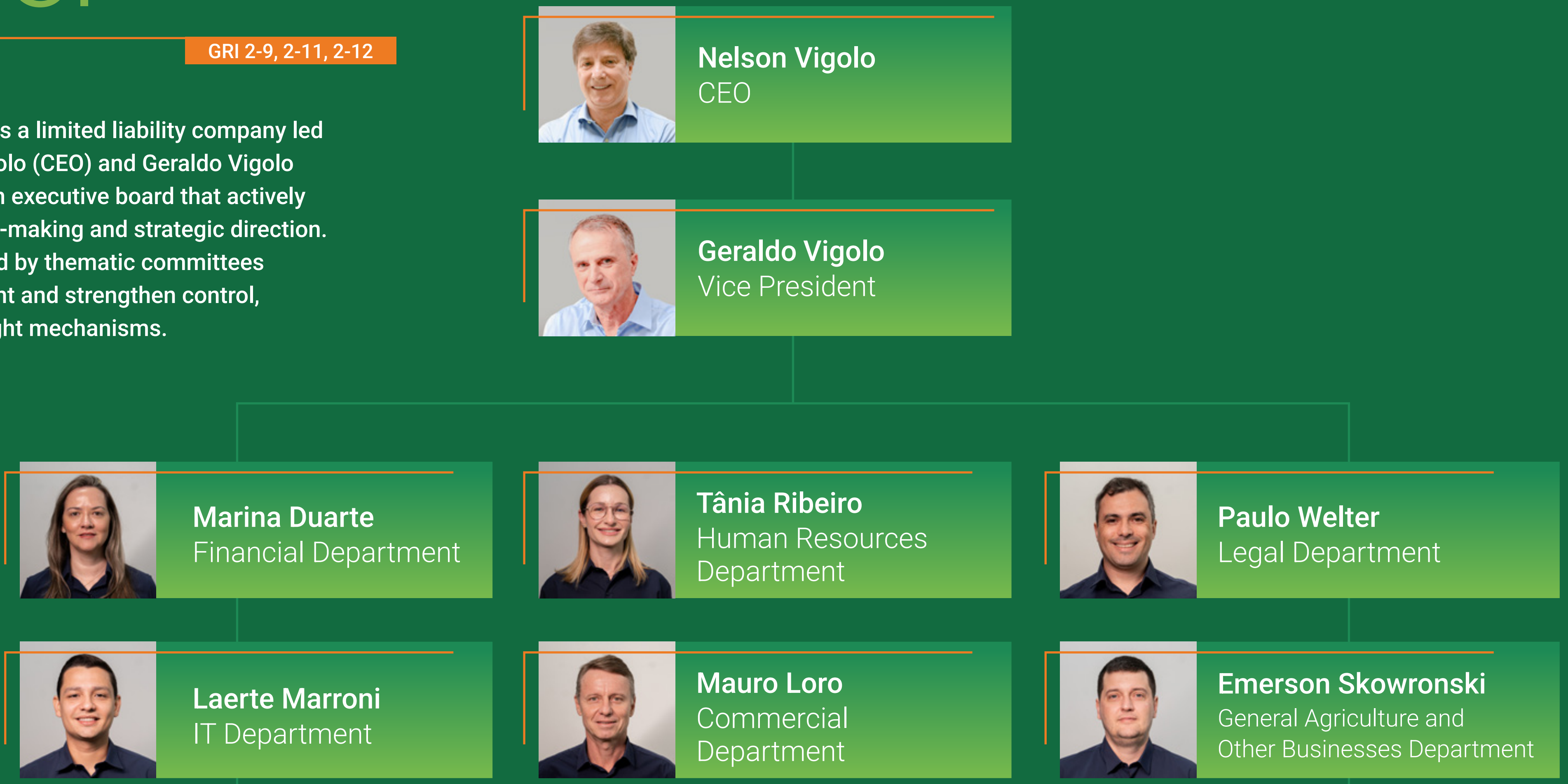
In this chapter

Management model

GRI 2-9, 2-11, 2-12

The Bom Jesus Group is a limited liability company led by partners Nelson Vigolo (CEO) and Geraldo Vigolo (vice president), with an executive board that actively participates in decision-making and strategic direction. Leadership is supported by thematic committees that advise management and strengthen control, monitoring, and oversight mechanisms.

OUR STRUCTURE



Support committees

- Privacy Committee (LGPD)
- ESG Committee
- Governance Committee
- Crisis, Risk, and Compliance Committee

Shareholders' Agreement

The main governance development in 2025 was the signing of the Bom Jesus Group's first Shareholders' Agreement. The agreement, entered into by the company's two shareholder families, establishes structural guidelines to ensure the long-term sustainability of the business, including clear succession rules, governance standards, and mechanisms for corporate alignment.

A significant portion of the agreement's provisions was incorporated into the bylaws of São Benedito, the Group's holding and parent company, formally embedding these guidelines in the corporate structure and ensuring that they are automatically reflected in the subsidiaries Bom Jesus Agropecuária and ABJ Trading.

The agreement was drafted with the support of specialized consultants and involved multiple rounds of discussions on topics such as succession, the absence of controlling shareholders, and safeguards for business continuity. This process made it possible to establish a single set of rules for the entire Group, paving the way for the development of more robust corporate structures.

Board of Directors

Among the mechanisms provided for in the Shareholders' Agreement is the establishment of a Board of Directors, which will initially serve in an advisory capacity. The board, whose establishment began to be structured in 2025, will be responsible for providing guidance, advice, and expertise on key strategic and administrative decisions. It is expected to become a decision-making body in the future, either by unanimous decision of the shareholders or automatically in the event of succession.

Under this structure, the board will consist of up to seven members, including four family members—two appointed by each shareholder group—and up to three external members. This model represents a significant step toward the professionalization of management while preserving the shareholders' leading role in managing the business.

Governance support structures

Leadership is supported by thematic committees. The Privacy Committee promotes compliance with the Brazilian General Data Protection Law (LGPD) and strengthens data governance. The ESG Committee, established in 2024, promotes alignment between the executive board and technical departments in managing material topics and implementing the ESG strategy.

In 2025, we established the Governance Committee to support the implementation of the guidelines set forth in the Shareholders' Agreement and develop mechanisms to enhance governance, including the rules of procedure for the future Board of Directors. During the same period, we formally established the Crisis, Risk, and Compliance Committee, which is responsible for overseeing risks and compliance matters, supporting the Ombudsman's Office, and proposing mitigation plans. In addition, we established the Internal Controls Department to organize risk information, consolidate the corresponding risk matrix, and provide technical support to the Crisis, Risk, and Compliance Committee in monitoring mitigation measures.

Cristiane Lima, Operations Supervisor at ABJ Trading — with the Bom Jesus Group for 12 years.

Fiscal and tax management

We comply with applicable legislation and monitor regulatory changes through control mechanisms, external audits, regular reviews, and document analysis. The Tax Department reports its results monthly to the Finance Department and the shareholders. We have a dedicated team responsible for tax assessments, collections, and payments, a tax litigation department, and support from external consulting firms, as well as plans to adapt to the tax reform.

PERSONAL DATA PROTECTION AND CYBERSECURITY

The protection of personal data and the prevention of cyber risks are priorities for the company, which operates in compliance with the Brazilian General Data Protection Law (LGPD), Federal Law No. 13,709/2018, and industry best practices. The Privacy Policy establishes guidelines for the collection, storage, sharing, and use of data and applies to employees and third parties, with a focus on preventing incidents and mitigating operational, financial, and reputational risks.

Governance of this area is overseen by the Data Protection Officer (DPO) and a multidisciplinary Privacy Committee, whose bylaws were formalized in 2025. Contracts comply with the LGPD and include assessments of the data protection practices of suppliers and partners.

Throughout the year, **we enhanced our cybersecurity policies and mechanisms,** supported by tools designed to maintain a secure digital environment across the company.

In 2025, cybersecurity was treated as a strategic priority. The Information Technology department strengthened its policies, controls, and protective measures by implementing stricter access restrictions and expanding continuous monitoring of the IT environment. Specialized tools support threat detection and response, while the migration of systems to the cloud has increased digital resilience.

The company maintains an Incident Response Policy that establishes procedures for mitigating impacts and communicating incidents, as appropriate. A culture of privacy and security is reinforced through training, campaigns, and periodic simulations.

HIGHLIGHTS OF THE YEAR

Measures to strengthen cybersecurity in the company's culture

- We acquired the Wunder Solution for cybersecurity training and phishing simulations.
- We held eight workshops on cybersecurity, including best practices for the use of MS365 and Copilot tools.
- We published periodic newsletters based on the Security Guides available through the CERT.br portal;
- We conducted two phishing simulation campaigns.
- We conducted 14 proof-of-concept projects focused on advancing the company's cybersecurity maturity.

Manoel Júnior, the company's DPO—who has been with the Bom Jesus Group for eight years.

Reach

1,477
participations in workshops and **1.383** in digital training sessions

13 hours+
of training in information security

Ethics and compliance

GRI 3-3, 2-23, 2-24

In our operations and the relationships we build throughout the value chain, we uphold our commitment to integrity, transparency, and compliance with applicable laws. This commitment is reflected in internal policies and control mechanisms designed to prevent misconduct and mitigate risks, with the Code of Conduct and Ethics serving as the primary guideline for employees, suppliers, and partners.

To manage organizational conduct and establish preventive guidelines, the company maintains a formal set of corporate documents.

The regulatory framework includes the following policies and commitments:

- Anti-Corruption and Anti-Bribery Policy
- Integrity Policy
- Code of Conduct and Ethics
- Human Rights Policy
- Privacy Policy
- Cybersecurity Policy
- Donations and Sponsorship Policy
- Sustainability Policy

Ana Paula de Morais, administrative analyst at the headquarters — with the Bom Jesus Group for nine months.

Our business conduct is guided by widely recognized intergovernmental instruments, notably the Charter of the United Nations (1945), the United Nations Convention against Corruption (UNCAC), and the United Nations Framework Convention on Climate Change (UNFCCC). In addition, the company's policies provide for the application of the precautionary principle and the conduct of due diligence processes.

The approval of guidelines governing our operations and relationships throughout the value chain is a multidisciplinary process overseen by the Executive Board, with final approval by the CEO of the Bom Jesus Group. We also use software to support ongoing compliance and conduct training on relevant topics and documents, such as the Code of Conduct and Ethics, harassment prevention, and the provisions of the Brazilian General Data Protection Law (LGPD).

To prevent and mitigate conflicts of interest, we maintain processes designed to ensure transparency and compliance and strengthen integrity across our operations. These initiatives include establishing and periodically reviewing policies and procedures, fostering an ethics-driven organizational culture, and continuously improving compliance practices. GRI 2-15

Anti-corruption training GRI 205-2

In 2025, the company continued to conduct communication and training initiatives on corruption prevention for different levels of the organization. At Bom Jesus Agropecuária and ABJ Trading, 100% of Executive Board members received communications and training on anti-corruption policies (see the data on page 67). At Bom Jesus Agropecuária, in addition to the Executive Board, training reached 61.7% of coordinators and 53.6% of managers, for a total of 436 employees trained. At ABJ Trading, 100% of employees in management and administrative positions received communications on the policies, while training reached 50% of managers. For external stakeholders, anti-corruption procedures and the Code of Conduct and Ethics remained available on the company's official website and were incorporated into due diligence processes for supplier approval.

100%

of the company's Executive Board received communications and training on anti-corruption policies

OMBUDSMAN CHANNEL GRI 2-25, 2-26, 205-1

We maintain an Ombudsman Channel for reporting violations of the Code of Conduct and Ethics, policies, and regulations, including the option to submit reports anonymously, while ensuring confidentiality and protection for reporting parties acting in good faith. The channel is available to both internal and external stakeholders. All information received is handled in a manner that ensures the privacy and confidentiality of reporting parties.

Feedback, ranging from complaints to suggestions and compliments, is recorded in an electronic system and handled through a multidisciplinary process. The responsible departments assess the severity of each matter, conduct investigations, implement preventive and corrective measures, and provide feedback to the person who submitted the report.

CONTACTS

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Supply chain

GRI 3-3, 2-6, 2-29, 204-1

Our commitment to responsible management extends throughout the supply chain, ensuring that every stage of the process is aligned with standards of quality, transparency, and sustainability. We focus on product traceability, supplier oversight, and compliance with the environmental and social criteria required by the markets in which we operate.

Supply chain governance integrates the Legal, Sustainability, Operations, and Commercial departments, with a focus on risk prevention, social and environmental compliance, and the quality of materials used in our operations.

Our network includes local, national, and international partners. They are involved in supplying inputs, providing services, brokerage, and transportation. Bom Jesus Agropecuária has 2,837 active suppliers of indirect materials and services, including energy, mechanization, agricultural services, and infrastructure, while ABJ Trading works with approximately 300 suppliers focused on sourcing and distributing inputs and providing logistics services.

3,000+

companies make up our supply chain, providing a wide range of inputs and services

Soybean harvesting and loading at one of Bom Jesus Group's production facilities.

Due diligence GRI 308-1, 408-1, 409-1, 414-1, 414-2, 13.4.3, 13.4.5, 13.23.2, 13.23.3, 13.23.4; SASB FB-AG-430a.3

Supplier qualification and monitoring are part of the company's routine practices. At ABJ Trading, social and environmental compliance is a mandatory requirement for establishing new business relationships with grain suppliers. In 2025, the operation contracted 61 new suppliers in this category, all of whom were selected based on social and environmental criteria. The due diligence process included verification of compliance with the Rural Environmental Registry (CAR), the absence of environmental injunctions, monitoring under the Soy Moratorium, and restrictions involving Indigenous Lands or Conservation Units. Only partners that meet these requirements are eligible for contracting. Contracts include clauses allowing termination in the event of violations. At Bom Jesus Agropecuária, these aspects were also considered in due diligence for contracts involving greater exposure, such as the purchase of woody biomass.

No-till farming as a regenerative agriculture practice.

The company's assessment processes include criteria aimed at preventing child labor and labor analogous to slavery. In 2025, no significant risks related to these issues were identified in the company's own operations or among the suppliers assessed.

Supplier involvement in the development of management measures takes place through transparent communication to ensure alignment on technical specifications, deadlines, and commercial terms, as well as through the review of draft contracts and contractual clauses.

Firewood procurement and environmental management

GRI 101-4

The biomass (firewood) sourced by the company—identified as one of the products with the greatest potential risk to biodiversity—comes entirely from areas that have not been subject to deforestation or illegal conversion of natural ecosystems and that comply with environmental regulations. The supplier approval process includes geospatial analysis and cross-referencing of the Rural Environmental Registry (CAR) and Provisional Operating Permit (APF) to verify these conditions. We do not purchase firewood without verified origin. All firewood purchased comes from reforested areas, and we do not purchase native wood.

Quality control and raw material compliance

The quality of inputs is considered a critical factor for operational sustainability. We maintain batch traceability and strict controls over the minimum remaining shelf life of crop protection products. We conduct laboratory analyses of samples from selected fertilizer shipments received at our facilities and retain the remaining samples for future testing, if necessary.
For biological inputs, all batches undergo technical analysis before use.

The supply chains for seeds, crop protection products, fertilizers, and machinery consist primarily of well-established multinational suppliers. We conduct continuous monitoring to prevent purchases that fail to meet specifications.

Fábio Wrzesinski, Production Manager at the Brasília Hub—with the Bom Jesus Group for 16 years.

Product quality and safety

GRI 3-3, 416-1, 416-2, 13.10.4, 13.10.5; SASB FB-AG-250a.1, FB-AG-250a.3

The quality and safety of our products are non-negotiable principles. With nearly five decades of experience, we conduct our operations using rigorous controls and monitoring systems covering every stage of the production chain. These mechanisms extend from input selection and field management to transportation and storage.

As a producer of agricultural commodities, Bom Jesus Agropecuária operates at the beginning of the agro-industrial chain. We supply raw materials used in the production of feed, fiber, and renewable energy. In this way, we contribute directly to quality and safety throughout the production chain.

Our practices comply with applicable legislation and recognized industry quality standards. Operations begin with the careful selection of seeds. We prioritize treated and certified seeds, which provide better agronomic performance and greater yield predictability.

Crop protection is carried out exclusively using pesticides registered with the Ministry of Agriculture and Livestock (Mapa). Applications are performed in accordance with agronomic recommendations developed by qualified professionals. We follow recommended application rates, waiting periods, and crop rotation protocols applicable to crops such as soybeans and cotton. These practices contribute to effective pest control and the maintenance of plant health.

Quality control and traceability of inputs used in the field are managed through the integrated SAP ERP system. The system enables the tracking of product expiration dates, performance, and movements and generates preventive alerts that help prevent efficiency losses and reduce environmental risks. It also supports compliance with the good agricultural practices adopted by the company.

Positioned at the beginning of the agro-industrial value chain, **we work to ensure quality and safety.**

These practices are periodically verified through national and international certifications that we hold directly or in which we participate as part of certified supply chains. These certifications require rigorous standards of quality, safety, and social and environmental responsibility, including criteria related to traceability, regulatory compliance, and risk management throughout the supply chain. Compliance with these requirements is a prerequisite for access to highly regulated markets. In livestock farming, we maintain preventive animal health protocols, including mandatory vaccination of 100% of the herd, deworming every 180 days, and the use of fly-control devices, combined with a pasture-based finishing strategy aimed at achieving appropriate carcass quality and maintaining animal immunity.

At ABJ Trading, we conduct systematic health and safety assessments of the products we store and sell, ensuring continuous risk monitoring throughout the supply chain. The soybean meal sold by the company is GMP+ FSA certified, an internationally recognized certification for safety and quality in the animal feed chain.

Transportation and storage

During the logistics stage, we apply technical criteria designed to preserve grain quality. The selection of transportation modes takes into account operational requirements and cargo integrity. We perform preventive maintenance on our vehicles and use equipment suitable for transportation. Cargo is covered with tarpaulins at the point of origin to reduce exposure to the elements. We also perform weight checks at departure and upon arrival at the destination, helping ensure shipment integrity.

During storage, we follow technical standards and best practices to ensure that products are maintained under appropriate conditions. Post-harvest stages include analysis, grading, sorting, cleaning, drying, and storage. All stages are carried out under systematic quality controls. We implement preventive disease-control measures and integrated pest management (IPM), using registered products under the supervision of qualified technical professionals.

Monitoring throughout the storage period covers variables such as temperature, relative humidity, oxygen levels, and quality parameters, including oil and protein content. We monitor for pests and conduct laboratory testing when products enter and leave storage facilities. These procedures ensure compliance with standards established by Mapa and maintain product safety through delivery. Although long-term storage is not common in the company's operations, we maintain structured risk control and management mechanisms. These mechanisms ensure product quality and safety throughout the marketing and delivery stages.

Our operational teams receive ongoing training and are qualified to work in accordance with maintenance plans, internal protocols, and applicable regulations. Each unit has clearly defined responsibilities, and regular audits verify compliance with Brazilian legislation and the requirements of international markets.

During the reporting period, there were no product recalls. One nonconformity with a commercial impact was recorded at Bom Jesus Agropecuária, involving moisture content above the specified limit in a batch of cottonseed. The issue was resolved at the destination through a commercial settlement. In response, a corrective action plan was implemented and fully completed, focusing on strengthening quality controls and preventing recurrence during the post-harvest and storage stages.


Thamires Ferreira, Laboratory Analyst at Bom Jesus Farm in Pedra Preta (MT) — with the Bom Jesus Group for one year and seven months.

Disclosures Supplement

In this chapter

GRI and SASB Content Index

Additional Information

ENVIRONMENT

Biodiversity GRI 101-5, 101-6, 101-7, 101-8

We operate in regions of significant importance for biodiversity, predominantly within the Cerrado biome. We maintain a map of our production facilities, 14 of which—one ABJ Trading warehouse and 13 Bom Jesus Agropecuária facilities—are located near or overlap with ecologically sensitive areas. The company monitors factors that may contribute to biodiversity loss, with a particular focus on water use and pollution management:

In 2025, total water withdrawal at our operating units amounted to 745.30 megaliters (ML) – read more on page 33;

We strictly comply with applicable regulations governing pesticide use, such as Mapa Normative Instruction No. 02/2008, including requirements regarding minimum safety distances. In addition, 100% of empty crop protection product packaging is collected through reverse logistics (see page 36).

Facilities in sensitive areas

Operational unit	Operation	Adjacent or overlapping sensitive area[1]	Approximate distance/overlap
Rondonópolis Warehouse	ABJ	P.N.M. Cacique Orochi and T.I. Tadarimana[2]	163 meters and 6.8 km, respectively
Branca Hub	BJA	T.I. Paresi, Estivadinho, and Figueiras	Adjacent
Mirandópolis Hub	BJA	T.I. Tereza Cristina	4.0 km
Palmito Hub	BJA	T.I. Bakairi and the Cuiabá River Headwaters Environmental Protection Area (APA)	8.6 km and 9.0 km
São Carlos Hub	BJA	Dom Osório Stoffel State Park	8.4 km
São Paulo Hub	BJA	Dom Osório Stoffel State Park	8.0 km
Bahia Hub	BJA	Rio Preto APA, Serra da Tabatinga APA, Nascentes do Rio Parnaí National Park, and E.E. Serra Geral do Tocantins	Overlap of 58.16% (Rio Preto APA) and 0.02% (Serra da Tabatinga APA), and proximity of 660 m (National Park) and 7.4 km (E.E.)[3]
Nova Viena Hub	BJA	Bacaba Municipal Park	9.3 km
Piauí Hub	BJA	P.N. Nascentes do Rio Parnaíba	5.4 km
Pedra Preta Hub	BJA	T.I. Parabubure (Xavante)	Adjacent
Espírito Santo Hub	BJA	T.I. Parabubure (Xavante)	Adjacent
Sombra da Mata Hub	BJA	Culuene Biological Reserve	8.0 km
Santa Emília Hub	BJA	Cabeceiras do Rio Cuiabá APA	Overlap (55%)

[1] The acronyms T.I., P.N.M., P.N., APA, and E.E. refer, respectively, to Indigenous Land, Municipal Natural Park, National Park, Environmental Protection Area, and Ecological Station. The Santa Clara Hub was excluded from this report due to an update to the protected area database. The São João Hub was removed from the framework due to the revocation of the municipal law that created the Tadarimana Environmental Protection Area (APA). The data used in this mapping are available at https://cnuc.mma.gov.br/map; https://geoportal.sema.mt.gov.br/; and https://www.gov.br/funai/pt-br/atuacao/terras-indigenas/geoprocessamento-e-mapas.

[2] The Rondonópolis Warehouse has 24 Conservation Units and Indigenous Lands mapped within a 10-km radius of the urban/industrial area, most notably Cacique Orochi Municipal Natural Park (163 m away) and the Tadarimana Indigenous Land (6.8 km away).

[3] The Bahia Hub overlaps 28,178.49 ha of the Rio Preto Environmental Protection Area (APA) and 9.09 ha of the Serra da Tabatinga Environmental Protection Area (APA), out of a total hub area of 48,447.70 hectares (calculated based on the CARs for the planted areas).

Climate change

Scope 1 emissions by category[1] GRI 305-1, SASB FB-AG-110a.1, FB-MP-110a.1

	Bom Jesus Agropecuária						ABJ Trading	
	2023		2024		2025		2025	
Emission category	Total (tCO_2e)	Biogenic (t)	Total (tCO_2e)	Biogenic (t)	Total (tCO_2e)	Biogenic (t)	Total (tCO_2e)	Biogenic (t)
Stationary combustion	2,096.09	8,865.46	3,337.01	9,984.13	3,379.68	16,705.14	374.74	2,589.04
Mobile combustion	56,818.29	7,826.13	67,314.07	8,817.66	65,583.22	10,742.06	38.44	22.35
Fugitive emissions	0.00	0.00	3,676.36	0.00	3,494.88	0.00	177.41	0.00
Industrial activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Agricultural activities	273,972.38	0.00	308,896.15	0.00	272,481.57	0.00	0.00	0.00
Change in land use	0.00	0.00	8.14	32,605.73	4,843.08	0.00	0.00	0.00
Waste and effluents	0.00	0.00	197.63	0.00	310.28	0.00	5.62	0.00
TOTAL	**332,886.76**	**16,691.59**	**383,429.36**	**51,407.52**	**350,092.70**	**27,447.20**	**596.21**	**2,611.39**

[1] *The 2025 reporting cycle marks the first year in which ABJ Trading's operations are included in the company's public sustainability reporting. For this reason, historical data for 2023 and 2024 reflect only the operational scope of Bom Jesus Agropecuária (BJA). The company uses 2023 as the base year for its GHG inventory. BJA's total emissions for the 2023 base year were recalculated in this edition to correct errors in emissions accounting and ensure data comparability. Emissions were consolidated using the operational control approach, and the greenhouse gases included in the calculation are CO_2, CH_4, N_2O, HFCs, and PFCs. The categories "Fugitive emissions" and "Waste and effluents" were not included in the scope of the 2023 base-year inventory; reporting of these categories began in 2024.*

Scope 3 emissions by category[1] GRI 305-3

	Bom Jesus Agropecuária						ABJ Trading	
	2023		2024		2025		2025	
Category (Value Chain)	Total (tCO_2e)	Biogenic (t)	Total (tCO_2e)	Biogenic (t)	Total (tCO_2e)	Biogenic (t)	Total (tCO_2e)	Biogenic (t)
Goods and services purchased	N/A	N/A	0.00	0.00	0.00	0.00	0.00	0.00
Capital goods	N/A	N/A	0.00	0.00	0.00	0.00	0.00	0.00
Fuel and energy (not included in Scopes 1 and 2)	N/A	N/A	0.00	0.00	15,756.77	0.00	236.22	3,876.76
Upstream transportation and distribution	N/A	N/A	20,327.32	2,953.65	15,416.79	2,108.54	26,168.71	1.05
Waste generated in operations	N/A	N/A	585.97	33.92	309.18	18.98	20.96	0.00
Business travel	N/A	N/A	100.62	3.51	33.85	0.69	0.20	0.00
Employee transportation	N/A	N/A	0.00	0.00	0.00	0.00	0.00	0.00
Upstream leased assets	N/A	N/A	0.00	0.00	0.00	0.00	0.00	0.00
Downstream transportation and distribution	N/A	N/A	52,006.68	6,377.51	38,465.05	3,605.29	12,707.14	924.31
Use of products sold	N/A	N/A	0.00	0.00	0.00	0.00	0.00	0.00
End of life for sold products	N/A	N/A	0.00	0.00	0.00	0.00	0.00	0.00
Other categories (SASB/GHG)	N/A	N/A	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	**50,142.15**	**N/A**	**73,020.59**	**9,368.59**	**69,978.64**	**5,733.50**	**39,133.23**	**4,802.12**

[1] The base year is 2023. For Scope 3, the organization accounted for CO_2, CH_4, and N_2O emissions in accordance with the Brazilian GHG Protocol Program. BJA's total emissions for the 2023 base year were recalculated and updated in this edition to correct errors in emissions accounting and ensure data comparability. As a result, a breakdown by category for the 2023 base year is not available (N/A) under the new methodology.

GHG emissions intensity[1] GRI 305-4

			Bom Jesus Agropecuária	ABJ Trading
	2023	2024	2025	2025
Total emissions (S1 + S2) (tCO_2e)	266,252.15	385,047.91	351,365.55	674.49
Metrics: Planted area (ha) or Commercialized volume (t)	291,499.00	298,490.50	304,128.00	490,294.00
Type of metric	**Cultivated area (ha)**	**Cultivated area (ha)**	**Cultivated area (ha)**	**Products sold (t)**
Intensity (tCO_2e/ha or t)	0.91	1.29	1.15	0.0013

[1] The base year is 2023. The calculations include CO_2, CH_4, N_2O, HFCs, and PFCs. For the 2025 reporting cycle, the emissions intensity metric also includes data from ABJ Trading, using the appropriate denominator for its operations (grains processed/marketed). BJA's total emissions for the 2023 base year were recalculated and updated to correct previously reported figures. As a result, total emissions (Scope 1 + Scope 2) and emissions intensity for 2023 were adjusted from the figures reported in the previous year to ensure data comparability.

Reduction of GHG emissions GRI 305-5

			Bom Jesus Agropecuária	ABJ Trading
	2023	2024	2025	2025
SCOPE 1 (direct)				
Emissions in the reporting year	265,895.26	383,429.36	350,092.66	596.21
Difference *vs.* base year	0.00	+117,534.10	+84,194.44	-
SCOPE 2 (Energy)				
Emissions in the reporting year	356.89	1,615.20	1,272.85	78.28
Difference *vs.* base year	0.00	1,258.31	915.96	-
SCOPE 3 (Value Chain)				
Emissions in the reporting year	50,142.15	73,020.59	69,978.64	39,133.24
Difference *vs.* base year	0.00	+22,878.44	+19,836.49	-

[1] For ABJ Trading, 2025 is the first inventory year; therefore, no retroactive calculations of changes or reductions relative to a base year are available. BJA's variance calculations are based on the recalculated 2023 base year. Scope 2 data reflect the market-based approach, based on electricity purchasing decisions, officially adopted by the company. BJA's emissions for the 2023 base year were recalculated and updated in this edition to correct errors in emissions accounting and ensure data comparability. It should also be noted that the operation's overall emissions increased in 2025 compared with the base year.

PEOPLE MANAGEMENT

Teams

Total number of employees by type of contract and work schedule[1] [2] (by gender) GRI 2-7

				Bom Jesus Agropecuária	ABJ Trading	Total
Category	**Gender**	**2023 BJA History**	**2024 BJA History**	**2025 BJA**	**2025 ABJ**	**2025**
Indefinite term	Men	3,014	3,048	3,232	51	3,283
	Women	542	560	581	14	595
	Subtotal	3,556	3,608	3,813	65	3,878
Fixed-term (temporary)	Men	218	247	129	3	132
	Women	61	85	2	0	2
	Subtotal	279	332	131	3	134
Full-time	Men	3,194	3,244	3,361	54	3,415
	Women	539	566	583	13	596
	Subtotal	3,733	3,810	3,944	67	4,011
Part-time	Men	38	51	0	0	0
	Women	64	79	0	1	1
	Subtotal	102	130	0	1	1

[1] The 2025 reporting cycle marks the first year of public sustainability reporting covering ABJ Trading's operations. For this reason, the historical data for 2023 and 2024 presented in the tables above reflect exclusively the operations of Bom Jesus Agropecuária (BJA). Starting in 2025, to ensure greater transparency, data will be reported both separately for each business segment and on a consolidated basis.
[2] The data were extracted from the Senior-Rubi payroll system and reflect the active employee base as of December 31, 2025. The decrease in the number of "part-time" employees starting in 2025 reflects an improvement in the company's ESG reporting methodology: participants in apprenticeship and internship programs have been more accurately reclassified and are now reported exclusively under GRI 2-8 (Workers who are not employees).

Workers who are not employees[1] GRI 2-8

	Bom Jesus Agropecuária	ABJ Trading	Total
Employment relationship/ contract type	**2025**	**2025**	**2025**
Young apprentices	216	3	219
Agricultural interns	5	0	5
Total	**221**	**3**	**224**

[1] In the 2023 and 2024 reporting periods, these professionals (apprentices and interns) were included in the "Part-Time" workforce category under GRI 2-7. Starting with the 2025 reporting cycle, improvements in data management have enabled these professionals to be reported exclusively under this category.

New employee hires and employee turnover

Turnover GRI 401-1

	Bom Jesus Agropecuária				Bom Jesus Agropecuária				Bom Jesus Agropecuária				ABJ Trading			
	2023[1]				2024[1]				2025[2]				2025			
Category	Hires	Hiring rate (%)	Termina-tions	Turnover rate (%)	Hires	Hiring rate (%)	Termina-tions	Turnover rate (%)	Hires	Hiring rate (%)	Termina-tions	Turnover rate (%)	Hires	Hiring rate (%)	Termina-tions	Turnover rate (%)
Number of employees and new hires, by age group																
Under 30 years old	1,046	43.71	855	40.50	1,230	91.52	1,052	84.90	1,296	110.49	1,099	102.09	21	84.00	19	80.00
30-50 years old	1,155	48.27	1,092	51.73	1,073	51.17	1,109	52.03	1,234	55.79	1,205	55.13	17	47.22	15	44.44
Over 50 years old	192	8.02	164	7.77	165	33.07	175	34.07	180	32.20	198	33.81	0	0.00	1	7.14
Total	**2,393**	**62.40**	**2,111**	**55.05**	**2,468**	**62.64**	**2,336**	**60.96**	**2,710**	**68.71**	**2,502**	**66.08**	**38**	**55.88**	**35**	**53.68**
Number of employees and new hires, by gender																
Men	2,030	84.83	1,820	86.22	2,094	63.55	1,981	61.84	2,250	67.73	2,139	60.06	33	61.11	27	55.56
Women	363	15.17	291	13.78	374	57.98	355	56.51	460	73.95	363	66.16	5	35.71	8	46.43
Total	**2,393**	**62.40**	**2,111**	**55.05**	**2,468**	**62.64**	**2,336**	**60.96**	**2,710**	**68.71**	**2,502**	**66.08**	**38**	**55.88**	**35**	**53.68**
Number of employees and new hires, by region																
Central-West	2,364	98.79	2,078	98.44	2,437	63.12	2,310	61.47	2,644	68.91	2,459	66.26	38	55.88	35	53.68
Northeast	29	1.21	33	1.56	31	39.24	26	36.08	46	58.97	43	57.05	0	0.00	0	0.00
Total	**2,393**	**62.40**	**2,111**	**55.05**	**2,468**	**62.64**	**2,336**	**60.96**	**2,710**	**68.71**	**2,502**	**66.08**	**38**	**55.88**	**35**	**53.68**

[1] Historical data for fiscal years 2023 and 2024 are not available for ABJ Trading, as the 2025 reporting cycle establishes the baseline for the consolidated inclusion of this operation within the report's scope.
[2] BJA's transaction volume percentages for 2023 and 2024 were maintained as published in the previous reporting cycle. However, in the 2025 reporting cycle, the calculation methodology was refined to align with GRI 401-1. Rates are now calculated based on the total number of employees in the respective category rather than the total number of transactions, which explains the percentage fluctuations compared with historical data.

Parental leave[1] GRI 401-3

		Bom Jesus Agropecuária			ABJ Trading	Total
Indicator	**Gender**	**2023**	**2024**	**2025**	**2025**	**2025**
Total number of employees that were entitled to parental leave	Men	2,993	2,656	3,322	54	3,376
	Women	577	382	622	14	636
Total number of employees that took parental leave in the reporting period	Men	22	28	21	0	21
	Women	27	31	31	0	31
Total number of employees that returned to work in the reporting period after parental leave ended	Men	22	27	18	0	18
	Women	27	26	25	0	25
Total number of employees that did not return to work in the reporting period after parental leave ended	Men	0	0	4	0	4
	Women	0	10	7	0	7
Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work	Men	15	28	11	2	13
	Women	5	31	18	0	18
Rate of return (%)	Men	100	100	81.82	-	81.82
	Women	100	61.54	78.12	-	78.12
Rate of retention (%)	Men	100	100	55	100	59.09
	Women	100	100	66.67	-	66.67

[1] The 2025 reporting cycle marks the first year of joint reporting by BJA and ABJ Trading. Data for 2023 and 2024 reflect exclusively BJA's operations. At ABJ Trading, the 100% retention rate for men refers to two employees who returned in 2024 and remained employed throughout the 2025 reporting cycle.

Training and performance

Average hours of training, by gender[1] GRI 404-1

	Bom Jesus Agropecuária			ABJ Trading	Total
Gender	**2023**	**2024**	**2025**	**2025**	**2025**
Men	26.66	18.22	25.47	60.57	26.02
Women	19.17	6.46	13.76	24.50	13.99
Global average per employee	25.98	16.29	23.62	53.15	24.12

[1] Historical data for 2023 and 2024 reflect a reporting scope limited to Bom Jesus Agropecuária (BJA). Starting in 2025, the data also include ABJ Trading. The difference in average training hours between men and women reflects the operational nature of the sector, as longer training hours are associated with mandatory technical training, such as machinery operation, for roles predominantly held by men.

Percentage of employees receiving regular performance and career development reviews (by employee category and gender)[1] GRI 404-3

		Bom Jesus Agropecuária			ABJ Trading	Total
Employee category	**Gender**	**2023**	**2024**	**2025**	**2025**	**2025**
Executive Board	Men	N/A	80.00%	75.00%	100.00%	80.00%
	Women	N/A	100.00%	100.00%	-	100.00%
Management	Men	130.00%	96.00%	92.50%	100.00%	92.86%
	Women	50.00%	100.00%	100.00%	-	100.00%
Coordination	Men	92.00%	91.94%	94.44%	100.00%	95.00%
	Women	68.00%	93.75%	95.45%	-	95.45%
Leader	Men	N/A	85.19%	95.83%	-	95.83%
	Women	N/A	100.00%	90.00%	-	90.00%
Supervisor / Foreman	Men	93.00%	92.31%	96.05%	100.00%	96.15%
	Women	91.00%	96.67%	100.00%	100.00%	100.00%
Technician	Men	53.00%	67.35%	78.26%	-	78.26%
	Women	68.00%	59.46%	63.33%	-	63.33%
Administrative	Men	64.00%	74.93%	84.59%	77.78%	84.39%
	Women	64.00%	73.49%	86.80%	100.00%	87.18%
Operational	Men	62.00%	72.35%	79.71%	68.97%	79.59%
	Women	55.00%	68.18%	71.16%	75.00%	71.23%
Trainee / Intern	Men	N/A	N/A	70.00%	-	70.00%
	Women	N/A	N/A	33.33%	-	33.33%

[1] The percentages represent the ratio of employees evaluated to the total number of eligible employees of each gender within their respective categories. In 2023, Executive Board positions were not included in the calculation, while "Leader" positions were grouped with "Supervisor" positions. The atypical rate of 130% recorded for male managers in 2023 reflects a payroll reporting discrepancy from the previous reporting cycle, in which the number of employees evaluated exceeded the number of active employees recorded as of the cutoff date. Fields marked with a hyphen (-) indicate that there were no employees of the respective gender in that category to be included in the calculation.

ETHICS, INTEGRITY AND COMPLIANCE

Communication and training about anti-corruption policies and procedures by employee category[1] GRI 205-2

Operation/Employee category	Total employees	Communicated (No.)	Communicated (%)	Trained (No.)	Trained (%)
BJA - AGRICULTURAL PRODUCTION					
Executive Board	6	6	100%	6	100%
Management	41	41	100%	22	53.66%
Coordination	94	94	100%	58	61.70%
Leader	68	68	100%	3	4.41%
Supervisor/Foreman	203	203	100%	40	19.70%
Technician	122	122	100%	22	18.03%
Administrative	595	595	100%	266	44.71%
Operational	2,802	16	0.57%	16	0.57%
Trainee	13	13	100%	3	23.08%
Subtotal (BJA)	**3,944**	**1,158**	**29.36%**	**436**	**11.05%**
ABJ – COMMERCIAL					
Executive Board	1	1	100%	1	100%
Management	2	2	100%	1	50.00%
Coordination	8	8	100%	0	0.00%
Supervisor/Foreman	6	6	100%	0	0.00%
Administrative	18	18	100%	4	22.22%
Operational	33	0	0.00%	0	0.00%
Subtotal (ABJ)	**68**	**35**	**51.47%**	**6**	**8.82%**

[1] Communications on anti-corruption policies and procedures are primarily distributed via corporate email, reaching 100% of employees in leadership, technical, and administrative roles. For the Operations category, due to the lack of individual access to corporate e-mail and the difficulty of accurately measuring the reach of in-person campaigns, the company adopted a conservative approach for this reporting cycle: only operations employees who completed formal training on the topic (16 employees) were counted as having received the communications.

GRI and SASB Content Index

Statement of Use	Bom Jesus Agropecuária and ABJ Trading have reported the information cited in this GRI content index for the period from January 1 to December 31, 2025, in accordance with the GRI Standards.
GRI 1 used	GRI 1: Fundamentals 2021
Applicable GRI Sector-Specific Standards	GRI 13: Agriculture, Aquaculture and Fishing Sector 2022

GRI Standard / Other Source	Contents	Location	Omission			GRI Sector Standard Ref. No.	SDG
			Omitted requirements	Reason	Explanation		
General content							
The organization and its reporting practices							
GRI 2: General disclosures 2021	2-1 Organizational details	Page 4 and 8					
	2-2 Entities included in the organization's sustainability reporting	Page 4					
	2-3 Reporting period, frequency and contact point	Page 4					
	2-4 Restatements of information	Where applicable, differences in approach and restatements of information are described in the footnotes to the respective indicators.					
	2-5 External assurance	None.					

GRI Standard / Other Source	Contents	Location	Omission			GRI Sector Standard Ref. No.	SDG
			Omitted requirements	Reason	Explanation		
Activities and workers							
	2-6 Activities, value chain and other business relationships	Page 8, 10, 12, 54					
GRI 2: General disclosures 2021	2-7 Employees	Page 40, 41, 63					8, 10
	2-8 Workers who are not employees	Page 40, 63					8
Governance							
	2-9 Governance structure and composition	Page 49					5, 16
GRI 2: General disclosures 2021	2-10 Nomination and selection of the highest governance body	The highest governance body is composed of the majority shareholders, with no formal appointment process; on the supporting committees, members are selected based on their technical qualifications and the roles they perform.					5, 16
	2-11 Chair of the highest governance body	Page 49					16

GRI Standard / Other Source	Contents	Location	Omission			GRI Sector Standard Ref. No.	SDG
			Omitted requirements	Reason	Explanation		
Governance							
GRI 2: General disclosures 2021	2-12 Role of the highest governance body in overseeing the management of impacts	At Bom Jesus Agropecuária and ABJ Trading, shareholders oversee the management of economic, environmental, and social impacts. To support this process, senior management receives technical analyses and recommendations from the relevant departments, which inform the assessment of key issues and strategic decision-making.	2-12-c (Frequency of reviews of the effectiveness of the organization's processes)	Information unavailable/ incomplete.	The effectiveness of oversight processes is reviewed by the company's governance bodies as part of their activities and decision-making processes. However, in 2025, there was no formally established schedule for conducting these reviews.		16

GRI Standard / Other Source	Contents	Location	Omission			GRI Sector Standard Ref. No.	SDG
			Omitted requirements	Reason	Explanation		
Governance							
GRI 2: General disclosures 2021	2-13 Delegation of responsibility for managing impacts	The highest governance body delegates responsibility for managing the company's economic, environmental, and social impacts to the Executive Board and management. Oversight is supported by the ESG Committee, which monitors the implementation of the sustainability strategy and reports key results and issues to the governance bodies. The results and topics monitored by the ESG Committee were reported to and discussed by the Board of Directors on a quarterly basis.					
	2-14 Role of the highest governance body in sustainability reporting	Page 4					
	2-15 Conflicts of interest	Page 53	2-15-b	Confidentiality restrictions	The organization has internal mechanisms in place to prevent and mitigate conflicts of interest; however, it does not publicly disclose information on how such conflicts are communicated to stakeholders.		16

GRI Standard / Other Source	Contents	Location	Omission			GRI Sector Standard Ref. No.	SDG
			Omitted requirements	Reason	Explanation		
Governance							
GRI 2: General disclosures 2021	2-16 Communication of critical concerns	Key concerns were communicated to shareholders through formal management and reporting mechanisms. This process included formal Board meetings, regular updates from senior management, financial performance presentations, and internal and external audit reports.	2-16-b (total number of critical concerns that were communicated to the highest governance body)	Information is unavailable and/or incomplete.	In the 2025 reporting cycle, the company consolidated the channels and nature of critical concerns but did not have a structured system in place to quantify the total number of cases reported to the highest governance body during the period.		
	2-17 Collective knowledge of the highest governance body	The highest governance body enhanced its knowledge of sustainable development through expert advice, regulatory discussions, participation in external events, and periodic updates from internal departments and the ESG Committee.					

GRI Standard / Other Source	Contents	Location	Omission			GRI Sector Standard Ref. No.	SDG
			Omitted requirements	Reason	Explanation		
Governance							
GRI 2: General disclosures 2021	2-18 Evaluation of the performance of the highest governance body	In 2025, the company did not have a formal process in place to evaluate the performance of its highest governance body in overseeing economic, environmental, and social impacts.	2-18-a (Processes for evaluating); 2-18-b (Independence and frequency); 2-18-c (Actions taken)	Information is unavailable and/or incomplete.	The company's governance bodies are responsible for overseeing economic, environmental, and social impacts. However, in 2025, there was no formal process in place for evaluating the performance of the highest governance body in relation to this matter.		
	2-19 Remuneration policies	Page 43					
	2-20 Process to determine remuneration	Page 43					
	2-21 Annual total compensation ratio	Page 43					
Strategy, policies and practices							
GRI 2: General disclosures 2021	2-22 Statement on sustainable development strategy	Page 5 and 6					
	2-23 Policy commitments	Page 52					16
	2-24 Embedding policy commitments	Page 52					
	2-25 Processes to remediate negative impacts	Page 53					

GRI Standard / Other Source	Contents	Location	Omission			GRI Sector Standard Ref. No.	SDG
			Omitted requirements	Reason	Explanation		
Strategy, policies and practices							
GRI 2: General disclosures 2021	2-26 Mechanisms for seeking advice and raising concerns	In 2025, 222 reports were recorded through the Ombudsman's Office. The most frequently reported issues included poor performance (121), harassment (66), process improvement opportunities (26), misuse of assets (3), and fraud (1). Following the investigation process, 100% of the cases were properly closed. Of the total reports, most were found to be unsubstantiated (71.20%) or inconclusive (9.95%), while the remainder were partially substantiated (12.04%) or fully substantiated (6.81%), resulting in the appropriate corrective and disciplinary measures. These matters were addressed in accordance with internal procedures (see page 53).					16

GRI Standard / Other Source	Contents	Location	Omission			GRI Sector Standard Ref. No.	SDG
			Omitted requirements	Reason	Explanation		
GRI 2: General disclosures 2021	2-27 Compliance with laws and regulations	In 2025, the company established internal criteria for assessing the significance of instances of noncompliance with laws and regulations. During the period, no non-monetary sanctions or significant instances of noncompliance were recorded in the civil, environmental, tax, or compliance areas.					
	2-28 Membership associations	Page 9					
Stakeholder engagement							
GRI 2: General disclosures 2021	2-29 Approach to stakeholder engagement	Page 22, 46, 54					
	2-30 Collective bargaining agreements	Page 43					8

GRI Standard / Other Source	Contents	Location	Omission			GRI Sector Standard Ref. No.	SDG
			Omitted requirements	Reason	Explanation		
Material topics							
GRI 3: Material topics 2021	3-1 Process to determine material topics	Page 22					
	3-2 List of material topics	Page 23					
Material topics: Climate change							
GRI 3: Material topics 2021	3-3 Management of material topics	Page 30				13.1.1	
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	Page 22 and 32				13.2.2	13
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Page 34 and 35					7, 8, 12, 13
GRI 302: Energy 2016	302-4 Reduction of energy consumption	Page 34	302-4-a (Amount of reductions in energy consumption achieved in joules); 302-4-b (Types of energy included); 302-4-c (Base year and rationale); 302-4-d (Calculation methodologies)	Information unavailable/ incomplete.	During the 2025 reporting cycle, the company implemented energy efficiency initiatives, particularly at its Seed Storage Facilities (UAS). However, it did not have consolidated data, a defined methodology, or an established base year for measuring reductions in energy consumption.		7, 8, 12, 13

GRI Standard / Other Source	Contents	Location	Omission			GRI Sector Standard Ref. No.	SDG
			Omitted requirements	Reason	Explanation		
Material topics: Climate change							
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Page 31 and 60				13.1.2	3, 12, 13, 14, 15
	305-2 Energy indirect (Scope 2) GHG emissions from energy purchases	Page 31				13.1.3	3, 12, 13, 14, 15
	305-3 Other indirect (Scope 3) GHG emissions	Page 31 and 61				13.1.4	3, 12, 13, 14, 15
	305-4 GHG emissions intensity	Page 62				13.1.5	13, 14, 15
	305-5 Reduction of GHG emissions	Page 62				13.1.6	13, 14, 15
	305-6 Emissions of ozone-depleting substances (ODS)	ABJ Trading reported no emissions of ozone-depleting substances (ODS), while Bom Jesus Agropecuária reported 40.80 metric tons of CFC-11 equivalent associated with the maintenance of industrial air-conditioning systems, including HCFC-22 (R22) and HCFC-141b.				13.1.7	3, 12
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		Complete omission	Information unavailable/ incomplete.	Bom Jesus Agropecuária and ABJ Trading currently focus their emissions monitoring exclusively on greenhouse gases (GHGs). The companies do not maintain quantitative controls for NOx and SOx emissions.	13.1.8	3, 12, 14, 15

GRI Standard / Other Source	Contents	Location	Omission			GRI Sector Standard Ref. No.	SDG
			Omitted requirements	Reason	Explanation		
Material topics: Climate change							
SASB	FB-AG-110a.1 Gross global Scope 1 emissions	Page 31 and 60					13
	FB-AG-130a.1 (1) Operational energy consumed, (2) percentage grid electricity and (3) percentage renewable	Page 34 and 35					7
	FB-AG-440a.1 Identification of principal crops and description of risks and opportunities presented by climate change	Page 30					13
	FB-MP-110a.1 Gross global Scope 1 emissions	Page 31 and 60					
	FB-MP-130a.1 (1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	Page 35					
Material topics: Biodiversity, ecosystems and land use							
GRI 3: Material topics 2021	3-3 Management of material topics	Page 27				13.3.1 / 13.5.1 / 13.6.1	
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	Page 27 and 29					6, 14, 15
	101-2 Management of biodiversity impacts	Page 27 and 29				13.3.2	1, 6, 11, 12, 13, 14,15

GRI Standard / Other Source	Contents	Location	Omission			GRI Sector Standard Ref. No.	SDG
			Omitted requirements	Reason	Explanation		
Material topics: Biodiversity, ecosystems and land use							
GRI 101: Biodiversity 2024	101-3 Access and benefit-sharing	Our business model does not involve access to Indigenous genetic resources or associated traditional knowledge for research and technological development purposes. For this reason, the company has no legal obligations under specific regulatory frameworks governing benefit-sharing. The organization's primary guiding principle is prevention and unconditional respect for territorial rights.					1, 15
	101-4 Identification of biodiversity impacts	Page 27 and 55				13.3.3	6, 14, 15
	101-5 Locations with biodiversity impacts	Page 27 and 59				13.3.4	1, 6, 11, 12, 14, 15
	101-6 Direct drivers of biodiversity loss	Page 27 and 59				13.3.5	6, 8, 11, 12, 14, 15
	101-7 Changes to the state of biodiversity	Page 27 and 59					6, 14, 15
	101-8 Ecosystem services	Page 28 and 59					1, 11

GRI Standard / Other Source	Contents	Location	Omission			GRI Sector Standard Ref. No.	SDG
			Omitted requirements	Reason	Explanation		
Material topics: Biodiversity, ecosystems and land use							
GRI 303: Water and effluents 2018	303-1 Interactions with water as a shared resource	Page 33				13.7.2	6, 12
	303-2 Management of water discharge-related impacts	Page 33				13.7.3	6
	303-3 Water withdrawal	Page 33				13.7.4	6
	303-4 Water discharge	Page 34				13.7.5	6
	303-5 Water consumption	Page 33				13.7.6	6
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Page 36					3, 6, 11, 12
	306-2 Management of significant waste-related impacts	Page 36					3, 6, 8, 11, 12
	306-3 Waste generated	Page 38					3, 6, 11, 12
	306-4 Waste diverted from disposal	Page 38					3, 11, 12
	306-5 Waste directed to disposal	Page 38					3, 6, 11, 12, 15
GRI 13: Natural ecosystem conversion	Report the percentage of production volume from land owned, leased, or managed by the organization that is classified as free from deforestation or land-use conversion, broken down by product, and describe the assessment methods used.	Page 27				13.4.2	15

GRI Standard / Other Source	Contents	Location	Omission			GRI Sector Standard Ref. No.	SDG
			Omitted requirements	Reason	Explanation		
Material topics: Biodiversity, ecosystems and land use							
GRI 13: Natural ecosystem conversion	For products sourced by the organization, report the following information by product: - the percentage of the sourced volume determined to be deforestation- or conversion-free, and describe the assessment methods used; - the percentage of the sourced volume for which the origin is not known to a level that allows the organization to determine whether it is deforestation- or conversion-free, and describe the actions taken to improve traceability.	Page 55				13.4.3	
	Report the size in hectares, the location, and the type of natural ecosystems that have been converted since the cut-off date on land owned, leased, or managed by the organization.	Page 27				13.4.4	
	Report the size in hectares, the location, and the type of natural ecosystems converted since the cut-off date by suppliers or in sourcing locations.	Page 55				13.4.5	15

GRI Standard / Other Source	Contents	Location	Omission			GRI Sector Standard Ref. No.	SDG
			Omitted requirements	Reason	Explanation		
Material topics: Biodiversity, ecosystems and land use							
GRI 13: Pesticides use	Report the volume and intensity of pesticides used by the following toxicity hazard levels: - Extremely hazardous; - Highly hazardous; - Moderately hazardous; - Slightly hazardous; - Unlikely to present an acute hazard.		The entire indicator	Confidential information	Information on the volume, intensity of use, and toxicological classification of the products used constitutes the company's strategic operational data and, therefore, is not publicly disclosed. Crop protection products are managed through internal procedures, employee training, and operational monitoring, in accordance with applicable laws.	13.6.2	3, 6, 12
SASB	FB-AG-140a.1 (1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Page 33					6
	FB-MP-140a.1 (1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Page 33					6

GRI Standard / Other Source	Contents	Location	Omission			GRI Sector Standard Ref. No.	SDG
			Omitted requirements	Reason	Explanation		
Topics: ethics, integrity, and compliance							
GRI 3: Material topics 2021	3-3 Management of material topics	Page 52				13.25.1 / 13.26.1	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	The company assesses its operations for corruption-related risks as part of its management and compliance processes. To mitigate these risks, the company conducts documentary due diligence on business partners, maintains internal integrity policies, and provides a permanent public Ombudsman Channel (see page 53).	205-1-a (Total number and percentage of transactions subject to evaluation)	Information is unavailable and/or incomplete.	The company has mechanisms in place to identify and manage corruption-related risks. However, it does not have consolidated information that would enable it to report the number and percentage of operations assessed.	13.26.2	16
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	Page 53 and 67				13.26.3	16
	205-3 Confirmed incidents of corruption and actions taken	The company recorded no confirmed cases of corruption and, consequently, took no disciplinary action, terminated no contracts, and initiated no legal proceedings related to corruption.				13.26.4	16

GRI Standard / Other Source	Contents	Location	Omission			GRI Sector Standard Ref. No.	SDG
			Omitted requirements	Reason	Explanation		
Topics: ethics, integrity, and compliance							
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	The organization was not subject to any judicial or administrative proceedings related to anti-competitive conduct, monopolistic practices, or violations of the economic order.				13.25.2	16
Material topics: Supply chain management							
GRI 3: Material topics 2021	3-3 Management of material topics	Page 54				13.16.1 / 13.17.1 / 13.23.1	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	The proportion of spending on local suppliers was as follows: ABJ Trading, 91% in Mato Grosso; Bom Jesus Agropecuária, 65% in Bahia and 28% in Mato Grosso. A local supplier is one who registered in the same state as the contracting unit (see page 54).					8

GRI Standard / Other Source	Contents	Location	Omission			GRI Sector Standard Ref. No.	SDG
			Omitted requirements	Reason	Explanation		
Material topics: Supply chain management							
GRI 308: Supplier environmental assessment 2016	308-1 New suppliers that were screened using environmental criteria	Page 55	308-1-a (Percentage of new suppliers that were screened using environmental criteria). Partial omission (consolidated data)	Information is unavailable and/ or incomplete.	At ABJ Trading, 100% of new grain suppliers were assessed based on environmental criteria. However, the company does not have consolidated information that would enable it to calculate the percentage of all new suppliers assessed during the period.		8
	308-2 Negative environmental impacts in the supply chain and actions taken	The company does not have a structured process in place to identify and monitor actual negative environmental impacts associated with approved suppliers and, therefore, is unable to report the required information.					8
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Page 55				13.17.2	5, 8, 16

GRI Standard / Other Source	Contents	Location	Omission			GRI Sector Standard Ref. No.	SDG
			Omitted requirements	Reason	Explanation		
Material topics: Supply chain management							
GRI 409: Forced or compulsory labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Page 55				13.16.2	5, 8
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Page 55					5, 8, 16
	414-2 Negative social impacts in the supply chain and actions taken	Page 55					5, 8, 16
GRI 13: Traceability of the supply chain	Describe the level of traceability in place for each product sourced, for example, whether the product can be traced to the national, regional, or local level, or a specific point of origin (e.g., farms, hatcheries, and feed mill levels)	Page 55				13.23.2	12
	Report the percentage of volume purchased that is certified by internationally recognized standards that trace the path taken by products along the supply chain, with a breakdown by product, and list these standards.	Page 55				13.23.3	

GRI Standard / Other Source	Contents	Location	Omission			GRI Sector Standard Ref. No.	SDG
			Omitted requirements	Reason	Explanation		
Material topics: Supply chain management							
GRI 13: Traceability of the supply chain	Describe the improvement projects to certify suppliers by internationally recognized standards that trace the path taken by products along the supply chain to ensure that the entire volume purchased is certified.	Page 55				13.23.4	12
SASB	FB-AG-430a.2 Suppliers' social and environmental responsibility audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances	No formal evaluations or audits were conducted *in loco* aimed at identifying actual negative environmental impacts caused by already approved suppliers.					12
	FB-AG-430a.3 Discussion of strategy to manage environmental and social risks arising from contract growing and commodity sourcing	Page 55					12
Material topics: Recruitment, development, and retention of employees							
GRI 3: Material topics 2021	3-3 Management of material topics	Page 40				13.20.1 / 13.21.1	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Page 64				13.20.2	4, 5, 8, 10

GRI Standard / Other Source	Contents	Location	Omission			GRI Sector Standard Ref. No.	SDG
			Omitted requirements	Reason	Explanation		
Material topics: Recruitment, development, and retention of employees							
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Page 43				13.20.3	3, 5, 8
	401-3 Parental leave	Page 65				13.20.4	5, 8
GRI 404: Training and education 2016	404-1 Average hours of training per year, per employee	Page 42 and 66				13.20.5	4, 5, 8, 10
	404-2 Programs for upgrading employee skills and transition assistance programs	Page 42				13.20.6	8
	404-3 Percent of employees receiving regular performance and career development reviews	Page 43 and 66				13.20.7	5, 8, 10
GRI 13: Living income and living wage	Report the percentage of employees and workers who are not employees and whose work is controlled covered by collective bargaining agreements that have terms related to wage levels and frequency of wage payments at significant locations of operation.	Page 43				13.21.2	1, 8, 10

GRI Standard / Other Source	Contents	Location	Omission			GRI Sector Standard Ref. No.	SDG
			Omitted requirements	Reason	Explanation		
Material topics: Recruitment, development, and retention of employees							
GRI 13: Living income and living wage	Report the percentage of employees and workers who are not employees and whose work is controlled paid above living wage, with a breakdown by gender.	Page 43				13.21.3	1, 8, 10
Material topics: Product Quality and Safety							
GRI 3: Material topics 2021	3-3 Management of material topics	Page 56				13.10.1	
GRI 416: Consumer health and safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Page 56	416-1-a (Percentage of significant product and service categories for which health and safety impacts are assessed for improvement). Partial omission (data from the BJA transaction)	Information is unavailable and/ or incomplete.	BJA maintains controls related to seed quality and traceability. However, it does not have consolidated information that would enable it to calculate the percentage of product categories assessed in accordance with the criteria of GRI 416-1. The reported rate of 100% refers exclusively to ABJ Trading's operations.	13.10.2	2, 3
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Page 56				13.10.3	2, 3

GRI Standard / Other Source	Contents	Location	Omission			GRI Sector Standard Ref. No.	SDG
			Omitted requirements	Reason	Explanation		
Material topics: Product Quality and Safety							
SASB	FB-AG-250a.1 Global Food Safety Initiative (GFSI) audit (1) non-conformance rates and (2) associated corrective action rates for (a) major and (b) minor non-conformances	Page 56					2, 3
	FB-AG-250a.3 (1) Number of recalls issued and (2) total amount of food product recalled	Page 56					2, 3
	FB-AG-430b.1 Discussion of strategies to manage the use of genetically modified organisms (GMOs)	The company primarily uses genetically modified (GM) cultivars of soybeans, corn, and cotton, complemented by refuge areas, crop rotation, and Integrated Pest Management (IPM), in accordance with suppliers' technical recommendations.					
GRI 13: Food safety	Report the percentage of production volume from sites certified to internationally recognized food safety standards, and list these standards.	Page 56				13.10.4	2, 3
	Report the number of recalls issued for food safety reasons and the total volume of products recalled	Page 56				13.10.5	2, 3

GRI Standard / Other Source	Contents	Location	Omission			GRI Sector Standard Ref. No.	SDG
			Omitted requirements	Reason	Explanation		
Material topics: Health, Well-Being and Safety							
GRI 3: Material topics 2021	3-3 Management of material topics	Page 44				13.19.1	
GRI 403: Occupational health and safety 2018	403-1 Occupational health and safety management system	Page 44				13.19.2	8
	403-2 Hazard identification, risk assessment and incident investigation	Page 44				13.19.3	8
	403-3 Occupational health services	Page 44				13.19.4	3, 8
	403-4 Worker participation, consultation and communication on occupational health and safety	Page 44				13.19.5	8, 16
	403-5 Worker training on occupational health and safety	Page 44				13.19.6	8
	403-6 Promotion of worker health	Page 44				13.19.7	3
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Page 44				13.19.8	8
	403-8 Workers covered by an occupational health and safety management system	Page 45				13.19.9	8
	403-9 Work-related injuries	Page 45				13.19.10	3, 8, 16
	403-10 Work-related ill health	Page 45				13.19.11	3, 8, 16

GRI Standard / Other Source	Contents	Location	Omission			GRI Sector Standard Ref. No.	SDG
			Omitted requirements	Reason	Explanation		
Material topics: Health, Well-Being and Safety							
SASB	FB-AG-320a.1 (1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	Page 45					3, 8
	FB-MP-320a.1 (1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	Page 45					3, 8
No correlation with material topics							
SASB FB-AG-000: Activity metrics	FB-AG-000.A Production by principal crop	Page 12 and 15					
	FB-AG-000.B Number of processing facilities	Page 9					
	FB-AG-000.C Total land area under active production	Page 12 and 15					

Topics in GRI Sector Standard 13: Agriculture, Aquaculture and Fishing Sector 2022—applicable topics defined as non-material

Topic	Explanation
13.9 Food Security	As a producer of agricultural commodities operating under a B2B model, the company did not consider local access to and availability of food a priority topic in this reporting cycle.
13.11 Animal health and welfare	Livestock operations represent a minor share of the company's activities, and this topic did not meet the materiality threshold for reporting.
13.12 Local communities	No significant negative impacts related to the company's relationships with surrounding communities were identified that would warrant prioritizing this topic for the company and its stakeholders in this reporting cycle.
13.13 Land and resource rights	Based on land due diligence, no impacts, risks, or opportunities were identified that would warrant prioritizing this topic in this reporting cycle.
13.14 Rights of indigenous peoples	Based on georeferenced monitoring, no impacts, risks, or opportunities related to this topic were identified that would warrant prioritizing it in this reporting cycle.
13.15 Non-discrimination and equal opportunity	Although addressed through corporate policies and practices, this topic was not considered a priority in this reporting cycle.
13.18 Freedom of association and collective bargaining	As this practice is well established and 100% of employees are covered by collective bargaining agreements, the topic was not considered a priority risk for the company and its stakeholders in this reporting cycle.
13.22 Economic Inclusion	The company contributes indirectly through job creation and tax payments; however, it does not maintain specific programs that would make this topic a priority in this reporting cycle.
13.24 Public policy	The company does not make financial contributions to political parties or engage in direct lobbying activities that would warrant prioritizing this topic in this reporting cycle.

Credits

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