

TITLE:  
***Integrity Program***

TYPE  
***Norm***

# Integrity Program



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## **1. Presentation**

Cooxupé' s Integrity Program consists of a group of internal mechanisms and procedures of integrity, audit, encouragement to denouncing irregularities, in the effective application of the Code of Ethical Conduct, Social Statute, of Mission, Vision and Values, as well as of politics and guidelines with the objective of preventing, monitoring, detecting, and/or mitigating the practice of deviation, frauds, irregularities, and harmful acts foreseen in the Law 12.846/2013 and regulated by the Decree 11.129/2022, upholding the integrity, legality and transparency in the execution of the operations of Cooxupé.

The INTEGRITY PROGRAM is applicable to the relations with all stakeholders of Cooxupé: Members, Potential Members, Employees, Potential Employees, Clients, Potential Clients, Suppliers, Potential Suppliers, the Society, the Public Administration, and all other stakeholders.

## **2. Pillars / Attributions**

Cooxupé' s INTEGRITY PROGRAM is based on the following pillars:

### **2.1 – Commitment of the Board of Directors**

The Executive Board is responsible for the approval of the INTEGRITY PROGRAM, as well as for supporting its effective application.

### **2.2 – Code of Ethics and the Standards of Conduct**

The CODE OF ETHICAL CONDUCT declares the principles and values kept by Cooxupé, and it clearly determines the standard behavior expected from the Board of Directors, Board of Advisors, Members, Employees, Suppliers, Clients, and other stakeholders.

### **2.3 – Communication and Disclosure**

Cooxupé appreciates objective, continuous and comprehensive communication of all its integrity-driven actions. In order to accomplish such communication, every person that has relations with Cooxupé is given access to the INTEGRITY PROGRAM and CODE OF ETHICAL CONDUCT.

- For the Board of Directors and Employees, the documents are available at the Corporate Intranet, and Human Resources website;
- For the Co-op Members the access is via member's website and mobile app.
- For other interested parties, access is available at Cooxupé' s institutional web site, in Portuguese, English, and Spanish versions.

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The mechanisms applied to the disclosure of the Program, and its respective responsibilities are established on the internal norm COMUNICAÇÃO CORPORATIVA (Corporate Communication).

## **2.4 – Trainings**

Cooxupé periodically carries out capacity-building trainings related to its INTEGRITY PROGRAM for all its employees.

The mechanisms used in trainings for this Program and its respective responsibilities are established at the internal norms CAPACITAÇÃO DE COLABORADORES (Trainings for Employees), POLÍTICA DE RELACIONAMENTO COM A ADMINISTRAÇÃO PÚBLICA (Policy for relations with Public Administration), and ADMISSÃO, DEMISSÃO, ELIMINAÇÃO, EXCLUSÃO, TRANSFERÊNCIA E BLOQUEIO – TERCEIRO PROPONENTE / COOPERADO (Hiring, Firing, Elimination, Exclusion, transference and Block – Proponent Third Party / Member).

## **2.5 – Adequate Management of Risks of Integrity**

Cooxupé carries out adequate management of risks in its operations, including analysis and periodical revision, in order to implement necessary adaptations to its INTEGRITY PROGRAM, as well as the efficient allocation of resources.

Details of the instruments and procedures applied to the risk analysis and its respective responsibilities are established on the internal procedure GESTÃO DE RISCOS (Risk Management).

## **2.6 – Accounting Entries**

Cooxupé's accounting entries properly reflect its relevant transactions, according to the accounting practices adopted in Brazil, which are applicable to cooperative societies.

## **2.7 – Internal Controls and Financial Operations Entries**

Cooxupé has a system of internal controls with the objective to assure prompt elaboration and reliability of its reports and financial statements free from relevant distortions.

The main mechanisms used on this purpose are found in internal norms: AUDITORIAS (Audits); GESTÃO DE ATIVOS (Management of Assets); OPERAÇÃO FINANCEIRA – RECEBIMENTO (Financial Operation – Receipts); ORÇAMENTO DE RECEITAS (Budget of Revenues), CUSTOS (Costs), DESPESAS E INVESTIMENTOS (Expenses and Investments); PAGAMENTOS (Payments); POLÍTICA DE CPR – CÉDULA DE PRODUTOR RURAL (Policy for Rural Producer Bill); POLÍTICA DE CRÉDITO (Credit Policy); POLÍTICA DE OPERAÇÕES EM MERCADO FUTURO (Policy for Future Market Operations); POLÍTICA DE RISCO – COOXUPÉ (Risk Policy – Cooxupé); POLÍTICA DE TAXA DE JUROS E DESCONTOS FINANCEIROS (Policy for Tax Interests and Financial Discounts); PROCURAÇÕES PARA PAGAMENTOS (Proxies for Payments), TRANSFERÊNCIA E APLICAÇÕES FINANCEIRAS (Transfers and Financial Applications); VALORIZAÇÃO DE PRODUTOS AGRÍCOLAS (Valuation of Agricultural Products).

## **2.8 – Interaction with the Public Sector**

In order to prevent frauds and illicit acts regarding bidding processes, enforcement of administrative contracts or at any interaction with the Public Sector, even if it is intermediated by third parties, as well as tribute payments, submission to assessment, or obtainment of authorizations, licenses, permissions, and attestations, Cooxupé determines, by its ~~POLITICS FOR~~

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RELATIONSHIP WITH THE PUBLIC ADMINISTRATION, how it is supposed to be the conduct of its employees who have power of attorney before the Public Administration, or whose function in the job description establishes the direct interaction with Public Administration officers as mandatory requirement, and for Business Partners that, due to enforcement of contract with the Cooperative, are supposed to directly interact with the Public Administration.

## **2.9 – Responsible Internal Instance**

Cooxupé' s COMPLIANCE DEPARTMENT (Risks, Ethical Conduct and Ombudsman) is the internal instance in Cooxupé responsible for management, enhancement, maintenance, and assessment of the INTEGRITY PROGRAM, and it is directly linked to the Board of Directors, ensuring independence, autonomy, neutrality, structure and authority regarding actions related to the Program.

All the actions taken by Cooxupé' s COMPLIANCE DEPARTMENT (Risks, Ethical Conduct and Ombudsman), related to the INTEGRITY PROGRAM, are carried out alongside Cooxupé' s ETHICS COMITEE, as established in the internal norm OUVIDORIA (Ombudsman), and in the CODE OF ETHICAL CONDUCT.

## **2.10 – Denunciation Channel – “Ombudsman”**

Cooxupé has a channel for denunciation, structured to receive and treat manifestations from its co-op members, such as: complaints, suggestions, queries and compliments; as well as for receiving denounces regarding situations concerning the CODE of ETHICAL CONDUCT from all interested parties. The channel for denounces is available on the web site “[www.cooxupe.com.br](http://www.cooxupe.com.br) - link *Ouvidoria (Ombudsman)*”.

The procedure for treatment of denounces, and the respective responsibilities are established on the internal norm OUVIDORIA (Ombudsman).

## **2.11 – Violation**

The breach of obligations, principles and compromises described in the CODE OF ETHICAL CONDUCT and in the current INTEGRITY PROGRAM will cause disciplinary measures.

Denounces of violation related to the current Program will be received by CANAL DE DENÚNCIAS – OUVIDORIA (Denouncing Channel – Ombudsman). Investigation process must be driven by the COMPLIANCE DEPARTMENT (Risks, Ethical Conduct and Ombudsman), alongside Cooxupé' s ETHICS COMITEE, as established in the internal norm OUVIDORIA (Ombudsman). In case violation is confirmed, the result will be sent to the superior instances of the parties for the application of due

disciplinary measures.

Internal penalties will be proportional to the type of violation, and to the level of responsibility of the people involved. Any individual is subject to the application of disciplinary measures in case of violation of INTEGRITY PROGRAM and CODE OF ETHICAL CONDUCT, despite his/her position at Cooxupé.

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The measures applied will be educative, corrective or punitive, according to the severity of the act and the damages caused to Cooxupé.

- **NOTE:** Internally applied disciplinary measures do not exempt the person responsible for violating the current Program from undergoing sanctions at juridical sphere.

## **2.12 – Interruption and Remediation of Damages Caused by Infringement**

After detection and confirmation of the harmful act regarding the INTEGRITY PROGRAM, Cooxupé will carry out immediate interruption of irregularities or infractions, applying the penalties foreseen in contracts, liability of parties involved, and other due measures, according to the concrete case.

In illicit acts detected and confirmed, which involve the relation with Public Administration, Cooxupé will effectively cooperate with investigations and administrative process, reporting every identified person involved in administrative infringement to the competent authority, as well as quick submission of data and documents that prove the deviation, as established on POLÍTICA DE RELACIONAMENTO COM A ADMINISTRAÇÃO PÚBLICA (Politics for Relationship with Public Administration).

## **2.13 – Due Diligences for Contracting – Purchase of Goods and Services**

Cooxupé carries out a process of “*Due Diligence*” in the acquisition of goods and services, and it supervises the contracted third parties.

The purchase of goods and services is performed in compliance with guidelines from Cooxupé’ s CODE of ETHICAL CONDUCT and PROCUREMENT POLICY, ensuring equity, transparency, impersonality and legality in such procedure.

The appropriate diligences for contract and supervision include politically exposed people, as well as their families, employees and partaking legal persons.

The enforcement of payments follows the criteria established on the norm PAGAMENTOS (Payments).

Parties involved in the process of acquisition of goods and services commit to accomplish the established in the current INTEGRITY PROGRAM, CODE OF ETHICAL CONDUCT and POLICY FOR RELATIONS WITH PUBLIC ADMINISTRATION (as applicable), by means of specific clause inserted in the contracts by Cooxupé’ s JURIDICAL TRIBUTARY DEPARTMENT.

## **2.14 – Processes of fission, merger, incorporation, acquisition, and societal restructuring**

Cooxupé carries out previous verification of viability for its businesses, by the analysis of corporate books, financial statements, politics and documented internal procedures, as: good standing before public bodies, deviations, illicit acts, or existence of vulnerabilities in legal entities involved.

Any indicator of abnormality, no matter how little it is, becomes a cause for impeachment for the processes of fission, merger, incorporation, acquisition and societal restructuring, up to the mitigation of the problem.

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## **2.15 – Continuous Monitoring**

Cooxupé carries out continuous monitoring on its INTEGRITY PROGRAM, aiming at its enhancement regarding the prevention, detection, and combat to the occurrence of harmful acts foreseen in the Anti-Corruption Law. The current Program will be reviewed where required or, at the very least, once a year.

The Annual Plan of Internal Audit estates the conduction of audits on the INTEGRITY PROGRAM.

## **2.16 – Contributions, Donations, Sponsorships and Gifts**

In the act of accepting, receiving, as well as in the completion of any type of donation, payment of contributions and sponsorships, there must not be generation of conflicts of interest, bribery or personal advantage, in order to not violate the CODE OF ETHICAL CONDUCT and the current legislation. The same rules also address the distribution or receipt of gifts.

Cooxupé does not practice contributions or favors to political parties or organizations, people in elective positions, nor to those in the process of electoral competition.

The mechanisms used to enforce Contributions, Donations, Sponsorships, Gifts, and their respective responsibilities are established in the internal norm POLÍTICA PARA DOAÇÕES, PATROCÍNIOS, CONTRIBUIÇÕES E BRINDES (Policy for Donations, Sponsorships, Contributions and Gifts).