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Anti-corruption Guide

TYPE:

Norm

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1. Message from the President

Cooxupé is a cooperative committed to initiatives to combat corruption in all its forms, adopting ethical and integrated attitudes in all its actions, and encouraging its business partners to do the same.

Corruption is one of the main evils affecting societies around the world. It diverts public resources that should be used to improve people's lives, damages the economy, compromises justice and undermines citizens' trust in institutions.

It is the duty of all of us to commit ourselves to acting with transparency and integrity in all spheres of life, whether in the organizational environment and/or in any form of social interaction, and to take a firm stand against all forms of corruption.

Combating corruption is an arduous task, but it is fundamental to building a fairer and more balanced society.

Together we can make a difference and create an environment in which honesty and integrity are the prevailing values.

Carlos Augusto Rodrigues de Melo
President Director

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2. Objective

The purpose of this GUIDE is to ratify the commitment of Cooxupé and all those who act on its behalf to combating corruption in all its forms, as set out in the UN GLOBAL PACT and SUSTAINABLE DEVELOPMENT GOAL (SDG) 16.

The GUIDE is also fundamental to maintaining an environment of integrity and transparency, as well as a Corporate Governance structure that meets the requirements of the markets in which we operate.

The GUIDE, together with the CODE OF ETHICAL CONDUCT and INTEGRITY PROGRAM, fully expresses Cooxupé's ethical and integrity principles and the mechanisms adopted to combat corruption. It is therefore necessary for the GUIDE to be interpreted in line with the CODE OF ETHICAL CONDUCT and INTEGRITY PROGRAM.

The purpose of this GUIDE is also to establish guidelines for receiving, dealing with and monitoring acts that may constitute violations of Cooxupé's anti-corruption commitments.

Visit the website www.cooxupe.com.br - Menu "GOVERNANCE AND TRANSPARENCY" and get to know Cooxupé's ethics and integrity regulations in full.

3. Applicable Legislation

Cooxupé's anti-corruption actions are based on current Brazilian legislation.

We can cite the main legal provision:

- a. Brazilian Anti-Corruption Law (No. 12.846/2013) and its Regulatory Decree (No. 11.129/2022)
[This law stems from international agreements that Brazil has entered into, especially the OECD (Organization for Economic Cooperation and Development) Convention and the United Nations Convention against Corruption. In addition, the Brazilian law was modeled on the terms of the FCPA - Foreign Corrupt Practices Act and the UKBA - UK Bribery Act].
- b. Brazilian Penal Code (Decree-Law No. 2.848/1940).
- c. Tenders and Administrative Contracts Law (No. 8.666/93 and No. 14.133/2021).
- d. Law on Crimes of Laundering or Concealment of Assets, Rights and Values (No. 9.613/1998 and No. 12.683/2012).
- e. Law for the Defense of Competition (nº 12.529/2011).

It should be emphasized that in addition to the legislation mentioned above, Cooxupé also respects all other laws in the legal system, always acting with integrity and ethics in its actions, including interaction with the national or foreign Public Administration.

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4. Scope

The guidelines established in this GUIDE cover all of Cooxupé's operations, including those carried out by its subsidiaries, binding members of the Board of Directors and Fiscal Council, Executive Board, Employees, Cooperative Members, Suppliers, Clients and any person or company acting on behalf of Cooxupé, whether in interaction with the Public or Private Sector, to its effective compliance.

The declaration of commitment to this GUIDE is formalized by a specific clause in the contracts documents issued in the relationship with Cooxupé, or by signing this regulation itself. In addition, this document is publicly available in Cooxupé's main communication vehicles.

5. Definition

5.1. Lesive Acts: considering acts carried out by legal entities that violate national or foreign public assets, public administration principles or international commitments assumed by.

5.2. Corruption: any act against the national or foreign Public Administration to obtain undue advantages or benefits, consisting of the illegal use of economic or financial power to transfer income in a criminal manner to individuals or groups linked by any ties of common interest.

5.3. Active Corruption: the act of offering or promising an undue advantage to a public official, in order to get them to perform, omit or delay an officio act.

5.4. Passive Corruption: the act of requesting or receiving, for oneself or for others, directly or indirectly, even when out of office or before assuming it, but because of it, an undue advantage, or accepting a promise of such an advantage.

5.5. Predictive Corruption: practices to corrupt political agents before they are elected, i.e. making arrangements with future candidates so that they serve certain future interests, if elected, of certain groups or sectors of the economy.

5.6. Corrupção Privada: offering or receiving (as well as promising or requesting) an undue advantage to carry out, delay or omit an act related to their functional duties in the course of economic, financial or commercial activities.

5.7. Public Administration (*national or foreign*): bodies, entities, public agents, authorities and civil servants of the administration of the Union, the States, the Federal District and the Municipalities, of any of the Executive, Legislative and Judicial Powers, including autarchies, public companies, mixed-capital companies and public foundations.

5.8. Fraud: considered to be any act of deceit and bad faith with the intention of harming or deceiving others, or of not fulfilling a certain duty, obtaining for oneself or for others undue advantages or benefits (pecuniary or non-pecuniary).

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5.9. Money Laundering: The concealment or disguise of the nature, origin, location, disposition, movement or ownership of assets, rights or values derived, directly or indirectly, from a criminal offense.

5.10. Facilitating Payments: making payments to a Public Agent to ensure or expedite the execution or processing of an action or service to which a person or company has a normal, legal and legitimate right, aimed at obtaining authorizations, licenses and other official documents, processing government documents.

5.11. Bribe: takes the form of an extra gratuity for a normal service rendered to someone or encouragement to do something illegal in exchange for payment.

5.12. Bribery: promise, offer, donation or receipt of something of value in exchange for favorable treatment by a company, official authority or public agent.

5.13. Undue advantage: offering or paying something of value to an authority, government official, public agent or private sector professional, such as money, travel, gifts, donations and hospitality, so that the person in question stops behaving ethically with their professional duties, in order to obtain an advantage.

6. Conducts

6.1 – Interaction with the National or Foreign Public Administration

In dealings with the Public Administration, it is expressly forbidden to:

- I. Promising, offering or giving, directly or indirectly, an undue advantage to a public official or a third party related to them;
- II. Financing, funding, sponsoring or in any way subsidizing the commission of illegal acts;
- III. Using a natural or legal person as an intermediary to hide or disguise their real interests or the identity of the beneficiaries of the acts carried out;
- IV. Hindering investigation or inspection activities by public bodies, entities or agents, or intervening in their activities, including within the scope of regulatory agencies and national financial system inspection bodies.

6.2 – Bidden Process

Bidding processes and contracts with the Public Administration to which Cooxupé belongs, it is expressly forbidden to:

- I. Frustrating or defrauding, by means of an arrangement, combination or any other expedient, the competitive nature of a public bidding procedure;
- II. Prevent, disrupt or defraud the performance of any act of bidding procedure public;
- III. Removing or seeking to remove a bidder by means of fraud or offering an advantage of any kind;
- IV. Fraudulent public tenders or contracts arising from them;

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- V. Fraudulently or irregularly creating a legal entity in order to take part in public tenders or enter into administrative contracts;
- VI. Obtaining an undue advantage or benefit, fraudulently, from modifications or extensions to contracts entered into with the public administration, without authorization by law, in the public bid invitation or in the respective contractual instruments;
- VII. Manipulating or defrauding the economic and financial balance of contracts entered into with the public administration.

6.3 – Prevention of money laundering

Any person or institution related to Cooxupé is expressly prohibited from engaging in any activity that constitutes or collaborates with money laundering.

The crime of money laundering is committed by anyone who, in order to conceal or disguise the use of assets, rights or values derived from any criminal infraction:

- I. Converts them into legal assets;
- II. Acquires, receives, exchanges, trades, gives or receives as collateral, keeps, deposits, moves or transfers them;
- III. Imports or exports goods with values that do not correspond to the real ones;
- IV. Uses, in economic or financial activity, goods, rights or values originating from a criminal infraction;
- V. Participates in a group, association or office with knowledge that its main or secondary activity is aimed at committing crimes established by law.

6.4 – Prevention of private corruption

Cooxupé expects its stakeholders to always act ethically and with integrity, seeking to ensure that their daily actions are aligned with the principles of honesty, dignity, respect, loyalty and collaboration, always committing to truth and transparency.

In the relationship with Cooxupé it is expressly forbidden to:

- I. The maintenance of conflicts of interest that could influence Cooxupé's business decisions for their own benefit or for the benefit of third parties with whom they have relationships. The hiring of suppliers who have family members of Cooxupé Board Members, Executive Management and Employees on their staff may be accepted when they are informed in advance, and provided that there are no privileges in negotiation processes, and this supplier must be conducted on equal terms with its competitors;
- II. Accepting, offering or promising gifts, courtesies, awards, loans, invitations, favors, bribes or other situations that may influence or lead to the belief that there has been favoritism, even if not of an economic nature, in commercial and/or legal agreements. Cooxupé employees are only authorized to receive promotional/advertising gifts from business partners;
- III. Claim, on the basis of the position held at Cooxupé, discounts on purchases of goods or services for personal use or consumption;

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- IV. Disclosing any information of a confidential and/or sensitive nature in the negotiation processes to which Cooxupé is a party;
- V. Irregular financial arrangements with customers or suppliers, such as over- or under-invoicing.

6.5 – Relationship with competitors

Cooxupé's relationship with competitors must be in accordance with the law, and it is therefore expressly forbidden to:

- I. Agreeing, combining, manipulating or adjusting with a competitor in any way:
 - The prices of goods or services offered individually;
 - The production or marketing of a restricted or limited quantity of goods or the provision of a restricted or limited number, volume or frequency of services;
 - The division of parts or segments of an actual or potential market for goods or services by, among other things, the distribution of customers, suppliers, regions or periods;
 - Prices, conditions, advantages or abstention in public tenders;
- II. Promoting, obtaining or influencing the adoption of uniform or concerted commercial conduct between competitors;
- III. Limiting or preventing new companies from entering the market;
- IV. Creating difficulties for the establishment, operation or development of a competing company or a supplier, purchaser or financier of goods or services;
- V. Preventing a competitor from getting access to sources of input, raw materials, equipment or technology, as well as distribution channels;
- VI. Requiring or granting exclusivity for advertising in the mass media;
- VII. Using deceptive means to cause third parties' prices to fluctuate;
- VIII. Regulating markets for goods or services, establishing agreements to limit or control research and technological development, the production of goods or the provision of services, or to hinder investments aimed at the production of goods or services or their distribution;
- IX. Imposing, in the trade of goods or services, on distributors, retailers and representative's resale prices, discounts, payment conditions, minimum or maximum quantities, profit margins or any other marketing conditions relating to their business with third parties;
- X. Discriminating against buyers or suppliers of goods or services by setting different prices or operating conditions for sales or services;
- XI. Refusing the sale of goods or the provision of services, within the payment conditions normal to commercial uses and customs;
- XII. Hindering or disrupting the continuity or development of commercial relations of indefinite duration due to the other party's refusal to submit to unjustifiable or anti-competitive commercial terms and conditions;
- XIII. Destroying, rendering unusable or hoarding raw materials, intermediate or finished products, as well as destroying, rendering unusable or hindering the operation of equipment intended to produce, distribute or transport them;
- XIV. Exclusively taking or preventing the exploitation of industrial or intellectual property rights or technology;

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- XV. Selling goods or providing services unjustifiably below cost price;
- XVI. Retaining production or consumer goods, except to ensure production costs are covered;
- XVII. Partially or totally ceasing the company's activities without proven just cause;
- XVIII. Making the sale of a good conditional on the acquisition of another good or the use of a service, or making the provision of a service conditional on the use of another good or the acquisition of a good;
- XIX. Abusively exercising or exploiting industrial, intellectual property, technology or trademark rights.

7. Complaints channel - "Ombudsman"

Cooxupé has a structured reporting channel to receive and deal with complaints involving non-compliance with this GUIDE, CODE OF ETHICAL CONDUCT and INTEGRITY PROGRAM from all its stakeholders. The complaints channel is available at the following link: www.cooxupe.com.br - Ombudsman - link

8. Responsibilities

8.1 – Board of Directors and Executive Management

The Board of Directors, through the Executive Officers, is responsible for approving, complying with and supporting the effective application of this GUIDE, CODE OF ETHICAL CONDUCT, INTEGRITY PROGRAM and other ethics and integrity practices related to Corporate Governance.

8.2 – Ethics Committee

Ethics Committee is in charge of:

- I. Ensuring and supervising compliance with this GUIDE and the application of the INTEGRITY PROGRAM, CODE OF ETHICAL CONDUCT and other Cooxupé ethics and integrity rule;
- II. Ensure the independence of the treatment of conduct that violates this GUIDE, INTEGRITY PROGRAM, CODE OF ETHICAL CONDUCT ÉTICA and other rules of ethics and integrity of Cooxupé;
- III. Ensuring that infractions and violations are followed up with applicable disciplinary action, regardless of the hierarchical level of the offender;
- IV. Analyze and recommend actions to combat conflicts related to this GUIDE, the INTEGRITY PROGRAM, the CODE OF ETHICAL CONDUCT and other Cooxupé ethics and integrity standards.

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8.3 – Compliance Department

The Compliance department is in charge of:

- I. Propose actions to foster and maintain a culture of integrity in the Organizational environment;
- II. Periodically reviewing and recommending any changes to this GUIDE, INTEGRITY PROGRAM, CODE OF ETHICAL CONDUCT and other Cooxupé ethics and integrity rules.;
- III. Receive, analyze, address and respond to incidents of violation of this GUIDE, INTEGRITY PROGRAM, CODE OF ETHICAL CONDUCT and other Cooxupé ethics and integrity standards;
- IV. Creating rules for controlling relations with the Public Administration;
- V. Defining the content of anti-corruption training at Cooxupé;
- VI. Ensuring that the Board of Directors is aware of matters that may have a significant impact on Cooxupé's reputation for ethics and integrity.;
- VII. Establishing, together with the responsible areas, the appropriate monitoring mechanisms to curb and/or correct acts of corruption at Cooxupé;

8.4 – Management positions

Adherence to the provisions mentioned in this GUIDE, disseminating the commitment to zero tolerance of corrupt practices in their respective teams and applying disciplinary measures to employees when necessary.

8.5 – Employees

Knowing, respecting and applying the concepts mentioned in this GUIDE, as well as reporting any suspicion of corruption to Cooxupé's Ombudsman channel.

8.6 – Business Partners

Knowing, respecting and complying with the provisions of this GUIDE and adopt actions to combat corruption in all its forms.

9. Disciplinary actions

Violations of the anti-corruption precepts set out in this guide can result in severe administrative sanctions and civil and criminal penalties, applied alone or cumulatively, such as:

a) To the employees:

- Warning;
- Suspension;

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- Dismissal (ordinary or for just cause)
- Civil and/or criminal liability;

b) For Business Partners:

- Imposition of penalties and other contractual consequences; Administrative sanctions that may culminate in the business partner being blocked from new contracts and even the termination of existing contracts, in accordance with Cooxupé's rules and prior assessment;
- Civil and/or criminal liability;

- Note: In this topic, Business Partners are understood to be all stakeholders who do not qualify as employees.

It should be emphasized that the imposition of sanctions does not, under any circumstances, exclude the obligation to make full reparation for the damage caused.

All employees are committed to knowing, disseminating and complying with all the terms of this GUIDE, through wide dissemination by Cooxupé in its communication vehicles, contractual addendum to the provisions of the CODE OF ETHICAL CONDUCT, INTEGRITY PROGRAM and other Cooxupé GOVERNANCE and TRANSPARENCY regulations. In addition, internal training and awareness campaigns are carried out on this subject.

Business Partners undertake to know, disseminate and comply with all the terms of this GUIDE by means of wide dissemination by Cooxupé in its communication vehicles and through contractual clauses of the provisions set out in the CODE OF ETHICAL CONDUCT, INTEGRITY PROGRAM and other Cooxupé GOVERNANCE and TRANSPARENCY regulations.

- Note: Business Partners who can prove that they have an Integrity Program that meets the requirements of the Brazilian Anti-Corruption Law and other relevant legislation are exempt from the need to adhere to this GUIDE and other rule issued by Cooxupé related to Ethics and Integrity.

10. Other Ethics and Integrity Actions

In addition to the guidelines set out in this GUIDE, Cooxupé adopts other actions to maintain an environment of integrity and ethics in its operations.:

- I. Disclosure of the INTEGRITY PROGRAM and CODE OF ETHICAL CONDUCT to its stakeholders;
- II. Establishment of internal regulations that define in a practical way what the relationship with the Public Administration should be like;
- III. Establishing internal regulations on DONATIONS, SPONSORSHIPS, HOSPITALITY, CONTRIBUTIONS AND GIFTS;
- IV. Ongoing training on matters relating to ETHICS and INTEGRITY;
- V. Contracts signed between Cooxupé and any other company have clauses on compliance with the anti-corruption law and internal ethics and integrity regulations;
- VI. Holding events to raise awareness of the importance of adopting ethical and integrity actions in day-to-day activities;

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- VII. Carrying out Integrity Due Diligence on Business Partners;
- VIII. Integrity risk management;
- IX. INTEGRITY PROGRAM audit;

11. Updates

This is not an exhaustive list of behaviors that may violate current legislation and Cooxupé's principles of ethics and integrity. Therefore, this GUIDE may be amended whenever necessary. In addition, all those who have obligations linked to this GUIDE should frequently monitor updates and applications of current legislation on issues related to corruption and its ramifications.

12. Frequently Asked Questions (FAQs)

1- Where Cooxupé's Governance and Transparency regulations can be accessed?
R: Cooxupé's Governance and Transparency rules are available at www.cooxupe.com.br (Governance and Transparency Menu) for all Cooxupé stakeholders.

2- What a Cooxupé employee or business partner should do when they become aware of a suspicion or fact that is illicit, unethical or goes against the Organization's values?
R: You must make a complaint to Cooxupé's ombudsman channel, offering concrete evidences for the development of the investigative process.

3- Does Cooxupé have a Code of Conduct for suppliers only?
R: No. Cooxupé's Code of Ethical Conduct applies to all its stakeholders, including suppliers of products and/or services.

4- What warning signs should be taken into account when carrying out activities involving relations with the Public Administration (national or foreign)?
R: Warning signs are not necessarily evidence that illegal practices are taking place or may take place, but they do raise the existence of indications that provoke the need for careful analysis when carrying out operations. We can highlight the following signs:

- Counterparty refuses to include anti-corruption compliance actions in contracts;
- Counterparty requests excessive commission amounts, with payment made only in cash and in kind;
- Counterparty has an unreliable reputation;
- Counterparty is recommended by a civil servant;
- Counterparty requests or provides documents of a dubious nature;
- Counterparty has as its controlling shareholder a public official or his/her family members or has close relations with government agents;

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- The public official insinuates that he or she will be able to grant benefits and speed up the services provided by the Public Administration in exchange for some kind of undue advantage;
 - The public official requests that the contracts be issued in the name of a family member;
 - The public official requests trips or any other hospitality for family members;
- 5- What warning signs should be taken into account for Anti-Money Laundering (AML)?
- Movement of funds incompatible with economic activity and asset condition;
 - Sudden, frequent and unjustified changes in the way resources are moved;
 - Applying for financing facilities without proper proof of income;
 - Opening and operating accounts exclusively at border agencies or those with high passenger traffic volumes;
 - Requesting strange or improper facilities for foreign currency trading;
 - Sudden change in assets and standard of living;
 - Frequency of deposits containing counterfeit notes or use of false documents;
 - Use of third parties (Front company / "orange") to move own funds without having to declare their origin;
 - Over-invoicing in product export and/or import operations;
 - Origination of unknown or suspicious financial resources;
 - Movements with countries, organizations and people named on restrictive anti-money laundering and anti-terrorism lists.

13. Complementary References

- CODE OF ETHICAL CONDUCT
- OMBUDSMAN'S OFFICE
- INTEGRITY PROGRAM
- POLICY ON RELATIONS WITH THE PUBLIC ADMINISTRATION
- POLICY FOR PRIVATE SOCIAL INVESTMENT, DONATIONS, SPONSORSHIPS, CONTRIBUTIONS

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14. Responsibility for Consensus/Approval

- STORAGE
- FUNDING AND FUTURES MARKETS
- INPUT DISTRIBUTION CENTER
- GRADING
- COMMERCIAL INPUTS
- COMPLIANCE
- COMMUNICATION
- CONTROLLERSHIP
- QUALITY CONTROL
- TECHNICAL DEVELOPMENT
- ESG
- STRATEGY, INNOVATION AND DEVELOPMENT
- FEED MILL
- INFRASTRUCTURE
- TAX LAW
- FOREIGN MARKET
- INTERNAL MARKET
- OPERATIONS
- COMMERCIAL PLANNING AND MANAGEMENT
- PRODUCTION PLANNING AND CONTROL
- PLANNING, ADMINISTRATION AND SERVICES
- HUMAN RESOURCES AND SHARED SERVICES
- SMC
- SUPPLIES
- INFORMATION TECHNOLOGY
- TREASURY AND CREDIT COLLECTION
- ROSTERY
- TRANSPORT
- COMMERCIAL SUPERINTENDENCE
- CONTROLLERSHIP AND INFORMATION TECHNOLOGY INFORMATION
- MEMBER DEVELOPMENT SUPERINTENDENCE
- FINANCE AND DEVELOPMENT SUPERINTENDENCE
- LOGISTICS AND OPERATIONS SUPERINTENDENCE
- ROASTING AND NEW BUSINESS SUPERINTENDENCE
- BOARD OF DIRECTORS