

COOP
CAFE

Sustainable commitment



SUSTAINABILITY REPORT AND
FINANCIAL STATEMENTS
COOXUPÉ 2025/2024

IT IS WITH C
FOR COOPERATIVISM,
CONFIDENCE AND COFFEE



Cooperative Information

Address: Rua Manoel Joaquim M. Gomes, 400
Vila Santa Bárbara / CEP: 37834-077 Guaxupé/MG
Phone: +55 (35) 36961200
Email: faleconosco@cooxupe.com.br
Institutional website: <https://www.cooxupe.com.br/>

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Starting the presentation



cooxupé

ABOUT THE REPORT

GRI 2-1, 2-2, 2-3, 2-5, 2-14



The Regional Cooperative of Coffee Growers in Guaxupé Ltd. – Cooxupé publishes its third Sustainability Report and Financial Statements, covering the period from January 1 to December 31, 2025, and contributing to the development of the organization’s sustainability agenda based on cooperative principles. The publication of financial statements was carried out by Cooxupé prior to their incorporation into the Sustainability Report publication.

In addition to this document, Cooxupé also makes available the audited individual and consolidated financial statements, the consolidated financial statements include the following subsidiaries:

1. Cooxupé - Cooperativa Regional dos Cafeicultores em Guaxupé Ltda.
2. SMC - Comercial e Exportadora de Café S.A.
3. Vectag Plataforma de Serviços de Tecnologia S.A.
4. Cooxupé Corretora de Seguros Ltda.
5. Agrobom Comércio e Exportação de Cereais S.A.

This report is in compliance with GRI (Global Reporting Initiative) Standards and is published annually. GRI indicators are highlighted throughout the document and consolidated in the GRI Summary presented on page 122. The content presented in this publication demonstrates the progress of the cooperative’s ESG (Environmental, Social and Governance) practices, based on the materiality matrix developed in 2022.

Cooxupé operates through business units, including its headquarters in Guaxupé and hubs and units in the regions of Southern Minas, Cerrado Mineiro, Matas de Minas and the Média Mogiana region of São Paulo. It exports its product (green coffee) to more than 50 countries across five continents. In recent years, it has sought to diversify its business, owning SMC Commercial and Coffee Export Company S.A., dedicated to the commercialization of specialty and certified coffees; Cooxupé Insurance Brokerage Ltd., focused on contracting insurance for members and employees; participation in Vectag, a company specialized in rural credit that works to expand financing options for members; in addition to participation in Agrobom, which seeks to diversify its business into soybeans and corn. With the exception of Agrobom, all companies have their information included in this sustainability report.

The ESG Department was responsible for coordinating the preparation of this document and relied on the collaboration of several areas of the Cooperative for the collection and consolidation of the indicators presented. The ESG Committee, the Executive Board and the Board of Directors were responsible for reviewing and approving this report, as well as the materiality that governs this document, for presentation at the General Assembly on March 27, 2026. The report was not submitted to external verification.

In case any questions arise regarding the information presented here, please contact us at faleconosco@cooxupe.com.br for clarification.

MISSION, VISION, VALUES, POLICY AND OBJECTIVES

Mission: To promote the sustainable development of cooperative members.

Vision: To be a cooperative that adds value to its members through their effective participation.

Values: Trust, Work and Cooperation.

Policy: To achieve customer satisfaction by offering products that meet the requirements applicable to the business, with qualified and engaged employees and continuously improving processes.



Objectives:

- I. To increase participation in the markets in which it operates by meeting customer needs and the requirements applicable to the business.
- II. To consolidate Cooxupé’s image through responsible management.
- III. To ensure business viability.
- IV. To be the best option for cooperative members, enhancing agribusiness with an emphasis on coffee.
- V. To have a team of committed and qualified employees who meet the requirements of their positions and can carry out their activities safely.
- VI. To continuously ensure the quality and safety of our products through the standardization and modernization of processes.

MESSAGE FROM THE PRESIDENCY

GRI 2-22



Cooperativism that sustains the present and builds the future

CARLOS AUGUSTO RODRIGUES DE MELO
PRESIDENT OF COOXUPÉ



In a scenario of global transformations, planning, unity and strategic management reinforce the strength of the cooperative model. The past year was marked by a challenging environment. Changes in international trade, tariff pressures, logistical instability and economic uncertainties demanded more than attention and strategic moves. Above all, they demanded resilience. Amid this context, Cooxupé maintained its trajectory of growth and solidity, supported by what has always been our greatest strength: cooperativism.

More than a model of organization or business, cooperativism is the foundation of our achievements and our results. It allows us to navigate complex periods with confidence, make decisions responsibly and remain focused on generating value for Cooxupé, for cooperative families and for society as a whole. When we act cooperatively, we turn challenges into learning and opportunities into consistent progress.

This Sustainability Report presents in detail Cooxupé's performance and the results achieved in the previous year. It allows us to see the cooperative's evolution and how our strategic planning continues to be guided by this long-term vision.

We have invested in business diversification, in strengthening management and in expanding solutions that generate economic sustainability for both cooperative members and the cooperative itself. We officially announced Cooxupé's entry into the grain market, expanding the cooperative's business and that of our cooperative families who, in addition to coffee, also produce corn and soybeans, further adding new market possibilities and strengthening Cooxupé's presence in Brazilian agribusiness.

In addition, our cooperative, which today represents the voice of more than 21 thousand associated producers, operating in important producing regions such as Southern Minas, Cerrado Mineiro, Matas de Minas and the Média Mogiana region of São Paulo, achieved other significant milestones in 2025.

Our fairs saw strong participation from producer families, who took advantage of favorable market conditions to carry out important business deals, gaining greater efficiency in farm management.

Our tireless, serious and responsible work in the field of sustainability was recognized in a way that fills us with great pride and confirms that we are on the right path: Cooxupé was the sustainability champion at the Best of Agribusiness Award 2025. We

highlight the relevance of our Gerações Protocol and other projects focused on regenerative coffee farming that have been strengthening our cooperative and our members as references in good agricultural practices, social and environmental responsibility and environmental care. Throughout the past year, we also received many other awards that demonstrate Cooxupé's strength in national agribusiness and in the international market.

Regarding the established goals, our cooperative recorded significant results in reception of coffee, shipments, direct exports, investments and in the various initiatives promoted by Cooxupé with the participation of cooperative families. It is important to say that all these achievements, as well as the many others listed in this Report, become tangible through the unity that strengthens us and through the strategies that turn our work into results.

Moreover 2025 was a year of many challenges for us, producers and cooperativists. The tariffs imposed at the time by the U.S. president brought a scenario of great tension and uncertainty in business and in the commercialization of coffee to the main purchasing country, the United States. Fortunately, negotiations advanced and the rollback of the tariff measures brought great relief to Brazil and to us who export the commodity. On the other hand, Cooxupé was present at important international events, also looking

at emerging countries in order to expand its business and its representation on the global stage.

Logistical issues continued to present many challenges for coffee shipments. Likewise, the climate has significantly impacted crop productivity; the economic scenario, with high interest rates; and labor relations in the countryside. This last point, in particular, has been the focus of discussions and dialogue by Cooxupé together with the Ministry of Labor and Employment and sector leaders so that there may be an update in legislation, making it more suitable to the reality of rural producers.

Due to good coffee prices in the international market, cooperative members ended 2025 more capitalized and with greater autonomy in the commercialization of their coffees. This same scenario of higher prices made possible Cooxupé's record revenue for the year and, even with all the challenges, the cooperative continued to provide liquidity to its members while generating operating results.

Together with the executive board and the fiscal and administrative council members, Cooxupé is now managed by more than 21 thousand cooperative members who are fully aware that the cooperative belongs to their families. And, with this, each initiative carries the same purpose: to build solid results today without giving up the future.

In 2025, as we celebrated the International Year of Cooperatives, established by the United Nations – UN, this conviction gains even greater meaning. This global recognition reinforces something we experience daily: cooperativism is contemporary, necessary and transformative. It promotes development, generates opportunities and creates a safety net that strengthens people, communities and entire production chains.

At Cooxupé, we are strengthened on this path. The solidity built throughout our history is the result of the unity among cooperative members, employees – to whom we express our gratitude for their daily commitment and excellence in work – and partners who believe in the strength of cooperativism and its principles.

We remain confident that the future will continue to be built with planning, management, strategy and, above all, cooperation. We are certain that it is in cooperativism that we find our greatest power, as it sustains our achievements, strengthens our results and drives us towards our purpose in times of transformation.

We are cooperativists, driven by our passion for coffee. We believe in the potential of agribusiness. Cooperativism will always be our solid foundation, the strength that keeps us steady to move forward with confidence and achieve, together, everything we seek.



Awards, renewals and recognition

TIRADENTES ENSIGN MEDAL

The President of Cooxupé, Carlos Augusto Rodrigues de Melo, was honored with the highest distinction granted by the Military Police of Minas Gerais (PMMG): the “Tiradentes Ensign Medal.” The ceremony took place during the special commemorative edition of the 250th anniversary of the Minas Gerais Military Police, on June 9, in Belo Horizonte.

DR. HEBER HAMILTON QUINTELLA COMMENDATION

The City Council of Guaxupé/MG also honored President Carlos Augusto Rodrigues de Melo with the Dr. Heber Hamilton Quintella Commendation for Excellence in Management, on June 13. The distinction recognizes leaders who act with dedication and efficiency in public or private management, contributing to the development of the municipality.

MINISTER ALYSSON PAOLINELLI MEDAL

Cooxupé received the Minister Alysson Paolinelli Medal, a distinction granted by the Government of Minas Gerais, in a ceremony held on June 29, in Bambuí/MG. The tribute is awarded to individuals and institutions that have stood out in agriculture, the productive sector and sustainable development. The cooperative was honored in the category “Entities, Associations, Cooperatives and Agricultural Enterprises.”

COOXUPÉ ELECTED CHAMPION IN SUSTAINABILITY

The cooperative was recognized as Sustainability Champion by the Best of Agribusiness Award 2025, promoted by Globo Rural Magazine and Editora Globo, in partnership with Serasa Experian. The ceremony, which celebrated the most outstanding companies in the sector, took place on November 24, in São Paulo, with the presence of leading names in Brazilian agribusiness.

The achievement highlighted Cooxupé’s commitment to social and environmental responsibility, environmental care and the encouragement of good agricultural practices among more than 21 thousand cooperative producers.

Now in its 21st edition, the award is considered one of the most relevant in national agribusiness. To define the winners, the organizers technically evaluate both economic and financial performance and initiatives focused on corporate sustainability. According to Globo Rural Magazine, more than 580 companies operating in different links of the production chain were analyzed in 2025.

COOXUPÉ SUSTAINABILITY REPORT IS RECOMMENDED ON THE OCB WEBSITE

In 2025, the Organization of Brazilian Cooperatives (OCB) made Cooxupé’s 2024 Sustainability Report available on its official portal, placing it among the 10 cooperative reports highlighted by OCB as essential reading for users.

Produced annually, the report transparently brings together information on the cooperative’s performance, focusing on management, sustainability and financial results, reinforcing Cooxupé’s commitment to transparency and governance. The publication also highlights the sustainability pillars that guide the cooperative’s actions.





VALOR 1000

In 2025, Cooxupé stood out in the Valor 1000 Yearbook, one of the most important publications in the Brazilian business sector, promoted by the newspaper Valor Econômico in partnership with Serasa Experian and the Center for Studies in Finance of Fundação Getulio Vargas (FGVcef).

In the 25th edition of the ranking, the cooperative reached 129th place among the one thousand largest companies in Brazil. It was a significant advancement of 65 positions compared to 2024, when it ranked 194th

IN THE MEMORY OF THE BRAZILIAN CONSUMER: COOXUPÉ IS AMONG THE FIVE BRANDS POINTED OUT IN "MY SUPPLIER – OFFICIAL GUIDE 2025".

Cooxupé was among the preferred companies of Brazilian consumers, according to the survey “SuperHiper Meu fornecedor – Official Guide 2025”, conducted by ABRAS – Brazilian Association of Supermarkets, in partnership with NielsenIQ.

The cooperative ranked in the Food category, in Ground Coffee, occupying fourth place in the regions of Minas Gerais, Espírito Santo and the interior of Rio de Janeiro, as well as Greater Rio de Janeiro. Cooxupé had already been mentioned in these same regions in the 2024 edition of the Guide.

XXIX MERCADO COMUM RANKING OF MINAS GERAIS COMPANIES 2025/2024

Cooxupé achieved 1st place among the 300 largest companies in Minas Gerais in the Agriculture, Livestock and Reforestation sector, according to the XXIX Common Market Ranking of Minas Gerais Companies 2025/2024. The survey analyzed accounting, economic and financial information from 492 companies. In addition to this leadership, Cooxupé stood out in several indicators, such as ranking 5th among the 100 companies that grew the most in Net Operating Revenue, and it is also among the 300 largest companies in Minas Gerais, occupying 14th place in the same category.

MOST INCREDIBLE PLACES TO WORK 2025

For another year, Cooxupé was among the “Most Incredible Places to Work”, an initiative promoted by FIA Business School, in partnership with Estadão, which evaluates employees’ experience in their work environments, their relationship with leadership and people management practices in Brazilian organizations. In the 2025 ranking, the cooperative appears among large companies in the agribusiness sector, with an i-FEEX (FIA Employee Experience Index) of 73.2 points. In total, more than 150 companies of different sizes and segments, such as financial services, healthcare, food, industry, agribusiness and the public sector, participated in the edition.

BEST LARGE COOPERATIVE IN INTERNATIONAL BUSINESS

Cooxupé was awarded in this category of the Best International Business Award 2025, promoted by ApexBrasil (Brazilian Trade and Investment Promotion Agency) in partnership with Exame magazine. The award values organizations that stand out in the foreign market through practices that generate economic value and positive social impact. In addition, it highlights success cases in innovation, diversity and export leadership.



21st AGRIBUSINESS YEARBOOK 2025

In this survey, Cooxupé ranked first in Minas Gerais in the ranking that maps the largest companies by state, in addition to being highlighted in fourth place among the ten largest Brazilian cooperatives. Among the national cooperatives analyzed, Cooxupé ranked first in Asset Growth and Net Revenue.

Among the 500 largest agribusiness companies, Cooxupé ranked 34th. In the ranking of the 50 largest by region, in the Southeast, the cooperative ranked 21st. SMC Specialty Coffees also appeared among the 500 best in agribusiness. In the Foreign Trade category, Cooxupé’s specialty coffee company ranked 4th in Asset Growth; 6th in Net Margin, Activity Margin and Net Revenue Growth; and 7th in Return on Equity.

The Yearbook ranks the largest companies in more than 20 segments of national agribusiness.

SOMOSCOOP AWARD FOR EXCELLENCE IN MANAGEMENT 2025

Cooxupé received the Silver Seal in the category “Rumo à Excelência”, during the national ceremony of this Award, held in Brasília in December. Organized by the OCB System – Organization of Brazilian Cooperatives, the award is the largest initiative to recognize cooperative management in Brazil, highlighting best practices in governance, economic performance and social impact. In each cycle, the evaluation process involves technical analysis, specialized feedback and encouragement of continuous improvement.



Certifications and verifications

Since 1998, Cooxupé has adopted certifications and global recognition programs, always aligned with the demands of our production chain.

We follow strict compliance standards and best practices, ensuring that quality, sustainability and food safety are present at every stage of our processes. With a culture of continuous improvement, we constantly seek to evolve, enhance quality and adopt the best practices in the sector, ensuring excellence and transparency in everything we do.



MANAGEMENT SYSTEM – GREEN COFFEE PROCESSES



MANAGEMENT SYSTEM – ROASTED AND GROUND COFFEE PROCESSES



MANAGEMENT SYSTEM – ANIMAL FEED, CONCENTRATES, MINERAL SUPPLEMENTS, PROTEIN SUPPLEMENTS AND NUCLEI PROCESSES



See more at:
esgcooxupe.com.br/certificacoes/





Know who we are



coopé

COOXUPÉ

GRI 2-1
SASB FB-AG-000.B

Since 1932, Cooxupé has been proud to contribute to the rich history of coffee farming in Minas Gerais. Initially established as an agricultural credit cooperative, in 1957 it was transformed into the Regional Cooperative of Coffee Growers in Guaxupé. It began its journey in national coffee farming with activities of receiving, processing and marketing coffee, and upon becoming Cooxupé, it was propelled into a new era, always seeking constant innovation, technologies and pioneering initiatives that, over the years, have made it a reference in Brazil and worldwide.

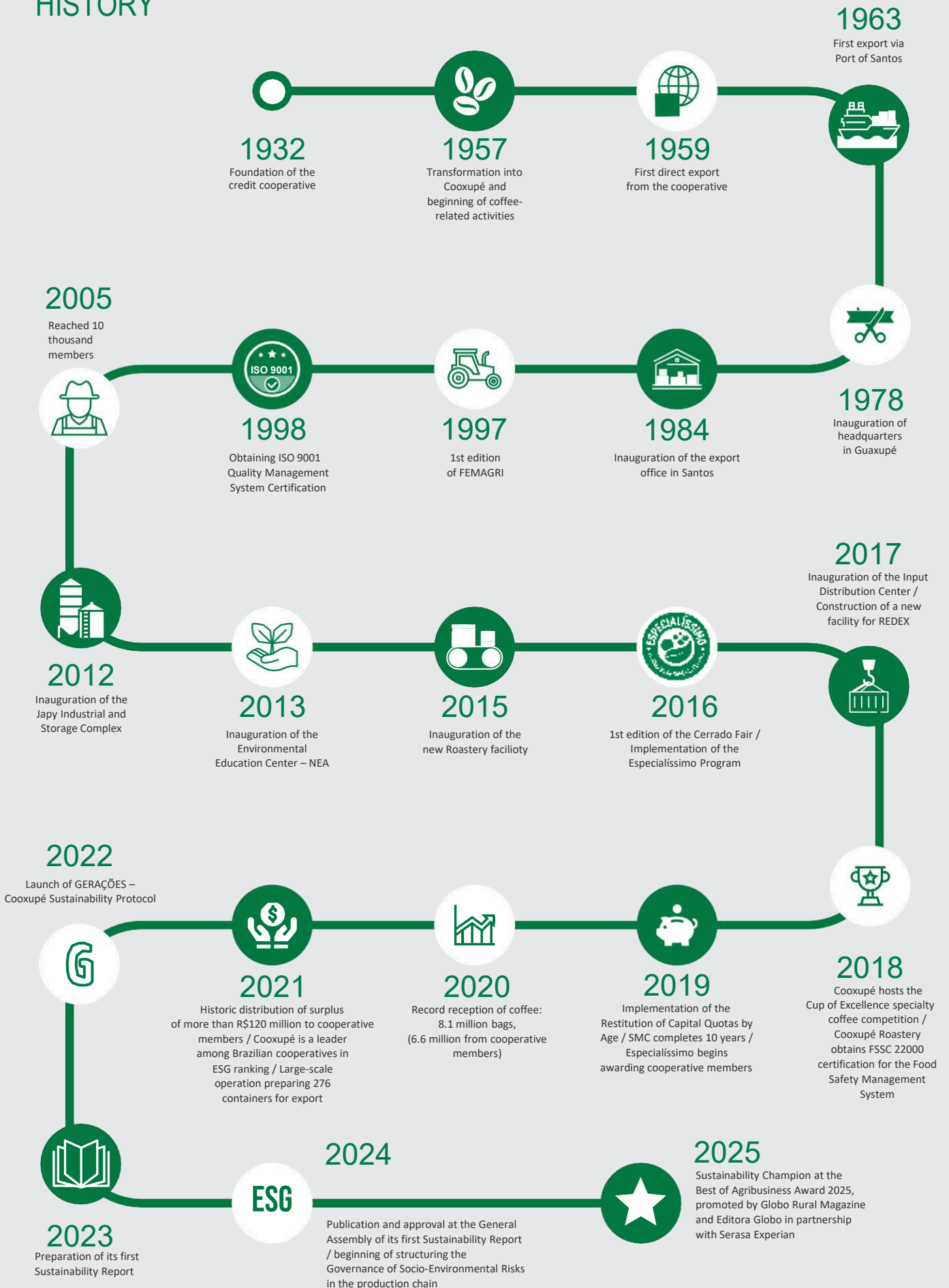
Since 1959, the cooperative has made efforts to expand its global reach by shipping millions of bags of green coffee to customers in more than 50 countries. Currently, 80% of Cooxupé's activities are associated with exporting coffee produced by its members, playing a fundamental role in the receiving, processing and marketing of coffee. Regarding its members, more than 21 thousand are represented by Cooxupé, most of whom are small agricultural producers who depend on family farming.

In 2025, Cooxupé expanded its area of operation compared to 2024. The cooperative increased from 167 to 187 municipalities with daily operations and intensified activities. With this progress, the total area of operation and presence of Cooxupé reached 375 municipalities, strengthening its regional presence and service to members, covering Southern Minas, Cerrado Mineiro, Matas de Minas and the Média Mogiana region of São Paulo.

Over the years, the Cooperative has been expanding markets such as specialty and certified coffees. Currently, Cooxupé is composed of business units, including: Head-office (in Guaxupé), 12 hubs, 10 branches, 15 advanced units, 10 service points, an export office in Santos, a Roastery facility, a factory for animal feed, and 2 processing units for green coffee located in Guaxupé and Monte Carmelo. The Cooperative also has warehouses and the Japy Industrial Complex, a state-of-the-art logistics venture. Our main suppliers are our cooperative members, responsible for providing green coffee. For other products and services offered, we rely on various suppliers, such as production and commercialization companies: - agricultural inputs - implements and agricultural machinery - veterinary products - packaging



HISTORY



OPERATION: MARKET, PRODUCTS AND CUSTOMERS

GRI 2-6

SASB FN-IN-000.A

Cooxupé operates in the agricultural sector, with its main activity being the commercialization of green coffee beans. In 2025, with the incorporation of its subsidiary AGROBOM, Cooxupé entered the market of grains, meeting a growing demand from coffee-growing members who also produce soybeans and corn on their farms, as well as expanding its presence in national agribusiness and the international market.

SECONDARY ACTIVITIES INCLUDE:

- Production and marketing of roasted and ground coffee.
- Production and marketing of animal feed and supplements.
- Receiving, storage and commercialization of grains.
- Commercialization of agricultural and veterinary inputs.
- Production and marketing of oil and residual coffee scrubs.
- Laboratory services for the analysis of soil, leaves, fertilizers and others.
- Agronomic support services for producers.
- Insurance brokerage focused on agribusiness, residential, automotive and life insurance.
- VectAg, responsible for mediating access to credit through financial institutions



Number of policies in force

796



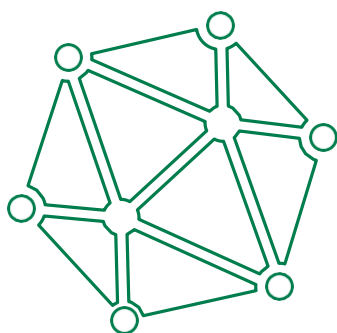
Currently, the cooperative has 05 segmented brands in roasted and ground coffees, specialty coffees, single-dose products, cappuccino, accessories and machines:

Through its subsidiary SMC Specialty Coffees, Cooxupé has expanded its presence in the commercialization of specialty and certified coffees. At the same time, it also sells insurance to cooperative members through Cooxupé Corretora de Seguros Ltda.



Since 2023, the Kafé line of foliar fertilizers has been sold, with products for each stage of the crop, namely post-harvest, flowering, expansion and grain filling. In addition, the cooperative has in its portfolio products based on green Arabica coffee beans, Green Coffee Oil and Green Coffee Scrub, both 100% plant-based.

With regard to the supplier chain, it is predominantly composed of cooperative members, responsible for supplying green coffee beans. For the other products and services offered, there is a diversity of suppliers, organized into companies and cooperatives of agricultural inputs, implements and agricultural machinery, veterinary products, raw materials and ingredients, packaging and transportation.



Cooxupé officially enters the market of grains

Our main business partners are:

- Our more than 21,000 members, who in addition to being our suppliers, are also our customers and owners of Cooxupé;
- Green coffee customers – External Market: importers, distributors and roasters, in more than 50 countries across 5 continents (South America, North America, Europe, Africa, Asia and Oceania);
- Green coffee customers – Domestic Market: roasters and exporters; Suppliers: companies that manufacture and distribute agricultural inputs, veterinary products, machinery and agricultural implements;
- Companies and cooperatives supplying raw materials and ingredients, companies supplying packaging for animal feed production, located in various regions of Brazil;
- Companies and cooperatives supplying packaging for roasted and ground coffee production, located in the Southeast and South regions of Brazil;
- Transport companies located in the Southeast region of Brazil;
- Insurance companies;
- Financial institutions.

In partnership with Agrobom, Cooxupé officially entered the grain market, investing in business diversification to strengthen members' activities, attract new producers and increase its global participation in the commodities market.

The cooperative incorporated into its activities the processes of receiving, commercialization and export of soybeans and corn.

The entry into the market of grains met a growing demand from coffee-growing members who also produce these agricultural crops on their properties, further expanding the cooperative's presence in national agribusiness and the international market.



STRATEGIC PLANNING

In October, the Grain Strategic Plan was presented to the Board of Directors, valid for the period from 2025 to 2030. The initiative represents a new perspective on the future of the cooperative and the role of the cooperative member in the diversification and sustainability of agribusiness.

The Grain Strategic Plan is developed in partnership with Markestrat and prepared in an integrated manner among Cooxupé's technical, commercial, financial and innovation areas. It has five macro-agendas, which are the pillars of 11 strategic projects, covering topics such as market, management, origination, expansion and enhancement of the cooperative base.

Grains





STAKEHOLDER ENGAGEMENT

GRI 2-29

The relationships established over the years by Cooxupé are valued. Through these relationships, there has been a contribution to increasing the cooperative's reach in the market and to strengthening the brand, making it competitive. The role of each stakeholder is valued for the sustainability of the business. The engagement of partners is incorporated into the development of Cooxupé's strategic planning, considering aspects identified by stakeholders in the current strategic risk matrix, with opportunities and threats evaluated, and the definition of projects to mitigate such risks.

In this way, the following mechanisms are established to bring them closer to the cooperative, with the aim of enhancing initiatives and understanding the organization's impacts:

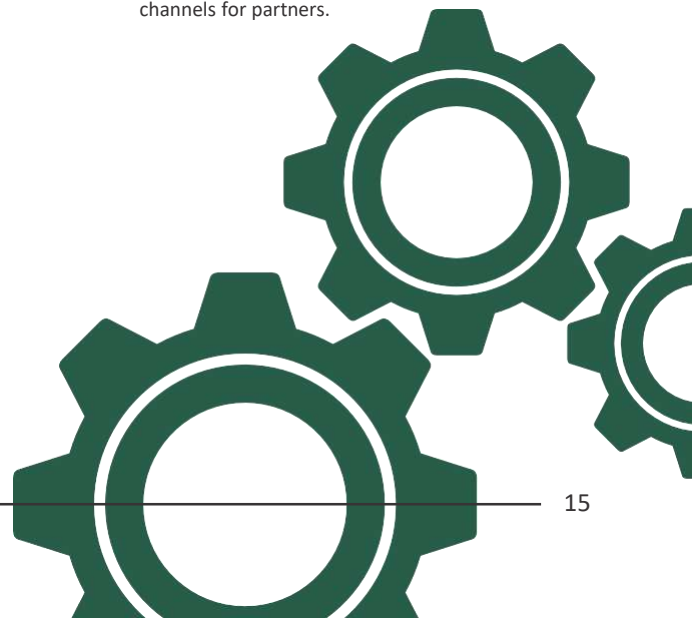


PORTFOLIO EXPANSION

In 2025, Cooxupé announced its entry into the parts market, meeting producers' demands with complete solutions for daily activities in the field. The initiative arose from active listening with cooperative members, during meetings held with the cooperative's team, which identified, among the topics, the need for replacement parts on farms and the difficulties faced with this issue in day-to-day operations. Based on this, the cooperative expanded its portfolio to offer quality, agility and reliability in this service.



- 1. Identification of Relevant Partners:** The organization identifies and categorizes relevant partners, which include cooperative members, employees, customers, local communities, NGOs, financial institutions, governments, sector organizations, including certification bodies, commercial partners and suppliers.
- 2. Dialogue and Consultation:** The organization establishes communication and consultation channels with these partners. This may involve meetings, surveys, public consultations, discussion forums or any other means of interaction. For all audiences, frequent communication is carried out on the cooperative's official social media pages (Instagram, Facebook, LinkedIn), capable of reaching people worldwide interested in following its activities.
- 3. Feedback and Contributions from Partners:** The organization collects feedback and contributions from partners. This can provide valuable insights for policy development, identification of areas for improvement and validation of proposed measures.
- 4. Performance Indicators and Targets:** The organization defines indicators and targets to assess the effectiveness of measures. These may include financial, environmental, social performance metrics, among others.
- 5. Data Collection and Monitoring:** The organization collects relevant data to assess the impact of measures. This may be carried out through reports, data analysis and periodic evaluations.
- 6. Transparent Reporting and Communication:** The organization prepares transparent reports and communications to inform partners about the results achieved. This includes progress in relation to established targets and the impacts of the measures adopted.
- 7. Continuous Feedback Mechanisms:** The organization maintains open feedback channels for partners.



TRANSPARENCY AND COMMUNICATION OF PRODUCTS AND SERVICES

SASB FN-IN-270a.4



Cooxupé's communication strategy is based on accuracy and transparency, acting as an essential link to convey the institution's mission, vision, values, policy and organizational conduct. The disclosure of products and services is structured in a segmented manner, ensuring that information reaches different audience profiles through the most appropriate channels and in compliance with the current regulatory environment.

Coffee Market

(B2B and Retail) In the coffee segment as a commodity, given the customer profile and market dynamics, communication occurs predominantly via B2B (Business to Business) contracts, in which the relationship is established through direct contact between companies and the traders team.

In addition to direct service, the dissemination of knowledge on risk mitigation occurs digitally, with materials prepared by specialized consultancy and disseminated on social media and internal channels.

In this model, technical specifications, such as the desired beverage profile and contractual requirements, are discussed directly with commercial partners, without the need for mass marketing campaigns.

For coffee intended for retail (end consumer), the cooperative executes an annual communication plan, using mass media and digital channels adapted to the profile of each region served. Continuous monitoring of satisfaction, non-conformities and complaints is integrated into management systems, with periodic critical analyses carried out by senior management to assess food safety and compliance with regulatory standards.

Insurance Products

Due to the need to strengthen the insurance culture in Brazil, Cooxupé adopts a pedagogical and technical approach in offering these products to cooperative members, employees and third parties. Communication covers both current and prospective clients and is carried out by specialized agents at the time of the commercial proposal. This consultative work ensures that the client fully understands:

1. The suitability of the product to their risk profile;

2. The cost structure, premiums and deductibles;

3. The terms, limits and scope of coverage;

4. The exclusions or exceptions of the policy and the processes for claim payments.

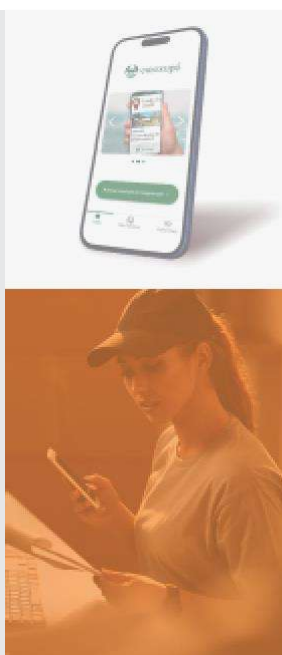


COMMUNICATION WITH STRUCTURE AND RESPONSIBILITY

The **Communication Department** is the central area responsible for safeguarding the identity and credibility of the Cooperative. The issuance of content is restricted to individuals authorized by internal regulations, using a mix of channels that includes **newspapers, radio, bulletin boards, press relations and proprietary platforms**. This entire communication ecosystem aims to ensure that stakeholders have access to accurate information throughout the entire customer lifecycle, strengthening **legal certainty and trust in the relationships** established by Cooxupé.

Cooxupé APP: digital services within reach of the cooperative member

The Cooxupé application brings together various services on a single platform that facilitate the producer's routine. With just one login and password, the cooperative member can access all information linked to the cooperative, in addition to features such as inventory control, laboratory analysis results, coffee price quotations, monitoring of the stock exchange and the dollar, income tax and surplus statements.



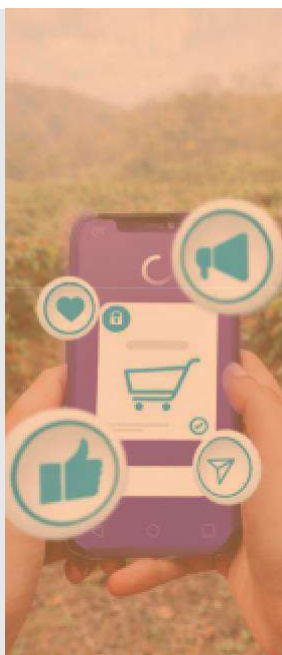
Digital Counter: agile solutions and exclusive discounts for cooperative members

The Cooxupé app now includes the Digital Counter module, providing cooperative members with access to products with special discounts via mobile phone. In addition to offering practicality and benefits, through it the producer finds a wide variety of goods at exclusive prices. There are more than 400 items in categories such as tools, harnesses, machinery, among others.



Commercialization of coffee in the app

The cooperative member might also trade coffee directly through the APP. The system sends push alerts on price fluctuations, ensuring agility, convenience and security for the producer to carry out transactions from anywhere. The associated producer can choose between two sales modalities: cash, with payment on the same day, or within up to seven days, providing greater flexibility in financial planning.



INCampo: integration and efficiency

Another highlight of technology in favor of cooperative members is INCampo, an application that strengthens integration between the cooperative's technical and commercial teams. It enables the producer to check products available in stores, request quotations and place orders without the need to travel. For agronomists and technicians, the tool assists in recording field occurrences, recommending improvements and optimizing service. In this way, technology increases service efficiency and ensures greater convenience for the cooperative member.



HUB DO CAFÉ: INFORMATION, CONTENT AND EDITORIAL LEADERSHIP

Between January and December 2025, 435 articles were published, reinforcing the role of "Hub do Café" as a dynamic, up to date and relevant platform for disseminating knowledge in the coffee sector.



Hub do Café

The publications were segmented according to Cooxupé's strategic audiences:

176 TO COOPERATIVE MEMBERS

focusing on agricultural practices, management, sustainability, climate and productivity;

146 TO THE INDUSTRY

addressing market trends, innovation, economic data and global sector movements;

113 TO CONSUMER INFORMATION

with educational content, information on conscious consumption, coffee quality and market behavior.

As a Cooxupé Brand Publishing project, the Hub do Café continued in 2025 as the main editorial platform dedicated to coffee farming in Brazil. Since its creation in 2021, the portal has consolidated itself as a strategic proprietary media channel, connecting cooperative members, industry and consumers through qualified information, editorial curation and continuous journalistic production.

Throughout 2025, the Hub do Café maintained its editorial leadership in the coffee farming segment, expanding discussions on the main topics impacting the coffee chain, from production to consumption, including market, innovation, sustainability and geopolitics.

The Hub is developed by Barões Brand Publishing, with original content production and editorial curation, and has Phábrica de Ideias as its integrated communication consultancy.

EDITORIAL HIGHLIGHTS

In 2025, the Hub do Café expanded its journalistic and educational activities with:

- Coverage of the main coffee farming events, including fairs, technical meetings and proprietary events such as Especialíssimo, Femagri and the Cerrado Fair;
- Publication of articles authored by specialists, strengthening technical and strategic debate in the sector;
- Interviews with relevant figures in the coffee chain, expanding the diversity of perspectives and experiences;
- Launch of the Itaú Agro – Courses section, integrated with the Coffee Academy, with technical and educational materials aimed at coffee growers;
- Integration of Folha Rural content into the Hub do Café, expanding reach and editorial diversity;
- Continuous monitoring of geopolitical developments in coffee, as well as content on climate, the economic scenario and their impacts on production and the market.

With this performance, Hub do Café reaffirms, in 2025, its role as a strategic communication asset of Cooxupé, promoting information, transparency, technical knowledge and permanent dialogue with all links in the coffee chain.

Since the launch of Hub do Café, 2,454 articles have been published, highlighting the project's editorial consistency and Cooxupé's commitment to quality information.



CONNECTION AND INTERACTION: COFFEE DRIVES SOCIAL MEDIA

Cooxupé maintains a strong presence on social media, communicating directly and strategically with its audiences through Instagram, Facebook and LinkedIn. This performance strengthens its position in the digital environment, now consolidated with more than 156,870 followers, who follow the cooperative's daily activities and find on these platforms a close, agile and transparent channel for information.

Currently, the cooperative has 50,185 followers on Facebook, 49,651 on Instagram and 57,034 on LinkedIn, reinforcing its relevance, reach and capillarity across different networks.

Throughout 2025, Cooxupé further consolidated its digital presence, reflecting the continuous growth of its community and the strengthening of its relationship with its audiences. In the period analyzed, the performance of the accounts recorded an estimated total reach of 2,420,408 people. In addition, 2,863,925 total views were recorded, combining organic and paid results, accompanied by a significant volume of impressions, demonstrating the frequency and consistency of brand exposure throughout the year.

MAIN RESULTS AND TARGETS ACHIEVED IN 2025

NETWORK	FOLLOWERS	ESTIMATED TOTAL REACH	PRINTS AND TOTAL VIEWS*
INSTAGRAM	49,651	3,592,896	5,286,145
FACEBOOK	50,185	6,603,305	9,802,328
LINKEDIN	57,034	427,769	973,335

*Number of times the content was viewed



The cooperative also has a YouTube channel with 6.3 thousand subscribers, 240 published videos and 421,448 views.

These indicators highlight the strength of the digital strategy adopted by Cooxupé, expanding its institutional visibility, strengthening its online presence and deepening the cooperative's connection with producers, partners and society.



VISITS RECEIVED BY COOXUPÉ

Throughout 2025, Cooxupé received visits from different audiences at its facilities, strengthening its strategy for partner engagement, as well as promoting the exchange of experiences, the joining of forces and the development of cooperativism and coffee farming. Among the main visits received at the cooperative:



01 ROMEU ZEMA

In a meeting with coffee producers organized by Cooxupé on January 23, the Governor of Minas Gerais, Romeu Zema, highlighted the strength of coffee farming in the state of Minas Gerais and the investments made for improvements in Minas Gerais and in the region where the cooperative operates. In addition to coffee growers, several political authorities and the entire board and team of Cooxupé were present. The event took place at the Input Distribution Center, in Guaxupé.

A document presented by employer and rural workers' unions from Nova Resende/MG was discussed, signed and submitted for evaluation by the Regional Superintendence of the Ministry of Labor. The purpose is for the text to serve as a basis for the construction of a Collective Labor Agreement valid for the state of Minas Gerais and for Brazil, addressing the specific needs of both producers and rural workers.

02 MEETINGS WITH THE REGIONAL SUPERINTENDENT OF THE MINISTRY OF LABOR AND EMPLOYMENT OF MINAS GERAIS

The regional superintendent of the Ministry of Labor and Employment, Carlos Calazans, visited Cooxupé in March, when he promoted a dialogue on good labor practices in coffee farming. With the presence of the cooperative's executive board and sector leaders, the meeting discussed important topics such as the regularization of labor for the harvest and compliance with labor legislation.

On August 6, Calazans returned to Cooxupé's headquarters for a new meeting, continuing the dialogue with coffee growers, institutions linked to the agricultural sector and unions of producers and rural workers to reinforce the importance of good practices in labor relations in rural areas.

03 PERUVIAN COFFEE GROWERS

Cooxupé's business unit in Cabo Verde received the international sales executive of Palini & Alves, Cláudio Maceira, who was accompanied by Peruvian coffee growers. The visit was an excellent opportunity to share experiences and practices in the coffee sector, as well as to strengthen commercial and cooperation relationships with international producers.

04 SAUDI ARABIA COFFEE COMPANY

Cooxupé received a visit from Saudi Coffee Company, a Saudi company that operates in the development of coffee farming and in the diversification of the local economy. The delegation had the opportunity to learn about the cooperative's operations and innovations in the coffee market, promoting a rich exchange of experiences between Brazil and Saudi Arabia.



05 CAMEROON DELEGATION

A delegation from Cameroon visited the head office in Guaxupé in April for an institutional visit focused on learning about the Brazilian experience in coffee production and processing, one of the main strengths of national coffee farming. The group included the Minister-Counselor of the Embassy of Cameroon in Brazil, Martin A. Mbeng, as well as mayors, presidents of coffee cooperatives and economic operators from the African country. The visit was mediated by Epamig, which acted as a partner in organizing the meeting and reinforced the commitment to technical exchange and the strengthening of international relations in the coffee sector.

06 NESTLÉ – NESPRESSO

Cooxupé welcomed professionals from Nestlé and Nespresso for a special program and to strengthen strategic partnerships on June 11. The group participated in an alignment meeting and visited the Japy Industrial Complex and other cooperative facilities.

07 RGC COFFEE

On July 1, the Canadian company RGC Coffee, which operates in the premium and specialty coffee market, visited Cooxupé. Angela Pelaez (Sustainability Director) and Andres Acevedo (Lead Agronomist) learned about the cooperative and the entire sustainability system involved in Cooxupé's initiatives. The visitors also followed a project that the cooperative carries out together with Smuckers, an American company known for producing food and beverage products, and with some producers.

08 OCEMG

On August 27, the cooperative hosted a meeting with the Ocemg System – Organization of Cooperatives of the State of Minas Gerais for the presentation of the Cooperative Performance Program of Minas Gerais. The meeting focused on sharing information and strengthening actions aimed at cooperativism in Minas Gerais.

09 RABOBANK

On September 4, Cooxupé was a meeting point for the Rabobank Brazil group, in an agenda dedicated to closely understanding the structure and operations of the cooperative. Visitors also toured the cooperative's headquarters, the Japy Industrial Complex and SMC Specialty Coffees.

10 CONAB

On October 14, the cooperative received an institutional visit from the National Supply Company, represented by Aroldo Antônio de Oliveira Neto, administrator of the entity. The visit aimed to present a platform under development by Conab in partnership with UFMG (Federal University of Minas Gerais), focused on compliance with the European EUDR regulation. During the visit, ongoing work on mapping the National Coffee Park was also shared.

Other external visits carried out by the executive board



BUSINESS UNITS IN CERRADO MINEIRO

President Carlos Augusto Rodrigues de Melo, accompanied by Vice President Osvaldo Bachião Filho and his team, visited this Cooxupé operating region in February, when he carried out visits to Cooxupé's units in Coromandel and Serra do Salitre. On the occasion, he closely followed the progress of expansion works at the units. The agenda also included a visit to Patrocínio, strengthening contact with local cooperative members and employees.

AGRICULTURAL AND FOOD EXPERIENCE IN THE UNITED STATES

Between June 2 and 6, Cooxupé executives and managers participated in the technical mission "Agricultural and Food Experience in the United States", in West Lafayette, a city located in Tippecanoe County, in the U.S. state of Indiana.

The technical mission was organized by the Ocemg System, under the coordination of Professor Marcos Fava Neves, and included an intensive program with rich content in classrooms at Purdue University, a U.S. institution recognized for excellence in agriculture and technology, as well as visits and exchanges outside the university. The delegation included 19 professionals, who participated in lectures on agriculture, economics, risk management strategies, cooperativism and innovation.

IBIRACI

In October, Cooxupé's board of directors visited the cooperative's unit in Ibiraci/MG, where they were welcomed by the local team. There was an exchange of experiences and information, as well as strategic alignments, valuing employees' work and service to cooperative members.

BRASÍLIA

President Carlos Augusto Rodrigues de Melo and Vice President Osvaldo Bachião Filho, accompanied by the Cooxupé team, visited the General Directorate of the National Department of Transport Infrastructure (DNIT) on November 26, in Brasília, where they discussed strategic issues related to transportation logistics.

OPEN DOORS



This Cooxupé program establishes proximity and dialogue with different audiences. Active since 2020, the initiative allows cooperative members, producers interested in joining, international visitors and the community to closely learn about the structure, investments and routine of the cooperative. More than presenting facilities and processes, the program opens space for the exchange of experiences and learning about cooperativism.

January: Cooperative members and producers from Santo Antônio do Amparo.

February: Cooperative members and producers from Itamogi, Carmo do Rio Claro and Boa Esperança.

March: Cooperative members and producers from Elói Mendes, Nova Resende, Lambari, Araguari, Alpinópolis, São Pedro da União and Altinópolis.

April: Students from Dom Inácio School in Guaxupé, students from Santa Rita Municipal Early Childhood Education School in Guaxupé and young people from technical courses in Administration and Computer Networks at Senac Guaxupé.

May: Students from the University of São Paulo (USP) and Purdue University (USA), students from the Agronomy course at IFTM – Uberlândia Campus in Monte Carmelo and young people from the technical course in Agribusiness at Padre Luiz Moreno State School in Nova Resende.

June: Team from the Italian company Esse Caffè and representatives from 14 countries and the Field Trip group.

July: Young Hub of Coplacana, students from FEA-USP Ribeirão Preto / International England.

October: SENAC Guaxupé and Veiling Cooperative.

November: Rural Union of Itabela (BA), Professor Caio Albuquerque State School (Nova Resende),

Auriverde Regional Cooperative (SC), rural schools of Cabo Verde that are part of the Young Health Agents Project: Oscar Ornelas Municipal School, Pedro de Souza Melo Municipal School and São Francisco Municipal School.

December: Representatives of the Paraguayan Parliament, Senar Youth in the Field Program of Cabo Verde, Agricultural Biotechnology Course at ESALQ/USP Piracicaba, cooperative members from Manhuaçu.

In 2025, Cooxupé received 799 visitors. Check it out:

COOXUPÉ PRESENT AT VARIOUS INDUSTRY EVENTS

In 2025, Cooxupé was present at various industry events, representing the interests of cooperative members and the cooperative.



LAUNCH OF THE COOPERATIVE MANAGEMENT DEVELOPMENT PROGRAM

On February 19, the president of Cooxupé and more than 600 cooperative leaders attended the seminar launching the Cooperative Management Development Program (PDGC), in Belo Horizonte. Carlos Augusto Rodrigues de Melo participated in a panel on Governance and Succession in Family Businesses. The seminar also addressed best management, governance and innovation strategies and practices presented by leaders of cutting-edge organizations.



HEARING WITH GOVERNOR ROMEU ZEMA

The president and vice president of Cooxupé, Carlos Augusto Rodrigues de Melo and Osvaldo Bachião Filho, along with representatives of the Municipality of Guaxupé, participated in a hearing on March 17, in Belo Horizonte, with the Governor of Minas Gerais, Romeu Zema. During the meeting, key topics related to coffee farming and the municipality of Guaxupé were discussed, together with other political authorities from the state of Minas Gerais.



MEETING OF RURAL PRODUCERS IN GUAXUPÉ

Organized by the Rural Producers Union of Guaxupé, with support from Cooxupé, Emater-MG and other partners, the 3rd Meeting of Women Rural Producers reinforced the fundamental role of women in coffee farming, in rural development in the region and in Brazilian agribusiness. The event gathered more than 700 participants in Guaxupé on April 26. The program included lectures addressing topics such as mental health, women's leadership in agribusiness and the future of coffee farming with an emphasis on post-harvest best practices. The vice president of Cooxupé, Osvaldo Bachião Filho, and the Corporate Communication Manager, Jorge Florêncio, were present, along with political authorities.



CVT COFFEE 2025 FIELD DAY

Held on April 15 at the Technological Validation Center (CVT) of the Experimental Farm of IFSULDEMINAS, in Guaxupé, the meeting recorded the participation of more than 200 coffee growers from the region and addressed topics such as new cultivars, mechanization, use of drones, climate and crop management, reinforcing the importance of technical updating for the success of coffee production.

In addition to producers from Guaxupé, the executive board of Cooxupé and participants from various cities, such as Alpinópolis, Campestre, Juruáia, Machado, Nova Resende, São José da Barra, among others, attended.

The initiative is a partnership of the Faeng Senar System, Cooxupé, the Technological Validation Center of IFSULDEMINAS and the Rural Producers Union of Guaxupé.



LECTURE ON COOPERATIVISM

Thirty students from the technical course in Agribusiness at José Soares de Araújo State School, in Itamogi/MG, attended a lecture on cooperativism on July 4 at the Advanced Unit of Cooxupé in the town, covering topics such as the trajectory and impact of the cooperative system, the principles of the business model, its evolution in Brazil and worldwide, and the history of Cooxupé.



3rd TECHNICAL AND COMMERCIAL MEETING OF MANHUAÇU

The Cooxupé event took place in Manhuaçu/MG on July 23 and 24 and welcomed around 1,200 people. The third edition of the meeting featured specialists such as Gustavo Rennó, an agronomist engineer and digital influencer known for his work in the coffee sector, and lectures from SMC Specialty Coffee, with Felipe Mesquita de Miranda (agricultural engineer) and Rodrigo Neves Rodrigues (commercial manager).

The Technical Meeting also brought to cooperative members a platform with technologies, innovations and solutions for crops.



28th FENICAFÉ

On April 7, Cooxupé participated in the opening of the 28th National Irrigation Fair in Coffee Farming, in Araguari/MG. Specialists and leaders discussed innovations and the future of the sector. The cooperative's president, Carlos Augusto Rodrigues de Melo; the vice president, Osvaldo Bachião Filho; the manager of the Cooxupé unit in Araguari, Luiz Fernando Madeira Ribeiro; the board member, José Augusto Gomes; and the former fiscal board member and cooperative member, Adelmir Vidal, were present at the event.

ENCAFÉ 2025

Cooxupé was also present, on April 23, at the opening of the 30th edition of the National Coffee Meeting, in Campinas/SP. The event boosts the coffee industry by connecting people, ideas and businesses, promoting immersion in the coffee universe, with lectures, workshops, strategic networking and a business fair with the participation of the main players in the market.



10th COFFEE DINNER & SUMMIT

An event that brings together the entire global coffee chain and is promoted by the Brazilian Coffee Exporters Council (Cecafé), the Coffee Dinner & Summit took place in Campinas/SP. In the July 4 program, Cooxupé's Commercial Superintendent, Luiz Fernando dos Reis, moderated the panel "Coffee Market Outlook: The Future of Supply", which included the participation of Charles Chiapolino, Global Head of Coffee Research at Louis Dreyfus Company; Germán Bahamón Jaramillo, CEO of the Colombian Coffee Growers Federation; and Oscar Schaps, President of the Latin America Division of StoneX Financial Inc.



TRIBUTE TO COOXUPÉ

The Coffee Dinner & Summit honored Cooxupé with the Cooperative Highlight Award, which recognizes the cooperative's role in promoting the sustainable development of coffee farming. The tribute also reinforced the United Nations' decision to declare 2025 as the International Year of Cooperatives.



1st CONECTA AGRO CONGRESS

The cooperative was present at the 1st Conecta Agro Congress (CCAgro), held from July 2 to 4 in Campinas/SP. The conference integrated the entire agribusiness production chain into five events in one: Coffee Growers Management Meeting, National Meeting of Agricultural Cooperatives (Enca), Top Farmers, Top Farmers Cana and MegaPEC.

On July 2, President Carlos Augusto Rodrigues de Melo opened the Coffee Growers Management Meeting. On the same day, Vice President Osvaldo Bachião Filho participated in the panel "Technology and Sustainable Production in Coffee Farming".



COFFEE WOMEN MEETING

Cooxupé participated, on September 19, in the Coffee Women Meeting, held at Fazenda Capoeira, in Areado/MG, owned by cooperative member Marisa Contreras. The meeting addressed the appreciation of local coffee farming and brought together producers and cooperative members, leaders and partners in the sector. President Carlos Augusto Rodrigues de Melo highlighted the strength of women's leadership in coffee farming, how women's vision adds value to farms and the success of the "Donas do Café" project, which highlights their role in cultivating specialty-quality beans.



1st YOUNG COOP IN PIRACICABA

The National Meeting of Youth Centers of Agricultural Cooperatives included the participation of cooperative members and children of Cooxupé members on September 19 and 20. The event was promoted by Coplacana and brought together young leaders, technicians and managers to discuss the challenges and opportunities of youth in agricultural cooperativism.



8th BRAZILIAN MEETING OF RESEARCHERS IN COOPERATIVISM (EBPC)

Cooxupé participated in the 8th Brazilian Meeting of Researchers in Cooperativism (EBPC), promoted by the OCB System, in Brasília. The Superintendent of Finance and Development, Maurício Ribeiro do Valle, participated in one of the discussion panels on the future of cooperativism, addressing the challenges of cooperative growth and maintaining cooperative values. The event, held on October 7, brought together researchers, students, managers and professionals from the sector.



MEETING OF THE TECHNICAL COFFEE COMMISSION IN MONTE CARMELO

The cooperative was present at the 19th meeting of the Technical Coffee Commission of the Faemg/Senar System, held in Monte Carmelo/MG. The meeting brought together commission members, coffee growers and representatives of institutions linked to the sector, reinforcing the strategic role of these forums as spaces for dialogue and the construction of solutions for the challenges of coffee farming in Minas Gerais. On the occasion, Cooxupé's president, Carlos Augusto Rodrigues de Melo, delivered a presentation on opportunities and challenges in the coffee sector and highlighted the relevance of the Technical Commission.



AGTECH MEETING 2025

Cooperative members attended the event, held in Piracicaba/SP on October 30 and 31, and actively participated in strategic discussions on the future of agribusiness. The meeting was based on the premise that global megatrends, such as climate change, geopolitical transformations and the advancement of artificial intelligence, require new forms of leadership in agribusiness.



INTERNATIONAL COFFEE WEEK 2025

Cooxupé participated in the 13th edition of the event, held from November 5 to 7 at Expominas, in Belo Horizonte. President Carlos Augusto Rodrigues de Melo and the Corporate Communication Manager, Jorge Florêncio, visited the fair spaces, including the stands of the OCEMG System, ASSPROCAFÉ – Association of Specialty Coffee Producers of Cabo Verde, FAEMG and SENAR. The cooperative also had its own stand, where the Roastery and SMC Specialty Coffees teams welcomed visitors, cooperative members,

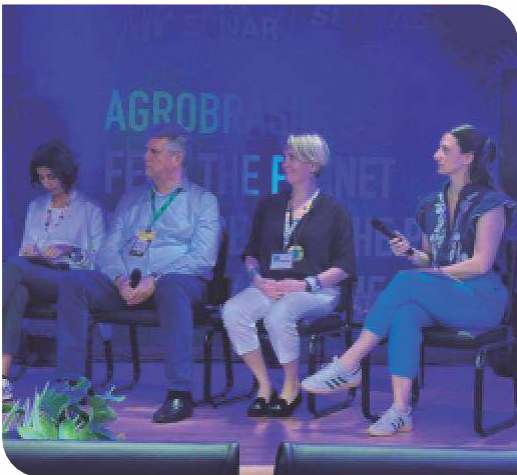




buyers and partners, presenting and serving Evolutto and Prima Qualità coffees, as well as SMC’s special microlots. At SIC, the cooperative’s ESG manager, Natalia Carr, delivered the lecture “Regenerative Coffee Farming in Practice.”

CHINA MISSION

Cooxupé participated in the China International Import Expo (CIIE), one of the largest global showcases for importers and emerging markets, held from November 5 to 10 in Shanghai. The cooperative presented to the Chinese public the quality of coffees produced by its members, reinforcing the importance of Brazil in this market, in an environment that brought together from end consumers to large conglomerates and government authorities.



COP 30

Held from November 10 to 22, the 30th edition of the United Nations Climate Change Conference of 2025 (COP30), in Belém/PA, brought together scientists, world leaders, non-governmental organizations, government representatives, business leaders and activists for actions to combat climate change. During the Planeta Campo Forum, on November 13, Cooxupé’s ESG manager, Natalia Fernandes Carr, detailed the cooperative’s advances in traceability, family succession and regenerative coffee farming projects. She also spoke about the leading role of coffee cooperativism in the transition to a low-carbon economy.



COFFEE CONNECT

Cooxupé participated in the 2nd Coffee Connect, held between November 26 and 28 in Varginha/MG. The event featured leaders and specialists in national and international coffee farming, reinforcing discussions on trends, sustainability and the future of the coffee chain. Luiz Fernando dos Reis, the cooperative’s Commercial Superintendent, participated in the panel “Cooperating is Accelerating – The Role of Cooperatives in the Future of Coffee.”



ENMCOOP 2025

Between December 2 and 3, Itupeva/SP hosted the 6th Encontro Nacional das Mulheres Cooperativistas, with more than 1,200 rural producers, executives, leaders and entrepreneurs from 25 states and countries in South America. The event is already recognized as one of the largest movements to strengthen women in Brazilian cooperativism. Cooxupé participated with 30 cooperative members and employees, who attended lectures on management, spirituality, emotional health, self-knowledge, innovation and leadership, in addition to activities focused on business and networking.

EXPANSION IN THE BRAZILIAN MARKET

Roastery Industry advances participation in the national retail market

Cooxupé’s Roastery Division achieved its best result in history in 2025, continuing in accelerated expansion with the implementation of its “Go to Market” plan, whose premise was to increase distribution through the distributor channel.

Active for 41 years, Cooxupé’s Roastery Division shows a growing presence in the Brazilian market for roasted, ground and soluble coffee.

In 2025, with the brands Café Evolutto and Prima Qualità, the cooperative doubled its distribution in the national retail market, reaching more than 26 thousand

points of sale, through 13 distributors, in the states of Minas Gerais, São Paulo, Rio de Janeiro, Mato Grosso, as well as Paraná, Santa Catarina and Rio Grande do Sul. Key account clients continue to be served directly.

Market participation continues to grow, supported by recognition of the Cooxupé brand in surveys conducted by retail sector entities. Attentive to consumption trends, the Roastery Division also participates in various events throughout the year, expanding the visibility of coffees produced by the cooperative.



ESG INDICATORS – GOVERNANCE AND MANAGEMENT OF REGULATORY AND LEGAL ENVIRONMENTS

INDICATOR	STANDARD	CODE	RESULT	RESULT 2024	RESULT 2025
(1) Number of recalls issued and (2) quantity of food products recalled	SASB	FB-AG-250a.3	- *	.*	There were no product recall cases

* Not measured in previous years.

PARTNERSHIP WITH MASTER EXPRESSO

Cooxupé has been a partner of Master since July/23, together with Mogiana Participações LTDA and Marcio Graicer, aiming to provide corporate coffee solutions through the Roastery Division. This partnership diversifies the cooperative's business, combining Master Expresso's more than 28 years of experience in the São Paulo market, Cooxupé's coffee sourcing and Mirante's investment management. The objective is to expand the service, initially strengthening it in the metropolitan region of São Paulo, to the entire state and, in the future, to Brazil.

SGS CERTIFICATION FOR THE Roastery DIVISION

The Roastery Division holds FSSC 22000 food safety certification, internationally recognized, after undergoing a periodic external audit for transition to version 6.0 of the Food Safety Management System. The certification, based on the ISO 22000 standard, was granted to the Roastery industry by the international company DNV, attesting to the quality and safety of its Management System.

Roastery DIVISION EXPANDS MARKET TO SOUTHERN BRAZIL

In 2025, the Roastery Division advanced and, since then, products from the Evolutto and Prima Qualità lines have been sold in several points of sale in Southern Brazil, in the states of Paraná, Santa Catarina and Rio Grande do Sul. The market expansion was carried out through a partnership with Grupo Pegoraro Deycon.

The products include roasted and ground coffee, coffee beans, cappuccino, drip coffee, Evolutto Premium and Prima Qualità soluble coffees, as well as Evolutto 102 and 103 paper filters.



LAUNCH OF EVOLUTTO AND PRIMA QUALITÀ SOLUBLE COFFEES

In 2025, the Roastery Division expanded its portfolio with the launch of Evolutto Premium Granulated Instant Coffee and Prima Qualità Freeze-Dried Instant Coffee. The new products become part of the brand lines, reinforcing the commitment to quality, innovation and continuous portfolio expansion, meeting different consumer needs and moments of consumption.

The products offer consumers greater practicality, quality and flavor in their daily routine, following trends and new coffee consumption habits.

EVOLUTTO PROMOTION "FAMILY PRIZES"

In 2025, Café Evolutto launched the promotion "Family Prizes – Café Evolutto". The Cooxupé Roastery Division brand distributed more than one thousand instant prizes, 12 fully equipped kitchens and three brand-new cars, in addition to coffee sent to various parts of the country.

TOP SUPPLIERS OF SA+ RETAIL MAGAZINE

The Roastery Division was one of the highlights of the special edition of SA+ Varejo Magazine in the Top Suppliers survey. The study identifies the five main industries and service companies in categories considered most important for food retail.

The cooperative's Roastery industry was cited in the "roasted and ground coffee" category, achieving 4th place with Café Evolutto.

MY OFFICIAL GUIDE SUPPLIER 2025

The cooperative's coffees are in the memory of Brazilian consumers. In 2025, the Cooxupé brand appeared among the five listed in the survey "SuperHiper My Supplier – Official Guide 2025", conducted by ABRAS – Brazilian Association of Supermarkets, in partnership with NielsenIQ. The Cooxupé brand ranked fourth in the Food – Ground Coffee category, standing out in the regions of Minas Gerais, Espírito Santo and the interior of Rio de Janeiro, as well as Greater Rio de Janeiro. Cooxupé had already been mentioned in these same regions in the 2024 edition of the Guide.



COFFEE PARTY PRIMA QUALITÀ

Following the global trend of providing new ways to experience coffee, the Cooxupé brand promoted the Coffee Party Prima Qualità event on August 3 in the city of Campinas. In a sensory, creative experience connected to a contemporary lifestyle, the party took place in the afternoon, bringing together influencers, specialty coffee experts, gastronomy professionals and guests passionate about the beverage.

The combination of coffee, music and innovation, promoted by the Prima Qualità brand, which is part of Cooxupé's Roastery Division, reinforced a new perspective on coffee consumption, especially among younger audiences.

BRAZILIAN COFFEE BLENDS CHAMPIONSHIP ABIC 2025

The Quality Control Supervisor of Cooxupé's Roastery Division, Genivaldo Rezende da Silva, was the overall winner of the Minas Gerais stage of this championship on August 29. The competition took place at the Coffee Excellence Center (SENAR) in Varginha/MG. In addition to Genivaldo, Cooxupé was also represented by Silvio César Musarra Silva, a Coffee Classifier and Taster from the Classification Department, who was the national runner-up in 2023.

At this stage, Silvio was among the six finalists, reinforcing the prominent presence of the cooperative in the competition scenario.

The ABIC Brazilian Coffee Blends Championship highlights the art of creating exceptional blends, encouraging creativity, innovation and continuous improvement in the coffee industry.

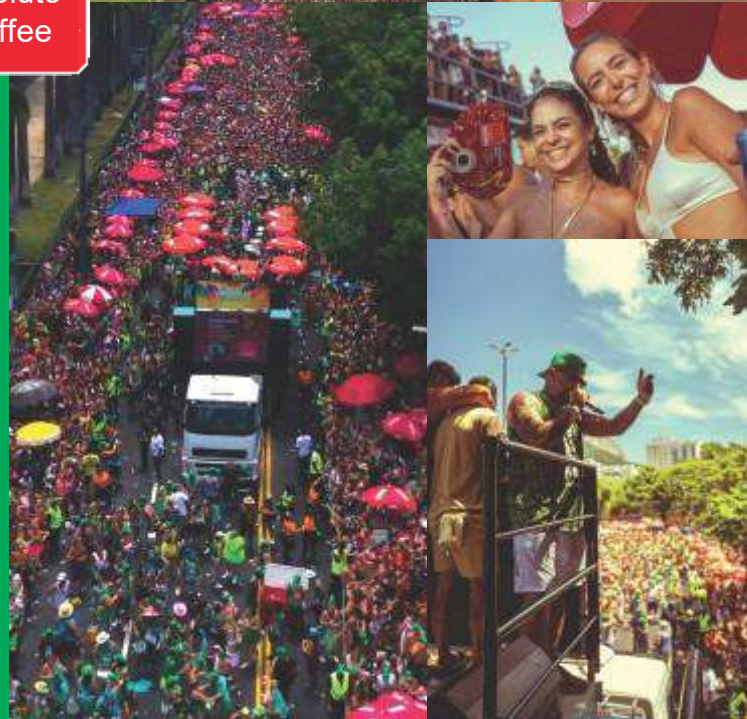
APAS SHOW 2025

Cooxupé's Roastery Division participated in the largest supermarket festival in the world and the largest food fair in Latin America, APAS Show, in São Paulo. The event took place in May, and the cooperative presented the launch of Evolutto Premium and Prima Qualità instant coffees, as well as paper filters.

In addition, it closed major business deals and offered the public tastings of products from its portfolio, such as its coffees and cappuccino.



Evolutto
coffee



EVOLUTTO IN THE CARNIVAL OF RIO DE JANEIRO

Café Evolutto was present and supported the Rio de Janeiro street carnival by sponsoring four street blocks. With the concept "Official Sponsor of Carnival Energy", Cooxupé's Roastery Division highlighted coffee as a strong ally to maintain energy and stamina, especially for those seeking more balanced alternatives to enjoy the festivities.

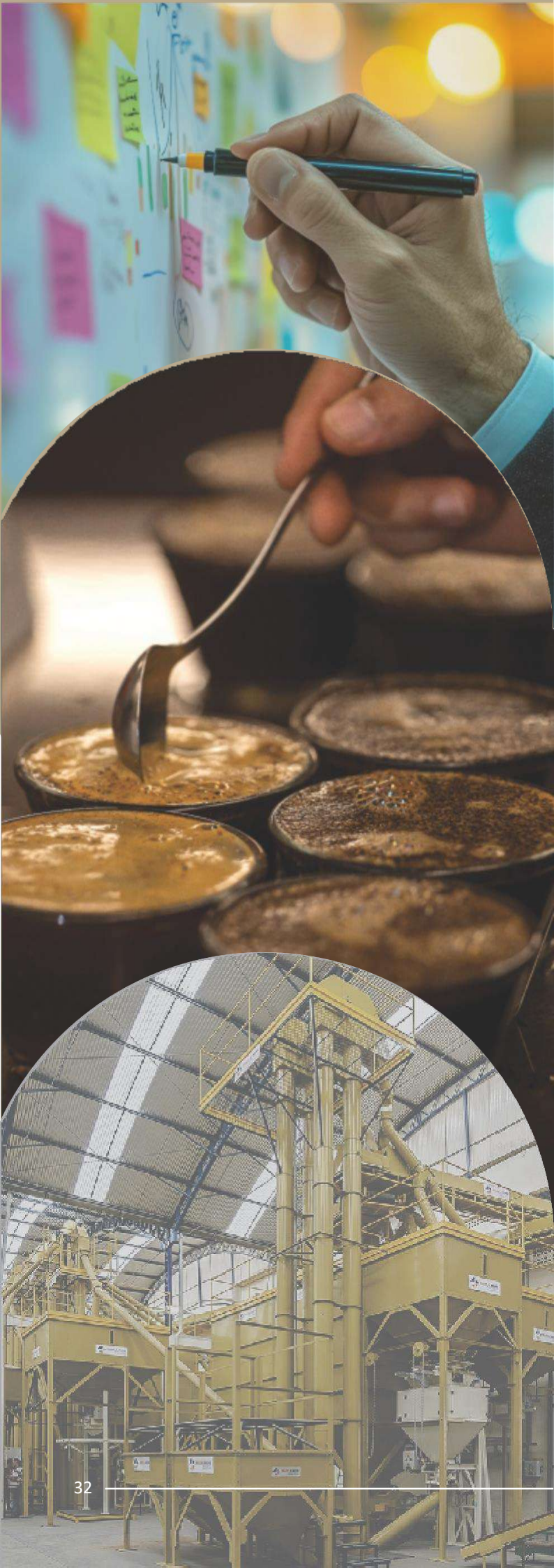
The campaign with the Evolutto coffee line was present in metro stations and along the Rio de Janeiro waterfront, in addition to customizing sound trucks. The public was invited to interact with the brand on social media to have their photos displayed on the trucks' screens.



torrefação cooxupé

Throughout the year, it expanded the visibility of its products to different audiences by being present at events such as:

- **35th EDITION OF SUPER RIO EXPO FOOD:** one of the largest events in the food retail and food service sector in Brazil.
- **CCAGRO 2025:** at the conference that integrates the entire agribusiness production chain, the Roastery Division was present with a barista and coffee machine, in addition to the participation of President Carlos Augusto Rodrigues de Melo and Vice President Osvaldo Bachião Filho.
- **COFFEE DINNER & SUMMIT:** the Roastery Division was present with an exclusive coffee shop, offering tastings of Evolutto and Prima Qualità coffees.
- **RIO COFFEE NATION:** one of the main specialty coffee events in Brazil, bringing together more than 60 producers, chefs, baristas and mixologists in an immersion in coffee culture.



STRATEGIC Planning

The structuring of Cooxupé's business model is based on its ability to generate and share sustainable value, aligned with the essence of cooperativism. It is a model of social responsibility, built from the union of people driven by the same purposes, aimed at expanding development and prosperity for cooperative members and local communities.

The model is structured around the lines of action presented in the chapter Operations: Market, Products and Customers, which are aligned with Cooxupé's objective of increasing participation in the markets in which it operates by meeting customer needs and the requirements applicable to the business, in order to consolidate Cooxupé's image through responsible management. In this way, it aims to ensure business viability and be the best option for cooperative members, enhancing agribusiness with an emphasis on coffee. As the foundation of all initiatives, the cooperative is committed to having a team of qualified and committed employees who meet the requirements of their roles and can perform their activities safely. It is also necessary to continuously ensure the quality and safety of products through the standardization and modernization of processes.

The cooperative's Strategic Planning was developed in 2020 in partnership with the specialized consultancy Ernst & Young, and from its structuring, the Strategy, Innovation and Development area was created. This area is responsible for monitoring, reviewing, disseminating and evaluating the plan and the project portfolios. For the development of the strategy with the consultancy, research and analyses were conducted on the coffee market. In total, 150 stakeholders participated in workshops and interviews, thus generating 7 strategic agendas through 2028, considered the foundation of the cooperative's strategy. For each agenda, the level of importance is established, as well as its objectives, how implementation should occur through macro projects and the assignment of responsibilities, and the definition of evidence. Through a committee, the cooperative's strategy is monitored monthly and undergoes periodic reviews.



In 2025, the topics with the greatest relevance addressed in each strategic agenda were:

1. Leadership in Sustainable Coffee

In 2025, Cooxupé expanded its sustainability programs with cooperative members, focusing on regenerative practices and the transition to a low-carbon economy. The cooperative strengthened social responsibility and labor relations through awareness actions, booklets and lectures on labor legislation. The Gerações Protocol achieved international recognition with its inclusion on the Standards Map platform (ITC/UN), expanding its reach and credibility. Progress was also made in consolidating due diligence and coffee traceability through BrainAG (Cecafé/Serasa Experian), in compliance with the EUDR. Qualified technical support and encouragement of the adoption of sustainable technologies continued as pillars of the year.

2. Cooxupé is where coffee passes through

The cooperative expanded its presence in new green coffee markets, with a strategy of diversification and portfolio deconcentration, especially in the Asian continent. There was growth in the cooperative member base and in their effective participation. The SMC market expansion project advanced, increasing international presence. The Cooxupé brand was strengthened abroad through strategic participation in fairs, events and customer visits. Also noteworthy were the expansion of the 90+ pilot project and the strengthening of female leadership through the Donas do Café initiative, boosting the production of specialty coffees.

3. Transformation of service to cooperative members

Cooxupé expanded the offer of financial services through Vectag and the Insurance Brokerage, providing greater security and sustainability for the cooperative member's business. The portfolio of inputs, technologies and solutions was diversified, with integrated packages aligned with different production realities. Technical and commercial teams underwent continuous training, strengthening a consultative approach. Partnerships with teaching, research and innovation institutions advanced, especially in projects related to irrigation and mountain coffee farming, focused on productive efficiency and profitability.

4. Grain Strategic Plan 2025–2030

Approved by the Board of Directors, the Grain Strategic Plan 2025–2030 represents a new perspective on the future of the cooperative and the role of cooperative members in the diversification and sustainability of agribusiness. The plan expands Cooxupé's operations in the grain segment, strengthens the productive base of cooperative regions and diversifies revenue sources with the lowest possible risk, aligned with Cooxupé's Strategic Planning 2020–2030.

5. Evolution of the Agro 4.0 co-op member

SISMET entered an improvement phase, with a new version of the platform and expansion of meteorological stations. The intelligence of SAD – Disease Warning System – was optimized. Research and development of digital platforms focused on agronomic, climate and geospatial intelligence advanced. The Cooxupé App gained new functionalities, such as production cost control, expansion of the Laboratory module and Sales Intent. Connectivity via Starlink strengthened field service. The Coffee and Climate Forum brought together producers, technicians and specialists to discuss climate impacts on the 2025 harvest and perspectives for 2026.

6. From field to cup

The Roastery Division showed growth with solid results. The presence of Cooxupé roasted coffees was expanded through regional distributors, reaching new regions of the country, such as the South and Midwest. Relationships with supermarket chains and strategic channels were strengthened, ensuring greater brand visibility. The portfolio gained a line of instant coffees. E-commerce was enhanced through events and social media, and participation in promotional actions intensified.

7. Organization of the future

Cooxupé advanced in workforce planning and sizing, with performance evaluation and implementation of the Individual Development Plan (IDP). Career management was strengthened with competency matrices and horizontal movements. Organizational climate and corporate culture were recognized with inclusion in the ranking of Most Incredible Places to Work (FIA and Estadão). The cooperative operated within innovation ecosystems through hubs, events and programs such as PwC Agtech Innovation. Continuous evaluation of startups and solutions for coffee farming and strategic monitoring of projects and indicators continued, strengthening a data-driven culture.



ESG Connections



cooxupé

ESG Agenda

Since its foundation, Cooxupé has based its operations on the principles of cooperativism, which historically incorporate concern for sustainability and social and environmental responsibility. Starting in 2022, with the growing global relevance of the topic, the cooperative formally structured its ESG agenda (Environmental, Social and Corporate Governance), providing greater robustness and focus to initiatives that were already part of its culture. Through the creation of new projects guided by material topics, governance in this area was strengthened, along with the creation of policies, guidelines and procedures for environmental and social practices in business and in relationships with stakeholders. Guidelines were also established to prevent and manage risks, impacts and opportunities within the organization's sphere of influence.

The specific ESG area, created in 2022, is responsible for structuring the ESG agenda within the organization. In conjunction with this area, specialized consultancies are hired to support the development of ESG guidelines and align practices with market requirements.

In 2025, we continued preparing the sustainability report in accordance with the Global Reporting Initiative (GRI) and added some SASB indicators in preparation for disclosure under ISSB standards.

As a continuation of the ESG Journey, in addition to monitoring the indicators defined in the previous cycle, Cooxupé received support from DEEP to begin reviewing materiality, with results expected for 2026, and to

systematize the process of collecting information through DEEP's proprietary software.

Work also continued to promote and expand cooperative members' adherence to the Gerações – Cooxupé Sustainability Protocol, which has received important recognition at national and international levels. The cooperative obtained equivalence from the GCP, becoming the first cooperative in the world to achieve recognition from the Global Coffee Platform. The Equivalence Mechanism evaluates a set of socio-environmental criteria. An application was developed to apply the GERAÇÕES checklist and also the SOCIO-ENVIRONMENTAL RISK MAP, the latter within the process of implementing the Socio-Environmental Risk Management system in its supply chain.

It also maintained recognition from ABIC within its Brazil Sustainable Coffees Program and was recognized by the Ministry of Agriculture and Livestock (MAPA) through its Agricultural Best Practices Promotion Program, reaffirming its commitment to responsible and sustainable coffee farming.

Since 2024, Cooxupé has been structuring the management of its socio-environmental programs and its ESG communication plan, which includes the creation of an ESG page for the organization. Finally, the organization continued its activities through the NEA – Environmental Education Center, promoting environmental education practices with children in local communities and providing tree seedlings for area recovery and reforestation.





ESG

COOXUPÉ'S COMMITMENT TO SUSTAINABILITY AND THE FUTURE OF COFFEE

Cooxupé considers sustainability one of the pillars of its operations. In alignment with the ESG agenda, which brings together environmental, social and governance practices, the cooperative advances to meet new consumer demands and global requirements for responsibility in production.

In 2022, the Gerações Protocol was created, an initiative by Cooxupé that consolidates this commitment. The program was designed in an inclusive manner, considering different producer profiles—from farm size to location, objectives and available resources. The proposal is to ensure the economic viability of cooperative families while also ensuring sustainable practices that align with the expectations of the future consumer.

The Gerações Protocol has already achieved international recognition. It was validated by the Global Coffee Platform (GCP) as equivalent to its Sustainability Reference Code and has been cited at global events in the coffee chain. In 2024, it also obtained official recognition from the Ministry of Agriculture and Livestock (MAPA), published in the Official Gazette, as an Agricultural Best Practices Promotion Program, reinforcing its credibility and relevance at the national level.

With the Gerações Protocol, Cooxupé reaffirms its leadership role in promoting more sustainable, competitive coffee aligned with the needs of future generations.



E – Environmental

Refers to practices that reduce environmental impacts, including the control of greenhouse gas emissions, efficient use of energy and water, and responsible waste management. This pillar highlights the fundamental role of organizations in preventing environmental damage and promoting sustainability.

S – Social

Relates to how the company interacts with the community and with the people who are part of its chain. It involves transparency in relationships, valuing employees, compliance with labor legislation, respect for human rights and attention to social well-being, reflecting a commitment to responsible and inclusive practices.

G – Governance

Addresses the ethical and transparent conduct of corporate management, ensuring that environmental and social aspects are integrated into the organization's strategy. This pillar ensures business sustainability and alignment with the expectations and interests of stakeholders.



**COOXUPÉ
SUSTAINABILITY
PROTOCOL**

Cooperative members are awarded for more sustainable coffee production

More than 490 producers at level 3 of the Gerações Protocol and C.A.F.E. Practices were awarded by Cooxupé after selling their coffee. The initiative, which took place for the second consecutive year, recognizes producers who achieved the highest level of compliance with the requirements established in the programs, which aim to strengthen sustainability in coffee farming.

In 2025, 108 cooperative members from the Gerações Protocol and 386 from the Starbucks C.A.F.E. Practices program were recognized for their dedication to sustainable production.



MORE AWARDS THROUGH C.A.F.E. PRACTICES

Cooxupé once again stood out in the sustainable coffee farming scenario, celebrating the performance of four of its cooperative members who achieved scores above 85% in the rigorous audit of the C.A.F.E. Practices (Coffee and Farmer Equity) program, referring to the 2024 harvest. The program is an initiative by Starbucks in partnership with cooperatives committed to social and environmental responsibility. In total, the awarded producers received US\$ 36,087.22, equivalent to R\$ 198,846.01, in bonuses, a direct recognition of the good practices adopted on their farms. To be eligible, cooperative members underwent a rigorous evaluation that analyzed environmental, social and economic aspects of coffee production.



Census for the implementation of Socio-Environmental Risk Management Governance

+Coop Sustainable Development Program

Experimental Project for the mechanization of mountain coffee



Cooxupé initiated a census to implement Socio-Environmental Risk Management Governance, reinforcing its commitment to the pillars of the ESG agenda, as well as to its mission, vision, values and current legislation.

The objective of the initiative is to mitigate potential losses in the coffee supply chain and to provide support, especially to cooperative families. This governance encompasses actions at managerial and strategic levels, aimed at identifying and preventing factors that may negatively impact the socio-environmental activities of associated producers.

To strengthen the process, the cooperative hired a law firm specialized in Human Rights to support the development of a Socio-Environmental Risk Map questionnaire, which was structured in an APP by the partner company CERTIFICAFÉ for application with cooperative members. Since then, progress has been made through training and capacity-building of the internal team, as well as direct support to cooperative members.

In partnership with the OCEMG System, Cooxupé launched, on May 21, the +Coop Sustainable Development program, in Monte Carmelo/MG, to further promote local development through cooperativism, identifying economic opportunities focused on social inclusion and environmental preservation.

At the launch of the program, the main action was to support and strengthen the Waste Pickers Association of Monte Carmelo, valuing the work of these individuals and encouraging the circular economy.

In partnership with the CVT – Technological Validation Center, Cooxupé implemented an experimental project aimed at promoting terracing and mechanization processes in steep terrain. The objective is to develop a technical protocol that enables broader, safer and more efficient systematization in these areas. This is because limited mechanization and high labor demand directly impact coffee production costs in mountainous areas.

The CVT is an experimental applied research unit located at the Experimental Farm of IFSULDEMINAS, in Guaxupé/MG.



**Donation of
R\$2.7 million
for 77 hospitals**

REGENERATIVE COFFEE FARMING PROJECT



**Technological
support in the
production of
sustainable
coffees**

In 2025, Cooxupé donated R\$2.7 million to 77 municipal and oncology hospitals operating within the cooperative's area of activity, in the states of Minas Gerais and São Paulo. The contributions were delivered to representatives of the hospital institutions on August 1.

The donations began in 2020, during the pandemic period, with the main objective of supporting the routine of hospitals located in regions where Cooxupé has cooperative families and coffee production.

**Since then,
the coffee
cooperative
has already allocated
a total of R\$11.2 million
to these donations.**

In 2025, Cooxupé launched the Regenerative Coffee Farming Project to support cooperative members in implementing ecological corridors within coffee plantations, combining science, tradition and innovation. The objective is to bring sustainability to the field without compromising productivity and farmers' income.

The project initially included 20 cooperative producers who were selected to receive technical support, personalized guidance and assistance throughout all stages of the work. In practice, ecological corridors involve planting trees and shrubs along the edges of coffee plots and, when possible, following a model of 11 rows of coffee to one row of trees.

Implemented through partnerships, the project involves Cooxupé, the Agricultural Research Company of Minas Gerais (EPAMIG), Clima Café de Floresta, GrowGrounds and Löfbergs.

Materiality

GRI 3-1, 3-2

In 2023, the materiality matrix was developed, defining the priority topics for action. This matrix identified the main areas for ESG management at Cooxupé, considering relevant internal and external impacts.

Materiality was developed with the support of ESG consultancy and the application of a physical and online questionnaire (Portuguese/English) to 8 stakeholder groups (employees, directors, board members, cooperative members, national and international customers, third parties and financial institutions). The questionnaire, with 24 topics (selected based on GRI, SASB, ISE B3, Sistema B and SDGs), was complemented by benchmarking with companies in the sector and coffee cooperatives.

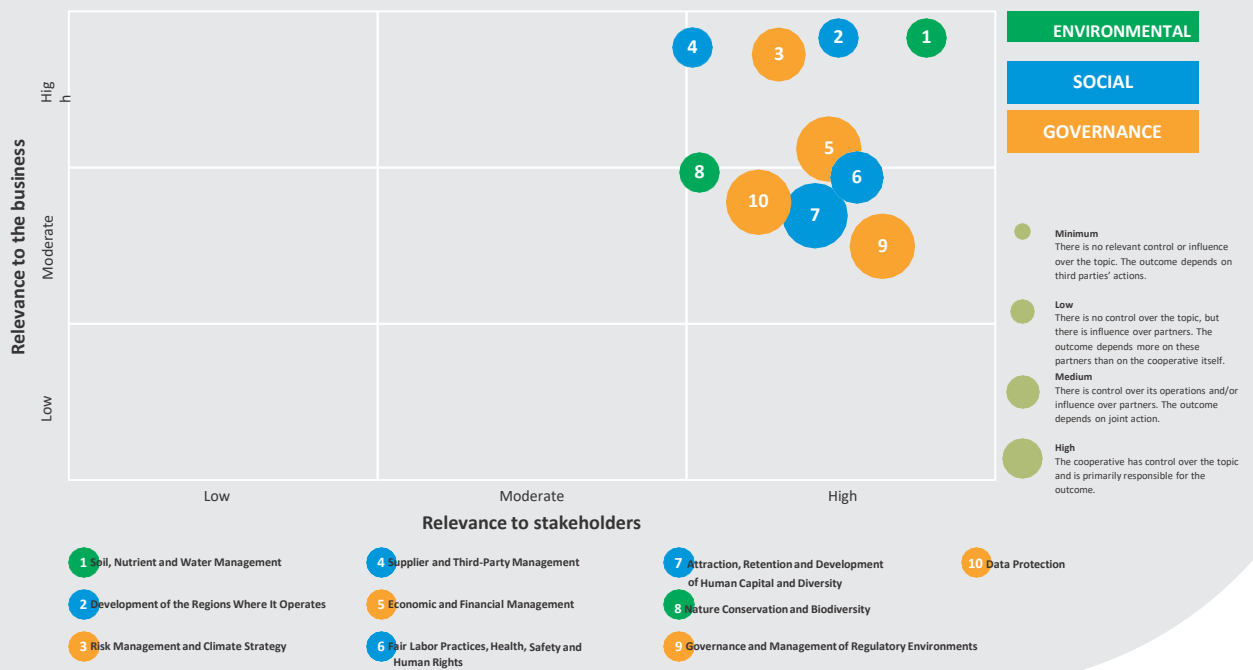
A total of 1,616 responses were obtained (625 internal, 991 external),

with a predominance of cooperative members (57%) and employees (38%), followed by national customers and third parties (1% each).

At the end of 2025, the review of Cooxupé’s material topics began, using double materiality as the main perspective. In this way, Cooxupé intends to refine its approach in order to expand sustainability disclosures also toward ISSB standards.

For this report, the results of the 2023 materiality assessment were still considered, in which 10 topics were defined and validated by the Board as material, which are already incorporated into the cooperative’s entire strategy and are regularly reassessed regarding actions to be reinforced and/or expanded.

Below are Cooxupé’s material topics, with their respective descriptions:



1. Soil, Nutrient and Water Management: Involves practices related to responsible land cultivation, managing soil, its nutrients and proper water use to ensure sustainable agricultural productivity.

2. Development of the Regions Where It Operates: Refers to actions and strategies that contribute to the economic, social and environmental development of the communities and regions where we operate.

3. Risk Management and Climate Strategy: Involves identifying, assessing and managing risks, as well as developing strategies to address climate issues, such as adaptation to climate change and mitigation of greenhouse gas emissions.

4. Supplier and Third-Party Management: Management of relationships with suppliers and third parties, ensuring that ethical and sustainable standards are maintained throughout the value chain in which we operate.

5. Economic and Financial Management: Responsible management of financial resources, considering both economic and financial aspects to ensure stability and sustainable growth.

6. Fair Labor Practices, Health, Safety and Human Rights: Compliance with ethical and legal standards regarding human rights, health and safety in the workplace, as well as the promotion of fair and equitable labor practices.

7. Attraction, Retention and Development of Human Capital and Diversity: Strategies to attract, retain and develop talent within the organization, recognizing that human capital is a valuable resource for our business.

8. Nature and Biodiversity Conservation: Protecting and preserving nature and biodiversity, ensuring that our activities minimize negative environmental impacts.

9. Governance and Management of Regulatory and Legal Environments: Compliance with applicable regulations and laws, as well as effective governance practices to ensure integrity and transparency in our operations.

10. Data Protection: Security and privacy of the organization’s information and data, ensuring compliance with data protection laws and safeguarding partner and customer information.

SUSTAINABLE DEVELOPMENT GOALS

1 POVERTY ERADICATION



2 ZERO HUNGER AND SUSTAINABLE AGRICULTURE



8 DECENT WORK AND ECONOMIC GROWTH



10 REDUCED INEQUALITIES



12 RESPONSIBLE CONSUMPTION AND PRODUCTION



13 ACTION AGAINST GLOBAL CLIMATE CHANGE



15 LIFE ON LAND



16 PEACE, JUSTICE AND STRONG INSTITUTIONS



Strategic alignment with the Sustainable Development Goals (SDGs) of the 2030 Agenda aims to drive a positive impact on the sustainability of Cooxupé's business. This integration, recognized as the essence of the organization's practices and objectives, is intrinsically linked to the foundations and principles that sustain the cooperative model and to the precepts of the SDGs. The cooperative has aligned the SDGs with its practices and business model. In this way, it seeks to be at the forefront of sustainable innovation, creating a path toward a cooperative future that balances financial success with social and environmental responsibility.

Based on the seven cooperative principles, its seven strategic agendas and its materiality, Cooxupé aims to act as a driver of the SDGs proposed by the UN in the territories where it operates. The interconnection between these elements and the objectives clearly illustrates how the cooperative, which incorporates values such as self-management, economic participation, concern for the community and environmental responsibility, plays a fundamental role in promoting sustainability and social justice. Throughout this report, there are indications of the SDGs related to each of the material topics presented.



Cooperative and Governance



cooxupé



Cooperative Governance

GRI 3-3 (Governance and Management of Regulatory and Legal Environments), 2-25

To ensure compliance with regulations, internal standards and ethical guidelines, Cooxupé maintains a robust Compliance structure.

The cooperative's fundamental guidelines are consolidated in its Code of Ethical Conduct and in its set of institutional values. The approval of these documents is the responsibility of the Board of Directors, as established in the internal bylaws. These policies, applicable to all of Cooxupé's business relationships, are widely disseminated through various institutional communication channels, both internal and external, to all stakeholders.

The Ethics Committee oversees compliance with these standards, ensuring autonomy and independence in handling reports. The Committee is responsible for investigating and technically assessing the facts, issuing opinions and recommendations in order to support the decision-making of the internal bodies responsible for the possible application of measures.

The Compliance Department has its own budget and reports directly to Senior Management, ensuring independence, autonomy, impartiality, structure and authority. This department manages and oversees the Integrity Program and is responsible for its continuous improvement and maintenance. Its activities include promoting a culture of integrity throughout the organizational environment and in business relationships, disseminating ethical guidelines through different areas of action.

Periodic evaluations are carried out through internal and external audits to verify compliance with established policies and to identify possible improvement or corrective actions. The commitment to transparency and the principles of Ethics and Integrity is ensured through essential documents, including: The commitment to transparency and the principles of Ethics and Integrity is ensured through essential documents, including:

- Cooxupé Bylaws;
- Integrity Program;
- Public Administration Relationship Policy;
- Sustainability Policy;
- Anti-Corruption Manual;
- Code of Ethical Conduct;
- Internal Regulations of the Boards;
- Strategic Management;
- Cooperative Member Integration Manual.

Cooxupé's Risk Management is aligned with the Organization's Strategic Planning. The Strategy and Risk Committee supports and monitors the execution of the identification, analysis and assessment of corporate risks. This Committee also monitors the effectiveness of the plans established to mitigate or leverage identified risks. The Compliance Department, linked to Senior Management, is an internal body responsible for executing the corporate risk management process. The Strategy, Innovation and Development area monitors the status and effectiveness of the projects established in the strategic planning to mitigate or leverage identified risks.

The effectiveness of the risk management process is evidenced through internal and external audits, and the results of the risk assessment are presented to the Executive Board through critical analysis meetings and constant monitoring by Senior Management in periodic strategic planning meetings.

Lessons learned from impacts, whether risks or opportunities, are considered valuable for Cooxupé. For risks, mitigation is pursued through a structured process. Based on this learning, the cooperative improves its internal control system, continuously trains its employees, among other actions.

Stakeholder engagement is included in the development of Cooxupé's strategic planning. Engagement actions include:

- **Identification of Relevant Partners:** Identification and categorization of relevant stakeholders (cooperative members, employees, customers, local communities, NGOs, government and other business partners).
- **Dialogue and Consultation:** Establishment of communication and consultation channels, such as meetings, surveys, public consultations and discussion forums.
- **Feedback and Contributions:** Collection of feedback and contributions for policy development, identification of improvements and validation of proposed measures.
- **Performance Indicators and Targets:** Definition of indicators and targets to assess the effectiveness of measures (financial, environmental and social metrics).
- **Data Collection and Monitoring:** Collection of relevant data through reports, data analysis and periodic evaluations to assess the impact of measures.
- **Transparent Reporting and Communication:** Preparation of reports and transparent communications to inform partners about results and progress toward targets.
- **Continuous Feedback Mechanisms:** Maintenance of open feedback channels for partners.

Stakeholder reviews and feedback are collected through satisfaction surveys, open feedback channels, strategic planning reviews, cooperative member satisfaction surveys, employee engagement surveys and other communication mechanisms of the cooperative.



Governance Structure

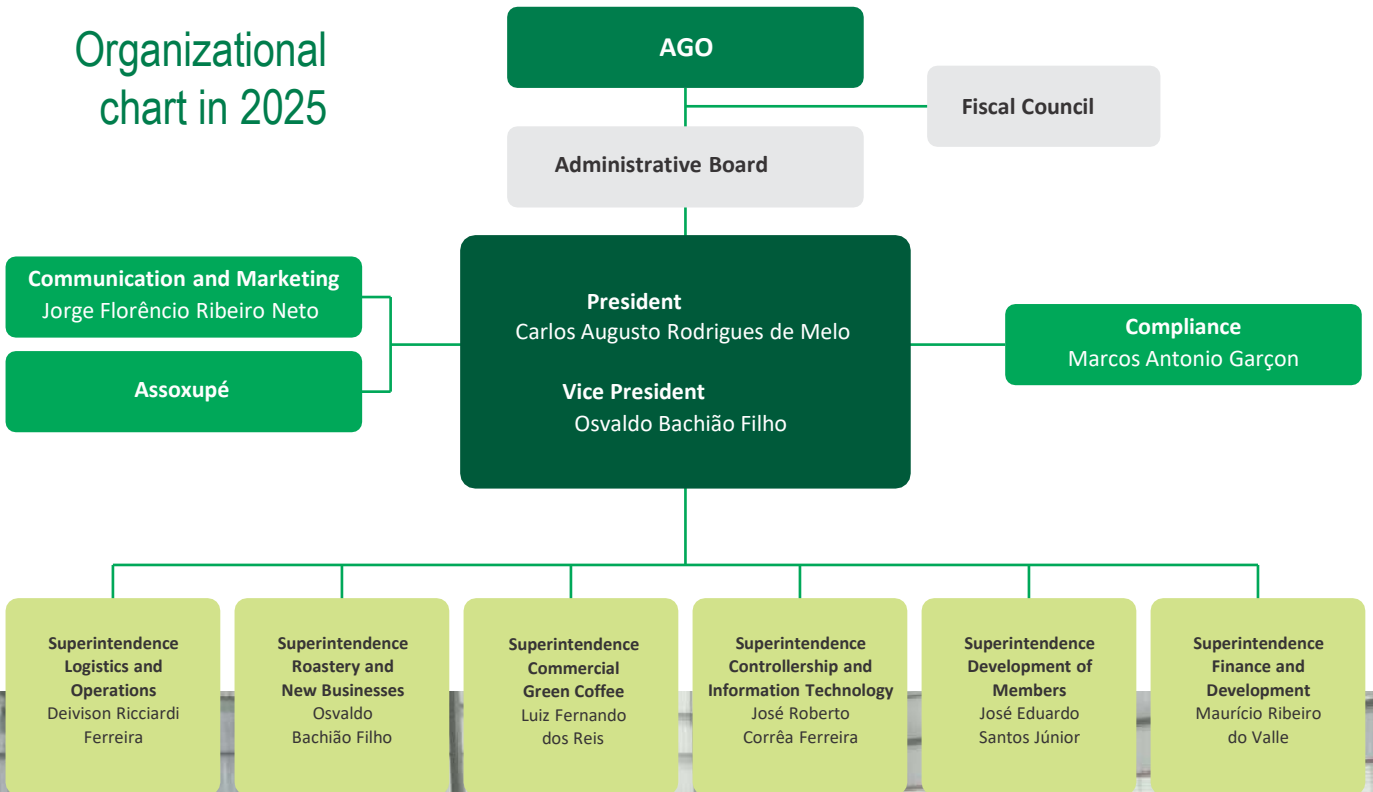
2-9, 2-10, 2-11, 2-12, 2-13, 2-17, 2-18



Cooxupé’s governance structure is composed of the following bodies and entities:

- I.– General Assembly;
- II.– the Management Board;
- III.– Fiscal Council, an auditing and oversight body, with duties defined by law and complemented by bylaws;
- IV.– Executive Board, which are deliberative and decision-making bodies within the limits of their authority;

Organizational chart in 2025



Composition of the Fiscal Council

- Daniel Agostini de Miranda Castro – Alfenas/MG
- Daniel Silveira Faria Júnior – Araguari/MG
- José Augusto Gonzaga Barretto – São José do Rio Pardo/SP
- Márcio Antonio Fernandes – Patrocínio/MG
- Reginaldo Braz Silvoni – Coromandel/MG
- Sérgio dos Reis Oliveira – São Pedro da União/MG

Composition of the Board of Directors | Term 03/2023 to 03/2027

- Carlos Augusto Rodrigues de Melo (*President*)
- Osvaldo Bachião Filho (*Vice President*)
- Adelber Vilhena Braga | Campestre-MG
- Carlos Alberto Paulino da Costa | Monte Santo de Minas-MG
- Dimas Silva Jacob | Carmo do Rio Claro-MG
- João Paulo Damasceno de Moraes | Alpinópolis-MG
- José Augusto Gomes | Campos Gerais-MG
- Leocarlos Marques Mundim | Monte Carmelo-MG
- Mário Guilherme Perocco R. Valle | Guaxupé-MG

AGO



Ordinary General Assembly announces record numbers

On March 28, with the Assoxupé sports gymnasium filled with cooperative families, Cooxupé presented the 2024 Financial Statements during the General Assembly, which resulted in the distribution of surplus of R\$134.4 million to cooperative families, based on revenue of R\$10.7 billion and results totaling R\$394.4 million: the best performance in the cooperative's history.

The decisions of the General Assembly were unanimously approved by the cooperative members present. On the occasion, producers received the Sustainability Report, which details all of Cooxupé's results and achievements for the financial year.



RENEWAL OF THE FISCAL COUNCIL

Also during the assembly, the new composition of the Fiscal Council was presented, with a one-year term, as follows:

Márcio Antonio Fernandes – Patrocínio/MG
José Augusto Gonzaga Barretto – São José do Rio Pardo/SP
Sérgio dos Reis Oliveira – São Pedro da União/MG

SUBSTITUTES

Daniel Silveira Faria Júnior – Araguari/MG
Daniel Agostini de Miranda Castro – Alfenas/MG
Reginaldo Braz Silvoni – Coromandel/MG

OPENING LECTURE OF THE GENERAL ASSEMBLY

Before the Ordinary General Assembly, cooperative members attended a lecture by Marcos S. Jank, professor and coordinator of global agribusiness at Insper. Jank addressed geopolitics and international trade, the context of trade and tariff policies imposed during the Trump administration, the global scenario of the Brazilian agribusiness and coffee market, as well as challenges and opportunities for producers.



AGE

Extraordinary General Assembly

Held on June 26, at the headquarters auditorium, the Extraordinary General Assembly brought together cooperative members, the Executive Board and members of the Fiscal and Administrative Councils of Cooxupé.

The cooperative members unanimously approved the agenda items:

Filing of a lawsuit on behalf of cooperative members so that Cooxupé may seek, before the judiciary, a favorable decision regarding the use of presumed ICMS tax credits by producers.

Amendments to Article 66 of the Bylaws. The approved proposal includes reducing the Development Fund percentage from 15% to 5% and increasing the Cooperative Member Share Capital Fund percentage from 10% to 20%.

The remaining items presented referred to textual changes in the Bylaws, due to legislative changes over time.

Investments and new statutory updates

The Extraordinary General Assembly held on November 27 presented four agenda items, all approved by the cooperative members.

SPE for the subdivision of the FEMAGRI area: the establishment of a Special Purpose Entity for the implementation of an urban residential subdivision in Guaxupé, in the area where FEMAGRI takes place. The fair will be relocated to a new location near the Japy Complex, considered a more strategic, advantageous and safer area for cooperative families in terms of logistics and vehicle parking.

FIAGRO: establishment of the Investment Fund in Agro-Industrial Production Chains, offering an additional service for cooperative members who wish to invest in the cooperative.

Construction of a storage unit in Piumhi – MG: contracting financing for the construction of a storage unit in the city.

Update of the Bylaws: Article 48, which addresses the possibility for the cooperative's management to carry out financial operations and issue credit in the market, with an established cap. The previous wording of the provision was updated to include new financial instruments, including the possibility of participation in investment funds.

FUNRURAL

At the end of the Extraordinary General Assembly, attorney Marcelo Jabour Rios presented a history of the Funrural case, in which Cooxupé prevailed after ten years of proceedings.



I – General Assembly: The general assembly of members, which may be ordinary or extraordinary, is the supreme body of the cooperative, with powers within the limits of the law and the Bylaws to make any and all decisions of social interest, and its resolutions are binding on all members, even if absent or dissenting.

It is the responsibility of the General Assembly to evaluate the performance of the Board of Directors, the highest governance body in the cooperative’s management. There is no independent evaluation method. The results of this annual evaluation, together with the proposed action plans, are presented and approved by cooperative members during the assembly. The election and/or re-election of Board members is directly linked to members’ satisfaction with the work performed during the term. Additionally, cooperative members’ satisfaction with the governance process, including the performance of the Board of Directors, is monitored every two years through a Satisfaction Survey that includes specific questions on the subject.

Thus, it is the responsibility of the General Assemblies, whether Ordinary or Extraordinary, to remove members of the Board of Directors and the Fiscal Council. If such removal compromises the regularity of the cooperative’s management or oversight, the assembly appoints new members to the councils.

II – Board of Directors: The cooperative is managed by a Board of Directors composed of an Executive Board and voting members, consisting of 09 (nine) full members, all of whom are associates, elected at a General Assembly for a term of 04 (four) years, and may be re-elected or removed, with mandatory renewal of at least 1/3 (one-third). Members of the Board of Directors do not assume other significant positions or commitments so as not to compromise their ability to perform their functions at Cooxupé.

The appointment of the Board of Directors is carried out through election at the General Assembly, as established in Articles 41 and 44 of the cooperative’s Bylaws. Cooxupé has an Electoral Regulation that aims to define and detail the procedures necessary for compliance with and application of the rules contained in the Bylaws, ensuring a transparent and democratic election process. The electoral process is conducted by the cooperative’s Electoral Committee.

The Electoral Regulation and the Electoral Process Calendar are disclosed to cooperative members through communication channels at least 45 days prior to the Ordinary General Assembly.

Work proposals, if presented, are disclosed to cooperative members through the communication channels used by the cooperative, as provided for in the internal rule on the Assembly Process, established as a complement to the provisions of the Bylaws and the Electoral Regulation.

Any associate in full enjoyment of their rights may run for a position on the Board of Directors, provided they meet the legal and statutory conditions. The main responsibilities of the Board, defined in Article 48 of the Bylaws and in the Internal Regulations, include, but are not limited to: appointing, removing or replacing the Executive Board; defining the organizational structure; hiring independent audits; guiding business operations; approving strategic planning and the annual budget; proposing statutory reforms; and ensuring compliance with applicable laws (cooperativism, labor, tax, etc.).

The Board of Directors evaluates the cooperative’s performance by monitoring indicators, targets and action plans from the strategic planning. Annual meetings, according to the calendar, allow the Board to make adjustments and establish actions with those responsible for executive management (who must be available for immediate convening), in order to meet the strategies and interests of cooperative members.

ESG INDICATORS – GOVERNANCE AND MANAGEMENT OF REGULATORY AND LEGAL ENVIRONMENTS

INDICATOR	GRI STANDARD	CODE	RESULT 2023	RESULT 2024	RESULT 2025
Number of events (trainings, communications, actions) carried out to develop the collective knowledge, skills and experience of the board, council and committees on sustainable development	GRI 2: General Disclosures 2021 2-17 Collective knowledge of the highest governance body	2-17-a	21	44	38



Conflict of interest

GRI 2-15

Cooxupé adopts structured processes to ensure that conflicts of interest are prevented and mitigated, extending to all its stakeholders, including its cooperative members (Article 14 of the Bylaws).

GOVERNANCE PREVENTION PROCESSES

The Board of Directors has the formal responsibility to prevent and manage situations of conflicts of interest and divergences of opinion, as established in Article 4 of its Internal Regulations. To ensure the independence and integrity of decisions, the Bylaws (Articles 44, 55, 56 and 59) establish strict requirements for the election of members of the Board of Directors and the Fiscal Council, preventing the appointment of individuals who engage in activities that conflict with the cooperative's objectives.

CONTROL AND MITIGATION MECHANISMS

The organization uses a structured approach to address these risks:

Standardization and Conduct: The Code of Ethical Conduct, in its Article 7, details prohibited conduct that may result in conflicts of interest. The document applies to all employees, board members and business partners.

Due Diligence and Automated Controls: The cooperative conducts due diligence processes to assess the integrity of its business partners and adopts automated controls in financial and commercial operations to reduce the risk of subjective interference or favoritism.

Supervisory Bodies: The Ethics Committee is responsible for overseeing compliance with these standards, ensuring autonomy and independence in the analysis and handling of reports related to this matter.

Regarding the Board's role in managing Cooxupé's impacts, such responsibilities are delegated to executives (superintendents) through meetings held in accordance with the annual meeting calendar. When necessary, extraordinary meetings are convened, and weekly G8 meetings (President, Vice President and the six Superintendents) are also held, where the performance of each sector of the cooperative is analyzed. When necessary, extraordinary meetings are convened, and weekly G8 meetings (President, Vice President and the six Superintendents) are also held, where the performance of each sector of the cooperative is analyzed.

The Board of Directors may establish permanent or temporary committees to provide advisory support on specific matters, without delegating its responsibilities as a whole. These committees do not have executive functions or decision-making power; their role is to study topics, issue opinions and prepare proposals for the Board or the Executive Management. Currently, the cooperative has committees formed by business areas to support management.

To develop the collective knowledge, skills and experience of the Board of Directors in sustainable development, Cooxupé conducts working meetings with technical teams, engages with stakeholders at various events and forums, provides specific training, and integrates sustainability into decision-making and strategic planning processes.



III – Fiscal Council: Audit and oversight body, with duties defined by law and complemented by the Bylaws. The cooperative's management is overseen by a Fiscal Council composed of 6 (six) members, being 3 (three) full members and 3 (three) alternates, elected by the General Assembly, with the election conducted by the Electoral Committee, as established in Article 59 of the Bylaws. The responsibilities of the Fiscal Council, defined in Article 62 of the cooperative's Bylaws and in the Internal Regulations, include, but are not limited to: regularly supervising the operations, activities and services of Cooupé; reviewing monthly financial statements and other reports, as well as the annual financial statements and report of the Board of Directors, issuing opinions on them for the General Assembly; and ensuring that the actions of administrators comply with legal and statutory objectives.

IV – Executive Board: Deliberative and decision-making bodies within the limits of their authority. The Executive Board is composed of two members of the Board of Directors, the President and Vice President, as provided in Article 42 of the Bylaws, whose main responsibilities, according to Article 50, include the preparation of policies and strategies related to operations, the execution of acts and actions delegated by the Board of Directors, and the approval of the hiring or dismissal of direct subordinates, namely the superintendents.

Cooupé has six superintendencies, each with its respective management structures:

- Commercial Green Coffee Superintendence;
- Roastery and New Businesses Superintendence;
- Controllership and Information Technology Superintendence;
- Cooperative Member Development Superintendence;
- Finance and Development Superintendence;
- Logistics and Operations Superintendence.

In addition to statutory deliberations, the cooperative's business processes are documented in internal rules and procedures, based on the Strategic Management standard, which documents the mission, vision, values and policy aligned with Cooupé's objectives and strategies, as well as risk management and responsibility to ensure continuous adequacy, sufficiency and effectiveness. Directors and superintendencies are responsible for periodically analyzing the management of the cooperative's impacts.

V – Committees: The Board of Directors, when deemed necessary, may establish permanent or temporary committees with specific advisory and support functions related to the matters for which they are created. The existence of these committees does not imply delegation of responsibilities that belong to the administrative body as a whole. They do not have executive functions or decision-making power. Their role is to study matters within their competence, meeting whenever necessary, issuing opinions and preparing proposals for consideration by the Board of Directors and Executive Management in periodic meetings, according to the annual meeting calendar.

Cooupé has committees/working groups established by business areas, independently, to support the cooperative's management, such as:

- ESG Committee;
- Management Committee;
- Risk Management Committee;
- Ethics Committee;
- Crisis Committee;
- Privacy and Personal Data Processing Committee;
- Registration Committee;
- PDGC Committee.

Participation in Associations

GRI 2-28

From the execution of strategic work, carried out in partnership with sectoral entities and organizations, Cooxupé expands dialogue with different audiences to understand the aspects with the greatest impact or that may come to impact its business, whether negative and/or positive. Most partnerships established are in the agricultural sector, coffee farming and other cooperatives. Policies, guidelines and joint planning are developed that are representative of the sector. Therefore, there is alignment of collective interests with market demands. Networks of organizations or individuals that may influence the success of the cooperative's strategies are identified, and there are regular practices of engagement between executives and these networks. As an example of this engagement, the Vice President of the cooperative's Board of Directors serves as a Counselor in the State Unit of OCEMG and is part of the Board of the Brazilian Agribusiness Association – ABAG.

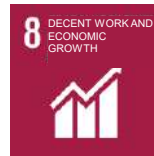
The main associations and entities in which Cooxupé participates include:

- **OCB System** – Organization of Brazilian Cooperatives;
- **SENAR System** – National Rural Learning Service;
- **OCEMG System** – Union and Organization of Cooperatives of the State of Minas Gerais;
- **SESCOOP** – National Cooperative Learning Service;
- **CECAFÉ** – Council of Coffee Exporters of Brazil;
- **EMATER** – Institute for Innovation for Sustainable Rural Development;
- **ICO** – International Coffee Organization;
- **ABAG** – Brazilian Agribusiness Association;
- **CODEMA** – Municipal Council for Environmental Defense and Conservation of Guaxupé;
- **CNC** – National Coffee Council;
- Educational institutions and research institutes;
- Unions.



Risk Management

GRI 3-3 (Risk Management and Climate Strategy)
SASB FB-AG-430a.3, FB-AG-440a.1



The main risk that coffee farming faces in relation to climate adversities is loss of productivity. The adversities that most impact productivity are frost, severe droughts, hailstorms and high temperatures. Regarding frost, the only strategy to minimize impacts is to avoid planting in high-risk areas. Regarding hailstorms, there is no strategy to prevent them, but the producer can take out insurance to help minimize financial impact. As for severe drought and high temperatures, the strategies to mitigate their effects are as follows: use of coffee cultivars more adapted to drought and heat, use of irrigation, preservation of soil covered with cover crops, use of agricultural gypsum which allows deeper rooting of plants, deeper soil preparation before coffee planting, use of organic material, use of organomineral fertilizers and use of biostimulants that contribute to greater tolerance of plants to abiotic stress.

The cooperative has implemented several measures to increase the resilience of coffee production in the face of climate change. Among the actions adopted are: the development and use of cultivars more tolerant to drought and heat; optimization of irrigation systems; and the use of

deep soil preparation techniques and vegetation cover to conserve moisture.

Additionally, Cooxupé encourages practices such as the application of agricultural gypsum and the use of organomineral fertilizers and biostimulants, which have proven to increase plant tolerance to abiotic stress.

It is important to note that climate change can also generate opportunities. Producers who invest in technology to mitigate impacts have the chance to benefit, as lower coffee production on a national and global scale may increase market prices, improving the profitability of coffee growers less affected by adversities.

These actions are complemented by advanced climate monitoring, carried out by the Geoprocessing sector, which provides meteorological and production data to cooperative members, assisting in the prevention and mitigation of climate risk.

Additionally, Cooxupé offers agricultural insurance, ensuring financial protection against losses resulting from climate adversities and preserving the economic stability of producers.

MAIN AREAS OF ACTION IN CLIMATE ADAPTATION:

- Cultivars adapted to drought and heat, regionally validated.
- Optimized irrigation and deep soil preparation.
- Vegetation cover and application of agricultural gypsum for deeper rooting.
- Organomineral fertilizers and biostimulants for resilience to abiotic stress.
- Agroclimatic and production monitoring via Geoprocessing.
- Provision of agricultural insurance to cooperative members.



Sustainable and Technological Initiatives

Based on its Sustainability Policy, the cooperative maintains guidelines that ensure continuity of operations in the face of intensifying climate change. Initiatives include reducing greenhouse gas emissions, encouraging the use of renewable energy, promoting energy efficiency and conserving and restoring ecosystems.

Cooxupé develops and provides its own products with organic matter and biostimulants, which improve soil health and increase plant resistance to adverse climate conditions.

At the same time, it maintains partnerships with EPAMIG and IFSULDEMINAS for research and validation of new cultivars, aiming to increase productivity with lower environmental impact. These cultivars provide cooperative members with greater profitability and reduced use of agrochemicals, aligning with good agricultural practices and the sector's sustainability goals.

This work is reinforced by programs and certifications such as the Gerações Protocol, Rainforest Alliance and 4C, as well as initiatives

developed with clients such as the Nespresso and C.A.F.E. Practices programs. Actions include conservation, reforestation and restoration to increase carbon capture, with independent auditing and verification.

Highlights of sustainable initiatives:

- Reduction of emissions, energy efficiency and encouragement of renewable energy.
- Exclusive products with organic matter and biostimulants for soil and plants.
- Technical-scientific partnerships for adapted cultivars with higher productivity and lower impact.
- Socio-environmental programs and certifications with external auditing and verification.
- Conservation, reforestation and restoration actions for carbon capture.

The effectiveness of the measures is monitored through audits and verifications of socio-environmental programs and certifications, internal reports and analyses of crop productivity. Field monitoring is carried out by the Technical Development Department, complemented by data management from the Geoprocessing sector. The results are disclosed in the

Sustainability Report, in the Folha Rural newspaper and on the ESG Cooxupé website, ensuring transparency and engagement with stakeholders.

Cooxupé promotes the dissemination of knowledge and the exchange of experiences among internal and external audiences through events, training and dialogue spaces. The commitment to sustainability is integrated into the Strategic Planning, including the creation of the Gerações Protocol, the expansion of Good Agricultural Practices and the adoption of new cultivation and management techniques.

How Cooxupé evaluates effectiveness:

- Audits and verifications of socio-environmental certifications and programs.
- Field monitoring and technical reports from the Technical Development Department.
- Operational indicators and productivity analyses by producing region.
- Transparency and reporting in official channels (Sustainability Report, Folha Rural and ESG website).

Cooxupé Coffee and Climate Forum



The 7th Coffee and Climate Forum, held on August 14 in Guaxupé, presented a detailed analysis of the meteorological conditions recorded in the last agricultural year, their impacts on production and the outlook for the upcoming harvests.

The Forum concluded that the coffee harvest had lower yield in 2025 and that there would be new challenges for 2026. Temperature and rainfall records were better in the past year; however, weather events such as frost and hail are alerts for this year's production.

The event featured the participation of Guilherme Vinicius Teixeira, coordinator of Cooxupé's Geoprocessing Department; Marco Antônio dos Santos, agrometeorologist and co-founder of Rural Clima; and Professor José Donizeti Alves, from the Federal University of Lavras (UFLA).

Compliance

GRI 2-23, 2-24



Cooxupé reaffirms its commitment to responsible business conduct. The aspects that guide this theme are set out in its Culture/Purpose, Mission, Vision, Values, Policy, Objectives and Expectations, and are formalized through documents such as the Code of Ethical Conduct, Bylaws, Anti-Corruption Manual, Cooperative Members Integration Manual, Policy for Relationship with Public Administration, Sustainability Policy, Integrity Program and Internal Regulations of the Councils and Strategic Management.

Cooxupé’s commitments can be consulted in the “Governance and Transparency” section of the [website www.cooxupe.com.br](http://www.cooxupe.com.br).

The approval of all Policies and Standards related to Governance is the responsibility of the Board of Directors, representing the highest level of approval in the Organization, and these commitments fully apply to all activities and business relationships. The communication of commitments is carried out through various channels, including the institutional website, contracts, purchase orders, institutional emails, internal circulation newspapers, events, the Cooxupé APP and training sessions. The integration of the

commitments undertaken by Cooxupé in relation to the theme, whether in business relationships and/or other activities, is ensured by the approval of the Organization’s Strategy by Senior Management, guaranteeing that such Strategy is conceived in compliance with standards and policies.

Finally, the cooperative provides training on the Code of Ethical Conduct to its employees, in addition to other initiatives, such as: addressing the topic with cooperative members at internal events, with emphasis on compliance in rural labor relations, and conducting specific training for relevant business partners, such as trade fair exhibitors and independent transporters.



Cooxupé present at the largest Compliance event in the Americas

In August 2025, the Cooxupé Compliance – Risks, Ethics and Ombudsman team participated in ExpoCompliance – Connecting People, Spreading Integrity, held in São Paulo (SP). Considered the largest event in the Americas focused on corporate integrity, the meeting was organized by ESENI – School of Corporate Ethics, Business and Innovation. The exhibition brought together the most innovative solutions in Compliance, Governance, Risks, Audit and ESG, among other topics. During the event, Cooxupé employees had access to specialized panels and lectures, in addition to expanding networking with leading experts in the sector.

ESG INDICATORS – GOVERNANCE AND MANAGEMENT OF REGULATORY AND LEGAL ENVIRONMENTS

INDICATOR	GRI STANDARD	CODE	RESULT 2023	RESULT 2024	RESULT 2025
Total number of governance body members to whom the organization’s anti-corruption procedures and policies were communicated	GRI 205: Anti-Corruption 2018	205-2-a	not measured in 2023 and 2024	not measured in 2023 and 2024	15
Percentage of governance body members to whom the organization’s anti-corruption procedures and policies were communicated	GRI 205: Anti-Corruption 2018	205-2-a	not measured in 2023 and 2024	not measured in 2023 and 2024	100%
Total number of employees to whom the organization’s anti-corruption policies and procedures were communicated	GRI 205: Anti-Corruption 2018	205-2-b	2,591	2,721	2,805
Percentage of employees to whom the organization’s anti-corruption policies and procedures were communicated	GRI 205: Anti-Corruption 2018	205-2-b	100%	100%	99%
Total number of governance body members who received anti-corruption training	GRI 205: Anti-Corruption 2020	205-2-d	Board of Directors = 4 Fiscal Council = 1 Executive Board = 2 Total = 7	Board of Directors = 7 Fiscal Council = 4 Executive Board = 2 Total = 13	Board of Directors = 7 Fiscal Council = 2 Executive Board = 2 Total = 11
Percentage of governance body members who received anti-corruption training	GRI 205: Anti-Corruption 2020	205-2-d	Board of Directors = 57% Fiscal Council = 17% Executive Board = 100% Total Percentage = 47%	Board of Directors = 100% Fiscal Council = 67% Executive Board = 100% Total Percentage = 87%	Board of Directors = 100% Fiscal Council = 33% Executive Board = 100% Total = 73%
Total number of employees who received anti-corruption training	GRI 205: Anti-Corruption 2021	205-2-e	2,268	2,324	2,593
Percentage of employees who received anti-corruption training	GRI 205: Anti-Corruption 2021	205-2-e	92%	89%	94%

Transparency and Ethics

2-16, 2-26, 205-2



At Cooxupé, ethics and respect are fundamental pillars of institutional relationships. Its Code of Ethical Conduct establishes essential values that guide the organization's interactions with different social segments, both nationally and internationally. The cooperative is committed to developing long-lasting relationships, based on meeting the needs and expectations of different stakeholders, promoting an environment of integrity and social responsibility.

There is a concern with excellence in service to business partners, rejecting fraudulent or corrupt practices that may compromise stakeholders' trust. These principles are part of its Integrity Program, which encompasses the entire organizational structure, aiming at sustainable development and the achievement of institutional objectives.

To ensure the effective application of the Code of Ethical Conduct, Cooxupé maintains a structured Ombudsman Channel. This mechanism receives reports regarding possible misconduct, ensuring confidentiality in investigations and protection for whistleblowers against retaliation.

Other requests (compliments, suggestions, inquiries) must use the channels "CONTACT US" and "CUSTOMER RELATIONSHIP CENTER".

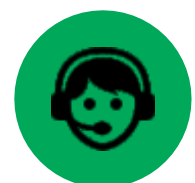
The OMBUDSMAN is an institutional channel of COOXUPÉ specifically aimed at:

- Receiving and handling complaints made exclusively by cooperative members;
- Receiving and handling reports related to non-compliance with the CODE OF ETHICAL CONDUCT, which may be made by any stakeholder.

Business partners are informed about anti-corruption policies through the cooperative's institutional website, established contracts, issued purchase orders, emails or corporate events.



Want to learn more about our Governance and Transparency? Access the QR code



ACCESS TO THE OMBUDSMAN CHANNEL
www.ouvidoriacooxupe.com.br

Data Privacy & Security

GRI 3-3 (Data Protection), 418-1



Cooxupé ensures the fundamental right to personal data protection, as provided for in article 5, LXXIX, of the Federal Constitution and in the General Data Protection Law (Law No. 13,709/2018). Since September 2020, LGPD has been fully integrated into the cooperative's operations, ensuring transparency and proper use of personal data across all channels.

Our commitment to privacy and personal data protection is reinforced by a set of policies and documents available on the institutional website, such as:

- Privacy Policy for Customers, Suppliers, Employees and Third Parties;
- Privacy Policy for Cooperative Members;
- International Data Transfer Policy;
- Cookie Policy;

In addition to policies, Cooxupé implements practical measures to ensure the protection of personal data:

- Personal Data Mapping (Data Mapping); Risk Assessment (DPIA);
- Legitimate Interests Assessment;
- Privacy by Design;
- Consent Management;
- Cookie Management;
- Incident Management;
- Training and Awareness: Continuous training for employees;
- Privacy Committee;
- Supplier Assessment.



To learn more about our Privacy Policies, access the QR Code beside.



Cooxupé has a specific channel to deal with matters related to LGPD, access this QR Code above.



ESG INDICATORS – DATA PROTECTION

INDICATOR	GRI STANDARD	CODE	RESULT 2023	RESULT 2024	RESULT 2025
Total number of substantiated complaints regarding customer privacy violations received from external parties and confirmed by the organization	GRI 418: Customer Privacy 2016	418-1-a-i	0	0	0
Total number of data breaches, thefts or losses of customer data that were identified	GRI 418: Customer Privacy 2018	418-1-b	0	0	0

Financial and Operational Results

GRI 3-3 (Economic and Financial Management), 201-1



Cooxupé establishes precise annual strategies and goals. The monitoring of development initiatives and achievement of objectives occurs in periodic critical analysis meetings, with weekly evaluation by the board and superintendencies. This systematic monitoring is transmitted to managers, ensuring effective control of execution and compliance with established targets.

Controllership: Management, Governance and Transparency of Information

The Controllership plays a strategic role in the cooperative, with activities that go beyond accounting records. It is responsible for the integrated management of economic and financial aspects, acting in the continuous monitoring of operations, with a focus on performance analysis, budget control and generation of information to support decision-making. The area operates in an integrated manner with business areas, continuously evaluating the impacts of operations on the cooperative's economic and financial performance.

Detailed analyses are carried out on activities involving green coffee, roasted and ground coffee, as well as agricultural inputs

and grains, allowing the identification of opportunities for improvement in business management. The area also works in risk mitigation through data validation, strengthening of internal controls, compliance with accounting standards and continuous improvement of processes, contributing to greater operational efficiency and financial sustainability.

Monitoring is carried out through economic-financial performance indicators, comparative analyses and periodic management reports. The results are presented to the Executive Board, managers and Councils, enabling performance evaluation,

strategy monitoring and decision-making based on reliable and timely information, in compliance with Global Reporting Initiative guidelines.

The Controllership ensures transparency and reliability of information through the preparation of management reports, financial statements and sustainability reports. The information is made available in a structured manner to stakeholders, including financial institutions, managers and governance bodies, reinforcing adherence to Global Reporting Initiative guidelines.


FINANCIAL AND OPERATIONAL RESULTS

Direct economic value generated and distributed						
Direct economic value generated (\$ thousands)						
	2025		2024		2023	
Total gross revenue	R\$	14,149,887	R\$	9,759,182	R\$	6,919,920
Distributed added value (R\$ thousands)						
	2025		2024		2023	
Salaries, benefits and charges	R\$	283,521	R\$	247,583	R\$	218,142
Taxes, fees and contributions	R\$	5,428	R\$	82,892	R\$	30,630
Remuneration of third-party capital (financial institutions and creditors)	R\$	785,471	R\$	424,902	R\$	212,409
Remuneration of own capital	R\$	380,717	R\$	323,732	R\$	235,787
Distributed added value	R\$	1,455,137	R\$	1,079,109	R\$	696,968
Economic value retained	R\$	12,694,750	R\$	8,680,073	R\$	6,222,952


Economic Performance

Investment and Governance Guidelines

SASB FN-IN-410a.2



The Controllership is responsible for ensuring the consistency, integrity and traceability of the information used in calculating the economic value generated and distributed (GRI 201-1). The area ensures the correct application of accounting standards, the reliability of records and the alignment of information with financial statements.



Through the integration of operational and financial data, the Controllership contributes to transparency in the disclosure of results, demonstrating value generation for stakeholders. Its performance provides a clear and reliable view of the cooperative's economic performance, reinforcing the commitment to accountability, governance and long-term sustainable value creation.

The governance of this topic is structured by the ESG Department and the ESG Committee, which act in anticipating risks and identifying economic and socio-environmental opportunities. In defining new projects or updating assets, Cooxupé rigorously evaluates the environmental and social impacts involved. Investments prioritize the generation of jobs and income for local communities and compliance with international regulatory frameworks, such as EUDR (European Union Deforestation Regulation), which establishes strict criteria against deforestation and social requirements for product export.

Regarding Energy Efficiency and Climate, the cooperative invests in energy transition and GHG mitigation. It maintains partnerships (e.g., SENAI) for research on consumption reduction. It operates in the Free Energy Market and invested in its own photovoltaic plant, generating clean energy for most units in 2025. In addition, it promotes employee awareness regarding consumption during peak hours.

With respect to Natural Capital, investments focus on biodiversity and the resilience of cooperative members. The Technical Development Department provides technical assistance with sustainable technologies (e.g., integrated pest management). Cooxupé invests in proprietary projects such as Minas D'Água and the Environmental Education Center (NEA), which trains the community and donates native seedlings. These actions ensure compliance with the Forest Code and international certifications, such as Rainforest Alliance and 4C, as well as the Gerações – Cooxupé Sustainability Protocol.

Cooxupé issues its 3rd CRA

The cooperative carried out, in June, the issuance of its third CRA – Agribusiness Receivables Certificate, in the amount of R\$ 625 million. This fixed-income security is aimed at individuals seeking new ways to invest and, at the same time, to get closer to agribusiness, and can also be acquired through investment brokers. The operation was coordinated by Banco Safra.



Investments consolidate the future of the cooperative and its members

Throughout the year, Cooxupé promotes several investments so that cooperative families increasingly have more opportunities, productivity and quality of life, as well as to strengthen the cooperative's structure. These are investments that follow technological evolution in the field and expand both logistics efficiency and asset structure.



In 2025, Cooxupé invested R\$ 105.2 million. The resources were allocated to renovations, construction, acquisitions and inaugurations such as the coffee warehouse in Caconde/SP, the implementation of a cold chamber in the Distribution Center and the Assoxupé Sports Gymnasium, in addition to the relocation of the Advanced Units of Itamogi and Espírito Santo do Pinhal, and the expansion of the Advanced Unit of Boa Esperança, among other initiatives, maintaining the continuous development of more than 21 thousand cooperative members and the consolidation of the cooperative's own activities.



Investments in Technology and Cooperative Member Management

Cooxupé invested in digital solutions to strengthen the management, autonomy and decision-making of cooperative members. The main advancement was the consolidation of the Cooperative Member Portal, available for computers and mobile applications, which connects technology, innovation and practicality to daily activities in the field. Developed to offer agility and practicality, the application brings together functionalities that allow cooperative members to monitor information in real time. The platform includes essential services such as price quotations with alerts, inventory and financial position, commercialization, registration updates, tax reports, events, digital counter and technical and production modules. In 2025, the Portal evolved with new reports, cost control tools, management simulator and external expense recording, in addition to laboratory modules and sales intention, expanding technical, financial and commercial support for cooperative members.

One of the highlights is the Production Cost module, aimed at detailed control of expenses, allowing the cooperative member a clearer and more comprehensive view of the costs associated with each production cycle. The Sales Intention module also brought closer interaction with the commercial team, allowing the cooperative member to register their sales intentions, which are evaluated by the responsible Cooxupé team.

In the technical area, the Laboratory module provides different types of reports and analyses, including soil, leaf, fertilizer, animal nutrition, mineral supplement analyses, among others, all in a simple and digital way.

These investments reinforce Cooxupé's commitment to digital transformation, efficiency in property management and the generation of sustainable value for its cooperative members. It is a strategic channel for decision-making, information monitoring and carrying out operations with agility and security.

RECEIPT AND SHIPMENT OF COFFEE

In 2025, 6,075,817 bags of coffee from cooperative members and third parties were received

In this period, Cooxupé acquired 4,762,434 bags of coffee, of which 3,834,740 bags were purchased in the physical market at an average price of R\$ 2,221.36, totaling 83,225 transactions, with an average of 46 bags each. In the futures market, 927,694 bags were purchased at an average price of R\$ 2,043.62, resulting in a volume of 14,018 CPR contracts, with an average of 66 bags each. Shipments totaled 6,078,227 bags of coffee in this period. For direct export, 4,815,175 bags were sent. For exporting clients, 430,366 bags were allocated, and for the domestic market (roasters), 832,686 bags of coffee. 304,504 bags were transferred to Cooxupé's Roastery unit.



6,078,227

Bags of coffee were shipped during this period.

BELOW, WE PRESENT A TABLE SHOWING THE AVERAGE PRICES OF THE LAST 10 YEARS.

Years	Average price US\$	Average price R\$	Bags
2016	148.47	514.63	6,037,517
2017	145.07	463.74	3,971,214
2018	122.08	443.02	6,575,798
2019	114.26	457.69	8,644,344
2020	108.37	559.31	6,310,962
2021	168.42	907.01	5,318,286
2022	247.92	1,289.35	3,626,093
2023	184.18	920.49	5,702,348
2024	243.07	1,307.82	8,325,303
2025	390.76	2,186.62	4,762,434
Average	180.12	867.12	5,927,430



Source: Purchase Report from the Management Report

Growth in the participation of cooperative members in coffee receipt

Despite the challenges faced by coffee production, in 2025 the participation of cooperative members in coffee receipt by Cooxupé reversed the downward trend of the last four years and increased again.

There was an increase of 2.5 percentage points, raising participation to

53.7%.

Boarding Record

In September, Cooxupé recorded a shipment record of coffee. A total of 810,170 bags were shipped in a single month. The result demonstrates the strength of the cooperative in exports and its representativeness in the international market.



JAPY INDUSTRIAL COMPLEX: INNOVATION AND EFFICIENCY GREEN COFFEE LOGISTICS

Inaugurated in 2012, the Japy Industrial and Storage Complex, located in Guaxupé, was created as a cooperative members' enterprise and has become a reference in the preparation of green coffee for export. Since its inception, its function has been to receive, store and industrialize grains from producer families.

With constant innovation, including process automation, Japy modernized the cooperative's logistics, making receipt, storage and distribution more agile. In addition, it enabled cooperative members to deliver in bulk, bringing innovation to coffee logistics.

The current structure ensures the capacity to dispatch an average of 30 thousand bags per day and store up to 2,991,643 bags of coffee.

REDEX AND EXPORTS

Cooxupé has a REDEX – Special Customs Clearance Area for Export, for the handling of goods destined for the external market, under the control and supervision of auditors from the Federal Revenue Service of Brazil.

With REDEX, the final sealing of containers takes place within the Japy Complex facilities, before shipment at the Port of Santos. The facility has a waiting yard for sealing procedures, with physical security, monitoring by the Ministry of Agriculture and constant supervision by Federal Revenue inspectors.

In 2025, the REDEX at the Japy Complex ensured the export of 980,819 bags. At Redex Santos, 3,834,356 bags of coffee were handled.

C-TPAT INTERNATIONAL ALIGNMENT

In compliance with the United States government, Cooxupé follows the guidelines of the C-TPAT program, which establishes security standards in commercial operations. For several years, the cooperative has maintained this collaboration, ensuring safe practices at the Japy Industrial and Storage Complex, Unit 3 and the SMC Warehouse, reinforcing the credibility of its exports to the North American market.



Raw Food Safety Program

Cooperative able to meet the needs of U.S. buyers



Since 2019, Cooxupé has maintained the Raw Food Safety Program, which ensures compliance with the requirements of buyers from the United States, in accordance with their verification programs.

The system implemented by the cooperative is based on the application of preventive controls defined from a risk assessment related to human food. It also incorporates good manufacturing

practices and Food Defense measures (Food Defense, Biovigilance and Bioterrorism).

This program strictly follows the regulations of the FSMA legislation – Food Safety Modernization Act, of the FDA – Food and Drug Administration, a federal agency of the United States Department of Health and Human Services responsible for the control of food and medicine.

CLASSIFICATION LABORATORIES: QUALITY STANDARD OF COFFEES

Among the structure and support offered by Cooxupé to its cooperative members are the Classification laboratories at the head office, in Guaxupé, and at the cooperative's hub in Monte Carmelo.

The classification process is of utmost importance to establish the sensory quality standard and beverage profile, the characteristics and attributes of that coffee produced in each harvest.

For this purpose, the laboratories have several professionals with extensive experience to carry out the evaluation of samples.

In Guaxupé, coffees from the South of Minas, Zona da Mata of Minas and the Mogiana region of the state of São Paulo are classified. In Monte Carmelo, samples from cooperative members of the Cerrado Mineiro are received.



PRESENCE IN THE SPECIALTY COFFEE MARKET

SMC Specialty Coffees: connecting origins to the world

SMC Specialty Coffees, a company controlled by Cooxupé, has for over a decade connected specialty coffee producers to the global market. Its purpose is to add value to the production of cooperative families, promoting innovation, sustainability and recognition of the origins of this type of coffee produced by cooperative members and marketed to multiple countries.

Shipments

Total shipped: 192,792
 External market: 167,979
 Domestic market: 24,813

DESTINATION MARKETS

24 countries served, with emphasis on volumes destined for the United States, Netherlands, Switzerland, Japan, United Kingdom, South Korea, Germany, Greece, Ireland and Australia

MARKET PRESENCE AND RELATIONSHIP WITH THE SECTOR

In 2025, SMC intensified the promotion of Cooxupé's specialty coffees, expanding partnerships and strengthening relationships with the market in Brazil and abroad.



Highlights 2025

More than 160 visitors received, from 68 companies and 21 countries (30% growth compared to 2024);

Participation in 7 national and international fairs in the specialty coffee sector;

Presence at events such as: World of Coffee Dubai, Specialty Coffee Expo (USA and Japan), World of Coffee Geneva, CIIE Shanghai, São Paulo Coffee Festival and International Coffee Week;

Roadshow held with the 2024 World Cup Tasters Champion, Dionatan Almeida, with visits to clients and potential buyers in the United Kingdom and the United States;

Participation in the Cerrado Fair, at Femagri and at the Cooxupé Knowledge Days;

Donation of R\$ 60 thousand to hospitals, shelters, daycare centers and APAEs indicated by the most active hubs in Especialíssimo;

Reception of 4 international guests for the ranking of the Especialíssimo award;

Field day held with the cooperative members of Donas do Café and redistribution of prizes;

Growth in participation in Donas do Café, with more than 100 registrations in blends and greater appreciation of coffees in the market.



COFFEE AND CORN: GREATER SECURITY FOR COOPERATIVE MEMBERS



The logistics of receiving and storing coffee and corn are handled with maximum attention by Cooxupé, ensuring peace of mind and security for cooperative families. For this, the cooperative offers free insurance for the transportation of these loads from departure at the farms to arrival at Cooxupé units.

The benefit covers licensed vehicles, in good condition and properly maintained, duly equipped to protect the grains. In addition, the driver must present a valid license and regular documentation, ensuring that the entire process is carried out with responsibility and safety.

PROTECTION AND SOLUTIONS IN INSURANCE FOR COOPERATIVE MEMBERS AND EMPLOYEES

With the creation of Cooxupé Corretora de Seguros Ltda, the cooperative expanded its operations to offer more security and convenience to cooperative members and employees. With this initiative, it is possible to contract insurance directly with Cooxupé's own professionals, ensuring proximity and trust in service.

The brokerage offers lines aimed at agribusiness, such as Coffee Crop Insurance, Machinery and Equipment Insurance and Property Insurance, in addition to complete options in other segments, including residential, life and automotive insurance.

This new business is aligned with the cooperative's Strategic Planning, which foresees the expansion of the service portfolio and the transformation of service to associated producers, further strengthening the partnership relationship and care for each cooperative family.

PARTNERSHIP EXPANDS ACCESS TO RURAL CREDIT

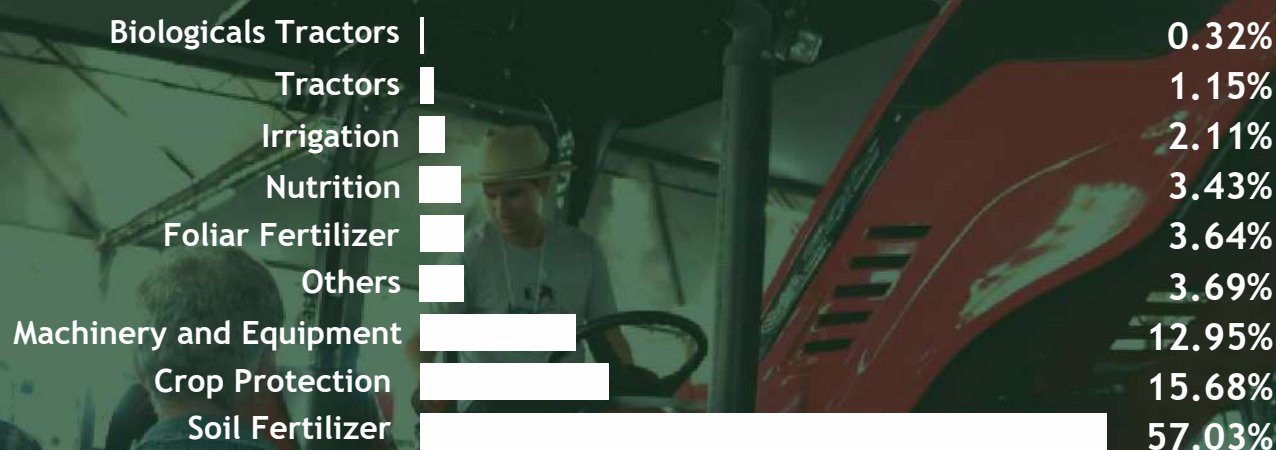
Cooxupé maintains a strategic partnership with Vectag, a company specialized in rural credit that works to expand financing options for cooperative members. Through the accreditation of partner financial institutions, Vectag facilitates the contracting of credit lines, offering more convenience, security and alternatives to coffee growers. Among the benefits of the partnership are the negotiation of better conditions with financiers and the reduction of bureaucracy in accessing resources.

CORN

In 2025, Cooxupé received 100,583 bags of corn from its cooperative members and 192,870 bags from third parties. This resulted in a total purchase of 283,355 bags, with 89,215 physical purchases and reports + 1,270 purchases via CPR from cooperative members and 192,870 bags from third parties.



DISTRIBUTION IN COMMERCIALIZATION IN VARIOUS LINES – % PER LINE



GROWTH



+6%

SOIL FERTILIZERS

Growth in volumes (tons):

In 2025, soil fertilizer recorded a growth of 6% compared to 2024.



+39%

FOLIAR FERTILIZERS

Growth in revenue:

Foliar fertilizers showed a growth of 39% in sales value compared to 2024, driven by sales of the Kafé Line, which consolidated itself in the foliar nutrition market, contributing to Cooxupé's growth in this segment. In treated area, this growth was 28%.



+16%

Pesticides

Growth in revenue:

In crop protection, Cooxupé recorded revenue growth of 16%. In treated area, growth was 9.88%.



+37%

CEREALS

Growth in revenue:

In new crops, Cooxupé presented a growth of 37% compared to 2024, consolidating itself in the market, providing cooperative members with a robust portfolio meeting all their needs.



+18%

MACHINERY

Growth in revenue:

For the machinery and implements area, the inclusion of new partnerships contributed to the increase in sales. The cooperative closed 2025 with 100% of the target achieved and an increase of 18% in value compared to 2024.



+50%

IRRIGATION

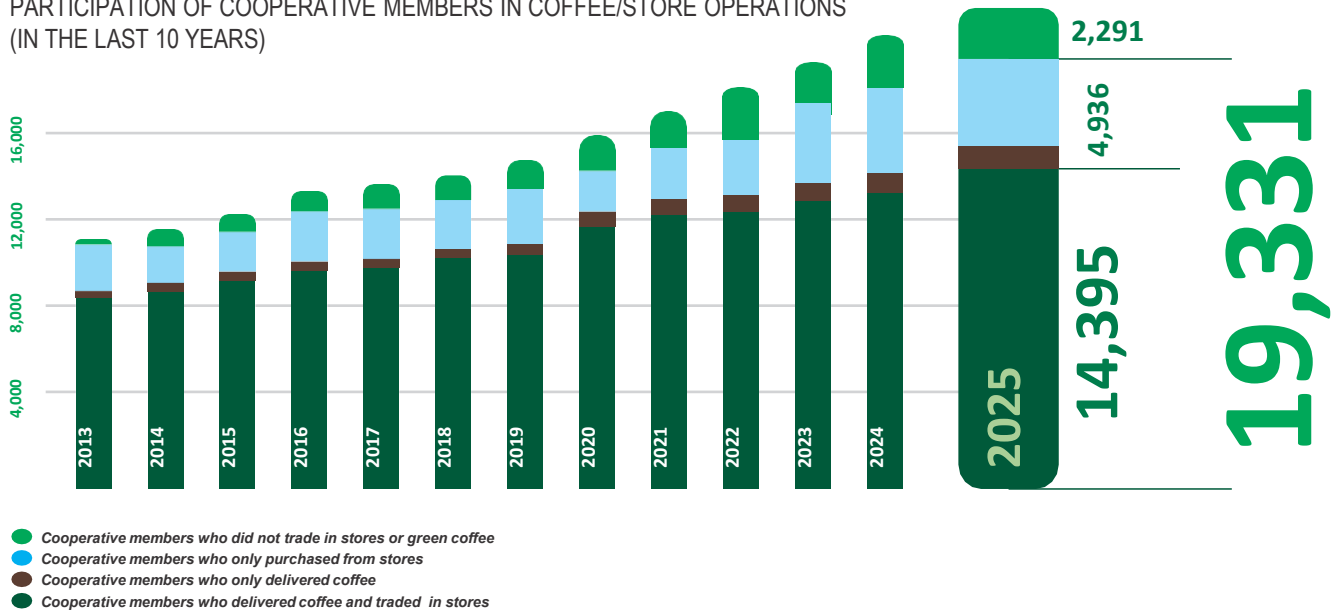
Project growth in revenue:

In irrigation, Cooxupé recorded a growth of more than 50% compared to the previous year, implementing the technology through 113 projects. This progress represents a significant leap in the search for increased productivity, mitigation of climate adversities and sustainable growth of cooperative members. growth of cooperative members.

PARTICIPATION COOPERATIVE MEMBERS OPERATIONS COFFEE / SHOP

In 2025, Cooxupé recorded 14,395 cooperative members who delivered coffee and purchased from the cooperative's stores. Adding the cooperative members who only delivered coffee and those who only purchased from the stores, the number reaches 4,936 producers. Thus, 19,331 cooperative members participated in these Cooxupé operations.

PARTICIPATION OF COOPERATIVE MEMBERS IN COFFEE/STORE OPERATIONS (IN THE LAST 10 YEARS)



In 2025, Cooxupé recorded a record harvest of corn and soybeans, a factor that directly contributed to the reduction of prices of these commodities. At certain times, soybean meal reached levels close to those practiced in 2018.

Despite the large supply of corn, which pushed prices down, the growing demand (driven by animal feed and ethanol production), combined with a good pace of commercialization, ensured a positive scenario. There was a rebuilding of stocks and record SMCs, consolidating Brazil as one of the main players in the international market.

The dairy sector began 2025 with optimism and favorable margins. However, from April onwards, the increase in production, the contraction of consumption and imports via Mercosur pressured milk prices, used as a bargaining currency by producers, which recorded seven consecutive months of decline.

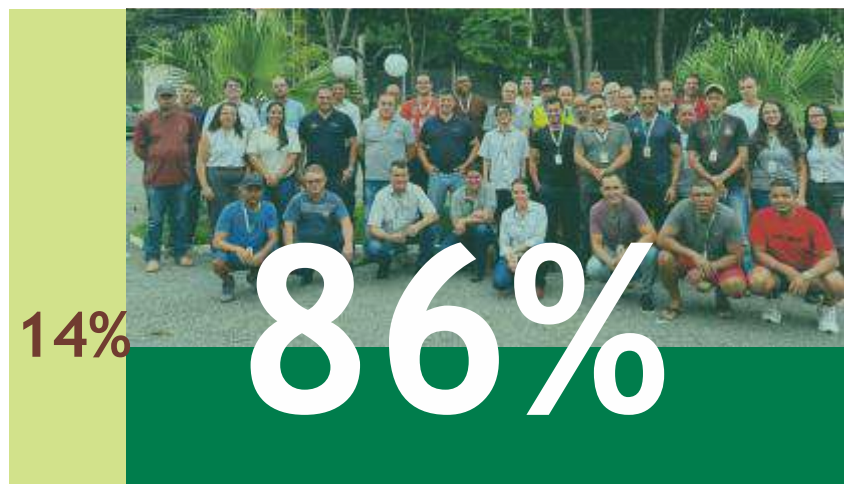
Even in this scenario, Cooxupé's production of animal feed, supplements and concentrates in 2025 was 10.12% higher compared to 2024.

ANIMAL FEED

Cooxupé's animal feed production corresponds to 86% of the total annual volume, while outsourced factories account for 14% of production.

PRODUCTION 2025: PARTICIPATION OF OUTSOURCED FACTORIES IN ANNUAL PRODUCTION

■ GUAXUPÉ PRODUCTION ■ OUTSOURCED PRODUCTION



COOXUPÉ STORE AND EMPÓRIO

Cooxupé stores operate as a direct support channel for cooperative families, offering various inputs and products for farm and property management. More than just a shopping space, they are also a meeting point for cooperative members for conversation or networking. More than just a shopping space, they are also a meeting point for cooperative members for conversation or networking.

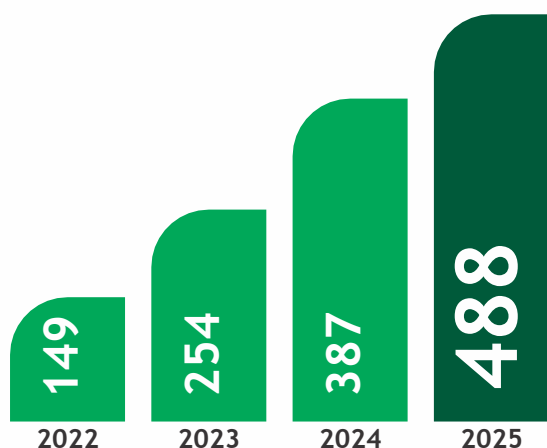
Integrated into this environment, Empório Cooxupé presents a portfolio of exclusive brand items, which can be purchased by cooperative members, employees or visitors. These are products that carry the identity of the cooperative, suitable both for personal use and for gifting.



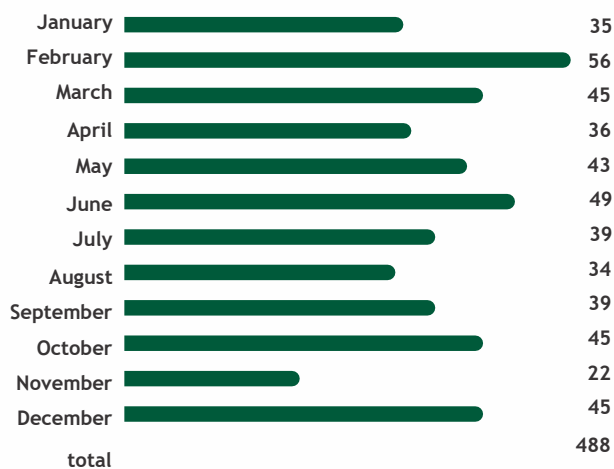
INFORMATION TECHNOLOGY

The cooperative's IT area develops, throughout the year, several projects seeking the evolution and security of information and data from different sectors of Cooxupé. In 2025, 488 projects were completed.

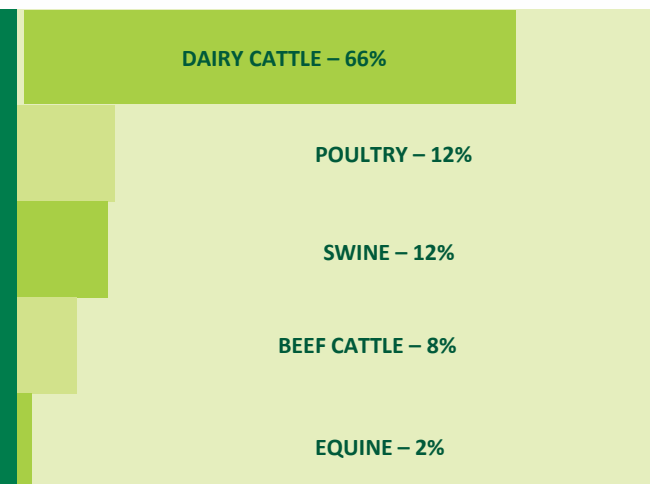
Projects completed per year



Projects completed in 2025 by month



FEED PRODUCTION BY ANIMAL CATEGORY



Launch of the own brand of Cooxupé spray nozzles

In March 2025, Cooxupé launched its own product brand, an initiative that has already shown significant results throughout the year. Since its launch, 10,182 units have been sold, with revenue of R\$ 251,343.43. To ensure quality service and proper product use, all stores were supplied and teams trained to guide cooperative members. In addition, the nozzles were identified with Cooxupé's logo and sales code, packaged in blister packs and accompanied by technical recommendations.

STATEMENT OF BENEFITS TO COOPERATIVE MEMBERS 2025

1 – Allocation of Surpluses for Subscription, Capital Quota Integration and Cash Distribution	No. of Cooperative Members	Amount in R\$
1.1 – 20% of 2025 surpluses – Subscription and integration of capital quotas, according to Art. 66 “C” of the bylaws	19,381	R\$ 74,249,962
Total (Item: 1.1)		R\$ 74,249,962
1.2 – 10% of 2025 surpluses – Cash distribution, according to Art. 66 §2 of the bylaws	19,381	R\$ 37,124,981
1.3 – 20% of 2025 surpluses – At the disposal of the AGO (Cash distribution – Recommendation of the Board of Directors), according to Art. 66 §2 of the bylaws	19,381	R\$ 74,249,962
Total (Item: 1.2 + 1.3)		R\$ 111,374,944
Total (Item: 1.1 + 1.2 + 1.3)		R\$ 185,624,906
2 – Payment of PRCI Capital Restitution Program by Age	No. of Cooperative Members	Amount in R\$
	1,062	R\$ 4,486,447
3 – Payment of Coffee Programs	No. of Cooperative Members	Amount in R\$
Nespresso AAA Rainforest Program	371	R\$ 21,974,116
Rainforest Alliance Program	382	R\$ 12,691,831
Specialty coffee program	1,268	R\$ 20,149,309
Illy/Coocupé Program	60	R\$ 1,936,125
C.A.F.E. Practices Program	386	R\$ 1,922,401
Gerações Program	108	R\$ 848,479
Especialíssimo Award	50	R\$ 330,000
C.A.F.E. Practices +85 pts Program (sustainability criterion)	4	R\$ 198,846
Donas do Café Program	96	R\$ 150,072
Yara Coocupé Climate Choice Program	23	R\$ 85,599
Total		R\$ 60,286,776
4 – Punctuality bonus for payment of purchases in the store	No. of Cooperative Members	Amount in R\$
	8,588	R\$ 2,613,337
Grand Total		R\$ 253,011,466

Concluding this report, we present to the Ordinary General Assembly the allocations in accordance with the Cooxupé bylaws and Law No. 5.764/71, to be deducted from the net surplus of the year, in the amount of R\$470,370 (four hundred and seventy million three hundred and seventy thousand), as follows:

Direct Allocations

a) R\$80,371 (eighty million three hundred and seventy-one thousand) equivalent to the net profit from non-cooperative members, adjusted by the realization of the revaluation reserve, directly appropriated to RATES;

b) R\$17,671 (seventeen million six hundred and seventy-one thousand) appropriated to the development reserve;

c) R\$1,081 (one million eighty-one thousand) appropriated to the legal reserve.

After these direct allocations, R\$371,247 (three hundred and seventy-one million two hundred and forty-seven thousand) remain to be allocated according to statutory provisions, as follows:

Statutory Allocations

a) R\$111,375 (one hundred and eleven million three hundred and seventy-five thousand) or 30%, to the legal reserve;

b) R\$55,687 (fifty-five million six hundred and eighty-seven thousand), or 15%, to RATES;

c) R\$18,562 (eighteen million five hundred and sixty-two thousand), or 5%, to the development reserve;

d) R\$74,250 (seventy-four million two hundred and fifty thousand), or 20%, to the share capital account;

e) R\$37,125 (thirty-seven million one hundred and twenty-five thousand), or 10%, whose amount will be distributed to cooperative members.

After these statutory allocations, R\$74,248 (seventy-four million two hundred and forty-eight thousand), or 20%, remain for the Ordinary General Assembly to decide on their allocation.

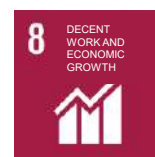
The Board of Directors recommends that the Ordinary General Assembly allocate R\$74,248 (seventy-four million two hundred and forty-eight thousand), or 20%, to cash distribution to cooperative members.



Social Commitment



cooxupé



Contributors

GRI 2-7

The team is the essence of Cooxupé, embodying the values of Trust, Work and Cooperation. The organization believes in building strong and reliable relationships, both internally and externally. Professionals are dedicated, committed to excellence and engaged in achieving the best results for cooperative members and the community.

People management at Cooxupé is structured around a carefully planned system, aligned with the organization’s overall strategy. The cooperative’s approach aims to achieve excellence in its operations through practices that not only manage, but also encourage engagement and continuous development of employees. The institution has three macro processes: Career, Development and Training.

In 2025, Cooxupé had a workforce of 2,839 employees in units distributed in the Southeast Region of Brazil, with 2,119 (74.64%) men and 720 (25.36%) women, predominantly permanent contracts, with 2,667 contracts (93.95%), while 172 corresponded to temporary contracts (6.05%). The methodology used was the compilation of the total number of employees at the end of the period.

ESG INDICATORS – EMPLOYEES

INDICATOR	GENDER	CODE	RESULT 2023		RESULT 2024		RESULT 2025	
			Number	%	Number	%	Number	%
Permanent employees	Female	2-7-a&b	629	24.28%	681	25.03%	680	24.96%
	Male		1.962	75.72%	2.040	74.94%	1987	69.99%
	Total		2,591	100.00%	2,521	100.00%	2667	93.95%
Temporary employees (1)	Female		-	-	-	-	40	1.4%
	Male		-	-	-	-	132	4.65%
	Total		-	-	-	-	172	6.05%

⁽¹⁾ There was a change in the methodology for disclosing this indicator. The 2025 result was updated to follow the rigor of GRI requirements
¹ Temporary hires at Cooxupé and significant fluctuations are due to the increase in activities during the Coffee Harvest period and the delivery of fertilizers.

Attraction, Retention and Development of Human Capital and Diversity

GRI 3-3 (Attraction, Retention and Development of Human Capital and Diversity)



Cooxupé recognizes that sustainability in agribusiness depends directly on responsible people management, based on valuing human capital and promoting fair, safe and equitable working conditions. Governance of this topic is carried out by the Strategy, Innovation and Development department, which implements guidelines and monitors indicators, while the Human Resources department ensures compliance with labor legislation, ethical principles and occupational health and safety initiatives. To ensure the attraction of talent aligned with its values, the cooperative uses standardized selection processes, educational partnerships and programs aimed at youth inclusion, such as internships and young apprentice programs, ensuring consistent technical and behavioral criteria.

Regarding impacts on people, its management policies ensure a safe, inclusive and respectful work environment. The organization promotes human rights through actions aimed at equal opportunities and fair working conditions. It recognizes that negative impacts may occur, such as occupational health risks or possible violations in supply chains, and continuously monitors to prevent and correct these situations. Its commitment is to seek balance between business objectives and positive impact on communities, the environment and society as a whole, promoting responsible and sustainable practices in all its operations.

Retention and development of employees are supported by structured career plans and performance management, which includes regular feedback cycles — a communication process between manager and employee to guide performance and behavior. Development occurs through learning tracks and Individual Development Plans (IDP), continuous training and leadership development programs, ensuring that competencies evolve according

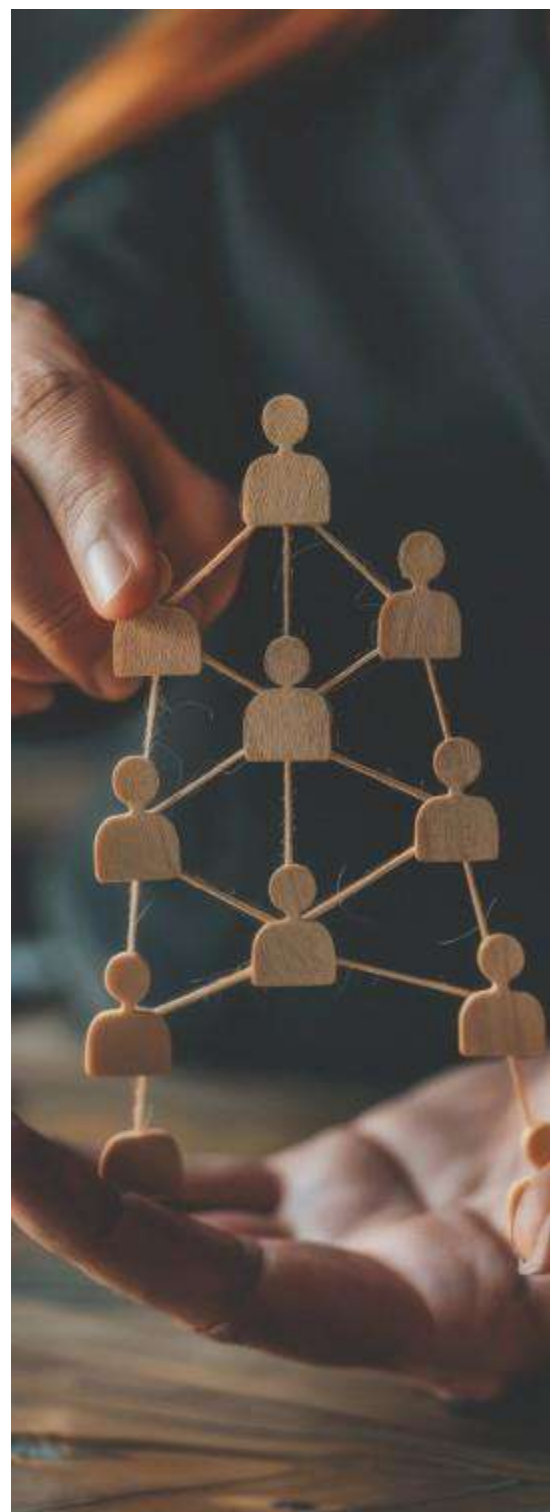
to the complexity of each role. In terms of diversity and inclusion, the organization applies equal opportunity policies to promote a plural environment.

To mitigate risks related to harassment, discrimination or mental health impacts, the cooperative maintains reporting channels, psychosocial support programs and actions to promote quality of life. In addition, the cooperative manages organizational climate, identifying through surveys the factors to be addressed, with the implementation of departmental and corporate action plans.

The effectiveness of these measures is systematically monitored through strategic indicators that allow identifying risks and improvement opportunities, such as:

- **Turnover Rate: Indicator that measures staff turnover, that is, the flow of employee entry and exit;**
- **Organizational climate surveys and engagement levels;**
- **Training adherence and completion rates;**
- **Volume of employees eligible for career progression in evaluation cycles.**

The learnings generated from this data and from constant engagement with leadership and employees — carried out through committees, meetings and surveys — are incorporated into internal policies. This learning cycle allows the review of operational processes, strengthening of development programs and dissemination of best practices. Transparency in the process is ensured by communicating results to stakeholders through reports, internal platforms and feedback meetings, ensuring that progress towards a more inclusive and productive work environment is shared throughout the organization.



Attraction, Retention and Development of Human Capital

GRI 2-30, 401-1, 401-2, 404-1, 404-2, 404-3



Cooxupé, recognizing the strategic importance of talent management and diversity, invests significantly in attracting, retaining and developing human capital. For talent attraction, different tools are used, such as disclosure on websites, social media and institutional partnerships, contributing to attracting talent, promoting transparency in selection processes and expanding the reach of opportunities, ensuring equal conditions for all candidates.

The importance of effective recruitment and selection stands out, ensuring the entry of talent aligned with the cooperative culture. In recruitment, a transparent approach is adopted, using diversity indicators and Service Level Agreement (SLA). The remuneration strategy is based on salary surveys and a structured table, where clear criteria are established for career movements, promoting transparency and equity. The Remuneration Policy

(RT) is competitive and aligned with performance, rewarding significant contributions. Regarding the onboarding process, it is designed to integrate new employees, ensuring an adequate transition into the Cooxupé journey.

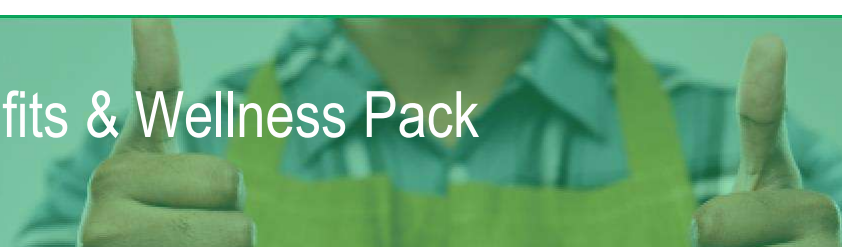
The organization monitors turnover and development indicators, implementing structured programs such as the Individual Development Plan (IDP) and corporate training. The annual career cycle evaluates employee positioning, considering departmental movement matrix, budget, requirements, development and contributions throughout the year. There is encouragement for internal mobility to challenging positions, following professional growth through career progressions and competency assessments. The decision-making process incorporates feedback from senior management and managers, reinforcing commitment to transparency and continuous improvement.

Organizational competencies, derived from Strategic Planning, guide the annual management process, with evaluation cycles and IDP. The Career Plan allows employees to move between different axes, planning development according to individual expectations. It is also noteworthy that all employees are covered by collective bargaining agreements.

In seasonal hiring, the cooperative adopts a proactive approach in collaboration with the Compliance Department, using collective decisions to manage potential risks. Cooxupé also stands out for opening opportunities for students in the corporate environment, promoting professional development. In 2025, regarding new hires, there were 498 hires. For turnover, there was a rate of 22%.

Benefits & Wellness Pack

GRI 401-2



Cooxupé offers a wide range of benefits aimed at financial security, health and quality of life of its professionals, with initiatives ranging from immediate support to long-term planning. The main fronts include:

- **Advance of the 1st installment of the 13th salary;**
- **Medical Assistance (Health plan);**
- **Dental Plan;**
- **Sickness Allowance Supplement (Social Security/Accident);**
- **Social Assistance;**
- **Basic Food Basket (Emergency Care);**
- **Life Insurance and Funeral Assistance;**
- **Programs for Pregnant Women;**
- **Birth Allowance;**
- **Transparency Allowance;**
- **Christmas Benefits (Toys and Christmas Kit);**
- **Food Voucher;**
- **Meal Voucher;**
- **On-site cafeterias;**
- **Partnership with supermarkets and pharmacies;**
- **Health Card Loans (Emergency assistance);**
- **Vehicle Financing;**
- **Retirement Bonus upon termination;**
- **Collective Transport;**
- **Private Pension Plan.**

There are also benefits such as “Back to School”, education grants, competency management and development programs extended to 100% of permanent and temporary employees.

The “Back to School” program offers the opportunity to complete studies, with reimbursement of school materials and exams. Education grants may reach up to 50% for specialization and 80% for undergraduate studies.

Remuneration policies for board members and executives

GRI 2-19, 2-20

According to the cooperative's Bylaws, the General Assembly, during the election of members of the Board of Directors and Fiscal Council, is responsible for deliberating on the remuneration process for Executive Directors, in accordance with statutory terms. It is up to the Board to present proposals related to this remuneration at the Assembly. For the other members of the Board of Directors and the Fiscal Council, remuneration is made through Attendance Fees, upon participation in the respective meetings.

Regarding other components, the cooperative does not have attraction bonuses or recruitment incentive payments. The practice of returning bonuses and incentives (clawback) is not applicable, since remuneration of the highest levels of governance is defined in the Assembly. Retirement benefits also do not apply to board members, being granted exclusively to Cooxupé employees.



ESG INDICATORS – ATTRACTION, RETENTION AND DEVELOPMENT OF HUMAN CAPITAL New Hires

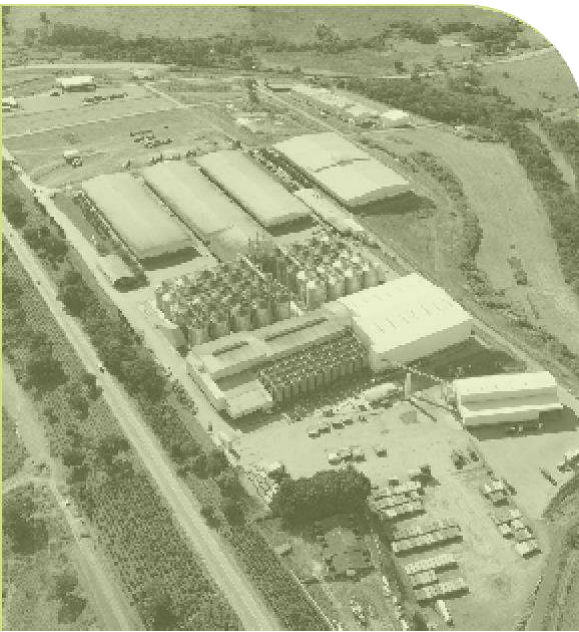
INDICATOR	GENDER	CODE	RESULT 2023		RESULT 2024	
			Number	%	Number	%
Total number and hiring rate ⁽¹⁾	Female	401-1-a	128	31.92%	247	28.57%
	Male		273	68.08%	625	71.43%
	Total		401	100.00%	872	100.00%
	Age Range		Number	%	Number	%
	1945-1964		0	0.00%	1	0.11%
	1965-1984		73	18.20%	128	14.75%
	1985-1999		183	45.64%	411	47.00%
	From 2000 onwards		145	36.16%	332	38.13%
	Total		401	100%	872	100.00%

INDICATOR	GENDER	CODE	AGE RANGE	RESULT 2025
Number of hires ⁽²⁾	Female	401-1-a	under 30 years	83
			from 30 to 50 years	51
			over 50 years	2
			Total	136
	Male		under 30 years	193
			from 30 to 50 years	158
			over 50 years	11
			Total	362
	Total		under 30 years	276
from 30 to 50 years		209		
over 50 years		13		
	Total	498		
New hire rate (%)	Female	under 30 years	61.03%	
		from 30 to 50 years	37.5%	
		over 50 years	1.47%	
		Total	100%	
	Male	under 30 years	55%	
		from 30 to 50 years	42%	
		over 50 years	3%	
		Total	100%	
	Total	under 30 years	53.3%	
from 30 to 50 years		43.7%		
over 50 years		3%		
	Total	100%		

⁽¹⁾The indicator began to be reported following the recommendations of the GRI standard, therefore presenting changes in the presentation of the 2025 result.

⁽²⁾Only employees hired in 2025 and who remained employed on 12/31/2025 are considered.

EMPLOYEE TURNOVER RATE



INDICATOR	CRITERIA	CODE	RESULT 2023 ⁽¹⁾	RESULT 2024	RESULT 2025
Turnover rate	Gender		%	%	%
	Female				6.7%
	Male				18.56%
	Total		25.49%	27.27%	25.25%
	Age Range		%	%	%
	Under 30	401-1-b			13.45%
	Between 30 and 50				10.84%
	Over 50				0.95%
	Total		25.49%	27.27%	25.25%

⁽¹⁾For the year 2023, these indicators had not yet been implemented. Monitoring began in 2024.

AVERAGE TRAINING HOURS*



INDICATOR	CRITERIA	CODE	RESULT 2025
Average hours of training	Gender		Hours
	Female		190.5
	Male		349.1
	Average		269.8
	Function Category		Hours
	Administrative		67.01
	Leadership		56.45
	Commercial		66.85
	Board of Directors	404-1-a	0
	Supervisors		54.07
	Management		63.41
	Maintenance		52.19
	Operational		27
	Superintendency		2.54
	Supervision		61.45
	Technicians		88.67
	Average		49.06

^(*)2024 figures were not presented due to a technical issue. Therefore, the historical series of this indicator starts in 2025.

RATIO BETWEEN BASE SALARY AND REMUNERATION RECEIVED BY WOMEN AND THOSE RECEIVED BY MEN

INDICATOR	CRITERIA	CODE	RESULT 2025
	Gender		R\$
Ratio between base salary and the remuneration received by women and those received by men	base salary women		3,595.12
	men base salary		4,393.42
	women remuneration	405-2-a	3,951.87
	men's compensation		5,205.66
	base salary ratio		81,83%
	remuneration ratio		75,91%



CLIMATE SURVEY 2025

Cooxupé achieved a significant result in employee participation in the 2025 Climate Survey. The number of responses increased from 1.833 in 2024 to 1.954 in 2025, representing 76% of the cooperative's total workforce.

COOXUPÉ EVOLVED IN ALL NINE ITEMS EVALUATED:

- INTERPERSONAL RELATIONSHIPS
- LEADERSHIP
- LEARNING
- INNOVATION AND AUTONOMY
- COMMUNICATION
- CAREER
- QUALITY OF LIFE AT WORK
- ESG
- RECOGNITION AND REWARD

THE OVERALL SCORE REACHED 86,6 POINTS, AN INCREASE OF 1,3 COMPARED TO THE 2024 SURVEY AND 1,9 POINTS ABOVE THE AVERAGE OF OTHER "INCREDIBLE PLACES TO WORK".

MEETING WITH POSTGRADUATE STUDENTS AT IFSULDEMINAS

Cooxupé was present at the Muzambinho Campus on November 28, in a special reception meeting for postgraduate students in Agribusiness Management. The event marked the 2nd in-person meeting of the course and brought together students, many of them cooperative employees, professors and authorities from partner institutions.

On the occasion, IFSULDEMINAS honored Cooxupé's president, Carlos Augusto Rodrigues de Melo; the vice-president, Osvaldo Bachião Filho; the Corporate Communication manager, Jorge Florêncio; and the Technical Development manager, Mário Ferraz de Araújo, in recognition of services rendered to the institution.

The postgraduate program is a partnership between Cooxupé, IFSULDEMINAS and the OCEMG System.





Scholarships TRAINING FOR EMPLOYEES



MBA GRADUATION

In December, Cooxupé celebrated the graduation of the MBA class in Cooperative Management, promoted in partnership with Fundace, with the participation of Agrocredi and support from OCEMG/SESCOOP. At the headquarters in Guaxupé, the 46 students presented their Course Completion Works, addressing topics such as Balance Sheet, Financial Governance, Cost Management, Technology in Financial Management, Income Statements and Evaluation of Cooperative Member Loyalty.

The ceremony, held at Assoxupé, was attended by Cooxupé's president, Carlos Augusto Rodrigues de Melo; the vice-president, Osvaldo Bachião Filho; cooperative superintendents; the Corporate Communication manager, Jorge Florêncio; the OCEMG Education and Sustainable Development manager, Andréa Sayar; the Agrocredi vice-president, Luiz Alberto Andrade; the Fundace representative, Professor Dr. Gilberto Tadeu Shinyashiki; the faculty representative, Professor Dr. Davi Rogério de Moura Costa; and the course coordinator, Professor Dr. Adriana Maria Procópio de Araújo.

EDUCATION AND TRAINING: CONTINUOUS DEVELOPMENT OF EMPLOYEES

Investment in professional growth is part of Cooxupé's guidelines. In 2025, the cooperative granted 90 scholarships to employees, covering undergraduate, postgraduate, MBA and language courses.

In addition, through the Cooxupé Corporate University Platform, in a Distance Learning format, 245 courses were offered in various areas, resulting in 2.854 student enrollments throughout the year.

**Through this program,
Cooxupé continuously values the
development of its team.**



YOUNG APPRENTICE: OPPORTUNITY FOR ENTRY INTO THE LABOR MARKET

This project allows adolescents access to their first job and, through experience, they gain theoretical and practical knowledge about how a company operates. The project is carried out in partnership with the Ocemg/Sescoop-MG System.

In 2025, there were 43 young people aged between 14 and 23 who experienced their first job at Cooxupé.

INTERNSHIP PROGRAM AND OPPORTUNITIES

Through this project, 31 students experienced professional activities at Cooxupé throughout 2025. These internships took place in various sectors of the cooperative such as: Technical Development, Geoprocessing, Japy Industrial Complex, SESMT, Foreign Market, Units and Branches, Information Technology among others.

GOOD BLOOD PROGRAM: SOLIDARITY THAT SAVES LIVES

In 2025, Cooxupé carried out three actions of the Sangue Bom Program with employees from the city of Guaxupé, reinforcing the cooperative's commitment to solidarity and the promotion of life.

On March 29, 2025, a blood donation campaign was held at the Hemocenter of Ribeirão Preto (SP), with the participation of 46 employees.

On July 5, 2025, the mobilization took place at the Hemocenter of Alfenas (MG), bringing together 38 participants. The last action of the year was held on November 1, 2025, again at the Hemocenter of Ribeirão Preto (SP), with the participation of 22 employees.

The Good Blood Program reflects the engagement of Cooxupé and its employees in voluntary actions that positively impact the community and regional health services.



ASSOXUPÉ

SPACE FOR SPORTS, LEISURE AND CORPORATE EVENTS

Located in Guaxupé, the Cooxupé Employees Association is an environment dedicated to employee well-being and also to the holding of corporate events. The space hosts championships, official cooperative programs and meetings that bring together cooperative members, authorities and visitors.

The structure includes multi-sport courts, kiosk, gym and social hall, offering a complete environment for sports activities, leisure moments and institutional events.

ASSOXUPÉ INAUGURATES SPORTS GYM

Carlos Augusto at a night of tributes A great dream of the cooperative and of cooperative members and employees came true with the inauguration of the Assoxupé Sports Gym, on the night of September 25. The space, with nearly 2.5 thousand square meters of area, was named after Cooxupé's president, Carlos Augusto Rodrigues de Melo, and is intended for sports, social and corporate activities of employees and their families, as well as meetings promoted by the executive board.

On the same inauguration night of the Gym, Cooxupé held a special tribute to employees with 30 years or more of dedication to the cooperative. Employees who retired at the age of 60, after completing their journey with more than three decades of contribution, were also recognized. In total, 148 people were honored in a ceremony that brought together employees, family members, executives and board members.

Diversity and Inclusion

GRI 401-3, 405-1

Cooxupé addresses the promotion of diversity and inclusion through training, onboarding processes and a specific project for the inclusion of people with disabilities. These initiatives reflect its commitment to a conscious and responsible work environment, strengthening the local economy and contributing to community well-being.

Thus, the cooperative recognizes its role in building diverse, equitable and inclusive environments, aiming to become more innovative, sustainable and resilient, by promoting justice and equity throughout the production chain.

In recruitment and selection, it uses an SLA indicator to monitor the representation of women in leadership positions and minority groups in complex roles. In development, it monitors indices derived from the Individual Development Plan (PDI), number of employees with active goals, competency evaluation and training hours.

The effectiveness of the measures is periodically evaluated, aligned with the organizational strategic agenda. The development in diversity management resulted in the inclusion of new practices, redesigning processes and structuring policies such as Recruitment and Selection, Compensation, Development Cycle and Career Cycle.

Indicators such as female presence in leadership positions, distribution across professional levels and inclusion of people with disabilities are monitored, seeking continuous improvement and equity.

In 2025, Cooxupé published its Salary Transparency Report, a document required for companies with 100 or more employees, containing remuneration criteria and actions to promote diversity and shared parenting, in accordance with the Brazilian Equal Pay Law.

The report presents information extracted from eSocial and data submitted by the cooperative through the Emprega Brasil Portal, covering aspects such as remuneration criteria, hiring policies for historically marginalized groups (Black women, people with disabilities, individuals in vulnerable situations, heads of household and the LGBTQIA+ community), strategies to promote women to management and executive positions, as well as initiatives to support the sharing of family responsibilities.

The issuance of the document demonstrates the organizational objective not only to comply with current legislation for the promotion of equity, but mainly to act as a promoter of fair and equal labor practices, with respect for human rights and the well-being of employees.



COOXUPÉ SALARY TRANSPARENCY REPORTS

To access, scan the QR code above or use the link below:

<https://www.cooxupe.com.br/relatorio-de-transparencia-salarial/>



PREGNANCY PROGRAM: WELCOMING AND CARE FOR THE FAMILY



Cooxupé's Pregnancy Care Program serves employees, spouses and partners of employees, offering support and guidance throughout the entire pregnancy. Registered pregnant women participate in lectures and events and receive, by the third month, the "Informed Mom Manual", with educational content and important guidance for this stage. By the eighth month of pregnancy, they are also provided with the Maternity Kit, which includes a bag, maternity outfit, baby clothes and other essential items.

In 2025, the program assisted 92 pregnant women, reinforcing Cooxupé's commitment to care, support and the well-being of its employees' families.

Maternity and Paternity Leave

The cooperative reaffirms its commitment to valuing and supporting employees, complying with current legislation and maintaining constant dialogue with the union. In this context, it offers maternity and paternity leave that meet legal requirements, providing an environment conducive to full dedication to family care.

For mothers, maternity leave of 120 days is granted, recognizing the importance of this period for the health and well-being of both mother and newborn. For fathers, paternity leave of 5 days is offered, acknowledging the need for participation in this initial stage of family life.

Pregnant women enrolled in the Pregnant Women Program participate in lectures and events promoted by Unimed. They receive the "informed mother manual" by the third month of pregnancy, containing relevant information, and a maternity kit by the eighth month, which includes diapers, a bag, medications, and other essential items.

INDICATORS – DIVERSITY AND INCLUSION MATERNITY AND PATERNITY LEAVE

INDICATOR	GENDER	CODE	STANDARD	RESULT 2023	RESULT 2024	RESULT 2025
Total number of employees entitled to take maternity/paternity leave	Female	401-3-a	GRI 401: Employment 2018	-	-	20
	Male			-	-	58
	Total			78	79	78
Total number of employees who took maternity/paternity leave	Female	401-3-b	GRI 401: Employment 2019	-	-	20
	Male			-	-	58
	Total			78	79	78
Total number of employees who returned to work after the end of maternity/paternity leave	Female	401-3-c	GRI 401: Employment 2020	-	-	12
	Male			-	-	45
	Total			78	79	57
Total number of employees who returned to work after the end of maternity/paternity leave and remained employed twelve months after returning to work	Female	401-3-d	GRI 401: Employment 2021	-	-	12
	Male			-	-	45
	Total			58	56	57
Return to work rate of employees who took maternity/paternity leave	Female	401-3-e	GRI 401: Employment 2022	-	-	60%
	Male			-	-	77.59%
	Total			74.4%	70.9%	73.08%
Retention rate of employees who took maternity/paternity leave	Female	401-3-e	GRI 401: Employment 2022	-	-	100%
	Male			-	-	100%
	Total			-	-	100%



WORKFORCE BY FUNCTIONAL CATEGORY AND GENDER

Functional Category	GRI Code	Results 2023						
		Female		Male		Total		
		Number	%	Number	%	Number	%	
Administrative	405-1-b	241	38.31%	288	14.68%	529	20.42%	
Leadership		8	1.27%	46	2.34%	54	2.08%	
Commercial		41	6.52%	119	6.07%	160	6.18%	
Supervisors		0	0.00%	18	0.92%	18	0.69%	
Management		7	1.11%	40	2.04%	47	1.81%	
Maintenance		1	0.16%	93	4.74%	94	3.63%	
Operational		189	30.05%	978	49.85%	1167	45.04%	
Superintendency		0	0.00%	6	0.31%	6	0.23%	
Supervision		9	1.43%	74	3.77%	83	3.20%	
Technicians		133	21.14%	298	15.19%	431	16.63%	
Total			629	100.00%	1.962	100.00%	2591	100.00%



Functional Category	GRI Code	Results 2024						
		Female		Male		Total		
		Number	%	Number	%	Number	%	
Administrative	405-1-b	283	41.56%	305	14.92%	588	21.58%	
Leadership		8	1.17%	38	1.86%	46	1.69%	
Commercial		60	8.81%	218	10.67%	278	10.20%	
Supervisors		0	0.00%	29	1.42%	29	1.06%	
Management		9	1.32%	56	2.74%	65	2.39%	
Maintenance		0	0.00%	102	4.99%	102	3.74%	
Operational		164	24.08%	952	46.58%	1116	40.95%	
Superintendency		0	0.00%	6	0.29%	6	0.22%	
Supervision		9	1.32%	71	3.47%	80	2.94%	
Technicians		148	21.73%	263	12.87%	411	15.08%	
Total			681	100.00%	2044	100.00%	2721	100.00%

Functional Category	GRI Code	Result 2025						
		Female		Male		Total		
		Number	%	Number	%	Number	%	
Administrative	405-1-b	275	38.19%	325	15.34%	600	21.13%	
Leadership		7	0.97%	39	1.84%	46	1.62%	
Commercial		76	10.56%	230	10.85%	306	10.77%	
Supervisors		0	0.00%	31	1.46%	31	1.10%	
Management		10	1.39%	57	2.69%	67	2.35%	
Maintenance		0	0.00%	108	5.10%	108	3.80%	
Operational		174	24.17%	982	46.34%	1156	40.71%	
Superintendency		0	0.00%	5	0.24%	5	0.17%	
Supervision		10	1.39%	69	3.26%	79	2.78%	
Technicians		168	23.33%	273	12.88%	441	15.53%	
Total			720	100.00%	2119	100.00%	2839	100%

WORKFORCE
BY FUNCTIONAL CATEGORY AND AGE GROUP

		Results 2023										
Function Category	GRI Code	1945-1964		1965-1984		1985-1999		From 2000 onwards		Total		
		Number	%	Number	%	Number	%	Number	%	Number	%	
Administrative	405-1-a&b	3	4.35%	107	10.69%	300	24.00%	119	43.91%	529	20.42%	
Leadership		1	1.45%	41	4.10%	12	0.96%	0	0.00%	54	2.08%	
Commercial		3	4.35%	69	6.89%	82	6.56%	6	2.21%	160	6.18%	
Board of Directors		1	1.45%	1	0.10%	0	0.00%	0	0.00%	2	0.08%	
Supervisors		3	4.35%	9	0.90%	6	0.48%	0	0.00%	18	0.69%	
Management		4	5.80%	37	3.70%	6	0.48%	0	0.00%	47	1.81%	
Maintenance		4	5.80%	34	3.40%	51	4.08%	5	1.85%	94	3.63%	
Operational		46	66.67%	516	51.55%	470	37.60%	135	49.82%	1167	45.04%	
Superintendency		1	1.45%	5	0.50%	0	0.00%	0	0.00%	6	0.23%	
Supervision		0	0.00%	54	5.39%	29	2.32%	0	0.00%	83	3.20%	
Technicians		3	4.35%	128	12.79%	294	23.52%	6	2.21%	431	16.63%	
Total			69	100.00%	1,001	100.00%	1250	100.00%	271	100.00%	2591	100.00%

		Results 2024										
Function Category	GRI Code	1945-1964		1965-1984		1985-1999		From 2000 onwards		Total		
		Number	%	Number	%	Number	%	Number	%	Number	%	
Administrative	405-1-a&b	3	4.92%	113	11.45%	299	22.96%	173	46.13%	588	21.58%	
Leadership		1	1.64%	35	3.55%	10	0.77%	0	0.00%	46	1.69%	
Commercial		3	4.92%	86	8.71%	171	13.13%	18	4.80%	278	10.20%	
Supervisors		3	4.92%	13	1.32%	13	1.00%	0	0.00%	29	1.06%	
Management		4	6.56%	46	4.66%	15	1.15%	0	0.00%	65	2.39%	
Maintenance		4	6.56%	38	3.85%	53	4.07%	7	1.87%	102	3.74%	
Operational		39	63.93%	491	49.75%	430	33.03%	156	41.60%	1116	40.95%	
Superintendency		1	1.64%	5	0.51%	0	0.00%	0	0.00%	6	0.22%	
Supervision		0	0.00%	49	4.96%	31	2.38%	0	0.00%	80	2.94%	
Technicians		1	1.64%	109	11.04%	280	21.51%	21	5.60%	411	15.08%	
Total			59	100.00%	987	100.00%	1302	100.00%	375	100.00%	2721	100.00%

		Result 2025								
Function Category	GRI Code	Under 30		Between 30 and 50 years		Over 50		Total		
		Number	%	Number	%	Number	%	Number	%	
Administrative	405-1-b	295	34.58%	281	17.48%	24	6.35%	600	21.13%	
Leadership		0	0.00%	36	2.24%	10	2.65%	46	1.62%	
Commercial		85	9.96%	193	12.00%	28	7.41%	306	10.78%	
Supervisors		1	0.12%	21	1.31%	9	2.38%	31	1.09%	
Management		0	0.00%	43	2.67%	24	6.35%	67	2.36%	
Maintenance		28	3.28%	65	4.04%	15	3.97%	108	3.80%	
Operational		322	37.75%	606	37.69%	228	60.32%	1156	40.72%	
Superintendency		0	0.00%	1	0.06%	4	1.06%	5	0.18%	
Supervision		3	0.35%	64	3.98%	12	3.17%	79	2.78%	
Technicians		119	13.95%	298	18.53%	24	6.35%	441	15.53%	
Total			853	100.00%	1608	100.00%	378	100.00%	2839	100.00%

WORKFORCE
BY FUNCTIONAL CATEGORY AND RACE/ETHNICITY

Result 2025													
Functional Category	GRI Code	White		Asian		Indigenous		Mixed Race		Black		Total	
		Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Administrative	405-1-b	429	21.90%	2	15.38%	0	0.00%	134	21.04%	35	15.28%	600	21.13%
Leadership		41	2.09%	0	0.00%	0	0.00%	5	0.78%	0	0.00%	46	1.62%
Commercial		261	13.32%	1	7.69%	0	0.00%	36	5.65%	8	3.49%	306	10.78%
Supervisors		19	0.97%	0	0.00%	0	0.00%	10	1.57%	2	0.87%	31	1.09%
Management		60	3.06%	0	0.00%	0	0.00%	6	0.94%	1	0.44%	67	2.36%
Maintenance		63	3.22%	1	7.69%	0	0.00%	33	5.18%	11	4.80%	108	3.80%
Operational		655	33.44%	9	69.23%	1	100.00%	342	53.69%	149	65.07%	1156	40.72%
Superintendency		5	0.26%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	5	0.18%
Supervision		71	3.62%	0	0.00%	0	0.00%	5	0.78%	3	1.31%	79	2.78%
Technicians		355	18.12%	0	0.00%	0	0.00%	66	10.36%	20	8.73%	441	15.53%
Total		1959	100.00%	13	100.00%	1	100.00%	637	100.00%	229	100.00%	2839	100.00%



BOARD OF DIRECTORS, BY FUNCTIONAL CATEGORY AND RACE/ETHNICITY, AGE GROUP, AND GENDER

Result 2025							
Functional Category	GRI Code	White		Over 50 years		Male	
		Number	%	Number	%	Number	%
Executive Board*	405-1-a	15	100%	15	100%	15	100

*All directors are white, male, and over 50 years old.

Fair Labor Practices, Health and Safety, and Human Rights



GRI 3-3 (Fair Labor Practices, Health and Safety, and Human Rights), 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10 SASB FB-AG-320a.1

Fair labor practices demonstrate a commitment to equity, transparency, and ethics in labor relations, aiming to ensure a fair environment for employees. Cooxupé recognizes that promoting good health and safety practices contributes significantly to long-term sustainability. By ensuring well-being and internal motivation, it reduces occupational risks and increases productivity and team engagement. Although the topic does not yet have a formally structured assessment within the organization's Risk Matrix, it is rigorously managed through regulatory tools and internal programs such as the PGR – Risk Management Program and the PCMSO – Occupational Health Medical Control Program, regarding health and workplace safety. In addition, other aspects related to fair labor practices and human rights are integral parts of the certifications and socio-environmental programs in which Cooxupé is involved, such as Rainforest Alliance, 4C, NESPRESSO, C.A.F.E Practices, and GERAÇÕES.

The cooperative works to minimize negative impacts, such as damage to workers' physical integrity, labor claims, and increased operational costs. At the same time, it seeks to enhance positive impacts, including improving the work environment, identifying and reducing risks, and strengthening its image before society. In this way, it establishes a specific internal Occupational Health and Safety policy, directing activities to comply with legal requirements set forth in Law No. 6,514/1977, especially regarding regulatory standards.

The management system covers 100% of employees. Commitments to Human Rights are established transversally in Cooxupé's Code of Ethical Conduct. The cooperative maintains a multidisciplinary Occupational Health and Safety team (SESMT), composed of engineers, physicians, and technicians, with the technical expertise to define

preventive measures and ensure remediation of cases when necessary. Among the main preventive actions, the following stand out:

- 1. Guidance on Cooxupé's responsibilities and commitments;**
- 2. Ombudsman channel for handling cases, with preservation of the interlocutor's identity;**
- 3. Adoption of safety devices in all activities that require them, such as Personal Protective Equipment (PPE), Collective Protective Equipment (CPE), safety standards, work instructions, and training;**
- 4. Treatment of occupational risks, with emphasis on Regulatory Standards (NRs) and through the Occupational Risk Management Program (PGR), including the implementation of Workplace Environmental Risk Maps, with internal risk conditions grouped into chemical, physical, biological, ergonomic, and accident risks;**
- 5. Inclusion of the measures taken in the Risk Management Program (PGR) to evaluate their effectiveness;**
- 6. Investigation and identification of the causes of workplace accidents and definition of actions for their elimination and/or mitigation;**
- 7. Monitoring of the implementation of actions for eliminating and/or mitigating accident causes and their effectiveness.**

The Risk Management Program (PGR), considering a severity versus probability matrix and through risk integration, establishes measures aimed primarily at eliminating the generating situation; if elimination

is not possible, neutralization of the risk agent is suggested, and if still unsuccessful, the use of individual protection measures is adopted.

The technical team of the Specialized Service in Occupational Safety and Medicine (SESMT) conducts periodic evaluations, recording information in a computerized system for monitoring indicators. Individual medical records are stored in a restricted-access location, ensuring the confidentiality of personal health information and preventing any favorable or unfavorable treatment based on such information.

All workers are involved through on-site evaluations and participation in the Internal Commission for the Prevention of Accidents and Harassment (CIPA), which holds monthly meetings and has specific responsibilities for prevention and monitoring, such as:

- 1. Monitoring and reporting risk conditions in the work environment;**
- 2. Request for measures to reduce existing risks until they are eliminated and/or neutralized;**
- 3. Recording workers' perception of risks through risk mapping;**
- 4. Participation in the development and implementation of programs related to occupational health and safety;**
- 5. Monitoring the analysis of workplace accidents and work-related diseases, in accordance with NR-1, and proposing, when applicable, measures to solve the identified problems.**

SIPAT 2025 addresses safety at stages of coffee production

SIPAT 2025 – “From bean to cup: safety at every stage” took place across all Cooxupé units. The event had an audience of 2,246 participants and more than 50 lectures, 23 of which were held in the city of Guaxupé.

6. Request to SESMT for information on issues related to workers' health and safety, including Occupational Accident Reports (CAT) issued by the organization, safeguarding medical confidentiality and personal information;

7. Annual implementation, together with SESMT, of the Internal Week for the Prevention of Workplace Accidents (SIPAT), according to the schedule defined by CIPA;

8. Inclusion of topics related to the prevention and combating of sexual harassment and other forms of workplace violence in its activities and practices.

Cooxupé provides training guided by the risk analysis of the PGR, which includes work instructions and specific training for hazardous activities, such as working at heights, confined spaces, forklift operation, and emergency response. Training is continuous and reinforced annually through the training matrix and SIPAT, also covering behavioral topics such as harassment prevention.

It is worth noting that collective labor agreements reference compliance with all Regulatory Standards (NRs) of the Ministry of Labor and Employment (MTE), aiming to prevent occupational accidents and diseases. These agreements include, among others, adequate working conditions, working hours, provision of PPEs – Personal Protective Equipment, and Medical Examinations and Certificates.

The entity also facilitates employees' access to medical and health services not related to work by maintaining a partnership with Unimed, whose scope is to expand the availability of healthcare services to employees and their families. Additionally, the organization provides support through Passive and Active Occupational Health Surveillance, acting preventively in the team's overall health.

Regarding occupational health and safety indicators, there were no employee fatalities in 2025. In terms of accidents, there were 99 workplace accidents, predominantly of a behavioral nature.

INDICATORS – FAIR LABOR PRACTICES, HEALTH AND SAFETY, AND HUMAN RIGHTS

INDICATOR	CODE	GRI STANDARD	RESULT 2023	RESULT 2024	RESULT 2025
number of employees and workers covered	403-8-a-i		*	**	2839
percentage of employees and workers covered	403-8-a-ii		*	**	100
number of employees and workers covered by an internally audited system	403-8-a-iii		*	**	2839
percentage of employees and workers covered by an internally audited system	403-8-a-iv		*	**	100
number of employees and workers covered by an internally audited system or certified by an external party	403-8-a-v		*	**	2839
percentage of employees and workers covered by an internally audited system or certified by an external party	403-8-a-vi		*	**	100
Total number of fatalities resulting from workplace accidents	403-9-a-i.		0	0	0
Death rate due to accidents at work			0	0	0
Fatality rate resulting from workplace accidents			0	4	13
Total number of accidents with serious consequences	403-9-a-ii.	GRI 403: Health and Engineer	0	5.33	3.05
Rate of accidents with serious consequences		2018	60	75	71
Mandatory reporting accident rate	403-9-a-iii.		15.25	18.67	16.67
Total number of recordable accidents			3,934,249	4,017,998	4,256,765
Number of hours worked for all employees	403-9-a-v.		0	0	0
Number of fatalities resulting from occupational diseases for all employees	403-10-a-i.		0	0	0
Fatality rate resulting from occupational diseases All employees	403-10-a-ii.		0	0	0
Total accidents (with and without leave)			87	90	99
Accident frequency rate	n/a	n/a	15.25	18.67	16,68
Severity Rate			74.47	114.73	193,34**
Days Lost			394	461	823**

*Results not measured in 2023 and 2024. Indicator initiated in 2025. *The increase in the severity rate was due to the increase in the total number of lost days (2024 – 461 days and 2025 – 823 days), and there was also an increase in hours worked (2024 – 4.017.998 h and 2025 – 4.256.765 h).



Various actions were carried out during SIPAT, including 08 fire drills conducted by the CIPA teams. In addition, topics such as workers' health, risk perception, physical activity, nutrition, ergonomics, November Blue, and well-being were addressed by invited speakers. The program aimed to raise awareness among employees about safe behaviors, health care, and the importance of maintaining a healthy and protected work environment.

Supplier and Cooperative Member Management

GRI 3-3 (Supplier and Third-Party Management)

Cooxupé identifies cooperative members, who supply coffee as the raw material, as its main link in the supply chain. Other business partners include companies supplying agricultural inputs, operational equipment, and packaging. For these corporate suppliers, the organization applies Due Diligence processes—a detailed compliance investigation—during registration, approval, and continuous monitoring. Due to the regulatory and supervisory rigor of these activities, this group does not represent significant risks or impacts for the cooperative’s supply chain.

With regard to cooperative members, agricultural production involves intrinsic interventions in natural resources and labor relations. Actual and potential impacts are monitored from the following perspectives:

- E** **Environmental:** Focus on biodiversity conservation, preservation of forest resources, and prevention of soil and water contamination.
- S** **Social and Economic:** Generation of positive impacts on the local community through the hiring of labor and service providers, such as carriers, in addition to the tax return that benefits regional development.
- G**

The mitigation of socio-environmental risks is carried out by the Technical Development and Sustainability team, which guides producers in adopting Good Agricultural Practices and complying with the Gerações Protocol and international certifications. Ethical commitment is formalized at the time of admission, when the cooperative member adheres to the cooperative’s Code of Ethical Conduct and Sustainability Policy. Additionally, Cooxupé has implemented a Socio-Environmental Risk Management System, using a specialized questionnaire on Human Rights and the environment. For the execution of this census, an application was developed that has already reached 95% of the priority group of 5,000 cooperative members.

The effectiveness of these measures is verified through field monitoring, periodic audits, and continuous monitoring processes. Currently, the organization is working on defining formal indicators and targets for the topic. The lessons learned in managing these impacts are reassessed to improve standards, training, and contingency protocols. The growing engagement of cooperative members and partners in Cooxupé’s initiatives drives the expansion of its socio-environmental projects, ensuring that corrective and preventive actions are incorporated into the organization’s operational routines.



Cooperative Members

GRI 204-1, 308-1, 308-2, 414-1, 414-2

The cooperative model, by its nature, is characterized by sustainability, being structured by people and focused on them. This format favors the inclusion of small producers, allowing them to assume a fundamental role in the coffee chain. Over the years, Cooxupé has consolidated its position as a benchmark in the receipt, processing, and commercialization of the product. This progress has been made possible by the support of more than 21,000 cooperative members, who represent its main supplier base, of which 97% are family farmers, that is, small and micro producers. In this way, the cooperative promotes a sustainable model that empowers and strengthens local producers, who, in turn, contribute daily to the organization’s growth.

All coffee standardized and marketed by Cooxupé has guaranteed origin and full traceability, meeting the requirements of buyers and consumers, both in Brazil and abroad. To ensure quality, safety, and transparency throughout the entire production and distribution chain, the cooperative has implemented an ERP system, which enhances its management.

This advanced resource enables the specific identification of each property that contributes to the composition of the coffee blend, ensuring control and standardization at all stages.

ESG INDICATORS – MANAGEMENT OF COOPERATIVE MEMBERS AND OTHER SUPPLIERS



INDICATOR	CODE	GRI STANDARD	RESULT 2023	RESULT 2024	RESULT 2025
Number of cooperative members adhering to the Gerações Protocol	n/a	n/a	489 Cooperative Members 827 Properties	582 Cooperative Members 958 Properties	591 Cooperative Members 836 Properties
Percentage of agricultural products obtained that are certified by an environmental and/or social third-party standard	FB-AG-430a.1		*	*	28%



Before this process, all cooperative members and other suppliers undergo a rigorous approval procedure, based on environmental and social criteria. The environmental assessment conducted by Cooxupé results from agreements and improvements established with its cooperative members, with emphasis on guidance aimed at adopting Good Agricultural Practices, promoted by the Technical Development team. In addition, the cooperative distributes seedlings produced in its Environmental Education Center (NEA), contributing to the restoration of Permanent Preservation Areas (APP) belonging to cooperative members. In this way, 100% of cooperative members, representing 21,622 individuals at the end of 2025, are evaluated based on environmental and social criteria.

With regard to social criteria, Cooxupé adopts a rigorous process for the selection and admission of cooperative members, followed by continuous monitoring. The cooperative also promotes ongoing guidance on good labor practices, ensuring compliance with labor standards and the generation of social benefits throughout the entire production chain.

In 2025, Cooxupé continued the work of the Socio-Environmental Risk Management System with the application of the Socio-Environmental Risk Map questionnaire, developed with the support of a legal consultancy specialized in issues related to Human Rights and the Environment. For the execution of the census, an application was developed in partnership with CERTIFICAFÉ, which reached approximately 4,700 cooperative members in 2025. The next stages of the management system will involve the evaluation and definition of action plans for relevant points, as well as the continuation of the census application.

Profile of the Cooperative Member

Family farming predominates among Cooxupé's cooperative members. The strength of micro and small producers, together with the presence of medium, large, and mega producers, makes the cooperative an international benchmark, recognized for its scale and credibility in the coffee business.

“In 2025, considering coffee receipts, 97.6% of cooperative members represent micro and small producers, that is, the majority. Meanwhile, medium, large, and mega producers represent 2.4% of this universe.”

Targeting	Members	%	Bags	%
Family Economy: up to 500 bags	13,397	86.81%	1,808,377	37.4%
Small Producer: 501 to 2,000 bags	1,667	10.80%	1,517,388	31.4%
Medium Producer: 2,001 to 5,000 bags	291	1.89%	873,800	18.1%
Large Producer 5,001 to 10,000 bags	66	0.43%	441,563	9.1%
Mega Producer: over 10 thousand bags	12	0.08%	190,256	3.9%
Total	15,433	100%	4,831,384	100%

Cooperative Management and Education Development Program graduates 6th group

The graduation of the 44 cooperative members and students of the 6th group took place on May 15, in Guaxupé. In partnership with Fundace and the Ocemg/Sescoop-MG System, this Cooxupé program aims to strengthen the training of associated producers by providing updated information and encouraging the generation of new knowledge.

The final course projects, presented to the executive board, superintendents, and cooperative team, addressed topics such as Coffee Marketing, Digital Formalization, Classification, Input Marketing, Working Capital, and Communication.

TECHNICAL VISITS ENHANCE EXPERIENCES

Students from the 6th group of the Program participated in a technical visit, on August 26 and 27, to the Brazil Stock Exchange (B3) and Veiling Holambra, a benchmark cooperative in the flower sector. The activity is part of the course curriculum and aims to apply in practice the knowledge acquired in the classroom, expanding the cooperative members' business and management perspective.



COOPERATIVE MEMBERS OF THE 6TH GROUP CREATE AN INNOVATIVE PROPOSAL

A group of associated producers participating in the Cooperative Management and Education Development Program developed a project that resulted in the creation of a new marketing format: the Installment Price Guarantee (GP Installment). The proposal, which emerged from studies, research, and experiences of the producers themselves, was analyzed by the cooperative's Commercial area and transformed into a real alternative to support the cash flow of cooperative families.

Due to the volatility of the coffee market, the group conducted a survey with 85 cooperative members from different regions, and the majority considered advantageous a model that allows payments throughout the year, instead of concentrating everything on a single date, bringing greater security to the producer. Based on the demand for monthly cash flow, the group proposed dividing payments into installments before and after the final date, and thus Cooxupé structured the new modality.

At the certificate award ceremony were present the president, Carlos Augusto Rodrigues de Melo; the vice president, Osvaldo Bachião Filho; Isabela Chenna Pérez, general manager representing the Ocemg/Sescoop System; Professor Gilberto Tadeu Shinyashiki, representing Fundace; and Professor Adriana Procópio, course coordinator.

**Since its founding in 2018, the
Program has already trained
and graduated more than 160
cooperative members.**



FROM GRAIN TO PORT

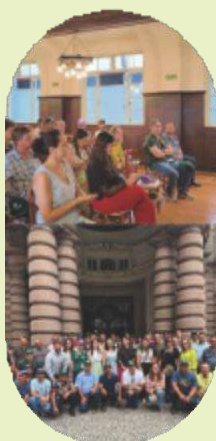
From November 13 to 15, classes 1 to 6 of the Cooperative Management and Education Development Program held a reunion with special activities in Santos/SP, including visits to Cooxupé's Export Office, the Coffee Museum, and the Port of Santos.

After attending lectures on the topic, cooperative members participated in a meeting with the cooperative's executive board, strengthening knowledge exchange and the importance of the cooperative movement.

INAUGURAL CLASS – 7TH GROUP

The 7th group of the Cooperative Management and Education Development Program, composed of 47 cooperative-member students, began its activities with an inaugural class held on September 12, featuring institutional presentations and thematic lectures, including two presentations addressing agribusiness trends and good management practices.

With a total workload of 120 hours, the course covers topics such as People Management and Leadership, Corporate Governance, Strategic Planning, Futures Markets, Accounting, Labor and Environmental Legislation, among others.



Program of Capital Quotas Refund by Age Members Refunded



In 2025, **R\$4,486,446** were refunded, benefiting **1,062** cooperative members.

At the end of each year, and always with the approval of the Board of Directors, Cooxupé carries out the refund of capital quotas to cooperative members between 75 and 84 years old. The action is part of the Capital Refund Program by Age (PRCI), implemented since 2019.

The initiative, in addition to ensuring financial return, reflects the cooperative's recognition and care for those who contributed to its history and development.

CAFÉ COM LUCRO (COFFEE WITH PROFIT)

The Coffee with Profit Campaign takes place shortly after the harvest period, offering various benefits to cooperative members, including loyalty bonuses for the purchase of inputs, which will assist in the treatment of crops for the new harvest.

In 2025, CCL took place in September and brought special business conditions to cooperative families. The event opening took place in the cooperative's service centers and branches.

SMC

SMC participates in several events to further strengthen the visibility of specialty coffees produced by Cooxupé's cooperative members, seeking opportunities and negotiations in this market niche. In 2025, the company was present at: Cerrado Fair and Femagri – Cooxupé's business fairs aimed at cooperative members; World of Coffee Dubai – the main specialty coffee fair in the Middle East; Trade missions in London; at the Specialty Coffee Expo in Houston – USA; Salt Lake City, Utah – events where cooperative members' specialty coffees were presented; World Of Coffee Geneva - one of the leading European specialty coffee events.

DIAS DO CONHECIMENTO (Knowledge Days)

With the presence of more than 12,000 cooperative members, Cooxupé held another edition of the "Knowledge Days" event. The lecture cycle, which precedes the harvest period, took place in 20 cooperative centers, addressing topics such as "Labor Legislation," "Use of Bioinputs," and "Georeferencing of Rural Properties: Why Do It?".

The event calendar began on April 1st, at the Campos Gerais/MG unit, and continued until May 29th in different municipalities, ending in Campos Altos/MG.



VISITS AND SOCIAL RESPONSIBILITY

In addition to events, SMC hosted 160 national and international visitors throughout 2025 to learn about the work carried out by cooperative members and the origins of the specialty coffees produced. Furthermore, the company is committed to social responsibility and carries out annual actions through "Especialíssimo," for institutions indicated by the Cooxupé centers that identified the most lots within the program. In this way, part of the results achieved with specialty coffees is returned to those who need it most, strengthening the communities where these differentiated lots originate. In 2025, SMC donated R\$60,000 to hospitals, shelters, daycare centers, and APAEs indicated by the 10 centers that most identified specialty coffees in 2025.

WOMEN OF COFFEE

Designed and developed in 2020 in partnership between Cooxupé and SMC Specialty Coffees, this project increases the visibility of the work of cooperative women who produce specialty coffees, in addition to promoting the exchange of knowledge and experiences among them and within this market niche. The initiative highlights the names of the producers leading their businesses, integrating them into the specialty coffee market.

Last year, "Women of Coffee" participated in several events, strengthening the role of women in coffee farming and within their properties. In 2025, 6,416 bags of Women of Coffee blends were shipped to external and domestic markets.



The Meeting with Coffee Excellence

Especialíssimo is the annual program of Cooxupé and SMC Specialty Coffees that selects and awards the 50 best specialty coffee lots from its cooperative members, boosting quality, income, and the visibility of these producers in both the national and international markets.

It is a celebration of excellence and sustainability based on ESG criteria. In 2025, the award ceremony took place in November, at the Assoxupé Sports Gymnasium, always filled with great emotion.

As it is not a competition, but rather a selection program, Especialíssimo identifies and values high-scoring coffees; rewards cooperative members with the best quality selected lots; and encourages best practices that raise the quality of the coffees produced. In 2025, the total prize amount was R\$330,000.

THE BEST SPECIALTY COFFEE OF THE 2025 COOXUPÉ HARVEST CAME FROM CABO VERDE

The winning production belonged to cooperative member Virgolino Adriano Muniz. The producer's lot reached 90.92 points in the program's technical evaluation and was awarded R\$50,000. Adriano Muniz had already achieved two runner-up awards (2022 and 2023) and fourth place in 2024.

THE SECOND AND THIRD BEST LOTS OF THE 2025 HARVEST

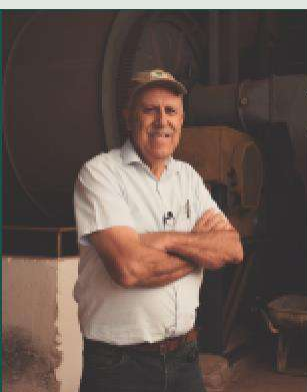
Second place in the Especialíssimo ranking went to the specialty coffee produced by cooperative members Weber Marcos Dias and Edivania Zaneti Dias, from Poços de Caldas/MG. The lot reached 90.65 points and received a prize of R\$30,000. Third place was achieved by Edivair José de Carvalho and Luciane de Fátima de Oliveira Carvalho, from Caldas/MG, with 90.42 points. The prize was R\$20,000.

RIGOROUS TECHNICAL EVALUATION

The 50 finalist lots always undergo sensory evaluation based on the Specialty Coffee Association (SCA) protocol. In 2025, the cuppings were conducted by 12 Q-graders from Brazil, Japan, Germany, and the Netherlands, under the leadership of Flávio Borém, a professor at the Federal University of Lavras (UFLA). He is a specialist and a reference in specialty coffees.

EXPORT

The coffees selected in 2025 were exported to countries such as Japan, the United Kingdom, the United States, South Korea, Italy, Greece, Israel, Germany, Belgium, Ireland, Australia, Lithuania, South Africa, Spain, the Netherlands, Canada, Singapore, Turkey, Norway, China, Malaysia, Poland, the United Arab Emirates, and many were also consumed in Brazil. In addition to exports, the selected lots were also included in exclusive edition coffee blends produced by Cooxupé's Roastery Unit.



Top 10 specialty coffee lots of the 2025 Cooxupé harvest selected by the Especialíssimo Program:

- 1st. Virgolino Adriano Muniz – Cabo Verde/MG (prize: R\$50,000)
- 2nd. Weber Marcos Dias and Edivania Zaneti Dias – Poços de Caldas/MG (prize: R\$30,000)
- 3rd. Edivair José de Carvalho and Luciane de Fátima Oliveira Carvalho – Caldas/MG (prize: R\$20,000)
- 4th. Willian de Souza Franco – Campestre/MG (prize: R\$13,000)
- 5th. Edir José de Carvalho and Marluce Aparecida da Silva Carvalho – Caldas/MG (prize: R\$12,000)
- 6th. Marcelo Morais – Poços de Caldas/MG (prize: R\$11,000)
- 7th. Lessandro Aparecido Franco and Tatiane Helena Pereira Franco – Campestre/MG (prize: R\$10,000)
- 8th. Uanderson Pereira and Valquíria de Paula Dias – Bandeira do Sul/MG (prize: R\$9,000)
- 9th. Reginaldo Aparecido Franco – Campestre/MG (prize: R\$8,000)
- 10th. Paulo José Sotero – Monte Belo/MG (prize: R\$7,000)

*Coffees ranked between 11th and 50th place were awarded R\$4,000.

34TH ERNESTO ILLY AWARD

Sustainable Quality of Coffee for Espresso



Starting in December 1991, this award has become a benchmark in the country's coffee sector. This pioneering initiative has already recognized more than 1,500 Brazilian coffee growers, awarded more than R\$8 million in prizes, crossed borders, and inspired the Ernesto Illy International Coffee Award.

COOPERATIVE MEMBERS AMONG THE WINNERS OF THE 34TH ERNESTO ILLY AWARD

In this edition of the award, which brought together the best coffee growers in Brazil on May 8, in São Paulo/SP, five Cooxupé cooperative members were awarded.

- **Leda Terezinha Castellani Pereira Lima**, a cooperative member from Monte Santo de Minas/MG, was among the major winners of the event and participated in the international award. The coffee grower also achieved first place in the South of Minas category.
- **Armando Santos Junior**, a cooperative member from Cabo Verde/MG, achieved second place in the region.
- **Paulo Veloso dos Santos**, an associate from Rio Paranaíba/MG, secured second place in the Cerrado Mineiro.
- **Luis Manuel R. Fachada Martins da Silva**, from the Head Office Store, achieved second place in the category, representing Chapada de Minas.
- **João Luiz Cobra Monteiro**, a cooperative member from São José do Rio Pardo/SP, obtained second place in São Paulo.

HONORABLE MENTION

The Classifier of the Year category recognized the effort and dedication of these professionals in the constant pursuit of sustainable, high-quality coffee beans. Cooxupé's Coffee Classification Coordinator, Luiz Evandro Ribeiro, received a tribute by earning the only honorable mention of the event, for his trajectory of excellence and for having been awarded on other occasions.

BRAZILIAN PROMINENCE AT THE ERNESTO ILLY AWARD

At the ceremony of the 10th edition of the Ernesto Illy International Coffee Award, held at the historic Palazzo Colonna, in Rome, Brazilian finalists participated in a special audience with Pope Leo XIV, at the Vatican, and in a meeting at the headquarters of FAO (Food and Agriculture Organization of the United Nations), where the national results were announced. The grand winner of the 34th Ernesto Illy Award for Sustainable Quality of Coffee for Espresso was cooperative member Leda Terezinha Pereira Lima, from Fazenda Nova Esperança, in the South of Minas, represented in Rome by her daughter Arabela Pereira Lima.



COOPERATIVE MEMBERS STAND OUT IN THE NEW EDITION OF THE ILLY AWARD FOR 2026

At the end of the year, the 35th edition of the Ernesto Illy Award for Sustainable Quality of Coffee for Espresso presented the 40 finalists. Of the final selection pointed out by the judging committee of Experimental Agrícola do Brasil Ltda/illycaffè, 19 samples are from Cooxupé cooperative member producers. The announcement and award of the three best Brazilian coffees are scheduled for May 2026.

COOXUPÉ AWARDS COOPERATIVE MEMBERS FOR PRODUCING COFFEE WITH ILLY QUALITY STANDARD

In December, Cooxupé awarded cooperative members who stood out in the production of pulped natural coffee, meeting the rigorous Illy quality and sustainability criteria.

In total, 60 producers from the 2025 harvest were awarded, with a total prize of R\$1,936,125.

The award is a way to add value to the coffee produced by cooperative members, expand opportunities in the international market, and encourage the production of quality coffee within the cooperative.

Human Rights in the Supply Chain

GRI 407-1, 408-1, 409-1

In compliance with its ethical principles, Cooxupé reaffirms its commitment to promoting freedom of association, combating child labor, forced labor, and any practices analogous to slavery throughout its entire supply chain, with special attention to the agricultural operations of its cooperative members. To promote social improvements throughout the production chain, the cooperative maintains close collaboration with its members.

Cooxupé's Code of Ethical Conduct expressly establishes the prohibition of the use of or tolerance for any form of child labor, forced labor, or practices analogous to slavery, in alignment with the standards of the Consolidation of Labor Laws (CLT).

This document is widely disseminated among cooperative members and suppliers, who, upon joining the cooperative, formally acknowledge and agree to these guidelines.

To promote freedom of association and combat child labor and forced labor, Cooxupé carries out programs and certifications that are continuously monitored through audits and periodic verifications by the Technical Development and Sustainability teams. Cooperative members participating in these programs receive guidance on appropriate practices. To ensure compliance with established requirements, the cooperative conducts due diligence by monitoring the "Dirty List" of the Labor Secretariat, published by the

Ministry of Labor and Employment. If any cooperative member or supplier is identified on this list, their registration is immediately blocked, and the commercial relationship is suspended while they remain on the list and until the irregularities are resolved.

In combating child labor, Cooxupé carries out educational campaigns at its events, promoting awareness through the distribution of the booklet "Child Labor Is Not a Game," prepared by the Regional Labor Court of the 12th Region and the Program for Combating Child Labor and Encouraging Apprenticeship of the Labor Justice.



To read the Cooxupé Code of Ethical Conduct, access the QR Code above.



To read the booklet "Good Labor Practices in Coffee Farming," access the QR Code above.



To read the booklet "Wage Payment in Coffee Farming," access the QR Code beside it.



To read the booklet "Child Labor Is Not a Game," access the QR Code beside it.

Commitment to Customers

Ensuring customer safety and satisfaction is one of Cooxupé's main priorities. For this reason, the cooperative dedicates special attention to the quality of the products it markets, rigorously monitoring the entire value chain and evaluating potential risks to consumer health in 100% of the items produced.

Its main product, green coffee beans, is acquired by two distinct customer segments: in the international market, it serves importers, distributors, and roasters in more than 50 countries across five continents; in the domestic market, it is supplied to roasters and exporters. Since 2019, the cooperative has adopted a Food Safety Management System, in compliance with the Food Safety Modernization Act (FSMA) of the Food and Drug Administration (FDA), the regulatory body for food and pharmaceuticals in the United States. Compliance with these regulations is mandatory for companies exporting food to the country. The implemented system is based on the application of preventive controls derived from the assessment of risks of hazards to human food, combined with the adoption of Good Manufacturing Practices (GMP) and the concept of Food Defense (Food Defense, Biovigilance, and Bioterrorism). With this structure, Cooxupé fully meets the requirements of its North American customers, in accordance with established verification programs.

In addition to U.S. standards, in 2024 the cooperative completed 26 years of ISO 9001 certification for green coffee processing. It also holds international certifications such as Rainforest Alliance and 4C, as well as specific programs focused on sustainability and coffee quality, such as C.A.F.E. Practices, Nespresso AAA, and C-TPAT (Customs Trade Partnership Against Terrorism), an initiative of the U.S. government for security in international trade. For storage units, the cooperative follows the guidelines of Normative Instruction No. 29/2011 of the Ministry of Agriculture and Livestock (MAPA).

For roasted and ground coffee, Cooxupé's Roastery has its Food Safety and Quality Management System certified by FSSC 22000, one of the most important food safety certifications in the world, in addition to holding the PQC – Coffee Quality Program and PCS – Sustainable Coffees of Brazil certifications, both from ABIC – Brazilian Coffee Industry Association.

In the animal feed processing segment, all operations comply with the standards established by MAPA, with emphasis on Normative Instruction No. 4/2007, which regulates Good Production Practices. Compliance with legislation is ensured through constant inspections carried out by the competent authority. Compliance with legislation is ensured through constant inspections carried out by the competent authority.



Cooxupé adopts sustainable agriculture as a fundamental principle to ensure the preservation of future generations. Under this guideline, all products sold in its agricultural input stores, especially crop protection products, are registered with the specific regulatory bodies for each crop. During the commercialization of these inputs, the cooperative's Technical Development team issues an Agronomic Prescription aligned with the technical information of the product, detailing the crop to be treated, the recommended input, the ideal dosage, and the required pre-harvest interval. In addition, a Technical Responsibility Annotation (ART) is generated and archived with the competent professional council, ensuring technical support for product use recommendations.

Cooxupé has implemented due diligence through BrainAG, developed through a partnership between CecaFé and Serasa Experian, to carry out monitoring, certify coffee traceability, and ensure compliance with the legal requirements of the European Union Deforestation Regulation (EUDR), which establishes rules for products free from deforestation after December 31, 2020.

Through management systems and communication channels, Cooxupé continuously monitors customer satisfaction indicators, seeking to improve its products and processes to offer the best experience to partners and consumers. Commercial teams maintain close relationships with customers in both domestic and international markets, gathering demands, requirements, and specifications, which are formalized in contracts and agreements. Monitoring of nonconformities and customer complaints is carried out within applicable management systems, and the data are analyzed in Critical Review meetings by Senior Management. In these meetings, indicators related to food safety, compliance with regulatory standards, recalls, and any emergency situations are also evaluated. In 2025, there were no cases of noncompliance with laws and/or voluntary codes related to impacts on health and safety caused by products and services marketed by Cooxupé.





COOXUPÉ COMMITTED TO THE REQUIREMENTS OF THE UNITED STATES OF AMERICA

Since 2019, Cooxupé has maintained the Raw Food Safety Program, which ensures compliance with the requirements of buyers from the United States, in accordance with their verification programs.

The system implemented by the cooperative is based on the application of preventive controls defined from a risk assessment related to human food. It also incorporates good manufacturing practices and Food Defense measures (Food Defense, Biovigilance, and Bioterrorism).

This program strictly follows the regulations of the FSMA – Food Safety Modernization Act, of the FDA – Food and Drug Administration, a federal agency of the United States Department of Health and Human Services responsible for the control of food and pharmaceuticals.



CLASSIFICATION LABORATORIES ENSURE STANDARD AND RELIABILITY

Cooxupé maintains two Classification laboratories available to its cooperative members: one at the headquarters, in Guaxupé, and another at the Monte Carmelo unit. They ensure the definition of coffee quality standards by evaluating sensory aspects, beverage attributes, and characteristics of each harvest. The analyses are conducted by experienced professionals, ensuring precision and credibility in the process.

In Guaxupé, coffees from the South of Minas, Zona da Mata of Minas, and the Mogiana region of the state of São Paulo are classified. In Monte Carmelo, the samples sent by cooperative members from the Cerrado Mineiro are concentrated, covering all areas of the cooperative's operations.



PROPERTY MAPPING TO COMPLY WITH EUDR LEGISLATION

With a focus on compliance with European deforestation legislation (EUDR), Cooxupé has made significant progress in mapping cooperative members' properties. In total, 11,422 properties were mapped, with the delimitation of 102,105 polygons, totaling 113,854 hectares analyzed.

The initiative enabled the commercialization of more than 1.4 million bags of coffee in compliance with EUDR, in addition to the shipment of more than 990 orders, serving more than 60 clients of Cooxupé and SMC. Furthermore, around 300 false-positive analyses were conducted, ensuring technical rigor in verification processes.

This work has established Cooxupé as the main exporter of coffee to the European Union with EUDR certification, becoming a benchmark in the market for its technical practices in analysis, traceability, and certification of cooperative members' areas.





Social Responsibility and Impact on Society

GRI 3-3 (Development of the Regions Where It Operates), 203-1, 203-2, 413-1, 413-2



Social responsibility is one of the fundamental principles of cooperativism and guides Cooxupé’s operations and investments, as it seeks the sustainable development of the communities where it operates. The focus on people’s well-being above capital enables balanced growth, making it possible to develop solutions in the economic, social, and environmental spheres.

The cooperative’s operational activities are planned to generate exclusively positive impacts on the economy, the environment, and people, respecting current regulations, operational standards, and surrounding communities. Its activities aim to promote socially and environmentally responsible coffee farming, the adoption of agricultural practices with lower impact on soil and water, and the encouragement of local labor, both direct and indirect. This cycle of prosperity is reflected in the stimulation of local commerce, driven by the income distributed by the cooperative, and in the creation of opportunities for service providers. In addition, the collection of taxes and contributions resulting from Cooxupé’s operations contributes to enabling public authorities to invest in essential areas such as health and education, transforming the success of coffee production into social progress and well-being for the population in general.

Cooxupé integrates economic success with local development through investments in areas such as education, health, security, equity, and social well-being. In addition to strengthening the local economy and tax revenue, the cooperative actively participates in internationally recognized environmental programs and certifications, such as GERAÇÕES, Rainforest Alliance, 4C, and C.A.F.E. Practices. Participation of cooperative members in

these initiatives is encouraged, and the expansion of programs occurs according to engagement and the identification of new opportunities. In the political sphere, the cooperative maintains ongoing dialogue with municipal, state, and federal legislative bodies to contribute to discussions that impact the sector and its members.

To ensure transparency and social commitment, Cooxupé maintains formal channels for registering suggestions and complaints. The Ombudsman, accessible through the official website, is the main channel for the community. Additionally, in June 2025, the “ESG Cooxupé” website was launched, centralizing the dissemination of socio-environmental practices and offering specific spaces for stakeholders to express interest or suggest new projects.

Long-term relationships with partners and stakeholders are valued and integrated into strategic planning. Issues raised by stakeholders are considered in the strategic risk matrix, enabling the definition of projects aimed at mitigating threats and leveraging opportunities.

The effectiveness of actions related to programs and certifications is monitored by the Technical Development and Sustainability teams. The process includes audits and periodic verifications, ensuring that cooperative members receive appropriate guidance on best practices.

Although specific targets and indicators for this material topic have not yet been established, the lessons learned from impact management are incorporated into internal processes. In light of new situations, the context is reassessed through standards, procedures, and training, aiming at the continuous improvement of social responsibility actions.



access: esgcooxupe.com.br





TECHNICAL GRAIN MEETING

Held on January 31, the event took place at the CVT Agricultural Supply Center, in Guaxupé. In this Field Day, which preceded Cooxupé's entry into the cereals market, speaker Marcelo Reis, research director at Ipacer (Cerrado Agricultural Research Institute), addressed weed management in soybean and corn crops with producers.

HER INTEGRATION AND THE STRENGTH OF THE WOMAN COOPERATIVE MEMBER

Strengthening the importance of female participation in coffee production and commercialization, as well as in decision-making within farms alongside their families, led to the first edition of the "Integração Delas" event, held at the cooperative's Input Distribution Center, in Guaxupé. More than 500 cooperative women attended and participated in lectures on the Cooxupé universe and cooperativism; the importance of women in Brazilian agribusiness; labor social responsibility; and innovation and regenerative management in agriculture.

The second stage of the event took place in the city of Alfenas, on June 11. The meeting was marked by connection, knowledge, and female protagonism in coffee farming, bringing together dozens of cooperative women producers at the cooperative's local center. Over the past 10 years, the number of cooperative women producers has tripled, while the average annual number of admissions to the cooperative has increased by 13%.



COOXUPÉ AND SENAR: MORE KNOWLEDGE IN THE FIELD

For more than a decade, the partnership between Cooxupé and the National Rural Learning Service of Minas Gerais has enabled the delivery of courses throughout the year, bringing knowledge and training to producers and rural workers directly in the field.

The renewal of the partnership took place on March 19, during Femagri 2025, when an investment of R\$3 million for the training programs planned for 2025 was also announced.

Over the past year, 476 courses were held, with the participation of 4,874 attendees. Since its creation in 2011, the partnership between Cooxupé and the Faeng/Senar System has enabled approximately 5,000 courses and the training of more than 50,000 people.

CYCLE OF LECTURES ON THE COFFEE MARKET

This activity is carried out throughout the year with cooperative members to share information about the coffee market. Under the theme "Coffee Market Scenarios and Advantages and Benefits of Marketing Coffee through Cooxupé," the meetings address current scenarios and future perspectives of the trade, detailing negotiation dynamics and the benefits of marketing production through the cooperative. The lectures take place at Cooxupé's centers and branches.

MEETING WITH REGIONAL LEADERS AND COMMUNITY SECURITY

On April 11, Cooxupé held a meeting at its headquarters in Guaxupé with representatives of public security, political leaders, cooperativism, and society, addressing issues related to community security, with a focus on information exchange and the development of joint proposals to strengthen integrated action among different sectors.

MEETINGS WITH DRIVERS AND HARVEST COLLECTION

Throughout 2025, Cooxupé held a series of meetings with independent drivers and service providers to provide guidance on coffee collection during the harvest period. The initiative took place at all cooperative branches, through the Transportation Department, ensuring overall alignment on service standards and the quality of services provided to cooperative members.

LAUNCH OF THE RENOVA PASTO PROGRAM

On November 7, Cooxupé launched the Renova Pasto program, an initiative in partnership with AgroCP, aimed at promoting sustainable and efficient pasture management. The executive board highlighted the importance of the initiative for strengthening regional livestock farming and increasing productivity in the field, in addition to reinforcing soil care. The lecture delivered by Janaina Martuscello, from the Federal University of São João del-Rei, addressed knowledge and innovation in pasture management.

Renova Pasto was created to support livestock farmers in the recovery, fertilization, and proper management of pasture areas, ensuring greater productivity, better land use, and, consequently, increased financial return within the property. The initiative proposes that the pasture be treated as a planned and technically conducted crop.



Cooxupé's business fair for cooperative members in the Cerrado region of Minas Gerais took place on February 5 and 6, at the Monte Carmelo center. The theme of the 10th edition was "Agriculture and Climate Change: Resilience and Opportunities," with the presence of more than 4,500 producers and visitors.

The fair was held in a total area of 50,000 m², with 11,000 m² of covered exhibition space. It featured 65 exhibitors, installed in 85 booths. More than 12 thousand products were exposed.

With the presence of board members, superintendents, and Cooxupé's executive board, as well as political authorities and representatives of organizations, the official opening of the Cerrado Fair addressed topics such as climate, sector opportunities, and record coffee prices.



More than 42,700 cooperative members/coffee producers and family members attended the business event, which brought together coffee growers from southern Minas Gerais and the Mogiana region of the state of São Paulo, from March 19 to 21, in Guaxupé.

Negotiations were driven by coffee prices, which at the time reached historic levels, allowing coffee growers to bring more technology to their farms.

Coffee exchange relationships and security on rural properties were highlights of the official opening of Femagri, which was attended by Cooxupé's executive board and team, as well as authorities, cooperative members, and rural producers.



FEMAGRI SETS ATTENDANCE RECORD IN 2025

With the theme "Agriculture and Climate Change: Resilience and Opportunity," the 24th edition of the fair was held in a total area of 107,000 m², with more than 37,000 m² of covered exhibition space.

There were 120 exhibitors and 153 booths, with more than 12,000 products on display.





C DAY IN GUAXUPÉ AND IN OTHER CITIES

The Cooperate Day in Guaxupé brought together around 700 people at Parque da Mogiana in the city, on August 30. The program featured a performance by the Symphonic Band of the Poços de Caldas Music Conservatory, as well as magic shows, dance, capoeira, and participation by the Quality of Life and Desbravadores group.

The population also had access to free services such as haircuts and braiding provided by Senac, recreational activities for children, and the distribution of popcorn, cotton candy, coffee, and cappuccino. Non-perishable food items and children's books were also collected and donated to the Pastoral Social Colo de Mãe of the Catholic Community of Guaxupé. The donations highlighted solidarity work through the delivery of basic food baskets to families in need in the city.

In Guaxupé, Cooperate Day had the partnership of local cooperatives Cooxupé, Interativa, Recicla Guaxupé, Sicoob Acicredi, Sicoob Agrocredi, Sicredi, and Unimed.



COOPERATE DAY: MORE CELEBRATIONS



In addition to Guaxupé, Cooperate Day was also celebrated in other municipalities with Cooxupé centers. In Carmo do Rio Claro, the joint action with partner cooperatives promoted a solidarity race and student competition, resulting in the collection of 1.5 tons of food. The donations were directed to the Vicentine Conference.

In Cabo Verde, the community participated in a morning of leisure and learning, with games, distribution of treats, a quiz on cooperativism, and financial education activities.

Cooperate Day is a program that brings together, celebrates, and gives visibility to the socio-environmental impact actions of Brazilian cooperatives, with the support of OCEMG and the National Unit of the OCB System – Organization of Brazilian Cooperatives.

Legal Actions, Governance, and Institutional Performance

Throughout 2025, Cooxupé's Legal Department acted in a preventive and strategic manner to mitigate labor risks and strengthen legal certainty in rural operations. Among the main initiatives were training sessions, guidance booklets, regional events, participation in official forums, and continuous dialogue with legislators. The cooperative also presented proposals to modernize rural labor legislation and encouraged the establishment of collective agreements between producers' and workers' unions.



In the field of regulatory innovation, Cooxupé presented to the government a proposal for a simplified eSocial module to facilitate the hiring of temporary workers in rural areas, especially for planting, harvesting, and maintenance activities. The initiative aims to ensure greater agility, transparency, and legal certainty, combined with the promotion of good practices such as formal contract registration, preservation of social benefits, simplification of operational requirements, and adoption of the double inspection principle.

The cooperative has also acted to differentiate degrading working conditions from the rustic reality of rural environments, aligning with international standards and avoiding undue interpretations that do not fall within the concept of forced labor.

At the institutional level, the Legal Department played an active role in improving the regulatory framework of agribusiness, contributing to the modernization of the Rural Product Note (CPR) Law. As a result, Cooxupé began operating

with the CPR with Financial Settlement, Credit Limit, and Guarantees (CPR-FG), an instrument that simplified the formalization of operations and reduced costs for cooperative members, especially in the registration of guarantees.

In the tax area, Cooxupé acted strategically within the OCB Tax Reform Committee, defending the principles of cooperativism and the specificities of the agricultural sector. The cooperative maintained dialogue with the Legislative Branch and government bodies, participated in technical debates, and monitored the progress of the reform to mitigate risks and promote neutrality and competitive equality.

In addition, the Tax Department strengthened governance and the operational efficiency of cooperative members through process simplification and the implementation of Special Regimes with State Treasury Departments. Measures such as direct shipment to warehouses and the centralization of commercialization in a single invoice brought greater agility and security to operations.

Cooxupé also enhanced transparency through annual statements and tax and social security filings, contributing to cost reduction, logistical efficiency, and the generation of sustainable value for cooperative members.



Environmental Awareness



cooxupé



ENVIRONMENTAL LIABILITY

Cooxupé aligns and continuously improves its trajectory toward sustainable development, based on environmentally responsible management. The cooperative implements policies and practices aimed at balancing economic growth with environmental preservation, incorporating guidelines to minimize negative impacts and enhance environmental benefits in its operations.

Its environmental commitments are formalized in its Organizational Identity, Integrity Program, and Code of Ethics. The Sustainability Policy, established in 2019, guides decisions and operations, seeking to harmonize economic, social, cultural, and environmental aspects in all organizational activities. Furthermore, the ESG restructuring, initiated in 2022, enabled the development of new guidelines and the advancement of socio-environmental projects.



To read our Sustainability Policy, access the QR Code above.



SOIL, NUTRIENT, AND WATER MANAGEMENT

GRI 3-3 (SOIL, NUTRIENT, AND WATER MANAGEMENT)

SASB FB-AG-000.CA

Cooxupé recognizes that the efficient management of natural resources is a key pillar for the sustainability of coffee farming and the profitability of producers, considering the total land area of its cooperative members: 419,707 hectares. Proper soil and nutrient management, combined with the rational use of water, generates immediate positive impacts, such as increased productivity through balanced plant nutrition and the preservation of fertile soil layers.

Practices such as maintaining soil cover and adopting no-till farming systems significantly reduce erosion and promote water infiltration, protecting local watercourses. In coffee processing, the adoption of low-consumption technologies, the reuse of wastewater, and intelligent irrigation prevent waste, strengthening the economic performance of farms.

Although the cooperative's direct operations do not generate negative impacts on these resources, the organization recognizes that inadequate management in the agricultural activities of cooperative members may cause environmental and socioeconomic damage, such as river siltation and reduced food availability. To mitigate these risks, Cooxupé bases its actions on its Sustainability Policy and strong technical support. The Technical Development Department has more than 150 professionals, in addition to sustainable production analysts and specialists in new crops, exclusively dedicated to assisting and training producers.

Guidelines for the field are consolidated through Gerações – Cooxupé's Sustainability Protocol, which promotes Good Agricultural Practices in harmony with international certifications such as Rainforest Alliance and 4C, as well as partner programs such as Nespresso and C.A.F.E. Practices. The cooperative also encourages Integrated Pest Management (IPM)—a system that uses multiple control tools to keep pests below the level of economic damage, prioritizing biological methods and reducing chemical use. Through its own laboratory for soil, leaf, and nematode analysis (small organisms that can attack plant roots), Cooxupé provides precise data so that cooperative members can apply nutrients and crop protection products in a rational and safe manner.

The organization also promotes regenerative agriculture, a cultivation model that seeks to restore ecosystem health through:

- **USE OF CULTIVARS RESISTANT TO DISEASES SUCH AS LEAF RUST;**
- **PLANTING OF COVER CROPS AND INTERCROPPED TREES TO CONSERVE SOIL;**
- **USE OF ORGANIC MATERIALS AND BIOLOGICAL DEFENSE AGENTS.**

The effectiveness of these strategies is tracked through continuous field monitoring, external audits, internal reports, and, fundamentally, through improvements in crop productivity. The lessons learned are valuable and reintegrated into operational procedures and team training. Engagement with business partners, who demand high sustainability standards, is reflected in the cooperative's strategic planning and the dissemination of knowledge. This information is transparently shared with cooperative members and society through the Sustainability Report, the Folha Rural newspaper, and Cooxupé's official ESG website.



Access the QR Code above and watch the Cooxupé in Focus video: Regenerative Agriculture



PRACTICES FOR PROPER SOIL AND NUTRIENT MANAGEMENT



As main initiatives for proper soil and nutrient management, Cooxupé operates its units in accordance with its Sustainability Policy and current legislation.

To read our Good Practices Manual, access the QR Code above.

In the 1980s, the Technical Development Department was created, driven by the need to act on this topic and improve technical assistance to cooperative members, and currently the department has more than 150 professionals dedicated exclusively to supporting producers, with continuous updates in the training of the technical team, in addition to 14 Sustainable Production Analysts and 10 professionals focused on new crops (soybeans and corn).

The cooperative exclusively markets products registered with the Ministry of Agriculture and Livestock, in compliance with international programs. Its units have Agronomists and Agricultural Technicians duly registered with their professional councils (CREA – Regional Council of Engineering and Agronomy / Federal Council of Agricultural Technicians – CFTA) and are registered with state regulatory agencies (IMA in Minas Gerais and Agricultural Defense in São Paulo), being subject to regular inspections.

Cooxupé guides and encourages its cooperative members to adopt IPM – Integrated Pest Management and has a Nematode Analysis Laboratory, where cooperative members can carry out these types of analyses and, based on the results, obtain guidance for the rational and safe application of products and the optimization of agricultural productivity.

Complementing all the measures presented, there is the dissemination of knowledge and appropriate practices to be adopted by cooperative members and their employees, including compliance with current regulations, through events, partnerships with sector entities, and the publication of content on the cooperative's official platforms and in physical format.

Cooxupé and Yara renew partnership for the use of lower carbon footprint fertilizers

The renewal focuses on the next two harvests, with the expectation of increasing the volume of lower carbon footprint fertilizers, contributing to the decarbonization of coffee farming and the development of a more sustainable production model in the country.

The collaboration between Yara and Cooxupé began in 2024, when around 30 cooperative producers started using a lower carbon footprint fertilizer, named Yara Climate Choice™, developed from a renewable matrix and capable of reducing between 60% and 95% of emissions associated with production compared to inputs manufactured from fossil natural gas.

Between May and September 2025, pioneering coffee growers harvested the first national crop of this lower-carbon coffee. With the renewal of the partnership, the project enters a new phase, marked by scaling up and increased engagement of cooperative members in adopting solutions with lower environmental impact.



JOÃO CARLOS PEDREIRA DE FREITAS LABORATORY: TRADITION IN QUALITY AND INNOVATION

Since 1982, this Cooxupé analysis laboratory has been a benchmark in services that support coffee farming and strengthen the productivity of cooperative families. Initially created to analyze bromatological issues, meeting a requirement of the Ministry of Agriculture, Livestock and Supply for animal feed quality control, the laboratory has expanded its services over the years, always aligned with cooperative members and their field needs.

Today, it directly contributes to improving the quality and sustainability of agricultural production by offering analyses of soil, plant tissues, fertilizers, mineral supplements, and water potability for human consumption, in addition to ensuring the proper storage and disposal of liquid waste generated in its processes, reinforcing the cooperative's environmental commitment.

With the analysis laboratory, cooperative members also have access to precise diagnostics that guide the sustainable management of crops and optimize the use of inputs in coffee plantations, benefiting producers with greater efficiency and cost savings in their production.

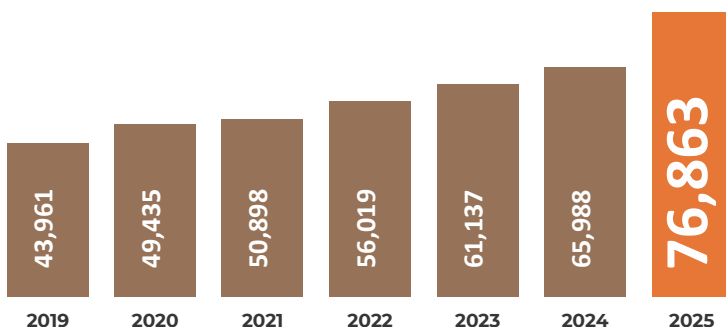
Main services offered:

- Soil analysis (chemical, physical and bioanalysis);
- Analysis of plant tissue;
- Nematode analysis (in soil and roots); Animal
- nutrition;
- Mineral supplements;
- Fertilizers (mineral, organic, and organomineral);
- Soil conditioners;
- Water intended for human consumption



NUMBER OF SAMPLES RECEIVED AND DETERMINATIONS PERFORMED

In 2025, the João Carlos Pedreira de Freitas Laboratory of Cooxupé received 76,863 samples and performed 942,489 determinations. Thus, it maintained, in the last fiscal year, the quality of services provided to cooperative members, who have already highlighted it nationally for the precision with which it performs its soil and plant analyses. Laboratory growth in total number of samples received:



RATING BY THE BRAZILIAN SOCIETY OF SOIL SCIENCE

For 37 consecutive years, Cooxupé's analysis laboratory has been recognized as an ideal laboratory by achieving an "A" rating, granted by the Brazilian Society of Soil Science.

Thus, cooperative members have access to an award-winning laboratory that offers special conditions for using its services, as follows:

- From April to May, it offers discounts and special terms on soil analyses.
- From December to February, it offers discounts and special terms on foliar analyses.

ACADEMIC PARTNERSHIPS AND TECHNICAL COOPERATION

Cooperation with science: knowledge that strengthens coffee farming

Cooxupé maintains strategic partnerships with universities and research centers, contributing to the advancement of scientific knowledge and the development of solutions for the coffee sector. These initiatives bring producers and the academic community closer together, generating practical results that benefit the entire coffee chain.

Technological Validation Center of the Coffee Innovation Hub: development of alternatives for more efficient and cost-effective practices, as well as the creation of new cultivars more resistant to climate conditions.

UNICAMP, UNESP/Jaboticabal, and Embrapa Agricultural Informatics: monitoring of crops through meteorological data and satellite imagery.

Federal University of Lavras (UFLA): studies that guide producers on the probability of disease occurrence in crops.

ISA – Indicators of Sustainability of Agroecosystems: development of a questionnaire applied to cooperative members to measure sustainable practices.

IFSUDEMINAS and Agrifort: partnership established through a Technical Cooperation Agreement to promote research, train professionals, attract resources, and develop coffee farming in southern Minas Gerais through the Coffee Innovation Hub.

UNICAMP/Cepagri – Center for Meteorological and Climate Research Applied to Agriculture: support for studies on carbon balance in coffee crops, which demonstrated, in 2024, that these areas sequester carbon in a manner similar to forests, storing it in the soil for up to 15 years. The research also helps producers identify emissions and reinforces the importance of soil organic matter for environmental balance.



TECHNICAL ASSISTANCE THAT STRENGTHENS THE COOPERATIVE MEMBER AND PROMOTES SUSTAINABILITY IN THE FIELD

Cooxupé's Technical Development Department provides associated producers with free and specialized assistance, delivered by agronomists and agricultural technicians, both at service centers and directly in the fields.

This close support is essential for strengthening cooperative families, as it offers practical solutions, viable alternatives, and promotes the dissemination of knowledge that contributes to the evolution of production and sustainability in the field.

With the cooperative's continuous investments, field teams are increasingly well-structured, equipped with technology and internet access, enabling agile, efficient service aligned with the current demands of coffee growers.

In 2025, more than 64,000 participants were involved in 797 events promoted by the department. Additionally, 143,641 free services were provided to cooperative families, both directly in the field and at cooperative centers.

TECHNICAL ASSISTANCE EVENTS – 2025

SERVICES	Number of group events			Participants		
	2025	2024	Variation	2025	2024	Variation
Group services						
Field Day	47	34	38.24%	1,514	1,474	2.71%
Senar Training	476	415	14.70%	4,874	3,978	22.52%
Lecture	246	199	23.62%	10,988	7,845	40.06%
Insp.	4	0	-	127	0	-
Days of Knowledge	20	19	5.26%	11,569	12,164	-4.89%
Femagri Farm	1	1	0.00%	31,915	25,163	26.83%
CVT Coffee Field Day	1	1	0.00%	226	160	41.25%
CVT Grains Field Day	1	1	0.00%	136	70	94.29%
Coffee and Climate Forum (views)	1	1	0.00%	2,863	2,071	38.24%
SUBTOTAL	797	671	18,78%	64,212	52,925	21.33%
Total services through field visits				2025	2024	Variation
SUBTOTAL				51,472	41,687	23.47%
Total services at the center				2025	2024	Variation
SUBTOTAL				27,957	14,690	90.31%
Total services				2025	2024	Variation
TOTAL				143,641	109,302	31.42%
ISSUED RECEIPTS				2025	2024	Variation
TOTAL				95,047	83,048	14.45%



ESG INDICATORS – SOIL AND NUTRIENT MANAGEMENT

INDICATOR	GRI STANDARD	CODE	2023	2024	2025
Courses and training for proper application of crop protection products	n/a	n/a	77 courses 838 participants	51 courses 560 participants	71 courses 761 participants
Assistance in calibration and maintenance of sprayers	n/a	n/a	70 cooperative members 113 sprayers	60 cooperative members 94 sprayers	52 cooperative members 175 sprayers
Courses and training for the technical team related to Soil and Nutrient Management	n/a	n/a	8 courses 400 trained	6 courses 308 trained	1 course 400 trained
Number of soil and leaf analyses by the Cooxupé Laboratory	n/a	n/a	Soil Analysis: 47,755 Leaf Analysis: 10,428	Soil Analysis: 50,088 Leaf Analysis: 9,811	Soil Analysis: 55,721 Leaf Analysis: 13,484

SPRAYING CONSULTANCY

In 2025, Cooxupé carried out technical spraying consultancy for 52 cooperative members, evaluating 175 sprayers over 78 field days. As part of the initiative, the “Sustainable Sprayer” seal was created, with the issuance of certificates linked to service training, encouraging good practices, operational efficiency, and the responsible use of agricultural inputs.



WATER USE AND EFFLUENT GENERATION

GRI 303-1, 303-2, 303-3

SASB FB-AG-140a.1, FB-AG-140a.2, FB-AG-140a.3, FB-AG-440a.2

Cooxupé manages water resources responsibly, a priority topic for its business partners. Through the Infrastructure Department, potential impacts are assessed for mitigation, and as part of the measures adopted, all employees are guided on proper water consumption, constant maintenance of the water capture network, storage and distribution, as well as the implementation of water capture and treatment systems in specific units. Management processes include internal controls for water consumption and recurring potability analysis in all units.

Water consumption is limited to cleaning, garden irrigation, and human use. None of the units are located in water-scarce areas, meaning water availability does not present restrictions. However, its use is managed rationally to avoid waste.

Predominantly sanitary effluents are generated, which are directed to the

public sewage system, where available, or treated in proprietary systems. Thus, Cooxupé has not presented noncompliance related to permits, standards, and water quality regulations. There has also been no record of water discharge.

Cooxupé members' farms and Cooxupé's business units are located in the following river basins: Southeast Atlantic Hydrographic Region, São Francisco Hydrographic Region, and Paraná Hydrographic Region.

In 2025, Cooxupé invested R\$276,695.05 in the implementation of two Sanitary Effluent Treatment Plants with water reuse for non-potable purposes, such as garden irrigation and yard cleaning, which were installed in 2025 at Japy (replacement of the existing unit) and at the new Conceição Aparecida unit. Also at Japy, an Effluent Treatment Plant was installed for the Japy workshop (replacement of the

previous oily effluent treatment system), also for water reuse for non-potable purposes.

The Gerações Protocol incorporates water management and effluent treatment criteria in rural properties. The cooperative provides technical assistance through the Good Agricultural Practices Manual, which presents step-by-step guidance for implementing projects aimed at controlling water consumption and treating effluents. Cooperative members are encouraged to implement efficient irrigation systems and biodigesters, with the necessary support for their implementation. Finally, a strategic partnership was established with Netafim for drip irrigation systems, offering special conditions for cooperative members to access advanced irrigation technologies.

ESG INDICATORS – SOIL AND NUTRIENT MANAGEMENT

INDICATOR	GRI STANDARD	CODE	2023	2024	2025
Total water withdrawal in all areas	GRI 303: Water and Effluents 2018	303-3-a	30.68 ML	48.05 ML	75.79 ML
Total amount invested in the implementation of new technologies to promote the rational use of water	n/a	n/a	R\$499,349.43	R\$1,144,340.07	R\$276,695.05

TREATMENT OF LIQUID AND ATMOSPHERIC EFFLUENTS

The cooperative maintains processes to ensure that solid and liquid waste generated in its workshops and units are properly disposed of, preventing environmental pollution.

Compact sewage treatment plants (ECTEs), responsible for returning water to nature under appropriate conditions, are installed at the headquarters, Japy Complex, and in the units of Monte Carmelo, Campestre, Carmo

do Rio Claro, Alpinópolis, Cabo Verde, Campos Gerais, and Conceição Aparecida.

The laboratory has a gas scrubber system for the treatment of atmospheric effluents, while mechanical workshops and equipment fueling areas are equipped with water and oil separators (CSAO), ensuring the treatment of oily liquid effluents generated.



Climate strategy

GRI 3-3 (RISK MANAGEMENT AND CLIMATE STRATEGY)



The agricultural sector has been significantly impacted by climate change. Given the acceleration and intensification of weather variations in recent years, the cooperative has consolidated practices that support its members during challenging periods, characterized by rising temperatures, intense rainfall, frost events, hail occurrences, and other extreme climate phenomena.

It is increasingly necessary to adopt adaptations in the activities carried out and incorporate technologies that provide greater resilience to coffee farming in the face of climate change, such as the development of

more adaptable varieties, the implementation of optimized irrigation systems, the application of soil conservation techniques, event forecasting through remote sensing, and the installation of advanced meteorological equipment.

Likewise, the use of instruments that ensure financial protection against losses, damages, or contingencies caused by climate adversities is essential, aiming to preserve the economic stability of rural producers.

CLIMATE ADAPTATION AND RESILIENCE

Risk management and adaptation and resilience strategies in the face of climate adversities are fundamental to ensuring the sustainability of coffee farming and the economic stability of producers. Cooxupé recognizes that the agricultural sector has been affected by intensified weather variations, such as heavy rainfall, frost events, hail, and prolonged droughts. Although the cooperative's direct operations do not generate negative impacts, the agricultural production of cooperative members faces direct risks related to abiotic stress—a set of unfavorable climatic conditions that affect plant metabolism.

To manage positive impacts in the short and long term and minimize cooperative members' exposure to these risks, Cooxupé adopts a technological and scientific approach:

GENETIC RESILIENCE AND SOIL MANAGEMENT:

Through partnerships with institutions such as EPAMIG and IFSULDEMINAS, the cooperative validates new coffee cultivars in various experimental fields. The objective is to provide varieties better adapted to heat and drought, offering greater profitability with lower use of inputs.

Additionally, deeper root development is promoted through deeper soil preparation and the use of agricultural gypsum, along with the use of cover crops and organic matter to preserve moisture and soil health.

INPUTS AND BIOSTIMULANT TECHNOLOGY:

The organization has developed proprietary products that incorporate organic matter and biostimulants into their formulation. These products increase plant tolerance to climate stress, acting both in the soil and via foliar application to strengthen crop vigor.

GEOSPATIAL MONITORING:

The Technical Development Department includes a specialized Geoprocessing unit. This area is responsible for mapping crops and installing advanced meteorological equipment, providing precise climate data that supports cooperative members in strategic decision-making and loss prevention.

FINANCIAL SECURITY:

As a protective measure against contingencies, Cooxupé provides agricultural insurance, an essential tool to preserve rural producers' assets in the face of damages caused by extreme weather events.

The cooperative's climate strategy is based on its Sustainability Policy, which guides actions aimed at reducing greenhouse gas emissions and promoting energy efficiency. A practical example of this governance is the partnership with clients and suppliers to enable fertilizers produced with a lower carbon footprint, using clean energy sources. These initiatives are integrated into the Gerações Protocol and audited by internationally recognized certifications such as Rainforest Alliance and 4C, as well as specific programs such as Nespresso and C.A.F.E. Practices, which verify conservation, reforestation, and carbon capture actions.

The effectiveness of these measures is continuously monitored by the Technical Development Department through field monitoring and crop productivity analysis. Although there are no fixed quantitative targets defined for all actions, the cooperative uses the knowledge gained to reassess standards and implement contingency protocols. All this engagement, driven by the sustainability demands of business partners and incorporated into Strategic Planning, is communicated transparently through the Sustainability Report, the Folha Rural newspaper, and the Cooxupé ESG website, promoting the exchange of experiences among all stakeholders.



Climate reality close to the cooperative member

Geoprocessing uses information technology to collect, analyze, and present geographic data. In coffee farming, it plays an essential role, as it allows monitoring of climate behavior and the phenology of the coffee plant.

At Cooxupé, the Geoprocessing Department, which is part of the Technical Development sector, provides real-time updates, guiding producers on the impacts of climate variations on crops, such as drought periods, high temperatures, and other adverse weather conditions.

With this support, cooperative members have a strategic tool that strengthens decision-making and contributes to the efficiency of production.

SISMET

Cooxupé's Geoprocessing Department operates SISMET, a meteorological monitoring system used for surveys and controls. It currently has 70 meteorological stations and 430 rain gauges, which capture essential data to generate better results in the field.

The system integrates information shared by cooperative producers, reference data from the literature, and also relies on the collaboration of important partner universities.

GROWTH IN METEOROLOGICAL MONITORING IN COOXUPÉ'S AREA OF OPERATION

Cooxupé is a benchmark in monitoring weather conditions within its area of operation. In 2025, the cooperative expanded its monitoring network, increasing the number of meteorological stations from 70 to 100 units and rain gauge points from 420 to 508. In addition, monitoring of the Matas de Minas region was initiated.

Geoprocessing



CROP ESTIMATION

Geoprocessing also acts in surveying production and productivity, enabling advance knowledge of estimates for the next harvest. To ensure the accuracy of this data, the department continuously updates the mapping of coffee-growing areas in more than 300 cities within Cooxupé's area of operation.



DISEASE WARNING SYSTEM – SAD

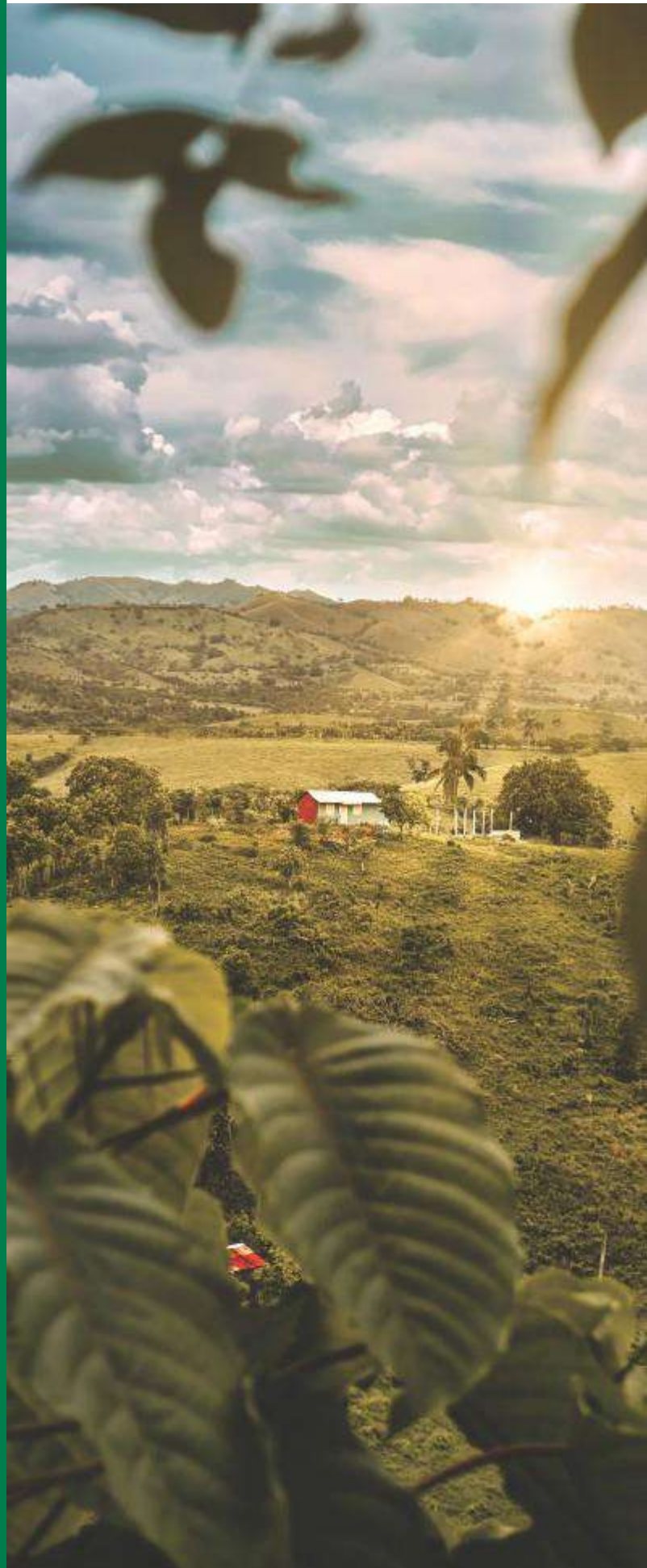
Disease Warning System – sad
In partnership with UFLA – Federal University of Lavras, SISMET also incorporates the SAD, a crop disease warning system that uses mathematical modeling to support decision-making by technicians and producers. This tool identifies the possible occurrence, in the near future, of rust and phoma leaf spot, based on environmental variables such as rainfall and temperature. In addition, it provides cooperative members with control scenarios and possible needs for spraying.



GUIDANCE FOR COOPERATIVE MEMBERS IN NOVA RESENDE

Professionals from the Geoprocessing Department met with cooperative members in Nova Resende, where they highlighted the importance of collecting and analyzing rainfall data on rural properties. Decision-making in agriculture depends directly on understanding climate conditions. Knowing rainfall volumes, temperature, and other meteorological factors allows producers to adjust their practices and increase efficiency in crop management.

Since 2012, approximately 430 cooperative members from different regions have recorded and sent rainfall data to Cooxupé. In addition to monitoring carried out by producers through rain gauges, the cooperative has 70 meteorological stations strategically distributed throughout its area of operation.



EMISSIONS

GRI 305-1, 305-2, 305-3, 305-4, 305-7
SASB FB-AG-110a.1, FB-AG-110a.2

To understand the impacts of its operational activities, starting in 2019, Cooxupé began preparing a greenhouse gas (GHG) emissions inventory on a biennial basis due to the management of two coffee crop cycles (high and low harvest years). With this information, the cooperative became able to establish strategies, plans, and targets for reducing its emissions, as well as to understand and properly manage risks arising from climate change, evaluating its performance in the short, medium, and long term. However, due to requirements for better alignment with the Brazilian GHG Protocol Program and submission to the Public Emissions Registry, the first inventory with strictly annual analysis was published in 2023.

Conducting an annual GHG inventory is essential for several reasons involving environmental, economic, and social aspects. An annual inventory provides a clear and up-to-date view of emissions, while also promoting accountability, transparency, and responsiveness to climate change. This approach is fundamental to the success of mitigation strategies and the achievement of global climate targets. Our most recent inventory, base year 2024, was prepared in accordance with the concepts and guidelines established by the Intergovernmental Panel on Climate Change (IPCC), the Greenhouse Gas Protocol (GHG), and the Brazilian GHG Protocol Program, using the operational control approach, that is, considering all business units under our operational control. Both direct and indirect emissions were included in this inventory.

In the 2019/2020 biennium, the inventory included Scope 3; however, by strategic decision, it was not updated in the 2021/2022 biennium. Starting with the

2023 inventory, Scope 3 was included again. It is important to highlight the relevance of this scope, as its emissions account for 99.5% of Cooxupé's total emissions and therefore have extremely high strategic importance for the organization's objectives.

With regard to atmospheric emissions, for all emission sources of the cooperative, there is an operational system that complies with current legal standards. Cooxupé emits substances through fixed sources during corn drying processes (occurring over 3 months of the year), coffee Roastery and grinding processes (occurring throughout the 12 months of the year), and laboratory procedures for soil, leaf, and fertilizer analyses (also occurring throughout the 12 months of the year), as well as emissions from mobile sources arising from vehicle use.

Control and monitoring of activities are carried out by adopting standards, methodologies, and tools defined by national and international organizations, including the preparation of periodic reports on atmospheric emissions monitoring, along with the definition of corrective actions in processes and equipment whenever deviations are detected.

Within its supplier network, the cooperative encourages the implementation of practices that enable emission reductions. Cooxupé participates in the Despoluir Program, developed by the National Transport Confederation (CNT), the Social Transport Service (SEST), and the National Transport Learning Service (SENAT), with support from the Federal Government. This initiative allows the entire registered fleet of cooperative vehicles, composed of diesel-powered trucks, to undergo measurement of pollutants emitted into the atmosphere.

Cooxupé implements an internal short- and medium-term action plan to manage its emissions. The main focus is on operational efficiency, rational fuel use, management of stationary and mobile sources, and continuous improvement of consumption data. Actions prioritize technically viable improvements, preventive maintenance of equipment, optimization of thermal processes, and continuous evaluation of technological alternatives, always considering the operational specificities of each unit.

It is important to note that, to date, this plan operates exclusively as an internal management tool and has not been formalized as a long-term public strategy, nor does it establish formal public emission reduction targets.

Emission management is applied in a differentiated manner, taking into account the operational and technological particularities of each unit, process, and emission source. Efforts are concentrated on the most relevant sources for the inventory, such as mobile and stationary combustion, prioritizing actions compatible with the reality and technical limits of each operation.

Activities and investments for managing these emissions include actions related to energy efficiency, maintenance and gradual modernization of equipment, control of fuel consumption, and operational training. However, implementation faces limiting factors such as technical restrictions of certain equipment, dependence on specific fuels, availability of compatible technological alternatives, and operational conditions of the units. These factors are continuously assessed to ensure that actions do not compromise safety, operational reliability, or environmental compliance.

ESG INDICATORS – GREENHOUSE GAS EMISSIONS ⁽¹⁾

CODE	INDICATOR	TOTAL 2021/2022	TOTAL 2023	TOTAL 2024
GRI 305-1-a SASB FB- AG-110a.1	Direct greenhouse gas emissions (Scope 1) ⁽²⁾	2,992 tCO ₂ e	3,088.39 tCO ₂ e	2,934.29 tCO ₂ e
GRI 305-2-a	Indirect emissions from purchased energy (Scope 2) – Location-based approach	1,508 tCO ₂ e	679.69 tCO ₂ e	968.69 tCO ₂ e
GRI 305-1-c	Biogenic emissions – Scope 1	3,742 tCO ₂	6,294 tCO ₂	8,037.77 tCO ₂ e
GRI 305-3-a	Indirect emissions (Scope 3)	.*	755,813.27 tCO ₂ e	700,085.81 tCO ₂ e
GRI 305-3-b	Biogenic emissions – Scope 3	.*	960 tCO ₂ e	1,585.48 tCO ₂ e
GRI 305-4-a	Greenhouse gas emissions intensity (Scopes 1 and 2) by revenue	0.0000005 tCO ₂ e/billion R\$ ⁽³⁾	0.00000059 tCO ₂ e/billion R\$ ⁽⁴⁾	0.00000037 tCO ₂ e/billion R\$ ⁽⁵⁾
GRI 305-4-a	Per capita greenhouse gas emissions intensity (Scopes 1 and 2)	1.76 tCO ₂ /employee ⁽³⁾	1.45 tCO ₂ /employee ⁽⁴⁾	1.43 tCO ₂ /employee ⁽⁵⁾
GRI 305-5-a	Reduction of GHG emissions as a direct result of reduction initiatives (6)	.*	.*	55,881 tCO ₂ e

(1) All greenhouse gases were included, namely: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃.

(2) Scope 1 categories included: Stationary combustion, Mobile combustion, Fugitive emissions, and Effluents.

(3) Considering an average revenue of R\$8,406,278,328.50 and 2,551 employees.

(4) Considering an average revenue of R\$6,429,656,940.00 and 2,591 employees.

(5) Considering an average revenue of R\$10,692,556,832 and 2,721 employees.

(6) Between 2023 and 2024, emissions reductions occurred only in Scopes 1 and 3.

Scope 1 decreased by 154 tCO₂e due to operational improvements and greater efficiency in fuel use and effluent treatment.

Scope 3 decreased by 55,727 tCO₂e due to methodological improvements in Category 1 (purchased goods and services) and improved data quality.

*Not reported in past years

The average emissions (Scopes 1 and 2) are 440 gCO₂e/bag of processed coffee

SILVER SEAL – BRAZILIAN GHG PROTOCOL PROGRAM

ESG INDICATORS – SIGNIFICANT ATMOSPHERIC EMISSIONS – GRI 305-7⁽¹⁾

SILOS	Furnace Chimney	MP	1557.528	321.492
		CO	9599.208	6725.928
WOOD CHIP Roastery	Furnace Relief Chimney	MP	753.99168	146.96448
		CO	3950.11968	304.16256
	Dryer Chimney	MP	355.87968	4.99E-02
		CO	1332.91392	351.98592
	Roaster Relief Chimney	MP	625.69728	170.42688
		CO	552.41472	373.20192

Cooxupé was recognized with the Silver Seal of the Brazilian GHG Protocol Program, 2025 cycle, after publishing its complete greenhouse gas (GHG) emissions inventory referring to the closing of 2024. The program's objective is to promote the culture of GHG inventories in Brazil, ensuring access to international standards and a public emissions registry, in addition to enabling organizations to prepare such inventories. According to the program guidelines, the Silver Seal indicates that the organization has published a complete GHG inventory, accounting for all emission sources in Scopes 1, 2, and 3.

CHIMNEY		SUBSTANCE	2025
			TOTAL (G)
SILOS	Furnace Chimney	MA	72.708
		CO	8030.292
		NOx	1956.984
WOOD CHIP Roastery	Furnace Relief Chimney	MA	338.322816
		CO	1318.701696
	Dryer Chimney	MA	150.43392
		CO	..(2)
		SOx	207.332736
		NOx	154.322688
		COV	204.672
	Internal Furnace Chimney – Roaster 1	MA	316.627584
		CO	1186.07424
Roastery - DIESEL FUEL	Furnace Relief Chimney of Roaster 2B	MA	170.237184
		CO	152.565504
		SOx	873.570048
	Dryer Chimney 2	NOx	479.491584
		MA	313.083264
		CO	..(2)
		SOx	715.997568
		NOx	208.231296
		COV	308.959872



DESPOLUIR AWARD

Geoprocessing also acts in surveying production and productivity, enabling advance knowledge of estimates for the next harvest. To ensure the accuracy of this data, the department continuously updates the mapping of coffee-growing areas in more than 300 cities within Cooxupé's area of operation.

NEUTRAL SEAL

For the third consecutive year, Femagri obtained the "Neutral Event" seal, granted by Eccaplan, for offsetting greenhouse gas emissions from its operations. The certification is the result of a detailed analysis of emissions from the transportation of visitors and exhibitors, as well as electricity consumption and waste generation during the event.

⁽¹⁾Measurements take place in the corn silos located in Guaxupé, MG.

The methodologies used in the sampling and analyses contained in the Effluents Report – TECHNICAL REPORT No. 218/25 – are based on technical standards, under the following numbers and titles: ABNT NBR 12019/1990 – Gaseous effluents in ducts and chimneys from stationary sources – Determination of particulate matter
 ABNT NBR 12021 – Gaseous effluents in ducts and chimneys of stationary sources – Determination of sulfur dioxide, sulfur trioxide and sulfuric acid mists.
 USEPA CTM-030/1997 – Determination of Nitrogen Oxides, Carbon Monoxide, and Oxygen Emissions from Natural Gas-Fired Engines, Boilers and Process Heaters Using Portable Analyzers
 USEPA Method 25a/2017 – Determination of Total Gaseous Organic Concentration Using a Flame Ionization Analyzer
 In addition, the emission limits used in this report for comparison with the obtained results are established in Copam Normative Deliberation No. 187, of September 19, 2013. The final results were calculated using the annual operating hours of the chimneys multiplied by the emission quantity in the unit g/h.
 It is noted that in 2025 the chimneys operated 2,046 hours using wood chips as fuel and 2,945 hours using diesel fuel.

⁽²⁾There was no CO measurement for the Dryer Chimney results

ENERGY

GRI 302-1, 302-3

SASB FB-AG-110a.3, FB-AG-130a.1

Cooxupé is constantly committed to developing a responsible and sustainable approach to energy use, production, and management, by increasing energy efficiency combined with the expansion of renewable energy use to reduce greenhouse gas emissions and the pursuit of lower environmental impact energy sources.

Internally, the cooperative adopts efficiency practices through equipment replacement and, for this purpose, maintains a partnership with SENAI in developing research in the production area and in activities that represent 86% of the institution's total consumption, aiming to identify opportunities to reduce consumption and eliminate energy waste. The organization has

internal controls for demand and consumption management, including surveys and studies in new units, in addition to reactive energy control.

As a relevant step toward the continuity of implemented actions, the cooperative addresses this topic with its employees to raise awareness about energy use during peak hours, disseminating information through internal newsletters, guidelines, and practical recommendations.

With a focus on diversification and prioritization of clean and renewable sources, Cooxupé operates in the Free Energy Market. Starting in 2024, electricity generated from Cooxupé's own photovoltaic plant has been used, dedicated to supplying most of its units in Minas Gerais.

ESG INDICATORS – SIGNIFICANT ATMOSPHERIC EMISSIONS – GRI 305-7⁽¹⁾

INDICATOR	GRI Standard	Code	2023	2024	2025
Energy consumption – Own generation (photovoltaic)**	GRI 302: Energy 206	302-1-c	935,900 kWh	2,340,800 kWh	2,304,400 kWh
Energy consumption – Purchased**	GRI 302: Energy 206	302-1-c	Free Market: 15,848,518 kWh Regulated Market (utilities): 2,693,544 kWh	Free Market: 16,916,981 kWh Regulated Market: 3,003,339 kWh	Free Market: 17,059,288 kWh Regulated Market: 492,584 kWh
Energy sold**	GRI 302: Energy 206	302-1-d	.*	.*	There was no electricity sale in 2025
Total energy consumption within the organization**	GRI 302: Energy 206	302-1-e	.*	.*	19,856,272 kWh***

*Not reported in previous years

**Cooxupé understands that Joule is not a commonly used unit in Brazil; therefore, it opts to report in other units of measurement.

***Total energy consumption considers only electricity; fuels are not included in the calculation.

Energy intensity rate GRI 302-3
2.41 kWh per bag of processed coffee



RESISUES

GRI 306-1, 306-2, 306-3, 306-4, 306-5



In addition to ensuring the cooperative's compliance with environmental laws and regulations, proper waste management minimizes the risks of contamination caused by the inadequate disposal of materials generated in its areas of operation. Furthermore, it enables the institution to demonstrate its commitment to social and environmental responsibility, supports the implementation of strategies that prioritize source reduction, reuse, and recycling, and allows the pursuit of innovative solutions for waste management. As a result, the cooperative strengthens its relationship with consumers and partners, generates economic opportunities and operational efficiency, adopts new technologies, and engages its value chain in actions related to this topic.

The main inputs related to waste generation at Cooxupé include agricultural raw materials, industrial inputs, packaging, fuels, auxiliary chemical products, maintenance materials, and administrative supplies. Activities that may generate actual or potential impacts associated with waste include the receiving, storage, processing, and industrialization of coffee, as well as maintenance, logistics, transportation, industrial cleaning, and administrative operations. Outputs include industrial and operational solid waste, hazardous waste (such as used lubricating oils, filters, contaminated rags, and chemical product packaging), organic waste, production process residues, metal scrap, wood/biomass waste, packaging waste, and common waste. These streams, if not properly managed, may result in environmental impacts such as soil and water

contamination, secondary emissions, health risks, and legal noncompliance, and are therefore subject to continuous control and monitoring.

Internally, waste management is carried out by the ESG Department, and the entire process is based on Solid Waste Management Plans (PGRS), as applicable. Additionally, the organization issues Waste Transport Manifests (MTR) through the state environmental agency platform. In 2021, the cooperative joined the "eureciclo" seal, which ensures reverse logistics after the consumption of roasted and ground coffee packaging through compensation. Thus, the seal is present on all Cooxupé coffee packaging produced by the cooperative's Roastery unit. As a result, the initiative contributes to the structure and salaries of workers in other recycling cooperatives and also complies with the 6th principle of cooperation among cooperatives, established by the International Cooperative Alliance.

Approximately 82% of the total waste generated by Cooxupé is organic, originating from activities carried out by the animal Feed Factory, Corn Silos, Roastery Unit, and green coffee preparation units, of which 62% corresponds to green coffee powder generated in preparation units. All this material is sent to partners who reprocess this raw material, transforming it into organomineral fertilizer, that is, 100% circular. In 2025, 215 tons of this waste were allocated. The Infrastructure Department has acted efficiently in managing materials that can be reused, especially those related to civil works.

Pre-Work Industrial activities and their respective waste-generating sources are concentrated at the headquarters in Guaxupé and in the industrial area of the municipality of Monte Carmelo, which are therefore the units with the highest waste generation.

Regarding hazardous chemical waste and oily hazardous waste, these materials are generated in laboratory analysis activities and in vehicle maintenance at mechanical workshops, respectively. However, all material is segregated in a specific, properly identified location, with restricted access and full control. Storage is temporary until final disposal to a duly licensed company. As a positive result of its performance, in recent years, hazardous waste generation represented 0.59% of the total generated in 2025.

Other waste generated consists of domestic waste, sent to public collection services. Recyclable materials are directed to selective collection carried out by cooperatives, associations, or local waste pickers. A total of 18.21 tons/month of recyclable material were sent to Recicla Guaxupé, totaling more than 218.54 tons in 2025.

The Roastery area, aligned with ESG principles, has a recyclable waste management system that complies with Cooxupé's environmental, social, and governance pillars. Focused on the 3Rs of sustainability, the initiative aims to reduce, reuse, and recycle materials to prevent waste and reduce the extraction and generation of additional waste on the planet.



ESG INDICATORS – WASTE

INDICATOR	GRI STANDARD	CODE	2023	2024	2025
Total weight of waste generated	GRI 306: Waste 2020	306-3-a	2,316.69 ton	2,783.82 ton	2,448.72 ton
Total weight of waste not destined for disposal	GRI 306: Waste 2020	306-4-a	0.00 ton	0 ton	0 ton
Total weight of non-hazardous waste not directed to disposal	GRI 306: Waste 2020	306-4-c	0.00 ton	0 ton	0 ton
Total weight of waste directed to disposal	GRI 306: Waste 2020	306-5-a	2,316.69 ton	2,783.82 ton	2,448.72 ton*
Total weight of hazardous waste directed to disposal	GRI 306: Waste 2020	306-5-b	-**	-**	14.55 ton
Total weight of non-hazardous waste directed to disposal	GRI 306: Waste 2020	306-5-c	2,297.40 ton	2,765.87 ton	2,434.17 ton

*All waste was disposed of outside the organization
 **Not measured in 2023 and 2024

ORGANIC WASTE

Cooxupé has partnerships for the proper destination of waste generated in all cooperative units in Guaxupé and Monte Carmelo, which were previously sent to landfills and are now reused for the production of organomineral fertilizers.

In line with the Sustainable Development Goals (SDGs) of the United Nations (UN), the initiative results in good practices by allowing these materials to be used by producers, promoting the circular economy.

POSITIVE LIST MINAS GERAIS: REVERSE LOGISTICS

Cooxupé is officially included in the Positive List of Minas Gerais as a company adhering to a Reverse Logistics Plan valid for 2025. The publication by the State Secretariat for the Environment and Sustainable Development (Semad/MG) recognizes organizations that comply with environmental legislation in the state. Among the various categories that make up the positive list, the cooperative is included under “General Packaging.” This recognition is the result of the actions of Cooxupé’s Roastery Facility, which since 2021 has adopted the “eureciclo” seal on all coffee packaging of the brand, ensuring reverse logistics after the consumption of roasted and ground coffee packages.

REVERSE LOGISTICS OF EMPTY AGRICULTURAL PESTICIDE PACKAGING



Over time, Cooxupé has been expanding and strengthening initiatives to ensure that members return empty agricultural pesticide packaging. For this purpose, it is accredited with collection points throughout its area of operation, in addition to conducting itinerant collections.

The partnership between Cooxupé and APAMIG is one of these initiatives, which currently includes 3 collection points located in Guaxupé, Bambuí, and Sacramento, and will expand with 4 additional points in the municipalities of Cássia, Andradas, Rio Paranaíba, and Campos Gerais in the first half of 2026.

Through this partnership, in 2025, 91 itinerant collections were carried out, with the participation and support of various entities such as municipal governments, Secretariats of Agriculture and Development and Environment, IMA, Emater, rural producers’ unions, FAEMG, and SENAR, strengthening integration among all involved chains and promoting reverse logistics of packaging, environmental responsibility, and sustainability in the field.

CONSERVATION OF NATURE AND BIODIVERSITY

GRI 3-3 (CONSERVATION OF NATURE AND BIODIVERSITY), 101-1, 101-2, 101-4



Cooxupé's activities are directly linked to the conservation of nature and biodiversity, in line with the agricultural practices of its members. Considering its cooperative business model and its role in the coffee production chain, Cooxupé recognizes that the most significant actual and potential impacts on biodiversity are concentrated in the agricultural stage, especially in land use, soil management, water resource management, and interaction with native vegetation areas existing on members' rural properties. The identification of these impacts occurs in a structured and continuous manner, based on the analysis of productive activities, the application of internal sustainability instruments, and the technical monitoring of properties. Cooxupé applies the principle of the mitigation hierarchy of biodiversity impacts, with priority focus on avoiding negative impacts, recognizing that prevention is the most effective way to protect natural ecosystems. This approach is incorporated into the guidelines of the Sustainability Policy, the Code of Ethical Conduct, and the operational instruments that guide the actions of the cooperative and its members.

For years, the cooperative has encouraged and guided its members regarding the adoption of sustainable coffee cultivation practices, such as the use of appropriate and already consolidated areas for coffee farming, the non-conversion of forest areas, the restoration of degraded areas and Permanent Preservation Areas (APPs), and, more recently, the adoption of practices associated with the Regenerative Coffee Farming Project, which aims to strengthen biodiversity conservation, ecosystem services, and the environmental resilience of crops. Although this recognition exists, its policies to halt and reverse biodiversity loss are not based on the 2050 Goals and the 2030 Targets of the Kunming-Montreal Global Biodiversity Framework.

In addition to agricultural production, Cooxupé considers impacts associated with its industrial operations, logistics, and the supply chain of inputs and services. In these cases, the assessment occurs mainly from the perspective of legal compliance, of

compliance with the Sustainability Policy and the Code of Conduct, recognizing that such impacts, although relevant, present lower materiality when compared to impacts associated with the agricultural production stage.

In its operations and facilities, the institution follows the Brazilian Forest Code and guides its compliance by members, as well as other legislation defined in its Sustainability Policy and Code of Ethical Conduct. The construction of Cooxupé's units is carried out in accordance with environmental standards and land use laws, therefore with the lowest possible impact and with all necessary environmental control devices and equipment to reduce impacts on biodiversity.

The cooperative's internal processes include the provision of technical assistance through the Technical Development Department, with the dissemination of the Good Agricultural Practices Manual for the implementation of sustainable cultivation practices and the proper use of agricultural pesticides. The organization promotes the recommendation of higher productivity cultivars, access to structured information, and the identification of protection areas through the Rural Environmental Registry, under the responsibility of the Geoprocessing sector, the implementation of the Gerações Protocol, and the commercialization of pesticides only upon issuance of an agronomic prescription, prescribed by a registered professional.

When negative impacts on biodiversity cannot be completely avoided, Cooxupé applies the second stage of the mitigation hierarchy, adopting measures aimed at minimizing these impacts, focusing on reducing the intensity, extent, and duration of environmental effects associated with productive activities.

The production areas of Cooxupé's members comply with legislation, especially the Brazilian Forest Code, as well as the cooperative's Code of Ethical Conduct and Sustainability Policy. Members are guided to produce coffee in appropriate areas and not to convert forest areas into crops. The institution encourages the restoration of these areas and Permanent Preservation Areas (APP), including for adherence to the Gerações Protocol. The cooperative operates with international socio-environmental certifications and programs developed together with its clients, with monitoring by its teams and the execution of periodic audits to indicate appropriate practices.

Cooxupé monitors the effectiveness of these measures through a structured set of processes that integrate technical monitoring, annual audits, and external verifications. This monitoring includes periodic visits to assess soil, water, and waste management, using technical reports and non-compliance checklists to ensure continuous improvement. The main objectives are to promote regenerative coffee farming, reduce risks of negative impacts, and expand the conservation of native areas.





ESG INDICATORS – CONSERVATION OF NATURE AND BIODIVERSITY

INDICATOR	GRI STANDARD	CODE	2023	2024	2025
Number of seedlings distributed by the Environmental Education Center	n/a	n/a	23,727	13,382	29,857
Number of events held by the Environmental Education Center ⁽¹⁾	n/a	n/a	25 events 776 people reached	7 events 182 people reached	45 events 2,042 people reached

⁽¹⁾Municipalities: Guaxupé (35), Tapiratiba (4), Guaranésia (2), Cabo Verde (1), Monte Santo de Minas (1), Muzambinho (1) and Nova Resende (1)

Cooxupé adopts an integrated sustainability approach to manage impacts on biodiversity and climate change, seeking to maximize synergies and reduce trade-offs.

The cooperative prioritizes agricultural practices such as conservation management, the use of cover crops, and the restoration of Permanent Preservation Areas (APPs), which generate simultaneous benefits for biodiversity (conservation of habitats and water resources) and climate (carbon sequestration and crop resilience). The Regenerative Coffee Farming Project reinforces this integration by promoting productive systems that restore ecological functions and increase adaptation to extreme climate events. Projects such as Minas D'Água also exemplify synergies by protecting springs and riparian forests, benefiting biodiversity, water security, and microclimate regulation. Cooxupé minimizes trade-offs through proper land-use planning, guiding production in consolidated areas

to avoid deforestation. Integrated governance between technical and ESG areas, and engagement with members and partners, ensure that decisions jointly assess climate and biodiversity impacts, strengthening sustainability and resilience across the value chain.

The organization promotes and participates in programs and projects that support actions for the conservation of nature and biodiversity, such as activities carried out through its Environmental Education Center (NEA), located in Guaxupé, Minas Gerais, as well as awareness events. The NEA is a project existing since 2013 aimed at access, training, and dissemination of information on environmental preservation. The initiative operates in a didactic way within schools with teaching staff and later in a practical way in the field, addressing topics that guide environmental education, such as forest, river, and wildlife preservation and the role of

each individual in caring for the environment, together with local communities, members, and other stakeholders.

In addition to its role as a disseminator of knowledge, the NEA maintains a nursery with more than 50 native species cultivated and carries out the donation of these seedlings to producers in the Guaxupé region. In 2025, 45 events were held, reaching 2,042 people from the municipalities of Guaxupé, Tapiratiba, Guaranésia, Cabo Verde, Monte Santo de Minas, Muzambinho, and Nova Resende, with 29,857 seedlings of native Atlantic Forest species distributed. Also in Guaxupé, the cooperative initiated in 2017 the implementation of the Minas D'Água Project, created by Cooxupé itself to promote the restoration of Permanent Preservation Areas (APPs) located in the headwaters of the Guaxupé River Basin (which supplies 50,000 inhabitants of the city), through the revitalization of springs and riparian forests on rural properties in the area. In partnership with companies Mother Parkers, Coffee America, and Balcoffee, Cooxupé donates seedlings for planting in APPs, in addition to assisting producers with technology transfer, provision of materials such as fence posts and barbed wire, and promoting training spaces on methodologies for restoring these areas. In 2025, 2,968 fence posts were delivered, aimed at protecting 29.9 hectares of spring areas and water bodies. Since its creation, the program has already benefited 172 farmers and enabled the installation of 149.01 km of fencing, consolidating itself as an action of great environmental and social impact. The progress of these initiatives is evaluated by indicators such as the number of cooperative members in sustainability programs, the number of producers in the Regenerative Coffee Farming project, the non-conformity correction index, the volume of seedlings distributed and the extent of areas protected by spring revitalization projects. Although there are metrics related to Nature and Biodiversity Conservation, Cooxupé still does not have published targets related to biodiversity.

The main lessons learned reveal that personalized technical monitoring and environmental education significantly increase the effectiveness of conservation actions. The analysis of recurring non-conformities allowed Cooxupé to adjust its guidance materials and training, focusing on topics such as waste management and environmental compliance. These insights supported the expansion of the Regenerative Coffee Farming Project, which is now integrated into routine technical recommendations offered to all members.





Cultivating Perspectives



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A challenging scenario marked the year 2025, with intense global transformations, tariff policies, logistical instabilities, and climate adversities, which have persisted since 2021.

Amid all this, Cooxupé acted resiliently, strengthening its coffee operations, consolidating its presence with clients from various countries, and expanding its businesses, such as entering activities with cereals.

On the other hand, the celebration of the International Year of Cooperatives, established by the United Nations (UN), brought global recognition of the importance of cooperativism, showing that its model is current, necessary, and transformative. The unity of members, employees, and other partners, consolidated in socio-environmental actions by Cooxupé, achieved important recognitions, highlighting participation in COP-30 and the Sustainability Champion title, awarded by the Melhores do Agronegócio 2025 prize, promoted by Revista Globo Rural and Editora Globo, in partnership with Serasa Experian. Management and Transparency were also sources of pride and recognition, with the Silver Seal award in the “Toward Excellence” category in the PDGC – Cooperative Management Development Program, and recognition of the Sustainability Report, both by the OCB System – Organization of Brazilian Cooperatives.

For 2026, based on this scenario and confident in the future, Cooxupé intends to continue consolidating its businesses to add value to its members, expand the number of business units, inaugurate new coffee warehouses, and continue expanding the market of its Roastery Unit.

With the mission of promoting the sustainable development of its members, it will continue implementing its socio-environmental projects, with emphasis on the continuity of work related to social aspects, building dialogue for good practices in labor relations with the Ministry of Labor, employers’ unions, workers’ unions, and other entities.

Confident and optimistic, Cooxupé reaffirms its commitment to the sustainable development of its members, employees, and the community.



GRI - Global Reporting Initiative



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GRI Content Index

Statement of use	Cooperativa Regional de Cafeicultores em Guaxupé Ltda. - Cooxupé reported in accordance with the GRI Standards for the period from January 1, 2025 to December 31, 2025.
GRI 1 used	GRI 1: 2021 Fundamentals
Applicable GRI Sectoral Standard(s)	No Sector Standards were used in this report

GRI STANDARD / OTHER SOURCE	CONTENT	LOCATION	OMISSION		
			OMITTED REQUIREMENT(S)	REASON	EXPLANATION
GRI 2: General Content 2021	2-1 Organizational details	pg. 3, 11			
	2-2 - Entities included in the organization's sustainability report	pg. 3			
	2-3 - Reporting period, frequency and contact point	pg. 3			
	2-4 - Restatements of information	The 2025 report incorporated several restatements. Due to the change of consultancy and the evolution of sustainability maturity at Cooxupé, various pieces of information were restated: content 412 is no longer being reported, following the guidance of the GRI 2021 standard; content 304 was replaced by content 101, on biodiversity. Content 2-7 was adapted to be presented according to GRI requirements and therefore no longer uses generation-based division. Content 306-S-b and 408 began to be reported this year in table format. Content from standard 305 underwent restatement and historical data re-presentation. There was also a restatement in the presentation of data for indicator 405-1, with the 2025 result presented in separate tables. Finally, another important restatement is the change of the term "Commitment" to "Policy" in the subtitle "Mission, Vision, Values, Commitment, Objectives and Strategic Pillars." This change in nomenclature is due to the revision of terms linked to Cooxupé's certified management system. This change in nomenclature is due to the revision of terms linked to Cooxupé's certified management system.			
	2-5 - External assurance	pg. 3			
	2-6 - Activities, value chain and other business relationships	pg. 13			
	2-7 Employees	pg. 71			
	2-8 - Workers who are not employees	At the end of the period, only 3 interns were registered. Cooxupé carries out its activities exclusively through CLT workers			
	2-9 - Governance structure and composition	pg. 45			
	2-10 - Nomination and selection of the highest governance body	pg. 45			
	2-11 - Chair of the highest governance body	pg. 45 The Chairman of the Board of Directors, Carlos Augusto Rodrigues de Melo, also holds the position of CEO of the Executive Board. His duties include the development of policies and strategies, compliance with acts delegated by the Board of Directors, and weekly participation in GB meetings to analyze the cooperative's performance. The prevention of conflicts of interest is carried out through cooperative principles, ethics, transparency, Code of Ethical Conduct, Integrity Program, Ethics Committee, Compliance Department, Ombudsman Channel, and enhanced governance in accordance with established standards and guidelines.			
	2-12 - Role of the highest governance body in overseeing impact management	pg. 45			
	2-13 - Delegation of responsibility for impact management	pg. 45			
	2-14 - Role of the highest governance body in sustainability reporting	pg. 3			
	2-15 - Conflicts of interest		b	Not applicable	There is no shareholding participation in a cooperative society. A cooperative society is a society of persons, formed by members who hold shares of capital. Members who are public servants, insurance policyholders, or politically exposed persons cannot participate in Cooxupé/SMC administrative and supervisory bodies.
	2-16 - Communication of critical concerns	pg. 13, 55	b	Confidentiality restrictions	This is confidential and strategic information.
	2-17 - Collective knowledge of the highest governance body	pg. 45			
	2-18 Evaluation of the performance of the highest governance body	pg. 45			
	2-19 - Remuneration policies	pg. 74			
	2-20 - Process for determining remuneration	pg. 74			
	2-21 - Annual total compensation ratio	The ratio between the annual total compensation of the highest-paid individual in the organization and the average annual total compensation of all employees (excluding the highest-paid) is 43.287. The ratio between the percentage increase in the annual total compensation of the highest-paid individual in the organization and the average percentage increase in the annual total compensation of all employees is 1.4.			
	2-22 - Statement on sustainable development strategy	pg. 4			
	2-23 - Policy commitments	pg. 54			
	2-24 - Embedding policy commitments	pg. 54			
	2-25 - Processes to remediate negative impacts	pg. 43, 55			
	2-26 - Mechanisms for seeking advice and raising concerns	Cooxupé does not formally have a mechanism for seeking advice. However, regarding ethical behavior, employees are guided by the Code of Ethical Conduct and other Governance and Transparency documents, such as the Policy for Relations with Public Administration, Anti-Corruption Manual, and Sustainability Policy, which can be accessed at: https://esgcooxupe.com.br/governanca-e-transparencia/ In cases of doubt, clarification can also be sought from the Compliance Department.			
	2-27 - Compliance with laws and regulations	-	All	Confidentiality restrictions	Sensitive Information
	2-28 - Membership associations	pg. 51			
	2-29 - Approach to stakeholder engagement	pg. 15			
	2-30 - Collective bargaining agreements	pg. 73			
GRI 3: Topics Materials 2021	3-1 Process for determining material topics	pg. 40			
	3-2 List of material topics	pg. 40			

Soil Management, Nutrients and Water Use						
GRI 3: Topics Materials 2021	3-3 Management of material topics	pg. 102				
GRI 303: Water and Effluents 2016	303-1 Interactions with water as a shared resource	pg. 107				
	303-2 Management of impacts related to water discharge	pg. 107				
	303-3 Water catchment	pg. 107				
SASB	FB-AG-140a.1 (1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Water Stress	pg. 107				
	FB-AG-140a.2 Description of water management risks and discussion of strategies and practices to mitigate these risks	pg. 107				
	FB-AG-140a.3 Number of incidents of non-compliance associated with water quality permits, standards and regulations	pg. 107				
	FB-AG-440a.2 Percentage of agricultural products sourced from regions with High or Extremely High Water Stress	pg. 107				
	FB-AG-000.C Total land area under agricultural production	pg. 102				
Development of the Regions in which it Operates						
GRI 3: Topics Materials 2021	3-3 Management of material topics	pg. 95				
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	pg. 95				
	203-2 Significant indirect economic impacts	pg. 95				
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	pg. 95				
	413-2 Operations with significant actual or potential negative impacts on local communities	pg. 95				
Risk Management and Climate Strategy						
GRI 3: Topics Materials 2021	3-3 Management of material topics	pg. 52, 108				
GRI 302: Energy 2016	302-1 Power consumption within the organization	Cooxupé does not have consumption outside the organization.				
	302-2 Power consumption outside the organization	pg. 114				
	302-3 Energy intensity	pg. 114				
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	pg. 111, 112				
	305-2 Indirect (Scope 2) GHG emissions originating from energy procurement	pg. 111, 112				
	305-3 Other indirect (Scope 3) GHG emissions	pg. 111, 112				
	305-4 Greenhouse gas (GHG) emissions intensity	pg. 111, 112				
	305-7 NO _x , SO _x and other significant air emissions	pg. 111, 112, 113				
SASB	FB-AG-110a.1 Total global Scope 1 emissions	pg. 111, 112				
	FB-AG-110a.2 Discussion of strategy or short- and long-term plan to manage Scope 1 emissions, emissions reduction targets, and performance analysis against those targets	pg. 111				
	FB-AG-110a.3 Total fuel consumed, percentage renewable	pg. 114				
	FB-AG-130a.1 (1) Operational energy consumed, (2) percentage grid electricity, and (3) percentage renewable	pg. 114				
	FB-AG-430a.3 Discussion of strategies to manage environmental and social risks arising from the cultivation and sourcing of commodities	pg. 52				
	FB-AG-440a.1 Identification of main crops and description of risks and opportunities presented by climate change	pg. 52				
Supplier and Third-Party Management						
GRI 3: Topics Materials 2021	3-3 Management of material topics	pg. 86				
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	pg. 86				
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	pg. 86				
	308-2 Negative environmental impacts in the supply chain and actions taken	pg. 86				
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	pg. 92				
GRI 408: Child Labor 2016	408-1 Operations and suppliers with significant risk of incidents of child labor	pg. 92				
GRI 409: Trabalho Forçado ou Análogo ao Escravo 2016	409-1 Operations and suppliers with significant risk of incidents of forced or compulsory labor	pg. 92				
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers selected based on social criteria	pg. 86				
	414-2 Negative social impacts in the supply chain and measures taken	pg. 86				
SASB	FB-AG-430a.1 (1) Percentage of agricultural products sourced that are certified to a third-party environmental or social standard and (2) percentage by standard	pg. 86				
GRI 3: Topics Materials 2021	3-3 Management of material topics	pg. 57				
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	pg. 57				
SASB	FN-IN-410a.2 Description of approach to incorporating environmental, social and governance (ESG) factors into investment management processes and strategies	pg. 58				
GRI 3: Topics Materials 2021	3-3 Management of material topics	pg. 84				
GRI 402: Relações de Trabalho 2016	402-1 Minimum notice periods regarding operational changes	There is no standard procedure for communicating operational changes; however, communications occur with sufficient notice for process and personnel adjustments.				
	403-1 Occupational health and safety management system	pg. 84				
	403-2 Hazard identification, risk assessment, and incident investigation	pg. 84				
	403-3 Occupational health services	pg. 84				
	403-4 Worker participation, consultation, and communication on occupational health and safety	pg. 84				
	403-5 Worker training on occupational health and safety	pg. 84				
	403-6 Promotion of worker health	pg. 84				
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	pg. 84				
	403-8 Workers covered by an occupational health and safety management system	pg. 84, 85				
	403-9 Work-related injuries	pg. 84, 85				
403-10 Work-related ill health	pg. 84, 85					
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 workers	pg. 84				
GRI 3: Topics Materials 2021	3-3 Management of material topics	pg. 72				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	pg. 73				
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	pg. 73				
	401-3 Parental leave	pg. 79, 80				
GRI 404: Training and Education 2016	404-1 Average annual hours of training per employee	pg. 73				Currently, this information is not monitored. Improvements will be implemented in the management model of indicators related to remuneration.
	404-2 Programs for upgrading employee skills and transition assistance programs	pg. 73				
	404-3 Percentage of employees that receive regular performance and career development reviews	pg. 73				
GRI 405: Diversity and Equal Opportunities 2016	405-1 Diversity of governance bodies and employees	pg. 79, 81, 82, 83				
	405-2 Ratio of basic salary and remuneration of women to men	pg. 76				
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	-	a & b	Confidentiality restriction		This involves confidential and strategic organizational information.

Nature Conservation and Biodiversity						
GRI 3: Topics Materials 2021	3-3 Management of material topics	pg. 118				
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	pg. 118				
	101-2 Management of impacts on biodiversity	pg. 118				
	101-3 Access and fair and equitable sharing of benefits	-	a	Not applicable		As this is an indicator related to access and fair and equitable sharing of benefits (ABS) concerning access to genetic resources and traditional knowledge, Cooxupé understands that it is not applicable, since it does not develop or conduct research of this nature.
	101-4 Identification of impacts on biodiversity	pg. 118				
	101-5 Locations with biodiversity impacts	Due to its cooperative business model, Cooxupé does not have its own agricultural production operational units, nor productive areas under its direct ownership that concentrate the most significant impacts on biodiversity. The most relevant impacts on biodiversity associated with Cooxupé's activities occur on the rural properties of cooperative members, where coffee production takes place. These properties: - are independently owned and managed; - are distributed across different municipalities and producing regions; - present great variability in size, location, and environmental characteristics. Thus, it was decided not to report in a consolidated manner the specific location and size in hectares of these areas as operational units of the organization, since they are not directly controlled by Cooxupé, but are part of its value chain.				
	101-6 Direct drivers of biodiversity loss	-				Cooxupé does not carry out its own agricultural activities nor directly conduct land or sea use conversion processes in its operational units. Its activities are concentrated on the reception, storage, standardization, commercialization, and export of coffee, not involving the opening of new agricultural production areas or the direct conversion of natural ecosystems.
	101-7 Changes in the state of biodiversity	-				Cooxupé's operational units are predominantly located in consolidated urban or industrial areas, intended for coffee reception, standardization, storage, commercialization, and export activities. These units do not have natural ecosystems under direct management, nor do they carry out ecosystem management, restoration, or conversion activities. Therefore, no natural ecosystems directly affected or potentially affected by the cooperative's operational units were identified, as defined in item 101-5(a). Thus, reporting information regarding ecosystem type, size in hectares, or ecosystem condition in the base year and current reporting period does not apply.
	101-8 Ecosystem services	-				Cooxupé's operational units are predominantly located in consolidated urban or industrial areas, intended for coffee reception, standardization, storage, commercialization, and export activities. These units do not have natural ecosystems under direct management, nor do they carry out ecosystem management, restoration, or conversion activities. Therefore, no natural ecosystems directly affected or potentially affected by the cooperative's operational units were identified, as defined in item 101-5(a). Thus, reporting information regarding ecosystem type, size in hectares, or ecosystem condition in the base year and current reporting period does not apply.
GRI 3: Topics Materials 2021	3-3 Management of material topics	pg. 43				
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	-	All	Confidentiality restriction		This is confidential and strategic organizational information
	205-2 Communication and training about anti-corruption policies and procedures	pg. 54, 55	c	Unavailable/i ncomplete information		Business partners have access to and are informed about the anti-corruption policies adopted by the organization in several ways, including: institutional website, contracts, purchase orders, institutional emails, institutional events, and training. However, it is not currently possible to quantify exactly how many partners were informed.
	205-3 Confirmed incidents of corruption and actions taken	In 2025, there were no confirmed incidents of corruption				
SASB	FB-AG-000.B Number of processing facilities	pg. 11				
	FN-IN-270a.4 Description of approach to informing customers about products FN-IN-000.A Number of policies in force, by segment: (1) property and casualty, (2) life, and (3) assumed reinsurance	pg. 13				
Data Protection						
GRI 3: Topics Materials 2021	3-3 Management of material topics	pg. 56				
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	pg. 56				
Non-material topics						
GRI 416: Customer Health and Safety 2016	416-1. Assessment of the health and safety impacts of product and service categories	-	a	Unavailable/i ncomplete information		Information not monitored
	416-2. 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	In 2025, there were no incidents of non-compliance with impacts on consumer health and safety caused by products and services marketed by Cooxupé.				
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	pg. 116				
	306-2 Management of significant waste-related impacts	pg. 116				
	306-3 Waste generated	pg. 116, 117				
	306-4 Waste diverted from disposal	pg. 116, 117				
	306-5 Waste directed to disposal	pg. 116, 117				
SASB	FB-AG-250a.3 (1) Number of recalls issued and (2) total amount of food products recalled	pg. 28				



Finance Control



cooxupé

SOCIAL BALANCE SHEET FISCAL
COUNCIL OPINION FINANCIAL
STATEMENTS

Consolidated
December 31
Parent Company
December 31

Amount (R\$)
% NR
% GP
% OR

Calculation basis

Gross operating result
Net revenue from cooperative act and net revenue from non-cooperative act (NR)
Direct gross remuneration (GP)
Direct gross remuneration (employees, outsourced workers and self-employed)

Internal social indicators - Investments and expenses with employees and outsourced workers
Direct gross remuneration - employees
Direct gross remuneration - self-employed
Direct gross remuneration - benefits
Direct gross remuneration - Severance indemnity Fund (FGTS)
Direct gross remuneration - administrators
Subtotal
Health
Food
Employee transportation
Retirement benefits
Other benefits
Uniforms
Professional training and development
Occupational health and safety
Education
Daycare
Legal support
Daycare or daycare assistance
Total

External social indicators - Contributions, investments and actions for society

Taxes
a) taxes and social contributions
Federal
State
Municipal
Taxes paid
b) social contributions
Sescoop - National Service for Cooperative Learning
Subtotal
Other taxes and contributions

Investments in social actions

Education
Health
Culture
Sports
Fight against hunger and food security
Others

Other investments

Courses and training (including education and capacity building)
Social programs
Social actions
Others

b) environmental

Investments related to the company's production/operation
Investments in external programs and/or projects
Subtotal

	Consolidado			
	31 de Dezembro de 2025		31 de Dezembro de 2024	
	Valor (R\$)	% RL	% FPB	% RB
1 - Base de cálculo	16.997.165.140	1,16%	61,47%	1,65%
Ingresso líquido de ato cooperativo e receita líquida de ato não - cooperativo (RL)	10.692.556.832	0,90%	30,36%	0,89%
Sobralcuro antes do imposto de renda e da contribuição social (RO)	435.733.022	0,14%	5,17%	0,14%
Remuneração bruta direta colaboradores, terceirizados e autônomos (FPB)	319.423.947	0,08%	3,05%	0,08%
Sub total	295.177.704	2,75%	100,00%	2,76%
2 - Indicadores sociais internos - (Investimentos e gastos com colaboradores e terceiros)	16.601.979	0,13%	5,20%	0,13%
Remuneração bruta direta - colaboradores	176.242.713	0,15%	5,84%	0,15%
Remuneração bruta direta - terceirizados e autônomos	95.179.408	0,07%	3,05%	0,07%
Remuneração bruta direta - fundo de garantia por tempo de serviço (FGTS)	15.244.959	0,14%	5,17%	0,14%
Remuneração bruta direta - administradores	8.210.624	0,06%	3,05%	0,06%
Sub total	295.177.704	2,75%	100,00%	2,76%
Alimentação	14.352.125	0,13%	5,20%	0,13%
Auxílio no transporte de colaboradores	16.469.737	0,15%	6,84%	0,15%
Benefício de aposentadoria	3.207.540	0,03%	1,07%	0,03%
Outros investimentos e gastos com colaboradores	2.770.793	0,03%	1,07%	0,03%
Uniformes	551.457	0,01%	0,28%	0,01%
Capacitação e desenvolvimento profissional	2.333.882	0,02%	0,73%	0,02%
Cultura e lazer	2.041.115	0,02%	0,76%	0,02%
Seguro de Vida	1.205.223	0,01%	0,44%	0,01%
Acordos judiciais	931.768	0,01%	0,28%	0,01%
Creche ou auxílio creche	36.355	0,00%	0,01%	0,00%
Total	340.274.975	3,18%	119,99%	115,28%
3 - Indicadores sociais externos - (Contribuições, investimentos e ações para sociedade, cooperados e meio ambiente)	107.965.360	28,78%	0,49%	1,00%
a) tributários e sociais:	39.854.934	10,81%	0,26%	0,37%
Seguro social (INSS - Rural)	3.605.406	0,97%	0,02%	0,03%
Seguro social (Serviço Nacional de Aprendizagem do Cooperativismo - SESCOOP)	160.959.699	40,35%	0,77%	1,41%
Sub total	150.359.939	40,35%	0,51%	0,70%
Tributos estaduais e municipais	75.342.294	20,19%	0,66%	0,64%
Tributos federais	68.634.599	18,44%	0,65%	0,64%
Tributos estaduais e municipais	2.751.238	0,74%	0,02%	0,03%
Outros tributos e taxas	3.625.814	1,03%	0,03%	0,04%
Ações sociais/doações (financeiras, produtos e/ou serviços)	1.841.780	0,42%	0,01%	0,03%
Cursos, treinamentos e dias de campo para associados	679.406	0,18%	0,01%	0,01%
Organização das Cooperativas do Estado de Minas Gerais (Ocemg) e Conselho Nacional do Café (CNC)	1.005.875	0,27%	0,01%	0,01%
Cultura	326.830.092	75,01%	1,92%	2,86%
Sub total	308.893.967	82,08%	0,01%	2,89%
b) ambientais:	2.337.515	0,63%	0,01%	0,02%
Programas e/ou projetos para saúde ambiental e saneamento	35.464	0,01%	0,00%	0,00%
Instituto Brasileiro do Meio Ambiente e dos Recursos Naturais Renováveis (IBAMA)	2.411.112	0,64%	0,01%	0,02%
Sub total	2.337.515	0,63%	0,01%	0,02%
Total	329.241.204	75,56%	1,94%	2,89%

a) cooperative members, employees and directors:
Total number of cooperative members, employees and directors in the cooperative at the end of the fiscal year
Total number of admissions of cooperative members, employees and directors during the fiscal year
Total number of dismissals of cooperative members, employees and directors during the fiscal year
Total number of technical assistance services

b) employees and outsourced workers: Total number of interns in the fiscal year Total number of employees with disabilities at the end of the fiscal year Total number of employees with disabilities admitted during the fiscal year Total number of employees with disabilities dismissed during the fiscal year Total number of female employees Total number of male employees Total number of employees under years Total number of employees from to years Total number of employees above years Total number of illiterate employees

Total number of employees with elementary education Total number of employees with secondary education Total number of employees with technical education Total number of employees with higher education Total number of employees with postgraduate education Percentage of occupants of leadership positions who are female Percentage of occupants of leadership positions who are male Percentage of leadership positions held by Black employees Number of labor lawsuits judged unfounded during the fiscal year Number of labor lawsuits judged founded during the fiscal year Number of workplace accidents Number of events, lectures, courses and seminars promoted by CIPA

Other organizational management and citizenship indicators
Number of complaints recorded
Number of participants in leisure events
Number of participants in vocational training courses
Number of participants in social actions - blood donation
Number of participants in integration programs

Generation and distribution of wealth
Distribution of Value Added (DVA)
Employees:
Government
Financial charges and rents
Surplus (Profit) for the fiscal year

	Controladora				Consolidado			
	31 de Dezembro de 2025		31 de Dezembro de 2024		31 de Dezembro de 2025		31 de Dezembro de 2024	
4 - Indicadores de quadro de cooperados, colaboradores e diretores								
a) cooperados, colaboradores e diretores:								
Total de cooperados, colaboradores e diretores na cooperativa no final do exercício	21.622	2.779	20.258	2.863	20.258	2.771	20.258	2.721
Total de admissões de cooperados, colaboradores e diretores durante o exercício	1.595	798	1.517	842	1.517	876	1.517	876
Total de desmissões de cooperados, colaboradores e diretores durante o exercício	231	682	451	734	451	742	451	742
Total de atendimento técnico	143.641		143.641	716	109.302		109.302	
	Colaboradores e Terciarizados		Colaboradores e Terciarizados		Colaboradores e Terciarizados		Colaboradores e Terciarizados	
b) colaboradores e terciarizados:								
Total de estagiários no exercício	30		5	31	5		5	
Total de colaboradores portadores de necessidades especiais no final do exercício	143		136	143	136		136	
Total de prestadores de serviço terciarizados e autônomos no final do exercício	911		1.090	1.012	1.012		1.012	
Total colaboradores do sexo feminino	705		665	733	661		661	
Total colaboradores do sexo masculino	2.074		1.998	2.163	2.040		2.040	
Total de colaboradores menores de 18 anos	39		39	41	41		41	
Total de colaboradores de 18 a 35 anos	1.311		1.271	1.375	1.306		1.306	
Total de colaboradores de 36 a 50 anos	1.376		1.311	1.429	1.332		1.332	
Total de colaboradores acima de 50 anos	53		42	53	42		42	
Total de colaboradores analfabetos	2		2	2	2		2	
Total de colaboradores com ensino fundamental	519		474	544	493		493	
Total de colaboradores com ensino médio	1.085		1.033	1.140	1.054		1.054	
Total de colaboradores com ensino técnico	212		234	212	234		234	
Total de colaboradores com ensino superior	547		538	576	551		551	
Total de colaboradores especializados/doutorados	414		381	422	386		386	
Percentual de ocupantes de cargos de chefia do sexo feminino	12%		12%	12%	12%		12%	
Percentual de ocupantes de cargos de chefia do sexo masculino	88%		88%	88%	88%		88%	
Numero de processos trabalhistas movidos contra a cooperativa no exercício	19		17	19	17		17	
Numero de processos trabalhistas julgados improcedentes no exercício	6		5	6	5		5	
Numero de bolsas de estudo fornecidas pela cooperativa	82		95	90	103		103	
Numero de eventos, palestras, cursos, seminários, promovidos pela Cipa	489		425	489	425		425	
	Colaboradores 2025		Colaboradores 2024		Colaboradores 2025		Colaboradores 2024	
5 - Outros indicadores de organização, gestão e cidadania								
Numero de eventos esportivos, culturais e de lazer	4		2	4	2		2	
Numero de participantes nos eventos de lazer	1.000		1.000	1.000	1.000		1.000	
Numero de sindicatos aos quais os colaboradores estão filiados	20		22	22	22		22	
Numero de participantes em ações sociais - doação sangue	106		106	106	134		134	
Numero de beneficiados por projetos de integração	798		859	808	876		876	
	Exercício 2025		Exercício 2024		Exercício 2025		Exercício 2024	
6 - Geração e distribuição de riqueza								
Distribuição do valor adicionado (DVA)								
Cooperadores	R\$ 273.733.631		R\$ 241.793.611		R\$ 283.520.742		R\$ 247.593.372	
Governo	R\$ (806.971)		R\$ 79.554.129		R\$ 82.892.432		R\$ 82.892.432	
Encargos financeiros e aluguéis	R\$ 773.587.830		R\$ 418.221.360		R\$ 785.471.108		R\$ 424.902.097	
Sobras Lucro do exercício	R\$ 380.663.185		R\$ 323.878.599		R\$ 380.717.304		R\$ 323.734.570	

OPINION OF THE SUPERVISORY COMMITTEE

We, members of the Fiscal Council of the Cooperativa Regional de Cafeicultores em Guaxupé Ltda., exercising the powers granted by the Bylaws, met specifically to issue an opinion on the annual report of the Board of Directors, which comprises: Balance Sheet, Statements of Surpluses or Losses, Statements of Changes in Equity, Statements of Cash Flows, Statements of Value Added and respective Explanatory Notes, prepared by the Cooperative's Management and audited by the independent auditor Deloitte Touche Tohmatsu, referring to the fiscal year from January 1, 2025 to December 31, 2025.

Based on the examinations carried out, the Fiscal Council understands that the financial statements adequately reflect the financial position and performance of the Cooperativa Regional de Cafeicultores em Guaxupé Ltda. and expresses a favorable opinion for the approval of the accounts for the fiscal year by the Ordinary General Assembly.

Daniel Agostini de Miranda Castro *[signature]*

Daniel Silveira Faria Júnior *[signature]*

José Augusto Gonzaga Barreto *[signature]*

Márcio Antônio Fernandes *[signature]*

Reginaldo Braz Silvoni *[signature]*

Sérgio dos Reis Oliveira *[signature]*

Guaxupé, February 26, 2026.

(Convenience Translation into English from the
Original Previously Issued in Portuguese)

**Cooperativa Regional de
Cafeicultores em Guaxupé Ltda.**

Individual and Consolidated
Financial Statements
for the Year Ended
December 31, 2025 and
Independent Auditor's Report

Deloitte Touche Tohmatsu Auditores Independentes Ltda.



Deloitte Touche Tohmatsu
Avenida Braz Olaia Acosta, 727,
5º Andar – Salas 507 e 508
Edifício R. Office Tower
Jardim Nova Aliança Sul
Ribeirão Preto - SP
Brazil

Tel.: + 55 (16) 3238-4051
www.deloitte.com.br

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INDEPENDENT AUDITOR'S REPORT ON THE INDIVIDUAL AND CONSOLIDATED FINANCIAL STATEMENTS

To the Management and Cooperative Members of
Cooperativa Regional de Cafeicultores em Guaxupé Ltda.
Guaxupé - MG

Opinion

We have audited the accompanying individual and consolidated financial statements of Cooperativa Regional de Cafeicultores em Guaxupé Ltda. (“Cooxupé” or “Cooperative”), identified as Parent and Consolidated, respectively, which comprise the balance sheet as of December 31, 2025 and the related statements of profit and loss, of comprehensive income, of changes in equity and of cash flows for the year then ended, and notes to the financial statements, including the material accounting policies.

In our opinion, the individual and consolidated financial statements referred to above present fairly, in all material respects, the individual and consolidated financial position of Cooperativa Regional de Cafeicultores em Guaxupé Ltda. as of December 31, 2025, and its individual and consolidated financial performance and its individual and consolidated cash flows for the year then ended, in accordance with accounting practices adopted in Brazil applicable to cooperatives.

Basis for opinion

We conducted our audit in accordance with Brazilian and International Standards on Auditing. Our responsibilities under those standards are further described in the “Auditor’s responsibilities for the audit of the individual and consolidated financial statements” section of our report. We are independent of Cooxupé and its subsidiaries in accordance with the relevant ethical requirements set out in the Code of Ethics for Professional Accountants and the professional standards issued by the Brazilian Federal Accounting Council (CFC), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Other matters

Statements of value added

The individual and consolidated statements of value added (DVA) for the year ended December 31, 2025, prepared under the responsibility of Cooxupé’s Management and presented as supplemental information, were subject to audit procedures performed together with the audit of Cooxupé’s financial statements. In forming our opinion, we evaluated whether these statements are reconciled with the other financial statements and accounting records, as applicable, and whether their form and content are in accordance with the criteria set out in Brazilian standard NBC TG 09 - Statement of Value Added. In our opinion, these statements of value added were appropriately prepared, in all material respects, in accordance with the criteria set out in such standard and are consistent in relation to the individual and consolidated financial statements taken as a whole.

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Responsibilities of Management and those charged with governance for the individual and consolidated financial statements

Management is responsible for the preparation and fair presentation of the individual and consolidated financial statements in accordance with accounting practices adopted in Brazil applicable to cooperatives and for such internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the individual and consolidated financial statements, Management is responsible for assessing Cooxupé's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management either intends to liquidate Cooxupé and its subsidiaries or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Cooxupé's and its subsidiaries' financial reporting process.

Auditor's responsibilities for the audit of the individual and consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the individual and consolidated financial statements taken as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Brazilian and International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Brazilian and International Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the individual and consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of Cooxupé and its subsidiaries.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of Cooxupé and its subsidiaries to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the individual and consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause Cooxupé and its subsidiaries to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the individual and consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Deloitte.

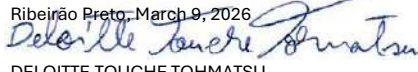
- Plan and perform Group audits to obtain sufficient appropriate audit evidence regarding the financial information of the Group's entities or business units to form an opinion on the Group's financial statements. We are responsible for directing, supervising and reviewing the audit work carried out for the purpose of the Group audit and, consequently, for the audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Convenience translation

The accompanying individual and consolidated financial statements have been translated into English for the convenience of readers outside Brazil.

Ribeirão Preto, March 9, 2026


DELOITTE TOUCHE TOHMATSU
Auditores Independentes Ltda.


Gabriel H. S. Tenório
Engagement Partner

(A free translation of the original in Portuguese)

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Cooperativa Regional de Cafeicultores em Guaxupé Ltda.

Statement of financial position at December 31 In thousands of reais

(A free translation of the original in Portuguese)

Assets	Note	Parent company		Consolidated	
		2025	2024	2025	2024
Assets					
Current					
Cash and cash equivalents	6	2,424,082	2,371,670	2,538,195	2,431,538
Marketable securities	7	36,644	13,959	40,330	17,935
Derivative financial instruments	8	453,530	145,800	460,902	147,825
Trade and foreign currency notes receivable	9.1	935,066	1,002,521	951,667	1,018,122
Loans and transfers	9.	574,840	345,035	574,840	345,035
Inventories	2	3,944,134	5,780,455	4,114,170	5,951,493
Agricultural products for future receipt (CPR)	10	808,586	1,914,371	809,521	1,932,993
Inventories - agricultural products from members	11	3,011,813	2,132,254	3,011,813	2,132,254
Taxes recoverable	12	114,762	106,224	116,680	107,436
Other assets	13	12,444	9,303	12,546	8,535
Total current assets	14	12,315,871	13,821,682	12,630,664	14,092,176
Noncurrent assets					
Derivative financial instruments	8		6,693	6	6,721
Loans and transfers	9.2		16,959	18,416	16,959
Agricultural products for future receipt (CPR)	11	18,416	807,333	248,642	808,07
Taxes recoverable	13	71,464	100,965	73,690	4
Deferred income tax and social contribution	15		122,218	156,801	102,810
Other assets	14			576	142,917
		476,080	1,054,168	498,131	1,077,481
Property, plant and equipment	1	577,134	527,197	615,443	527,967
Investments	67	112,161	60,004	5,559	5,214
Intangible assets	1	53,290	48,243	64,585	48,974
Right-of-use assets	8	5,834	4,533	7,184	5,110
Total noncurrent assets	19	1,224,499	1,694,14	1,190,899	1,664,746
Total assets		13,540,370	15,515,827	13,821,563	15,756,922
Liabilities and equity					
Current liabilities					
Suppliers of goods and services	2	329,255	682,246	357,554	683,932
Trade payables - agricultural products from members	0	3,011,813	2,132,254	3,011,813	2,132,254
Lease liabilities	12	2,641	2,268	2,801	2,268
Derivative financial instruments	19	119,713	2,783,983	122,775	2,855,370
Advances on foreign exchange contracts and export prepayments	8	1,858,611	3,997,358	1,985,059	4,138,457
Borrowings	21	1,953,032	2,217,795	2,000,66	2,333,135
Salaries, payroll charges, and taxes payable	22	104,695	137,644	109,306	147,923
Other liabilities	23	71,397	49,853	773,934	49,876
Total current liabilities	24	7,451,167	12,003,371	7,663,90	12,243,215
Noncurrent liabilities					
Suppliers of goods and services	2		4,456		4,456
Lease liabilities	0	2,710	1,919	3,394	1,919
Derivative financial instruments	19	2,110	73,801	2,121	74,194
Advances on foreign exchange contracts and export prepayments	8	400,839	103,205	400,839	103,205
Borrowings	21	3,023,569	930,204	3,073,569	930,204
Provision for contingencies	22	9,018	16,037	9,667	16,156
Other liabilities	25	50,332	52,044	51,039	52,381
Total noncurrent liabilities	24	3,488,578	1,181,666	3,540,629	1,182,515
Total liabilities		10,939,735	13,185,037	11,204,53	13,425,730
Equity					
Capital	8	335,911	268,045	335,911	268,045
Legal reserve		910,957	798,501	910,957	798,501
Technical, educational and social assistance reserve		404,798	357,205	404,798	357,205
Carrying value adjustments		11,987	13,335	11,987	13,335
Reserve for development		862,734	826,501	862,734	826,501
Surplus to be allocated at the general meeting		74,248	67,203	74,248	67,203
Equity attributable to the owners of the parent		2,600,635	2,330,79	2,600,635	2,330,790
Noncontrolling interests			0		16,390
Total equity		2,600,635	2,330,79	2,617,025	2,331,192
Total liabilities and equity		13,540,370	15,515,827	13,821,563	15,756,922

Cooperativa Regional de Cafeicultores em Guaxupé Ltda.

Statement of surplus or deficit

Years ended December 31

In thousands of reais

(A free translation of the original in Portuguese)

	Note	Parent company				Consolidated			
		2025			2024	2025			2024
		Members	Non-members	Total	Total	Members	Non-members	Total	Total
Income (members) and net revenue (non-members)									
Sales in the foreign market		9,609,249	1,891,257	11,500,506	7,082,601	9,609,249	2,297,856	11,907,105	7,328,241
Sales and services in the domestic market		4,502,316	752,747	5,255,063	3,466,964	4,502,316	587,744	5,090,060	3,364,316
	2	14,111,565	2,644,004	16,755,569	10,549,565	14,111,565	2,885,600	16,997,165	10,692,557
Cost of products and goods sold, and services rendered	9	(10,814,545)	(1,988,111)	(12,802,656)	(8,798,708)	(10,814,545)	(2,149,120)	(12,963,665)	(8,896,456)
Net result of changes in prices of agricultural commodities and foreign exchange variations	1	(2,416,302)	(553,445)	(2,969,747)	(838,225)	(2,416,302)	(594,223)	(3,010,525)	(861,001)
	3								
Gross surplus/profit Operating income/revenue	0	880,71	102,448	983,16	912,632	880,71	142,257	1,022,975	935,100
	8			6		8			
(costs/expenses)									
Selling expenses	31	(325,240)	(45,649)	(370,889)	(460,880)	(325,240)	(53,992)	(379,232)	(465,269)
Administrative and general expenses	31	(97,279)	(4,291)	(101,570)	(99,151)	(97,279)	(8,934)	(106,213)	(100,518)
Other income/revenue, net	32	44,13	6,321	50,454	37,774	44,13	4,066	48,19	35,782
Equity in the results of the subsidiary	17.1	3 -	15,449	15,449	9,796	3	0	0	0
Operating surplus/profit		502,332	74,278	576,61	400,171	502,332	83,397	585,729	405,095
Finance income/revenue	3	439,694	182,222	621,916	383,206	439,694	192,297	631,991	389,440
Finance costs/expenses	3	(656,977)	(113,409)	(770,386)	(414,709)	(656,977)	(125,010)	(781,987)	(421,332)
	3			621,916					
Surplus/profit before income tax and social contribution	3	285,049	143,09	428,140	368,668	285,049	150,68	435,733	373,203
Current income tax and social contribution	15.1		(63,056)	(63,056)	(128,756)		(67,931)	(67,931)	(148,241)
Deferred income tax and social contribution	15.1		15,579	15,579	83,966		12,915	12,915	98,770
Surplus/profit for the year	28.4	285,049	95,614	380,663	323,878	285,049	95,668	380,71	323,73
							7		2
Surplus/profit for the year attributable to:						285,049	95,614	380,663	323,878
Members of the parent company							54	54	(146)
Non-controlling interests									
Surplus/profit for the year						285,049	95,66	380,71	323,732
							8	7	

Cooperativa Regional de Cafeicultores em Guaxupé Ltda.

Statement of comprehensive income

Years ended December 31

In thousands of reais

(A free translation of the original in Portuguese)

**Statement of comprehensive
income**

	Parent company		Consolidated	
	2025	2024	2025	2024
Surplus/profit for the year	380,663	323,878	380,717	323,732
Other components of comprehensive income	-	-	-	-
Total comprehensive income for the year Total	380,663	323,878	380,717	323,732
comprehensive income attributable to:				
Owners of the parent company			380,663	323,878
Noncontrolling interests			54	(146)
Total comprehensive income for the year			380,717	323,732

Cooperativa Regional de Cafeicultores em Guaxupé Ltda.

Statement of changes in equity
In thousands of reais

(A free translation of the original in Portuguese)

	Capital	Legal reserve	Technical, educational and social assistance reserve	Carrying value adjustments	Development fund reserve	Surplus to be allocated at the General Meeting	Total attributed to owners of the parent company	Noncontrolling interests	Total consolidated
At December 31, 2023	245,381	697,69	323,567	14,66	770,239	50,724	2,102,275	36	2,102,643
Allocation of surplus – distribution in cash		6		8		(50,724)	(50,724)	8	(50,724)
Admissions and withdrawals of members, net	(4,359)						(4,359)		(4,359)
Payment of capital								18	180
Age-based capital refund program (PRCI)	(6,579)			(1,298)		1,29	(6,579)	0	(6,579)
Realization of carrying value adjustments				(35)		8			
Adjustment to deferred taxes on carrying value adjustments						(64)	(99)		(99)
Realization/utilization of technical, educational and social reserve			(69,325)			69,325			
Surplus/profit for the year						323,878	323,87	(146)	323,732
Statutory and legal allocations							8		
Legal reserve (reserve fund)		100,805				(100,805)			
Technical, educational and social assistance reserve			102,963			(102,963)			
Capital	33,602					(33,602)			
Development fund reserve					56,26	(56,262)			
Surplus in cash to be distributed					2	(33,602)	(33,602)		(33,602)
At December 31, 2024	268,04	798,50	357,205	13,335	826,501	67,203	2,330,790	40	2,331,192
Allocation of surplus – distribution in cash	5	1				(67,203)	(67,203)	2	(67,203)
Admissions and withdrawals of members, net	(1,898)						(1,898)		(1,898)
Non-controlling interests on acquisition of subsidiaries Age-based capital refund program (PRCI)	(4,486)						(4,486)	15,98	15,988
Realization of carrying value adjustments				(1,271)		1,271		8	(4,486)
Adjustment to deferred taxes on carrying value adjustments				(77)		(29)	(106)		
Realization/utilization of technical, educational and social reserve			(88,465)			88,46			
Surplus/profit for the year						389,66	380,66		380,66
Statutory and legal allocations							3		3
Legal reserve (reserve fund)		112,456				(112,456)			
Technical, educational and social assistance reserve			136,05			(136,058)			
Capital	74,25		8			(74,250)			
Development fund reserve	0				36,233	(36,233)			
Surplus in cash to be distributed						(37,125)	(37,125)		(37,125)
At December 31, 2025	335,911	910,957	404,79	11,98	862,73	74,248	2,600,63	16,39	2,617,025
			8	7	4		5	0	

Cooperativa Regional de Cafeicultores em Guaxupé Ltda.

Statement of cashflows

Years ended December 31

In thousands of reais

(A free translation of the original in Portuguese)

	Note	Parent company		Consolidated	
		2025	2024	2025	2024
Cash flows from operating activities					
Surplus/profit before income tax and social contribution		428,140	368,668	435,73	373,20
Adjustments				3	3
Depreciation and amortization	3	53,10	47,071	53,952	47,199
Gain (loss) on unredeemed marketable securities	1	8	(62)	(586)	(62)
Fair value gain (loss) on inventories, Rural Producer Notes (CPRs), and contracts for future sale of commodities	3	(586)	(3,007,525)		
Changes in the provision for impairment of trade notes, loans and transfers to members, CPRs, and taxes	0	3,082,310		3,127,556	(3,056,080)
Gain (loss) on unsettled derivative financial instruments				(16,264)	177,028
Capitalization of investment gains	31	(16,907)	176,637	(324,316)	2,871,90
Exchange variation on borrowings, advances on foreign exchange contracts, and export prepayments		(319,018)	2,802,08		(123)
Interest on borrowings, advances on foreign exchange contracts, export prepayments and leases		(264)		(342)	
Gain (loss) on disposal of property, plant and equipment	35.	(524,389)	519,634	(539,774)	541,924
Equity in the results of investees	1				
Other gains (losses)	35.1	726,248	403,636	737,72	410,236
	35.2	653	(327)	5 653	(400)
	17	(15,449)	(9,796)		
	(i)		(58,649)	35,74	(64,134)
		3,443,667	1,241,258	3,510,077	1,300,695
Changes in assets and liabilities					
Marketable securities		(22,069)	(1,443)	(22,708)	(2,199)
Derivative financial instruments		(2,802,087)	22,157	(2,871,904)	22,368
Inventories		437,240	(2,806,060)	411,576	(2,871,519)
Trade notes, loans and transfers to members receivable, taxes recoverable and other assets		(208,074)	(233,020)	(192,624)	(230,062)
Trade payables		(361,933)	76,464	(361,431)	66,197
Other liabilities, salaries, payroll charges, taxes payable and provision for contingencies		(71,242)	28,742	(69,430)	26,204
Cash provided by (used in) operating activities		415,442	(1,671,902)	403,556	(1,688,316)
Interest paid	35.	(639,795)	(267,473)	(651,609)	(272,307)
Income tax and social contribution paid	1			(8,985)	(10,036)
Net cash used in investing activities		(224,353)	(1,939,375)	(257,038)	(1,970,659)
Cash flows from investing activities					
Purchases of property, plant and equipment and intangible assets	16 to 18	(105,197)	(91,371)	(117,982)	(91,691)
Amount paid for business combination, net of acquired cash	2.2 (f)	(36,444)		(20,156)	
Capital contribution from non-controlling interests					180
Cash generated on disposals of property, plant and equipment	35.	625	423	62	504
Net cash used in investing activities	2	(141,016)	(90,948)	(137,513)	(91,007)
Cash flows from financing activities					
Capital return, net		(1,898)	(4,359)	(1,898)	(4,359)
Distribution of surplus	28.4	(100,805)	(76,086)	(100,805)	(76,086)
New borrowings, advances on foreign exchange contracts and export prepayments	35.	7,806,266	6,256,476	8,112,370	6,430,493
Repayments of borrowings, advances on foreign exchange contracts, export prepayments, and leases	1				
	35.	(7,285,782)	(2,919,229)	(7,508,459)	(3,035,988)
Net cash provided by financing activities	1	417,781	3,256,802	501,208	3,314,060
Increase in cash and cash equivalents		52,412	1,226,479	106,657	1,252,394
Cash and cash equivalents at the beginning of the year	6	2,371,670	1,145,191	2,431,538	1,179,144
Cash and cash equivalents at the end of the year	6	2,424,082	2,371,670	2,538,195	2,431,538

Cooperativa Regional de Cafeicultores em Guaxupé Ltda.
Statement of value added
Years ended December 31

In thousands of reais

(A free translation of the original in Portuguese)

	Note	Parent company		Consolidated					
		2025	%	2024	%	2025	%	2024	%
Revenue									
Income (members), revenue (non-members) and other income/revenue, net		16,903,960	1184%	10,655,964	1002	17,144,147	1178	10,797,211	1001
Net result of changes in prices of agricultural commodities and foreign exchange variations	3	(2,969,747)	-208%	(838,225)	-79%	(3,010,525)	-	(861,001)	-80%
Provision for impairment of trade notes, loans and transfers to members, CPRs, and taxes	3	16,907	1	(176,637)	-	16,264	1	(177,028)	-
	1	13,951,120	%	9,641,101	17%	14,149,886	%	9,759,182	16%
Inputs purchased									
Materials consumed		(12,838,475)	-900%	(8,708,513)	-819%	(12,994,413)	-893%	(8,803,545)	-816%
Expenditures/expenses with services rendered		(27,810)	-2%	(27,185)	-3%	(29,031)	-2%	(28,151)	-3%
Operating expenditures/expenses		(241,914)	17%	(187,889)	18%	(249,344)	17%	(199,638)	18%
		(13,108,199)		(8,923,587)		(13,272,788)		(9,022,314)	
Gross value added		842,921		717,515		877,098		736,868	
Depreciation and amortization (cost)	31	(51,866)	-4%	(45,837)	-4%	(52,710)	-4%	(45,965)	-4%
Depreciation of revaluation increment	31 and 28.4	(1,242)	0%	(1,244)	0%	(1,242)	0%	(1,244)	0%
Net value added generated by the Cooperative		789,813		670,444		823,146		689,659	
Value added received through transfer									
Equity in the results of subsidiary	17.1 (i)	15,449	1%	9,796	1%				
Finance income/revenue	33	621,916	44%	383,206	36%	631,991	43%	389,440	36%
Total value added to be distributed		1,427,178	100	1,063,446	100	1,455,137	100%	1,079,109	100%
Distribution of value added									
Employees			%		%				
Direct remuneration		199,509		181,227		206,886		185,605	
Benefits		37,204		44,722		38,941		45,871	
Government Severance Indemnity Fund for Employees (FGTS)		17,024		15,844		17,694		16,107	
Tax									
Federal		(29,323)		60,504		(24,036)		63,564	
State		25,931		17,386		26,812		17,615	
Municipa		2,585		1,664		2,652		1,713	
Financing agents									
Interest		766,857		412,141		778,37		418,744	
Rentals		6,731		6,080		7,097		6,158	
Surplus/profit for the year		380,663		323,878		380,717		323,732	
Value added distributed		1,427,178		1,063,446		1,455,137		1,079,109	

(A free translation of the original in Portuguese)

Cooperativa Regional de Cafeicultores em Guaxupé Ltda.

**Notes to the financial statements
at December 31, 2025**
In thousands of reais unless otherwise stated

1 General information

Cooperativa Regional de Cafeicultores em Guaxupé Ltda. ("Cooxupé") is an agricultural production cooperative headquartered in Guaxupé, State of Minas Gerais. It is primarily engaged in the storage, standardization, and trading of raw coffee beans, roasted and ground coffee, and cereals; the resale of agribusiness inputs; as well as the provision of technical assistance services and the transfer of funds to its members.

Cooxupé also invests in other entities, as follows:

- SMC - Comercial e Exportadora de Café S.A. ("SMC")
The subsidiary SMC is engaged in the sale and export of raw coffee in grains in the special and certified coffee segment.
- Cooxupé Corretora de Seguros Ltda. ("Corretora")
This subsidiary provides insurance brokerage and agency services.
- Vectag Plataforma de Serviços de Tecnologia S.A. ("Vectag")
The subsidiary Vectag is engaged in the development and licensing of customized computer programs, consultancy for integrating systems and solutions, in addition to operating as a holding of non-financial institutions and providing intermediation and agency services for businesses in general.
- Agrobom Comércio e Exportação de Cereais S.A. ("Agrobom")
Agrobom is engaged in wholesale trade and export of cereals, as well as the provision of drying, storage, cleaning, and standardization services for cereals. Cooxupé took control of XX on July 31, 2025; for further details, see Note 2.2.1 - acquisition of Agrobom Comércio e Exportação de Cereais S.A.

Cooxupé, together with its subsidiaries, is referred to as "Cooperative". To achieve its objectives, the Cooperative's Mission is to foster the sustainable development of its members. Its Vision is to be a cooperative that adds value to its members through active participation, while cultivating the Values of trust, work, and cooperation. Guided by its Policy, the Cooperative seeks to ensure customer satisfaction by offering products that meet applicable business requirements, supported by a qualified and engaged workforce and continuously improved processes.

Cooxupé operates in 375 municipalities located in the States of Minas Gerais (Southern, Southeast, "Cerrado" and "Matas de Minas" regions) and São Paulo (Média Mogiana region), providing services to its members through 22 Operational Centers, 10 Service Centers, 15 Advanced Units, and an export office in Santos. At December 31, 2025, the Cooperative had 21,622 members (20,258 in 2024).

Cooperativa Regional de Cafeicultores em Guaxupé Ltda.
Notes to the financial statements
at December 31, 2025
In thousands of reais unless otherwise stated

2 Basis of preparation

The individual and consolidated financial statements were prepared in accordance with accounting practices adopted in Brazil applicable to cooperatives, which comprise Brazilian Accounting Standards, the pronouncements issued by the Brazilian Accounting Pronouncements Committee (CPC), and Cooperative Law 5.764/71. Disclosures are limited to information of significance to the financial statements, being consistent with that used by management in the performance of its duties.

The accounting policies adopted by the Cooperative and other relevant additional information are described in specific explanatory notes, referring to the items presented, while the general policies applicable to different aspects of the financial statements are set out in Note 37.

The financial statements were prepared under the historical cost convention, as modified to reflect the revaluation surplus of property, plant and equipment recorded in 2007, resulting from the assessment carried out as permitted at the time by Law 6.404/76, before this practice was revoked by Law 11.638/07. Certain financial and non-financial assets and liabilities (including derivatives), inventories of agricultural products, and agricultural products for future receipt (CPR) were also adjusted to reflect the measurement at fair value.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an ordinary transaction between market participants at the measurement date, regardless of whether this price is directly observable or estimated using another valuation technique. When estimating the fair value of an asset or liability, the Cooperative takes into account the characteristics of the asset or liability, if market players consider these characteristics in pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these consolidated financial statements is therefore determined using this approach.

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Cooperative's accounting practices. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements, are disclosed in Note 3.

Management, which is responsible for the preparation and fair presentation of these financial statements, comprises the Executive Board, the Superintendence, and the Controllershship.

2.1 Consolidation

2.1.1 Consolidated financial statements

The following accounting policies are applied in the preparation of the consolidated financial statements.

a) Subsidiaries

A subsidiary is an entity over which the Cooperative has control. In 2025, Cooxupé had four subsidiaries (three subsidiaries in 2024 (Note 17)).

Transactions, balances and unrealized gains on transactions between Cooxupé and its subsidiaries are eliminated. Unrealized losses are also eliminated, unless the transaction provides evidence of impairment of the asset transferred. The accounting policies of the subsidiary have been changed where necessary to ensure consistency with the policies adopted by Cooxupé.

b) Member and non-member companies

i) Cooperative member companies

Investments in cooperative member companies are recorded at cost of acquisition, in accordance with accounting practices adopted in Brazil for cooperative entities. As the Cooperative does not have significant influence or control over the entities in which it holds an interest, these investments are not accounted for as subsidiaries or affiliates

ii) Non-member companies

Investments in non-member companies, in which the Cooperative does not have significant influence or control, are measured at fair value, in accordance with accounting practices adopted in Brazil.

Gains and losses determined in member and non-member are recorded in the statement of surplus or deficit under "Finance income/costs".

2.1.2 Individual financial statements

In the Cooperative's financial statements, subsidiaries are recorded based on the equity method of accounting. The same adjustments are made in the parent company and consolidated financial statements to reach the same profit/loss and equity.

2.2 Business combinations

Business combinations are accounted for using the acquisition method when the acquirer obtains control of the acquiree. The cost of an acquisition is the sum of the consideration transferred, measured at fair value at the acquisition date, and the amount of any non-controlling interest in the acquiree. For each business combination, the acquiree must measure non-controlling interest in the acquiree at fair value, or based on its interest in the acquiree's identified net assets.

Costs directly attributable to an acquisition are recognized as expenses when incurred, except for costs related to the issuance of debt or equity instruments, which are presented as a deduction from debt or in equity, respectively. In a business combination, the Cooperative evaluates the financial assets acquired and liabilities assumed in order to classify and allocate them based on the contractual terms, economic circumstances, and relevant conditions.

Goodwill based on expected future profitability is initially measured as the excess of the consideration transferred over the fair value of the net assets acquired (identifiable assets and assumed liabilities, net). Subsequent to initial recognition, goodwill is measured at cost, net of any accumulated impairment losses.

For impairment testing purposes, goodwill is allocated to each of the cash-generating units that will benefit from the acquisition.

Gains on a bargain purchase are recognized immediately in profit or loss. Transaction costs are recognized in the statement of comprehensive income as incurred.

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Contingent liabilities related to tax, civil, and labor matters, classified in the acquiree as involving possible or remote risk of loss, are recognized in the acquirer at their fair values, in accordance with CPC 15 (R1) - Business Combinations.

Acquisitions of investments in associates and jointly-controlled subsidiaries are accounted for in accordance with the supplementary guidance provided in CPC 15 – Business Combinations, CPC 19 – Joint Ventures, and CPC 18 – Investments in Associates, Subsidiaries, and Jointly Controlled Entities, for the assessment of initial recognition criteria.

Investments accounted for based on the equity method are initially recognized at cost. The carrying amount of the investment is adjusted to recognize the investor's share of changes in the investee's equity since the acquisition date.

In the consolidated financial statements, goodwill is measured and segregated from the carrying amount of the investment, being classified as an intangible asset. In the individual financial statements, the fair value increment of other identifiable intangible assets arising from the business combination, corresponding to the difference between the carrying amount and the fair value determined, is recorded proportionally to the acquired interest as part of the investment in subsidiaries, and is subject to amortization according to the economic useful life of the assets. In consolidation, these intangible assets are recognized at their full fair value on the acquisition date, with the portion attributable to non-controlling interests reflected in equity.

2.2.1 Acquisition of Agrobom Comércio e Exportação de Cereais S.A. ("Agrobom")

On July 31, 2025, Cooperativa Regional de Cafeicultores em Guaxupé Ltda. ("Cooxupé" or "Parent company") concluded an agreement to acquire control of Agrobom Comércio e Exportação de Cereais S.A. ("Agrobom") through the acquisition of 63.70% of its shares. The transaction is part of Cooxupé's strategy to diversify and expand its activities, particularly in the segments of grain trading and agribusiness-related services.

Agrobom Comércio e Exportação de Cereais S.A. (the acquired company), incorporated in 2006, has its headquarters in the municipality of Bom Jesus da Penha, in the State of Minas Gerais, and branches in the municipalities of Carmo do Rio Claro, Pratápolis, and Alpinópolis, also in the State of Minas Gerais.

Agrobom is engaged in wholesale trade and export of cereals, as well as the provision of drying, storage, cleaning, and standardization services for cereals.

The transaction was carried out in accordance with CPC 15 (R1) – Business Combinations, which requires the recognition of acquired assets and assumed liabilities at fair value on the acquisition date, as well as the recognition of any goodwill arising from the transaction.

The measurement date for accounting purposes of the purchase price allocation ("PPA") was July 31, 2025, based on a preliminary valuation report prepared by an independent appraiser.

Additional information to the acquisition of Agrobom

a) Consideration

The total consideration transferred by Cooxupé to the shareholders of Agrobom on July 31, 2025 ("acquisition date") amounted to R\$ 36,444, fully paid in cash, pursuant to the contractual terms agreed upon by the parties. The transaction did not involve any subsequent price adjustments, contingent payments, or other financial instruments.

Assets acquired and liabilities assumed on the acquisition date

The entire purchase price was allocated, on the acquisition date, to the assets acquired and liabilities assumed at fair value, including identified intangible assets, such as the customer portfolio, as well as the goodwill allocated to inventory and property, plant, and equipment, based on the economic and financial valuation prepared by the independent appraiser. -

Consequently, after allocating the total consideration paid to the identifiable assets acquired and liabilities assumed, it was determined that the consideration transferred exceeded the proportional fair value of the net assets acquired, resulting in the recognition of goodwill in the amount of R\$ 8,482, as presented in the preliminary valuation report.

The allocation of the purchase price to the acquired assets and liabilities was carried out using the amounts disclosed in the financial statements as of July 31, 2025, based on analyses conducted by management and the engaged technical advisors. Given the complexity involved in determining fair values, these amounts remain subject to final confirmation upon completion of the final valuation report, which is being prepared by an independent appraiser and is expected to be completed by July 31, 2026.

The initial accounting for the acquisition of Agrobom was provisionally determined at the end of the reporting period for the consolidated financial statements, based on analyses conducted by management, and pending the completion of the independent appraiser's definitive economic and financial valuation report. The allocation of the purchase price to the fair values of the assets and liabilities acquired is presented below:

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	Consolidated - preliminary
	7/31/2025
Current assets	
Cash and cash equivalents	16,288
Trade notes receivable	10,034
Inventories	14,935
Taxes recoverable	430
Other assets	701
Total current assets	42,388
Noncurrent assets	
Judicial deposits	102
Deferred income tax and social contribution	1,00
Other assets	32
Investments	64
Property, plant and equipment	37,618
Intangible assets	2,076
Right-of-use assets	965
Total noncurrent assets	41,830
Total assets	84,218
Current liabilities	
Suppliers of goods and services	19,741
Borrowings	16,34
Lease liabilities	360
Derivative financial instruments	163
Related parties	1,463
Salaries, payroll charges, and taxes payable	1,37
Other liabilities	7295
Total current liabilities	39,44
Noncurrent liabilities	2
Lease liabilities	880
Total noncurrent liabilities	880
Total liabilities	40,322
(=) Total net assets at fair value	43,896
Noncontrolling interests	15,93
Fair value of net assets acquired	4
	27,96
	2

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Goodwill on acquisition

Consideration transferred	36,444
(-) Fair value of net assets	27,96
	2
Goodwill	8,482

The fair values presented above are provisional, and will be confirmed upon completion of the final economic and financial valuation report, which is currently being prepared by an independent appraiser.

c) Goodwill

Goodwill is initially recognized and measured as described above. Goodwill is not amortized, but is tested for impairment at least annually. For the purposes of impairment testing, goodwill is allocated to each of the Cooperative's Cash-Generating Units (CGUs), or groups of cash-generating units that will benefit from the synergies of the combination. Cash-generating units to which goodwill has been allocated are tested for impairment annually, or more frequently when there is indication that the unit may be impaired. If the recoverable amount of a cash-generating unit is less than its carrying amount, the impairment loss is firstly allocated to reduce the carrying amount of any goodwill allocated to the CGU, and subsequently to the other assets of the CGU on a *pro rata* basis, based on the carrying amount of each asset. An impairment loss recognized for goodwill is not reversed in a subsequent period.

On disposal of a cash-generating unit, the attributable amount of goodwill is included in the determination of the profit or loss on disposal. The Cooperative's policy regarding goodwill arising on the acquisition of subsidiaries is described in Note 18.

d) Contingent consideration

The share purchase agreement does not include any clauses regarding contingent consideration payable to the seller.

e) Indemnification assets

The agreement entered into by the shareholders stipulates that the sellers remain responsible for liabilities and contingencies arising from events that occurred prior to Cooxupé's acquisition of an ownership interest. These mechanisms represent only a risk allocation among shareholders and may result in adjustments to equity interests, but without giving rise to a contractual right to cash reimbursement.

In accordance with CPC 15 (R1) — Business Combinations, indemnification assets are recognized only when there is a clear, measurable, and binding contractual right to receive amounts in respect of liabilities identified at the acquisition date. As a result, contingent risks, including pre-acquisition tax liabilities, have been identified to date, no indemnification asset was recognized at the acquisition date.

The Cooperative will continue to monitor subsequent developments. Although contractual rights exist, no event has occurred to date that would require the recognition of an indemnification asset, in accordance with the applicable requirements of CPC 15 (R1) — Business Combinations.

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f) Net cash outflow related to acquisition of subsidiary

Consideration paid in cash	36,444
(-) Balance of cash and cash equivalents acquired	<u>(16,288)</u>
Net cash of acquisition	<u>20,156</u>

g) Financial information on the acquiree

i) Financial information regarding the acquired subsidiary's net operating revenue and profit, included in the consolidated financial statements as of December 31, 2025, correspond to five months of operations of Agrobom, as follows:

	<u>2025</u>	
	<u>Net operating revenue</u>	<u>Profit for the year</u>
Agrobom (from August 1 to December 31, 2025)	56,855	1 <u>47</u>

ii) Consolidated financial information regarding net operating revenue and profit for 2025 had the acquisition taken place on January 1, 2025:

	<u>2025</u>	
	<u>Income/net revenue</u>	<u>Surplus/profit for the year</u>
Cooxupé consolidated (-) Agrobom already consolidated	16,940,310	380,570
Pro forma Consolidated (*)	<u>255,25</u>	<u>(2,070)</u>
Total pro-forma	<u>17,195,562</u>	<u>378,50</u> 0

(*) The pro forma adjustments to net operating revenue and profit (loss) for the year reflect Agrobom's operations for the period from January 1, 2025, to December 31, 2025. This time frame includes the pre-acquisition period, during which Agrobom was not under the control of Cooxupé and, consequently, was not consolidated into Cooxupé's of CPC 15 (R1) – Business Combinations.-

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2.3 Other aspects related to disclosure

(a) Consumption Tax Reform

On December 20, 2023, the Constitutional Amendment 132 was enacted, establishing the Brazilian Tax Reform ("Reform") which introduces new rules for taxes levied on consumption. The Reform is based on the "dual VAT" model, divided into two taxes, one at the Federal level, the Contribution on Goods and Services (CBS) to replace the PIS and COFINS, and the other at the level of the States, Federal District and Municipalities, the Tax on Goods and Services (IBS), to replace the State Value Added Tax (ICMS) and the Tax on Services (ISS).

The Reform also provides for the creation of a federal Selective Tax (IS), to be levied on the production, extraction, sale or import of goods and services deemed harmful to health and the environment, under the terms of Complementary Acts).

On December 17, 2024, the National Congress approved Complementary Bill ("PLP") 68/2024, the first one of the Reform's regulatory bills. PLP 68/2024 was subsequently enacted, with presidential vetoes, on January 16, 2025, becoming Complementary Law 214/2025.

Although the regulation and establishment of the IBS Management Committee was initially addressed in Bill 108/2024, according to the regulatory project of the Reform already approved by the National Congress and awaiting presidential sanction, part of the provisions has already been incorporated and set forth in the aforementioned Complementary Law 214/2025.

During the transition period scheduled to run from 2026 to 2032, both the old and new models will coexist. The impacts of this Reform, from the start of the transition period, will only be fully known once the regulatory framework for the relevant issues has been implemented by means of a Complementary Law.

Starting in 2027, the calculation and effective collection of IBS and CBS will be phased in gradually, in accordance with the schedule established in the applicable legislation. Constitutional immunity for exports has been preserved.

Considering the specific regime applicable to Cooperative Companies (members' activities), as well as the predominance of export revenues, it can be stated, in principle, that no adverse impact is expected on the Cooperative's operations. Any effects will only be confirmed after the publication of all the required legal acts, when it will be possible to effectively assess the impact of the Tax Reform on consumption.

Management continuously monitors legislative and regulatory developments, assessing any needs and impacts on the Cooperative's business.

With respect to ICMS and PIS/COFINS credit balances, the right of offset against IBS and CBS, including reimbursement, has been assured, pursuant to Article 378 of Complementary Law 214/2015 for PIS/COFINS and Article 2 of Constitutional Amendment 132/2023, which amends Article 134 of the Transitional Constitutional Provisions Act (ADCT) for ICMS.

Accordingly, the Tax Reform has no effects on the financial statements at December 31, 2025.

(b) Impacts of trade tariffs imposed by the United States

On July 9, 2025, the United States announced the imposition of an additional 50% tariff on various Brazilian products, including coffee, effective August 2025. This measure significantly affected Brazil's coffee exports to the North American market, leading to a sharp decline in shipments and the suspension of contracts by importers.

In November 2025, following bilateral negotiations with the Brazilian government, the U.S. government removed this tariff for most Brazilian coffee exports. Regular instant coffee remained subject to the surcharge, resulting in residual impacts on certain parts of the supply chain. In addition, coffee was classified in the U.S. as a "non-renewable natural resource," paving the way for potential future exemptions, although without the

Management has assessed the potential effects of the additional tariff on the Cooperative's operations. Although the measure may affect the execution of new export contracts to the North American market, shipments during the year were not materially affected, as a significant portion of the contracts had been signed prior to the tariff's implementation. In addition, shipments were directed to newly developed international markets, contributing to the expansion of the Cooperative's presence abroad. Accordingly, up to the reporting date, no material impacts have been identified on the Cooperative's financial position, results of operations, or the significant accounting judgments applied.

The Cooperative will continue to monitor developments in U.S. trade policies and assess their potential impacts on the competitiveness of its coffee exports.

3 Material accounting policies

Material accounting policies are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3.1 Material accounting estimates

The Cooperative makes estimates about the future based on pre-established assumptions and criteria. The resulting accounting estimates will, by definition, seldom equal the related actual results. Estimates that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

3.1.1 Valuation of commodity inventories and Rural Product Certificate (CPR)

Physical inventories owned by the Cooperative and future inventories arising from CPRs are measured at fair value. Measurement is based on the year-end market value of the sale, pursuant to the quotations available for the coffee market, and terms and conditions already signed in future sales contracts, net of the costs required for their realization.

The adjustments arising from this valuation are recorded as a corresponding entry to "Net result of changes in agricultural commodity prices and foreign exchange variations" in the statement of surplus or deficit.

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The assumptions, supporting documentation, data, and estimates used in the valuation are reviewed on a monthly basis, and adjustments are made where applicable. The review is conducted by the controllership team together with the Cooperative's commercial department.

3.1.2 Future sale contracts - coffee and cereals

The Cooperative enters into sales contracts with domestic and foreign customers for future delivery of coffee and cereals. Contracts are classified into two categories: fixed-price contracts and forward contracts. In both cases, the commercial terms and conditions are established in advance, including coffee quality, quantity, delivery date and price differential.

These contracts are measured at fair value using a mark-to-market methodology. Details and characteristics of these transactions are set out in Notes 8.3.3 and 8.3.4.

3.1.3 Fair value of derivative financial instruments

The fair value of financial instruments classified at fair value through surplus or deficit and included in Level 2 is determined using valuation techniques that rely on observable market data. The Cooperative exercises its judgment to select techniques and determine assumptions that are primarily based on market conditions at the reporting date. Details and characteristics of these derivatives are set out in Note 8.

3.1.4 Provision for impairment of trade receivables and CPR

The provision for impairment is based on a percentage of estimated losses for trade receivables and CPRs. These notes receivable are classified by category, considering, mainly, the nature of the note, collection status (due or not yet due) and existing collateral.

3.1.5 Provisions for civil, tax, labor, and social security contingencies

The Cooperative is a party to civil, tax, labor, and social security lawsuits, at different court levels. The provision for potential losses arising from these matters is estimated and periodically adjusted by the Cooperative's management, supported by the advice of its legal counsel, and requiring a high degree of judgment.

4 Riskmanagement

4.1 Financial risk factors

The Cooperative's activities expose it to a variety of financial risks. Cooxupé's overall risk management program focuses on the unpredictability of financial markets and seeks to minimize potential adverse effects on its financial performance. The Cooperative uses derivative financial instruments to hedge certain risk exposures.

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Risk management is carried out by the Cooperative's treasury department, under policies approved by the Executive Board. The treasury department identifies, evaluates and hedges financial risks in close cooperation with the Cooperative's operating units. The Executive Board provides written principles for overall risk management, as well as written policies covering specific areas, such as volatility risk of the agricultural commodities market, credit risk, use of derivative and non-derivative financial instruments, and investment of surplus liquidity.

4.1.1 Market risk

a) Foreign exchange risk

The Cooperative operates internationally and is exposed to foreign exchange risk with respect to the U.S. dollar, arising from future commercial transactions, and recognized assets and liabilities denominated in foreign currency.

The risk management policies of Cooxupé and its subsidiary SMC establish strict limits for both asset and liability exposure in foreign currency, while the other subsidiaries do not hold financial assets or liabilities with exposure to foreign currency. On a net basis, the position of Cooxupé may vary from minus to plus US\$ 2 million and the position of the subsidiary SMC may vary from minus to plus US\$ 200 thousand.

In order to offset its asset and/or liability positions in foreign currency, the Cooperative and the subsidiary SMC carry out sales/purchases of U.S. dollars on the B3 futures exchange market, and enter into Non-Deliverable Forward (NDF) contracts with prime financial institutions.

The carrying amounts of the Cooperative's monetary assets and liabilities denominated in foreign currency at December 31, 2025, and 2024 were as follows:

	Parent company		Consolidated	
	2025	2024	2025	2024
U.S. dollar exchange rate	5.5018	6.191	5.501	6.1917
Available in foreign currency	387,489	972,930	401,526	1,003,235
Receivables in foreign currency	6,259,953	10,137,193	6,491,200	10,373,264
Derivatives receivable	76,623		77,959	
	<u>6,724,065</u>	<u>11,110,123</u>	<u>6,970,685</u>	<u>11,376,499</u>
Derivatives payable	4,343,748	6,930,489	4,463,365	7,056,118
Borrowings in foreign currency	2,363,345	4,161,518	2,489,860	4,302,603
Services in foreign currency	13,887	14,756	15,21	14,773
	<u>6,720,980</u>	<u>11,106,763</u>	<u>6,968,442</u>	<u>11,373,494</u>
Net exposure in thousands of Brazilian reais (R\$)	<u>3,085</u>	<u>3,360</u>	<u>2,243</u>	<u>3,005</u>

Amounts exposed at 12/31/25	Consolidated	Scenario 1		Scenario 2	
		10	-	20	-20%
Net exposure in thousands of Brazilian reais (R\$)	2,243	%	10%	%	%
		4	-	449	-
			224		449

b) Volatility risk of the agricultural commodity market

The Cooperative purchases and sells coffee and cereals, and is subject to the risk of fluctuations in the prices of these commodities. The coverage of possible mismatches between the short and long positions in these commodities is achieved through purchases and sales under futures contracts on B3 in Brazil, and ICE - NY, as well as through Non-Deliverable Forward (NDF) contracts entered into with prime financial institutions.

The risk policies of Cooxupé and its subsidiary SMC limit the exposure to agricultural commodities (coffee) from 30,000 bags sold to 50,000 bags purchased for Cooxupé, and from 5,000 bags sold to 7,000 bags purchased for SMC.

These limits do not apply to lower-quality coffee, which totals 392,000 bags and is not subject to hedging, due to the lack of hedging instruments for this product.

4.1.2 Credit risk

The Cooperative is exposed to credit risk arising primarily from the sale of products and the lending of funds to members.

Its sales policy takes into account the level of credit risk deemed acceptable in the normal course of business. To mitigate the risk of default related to trade receivables, the following procedures are adopted:

- diversification of the receivables portfolio;
- credit assessment of members;
- customer selectivity;
- monitoring of sales financing terms by business segment; and
- setting of individual exposure limits;

The sales policy is subordinated to the credit policies determined by the Cooperative's management, which aim to avoid possible problems arising from members' default. Each member's credit limit is established according to the Cooperative's past experience with the member, through a credit system integrated with all the other computerized systems.

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	Parent company		Consolidated		Risk	Parent company		Consolidated		Parent company		Consolidated	
	12/31/2025		Risk			Focus Report - Risk		Expected scenario (a)					
Cash and cash equivalents (Note 6)													
(*) Interest from 100% to 102% of the CDI rate	2,424,082	2,538,195	Do wn	wa	rd	12,31%	12,31%	298,383	312,429				
Borrowings (Note 22)													
(-) Interest from 0.73% to 1.32% p.a. + 100% to 105.35 % of the CDI rate	(893,099)	(893,099)	Up	wa	rd	12,37%	12,37%	(110,457)	(110,457)				
(-) Interest from 101% to 115.30% of the CDI rate	(740,760)	(791,017)	rd	Up				(102,309)	(109,250)				
(-) Interest of 107.50% of the CDI rate	(437,575)	(437,575)	wa	rd				()	()				
(-) Interest of 112.59% of the CDI rate	(412,304)	(412,304)	Up	wa	rd	13,12%	12,74%	(57,623)	(57,623)				
(-) Interest from 0.80% to 1.20% p.a. + 100% of the CDI rate	(341,885)	(341,885)	Up	wa	rd	13,12%	12,12%	(41,881)	(41,881)				
(-) Interest of 107.50% of the CDI rate	(297,615)	(297,615)	rd	Up				(39,192)	(39,192)				
(-) Interest of 110% p.a. + 100% of the CDI rate	(201,988)	(201,988)	wa	rd				(24,744)	(24,744)				
(-) Interest of 106.4% of the CDI rate	(101,919)	(101,919)	Up	wa	rd	17,12%	17,12%	(13,258)	(13,258)				
(-) Interest of 1.90% p.a. + 100% of the CDI rate	(55,181)	(55,181)	rd	Up				(7,192)	(7,192)				
(-) Interest of 1.90% p.a. + 100% of the CDI rate	(36,084)	(36,084)	wa	rd				(4,420)	(4,420)				
Export prepayments (Note 21)													
(-) Interest from 111.30% to 111.45% of the CDI rate	(92,237)	(92,237)	Up	wa	rd	13,12%	13,12%	(12,586)	(12,586)				
	(4,186,556)	(4,122,790)				12,25%	12,25%	(172,415)	(165,310)				

a) Source of the index used in the scenario: CDI - Focus Report of January 2, 2026, published on the website of the Brazilian Central Bank.

4.2 Capital management

The Cooperative's objectives when managing capital are to ensure the availability of sufficient funds for the investments required for it to continue as a going concern, and the necessary liquidity for its commercial activities.

The funds required to ensure the liquidity of the Cooperative's commercial operations are obtained through borrowings in the money market, primarily: advances on foreign exchange contracts, export prepayments, export credit notes, rural credit, Rural Product Certificates (CPRs), Program for Capitalization of Agricultural Cooperatives (PROCAP), Law 4.131, and the Coffee Economy Defense Fund (FUNCAFÉ).

Funds for investments in the Cooperative's fixed assets, aimed at ensuring sustainable growth and technological modernization, are derived from retained surpluses and long-term credit facilities obtained from the Brazilian Development Bank (BNDES), either directly or through

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Maintenance of liquidity is of utmost importance, particularly regarding purchases of coffee from members, when they take the decision to sell, and the purchase of agricultural inputs to be supplied to members. The funding required to ensure the liquidity of operations are disclosed in Notes 19, 21 and 22 and in the table below:

	Consolidated	
	2025	2024
Borrowings (Note 22)	5,074,235	3,163,339
Advances on foreign exchange contracts and export prepayments (Note 21)	2,385,898	4,241,662
Lease liabilities (Note 19)	6,195	4,187
(-) Cash and cash equivalents (Note 6)	(2,538,195)	(2,431,538)
(-) Interest rate swap (Note 8)	(11,696)	(96,886)
Total net debt	4,916,437	4,880,764
 Total equity	 2,617,025	 2,331,192
 Total capitalization	 7,533,462	 7,211,95
 Gearing ratio - %	 6	 6
	5	8

(i) Covenants

Under the terms of the main credit facilities (Notes 21 and 22), Cooxupé is required to comply with the financial covenants listed below, which have been regularly met:

- a) Current assets must exceed current liabilities by R\$300 million.
- b) Equity less investments, property, plant and equipment and intangible assets must be greater than R\$130 million.
- c) Net debt plus derivative financial instruments, minus inventories, agricultural products for future receipt (CPR), and advances to suppliers plus notes receivable from domestic and foreign coffee sales, divided by equity must be less than 1 (one).

During the years ended December 31, 2025 and 2024, the Cooperative complied with these covenants.

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5 Assets and liabilities by category

Given the rapid turnover of financial instruments in the Cooperative's normal operating cycle, it is concluded that the balances of trade receivables from customers and members, as well as trade payables, at their carrying amounts—less any potential loss (provision for impairment) in the case of receivables—were close to their fair values.

The table below classifies assets and liabilities carried at fair value by the valuation method. The levels have been defined as follows:

- Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities. Financial instruments included in Level 1 comprise operations on the B3 and ICE - NY stock exchanges.
- Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices). The fair value of financial instruments is determined by using valuation techniques. If all significant inputs required to fair value an instrument are observable, the instrument is included in Level 2. Financial instruments included in Level 2 comprise NDFs, Swaps, CPRs, agricultural products from the Cooperative and Cooperative members and futures contracts for coffee sales.
- Level 3 - inputs for the asset or liability that are not based on observable market data (that is, unobservable inputs). The Cooperative does not have any instruments included in Level 3.

The valuation techniques used to determine Level 1 and Level 2 fair values have not been changed.

The following table presents the Cooperative's assets and liabilities measured at fair value at December 31, 2025.

	Amortized cost	Fair value through surplus or deficit				Total	Parent company
		Level 1		Level 2			
		Financial	Financial	Financial	Non-financial		
Assets							
Cash and cash equivalents (Note 6)	2,424,082						2,424,082
Marketable securities (Note 7)	36,614						36,614
Derivative financial instruments (Note 8)		17		453,35		453,35	453,530
Trade and foreign exchange notes receivable (Note 9.1)	935,06	9		1		1	935,066
	6						
Loans and funds transferred to members (Note 9.2)	593,25						593,256
Agricultural products – physical inventory (Note 10)	6			3,449,06		3,449,06	3,449,06
Rural Product Certificate (CPR) - Price Guarantee and other modalities (Note 11)				1,057,06		1,057,06	1,057,063
Members' agricultural products stored by the Cooperative (Note 12)				3		3	3,011,813
Judicial deposits (Note 25)	616,42			3,011,813		3,011,813	616,427
	4,605,44	17		453,35		7,517,93	7,971,28
	5	9	1	7		8	12,526,01
Liabilities							
Derivative financial instruments (Note 8)				121,823		121,823	121,823
Agricultural products from members (Note 12)				3,011,813		3,011,813	3,011,813
Trade payables for products and services (Note 20)	329,255						329,255
Advances on foreign exchange contracts and export preparations (Note 21)							
	2,259,450						2,259,450
Borrowings (Note 22)	4,976,601						4,976,601
Other liabilities (Note 24)	52,96						52,967
	7						
	7,618,27			3,133,636		3,133,636	10,751,90
	3						9

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	Consolidated				
	Amortized cost	Fair value through surplus or deficit			Total
		Level 1	Level 2		
	Fin a n cia	Fin a n cia	Fin a n cia	Non-financial	Total
Assets					
Cash and cash equivalents (Note 6)	2,538				2,538
Marketable securities (Note 7)	19,540				19,540
Derivative financial instruments (Note 8)	330	401	460,507		460,967
Trade and foreign exchange notes receivable (Note 9.1)	951,667				951,667
Loans and funds transferred to members (Note 9.2)	593,256				593,256
Agricultural products – physical inventory (Note 10)				3,616	3,616
Rural Product Certificate (CFR) - Price Guarantee and other modalities (Note 11)				814	814
Members' agricultural products stored by the Cooperative (Note 12)				1,058,16	1,058,16
Judicial deposits (a)	618,466			813	3,011,813
	4,741,914	401	460,507	7,686,790	8,147,297
Liabilities					
Derivative financial instruments (Note 8)			124,896		124,896
Agricultural products from members (Note 12)			3,011		3,011
Trade payables for products and services (Note 20)	357,554		813		813
Advances on foreign exchange contracts and export prepayments (Note 21)	2,385,89				357,554
Borrowings (Note 22)	8				2,385,89
Other liabilities (Note 24)	5,074,235				8
	54,967		3,136,7		5,074,235
				3,136,7	54,967
	7,870,654	09		09	11,007,363

(a) Judicial deposits related to lawsuits classified as involving probable risk of loss, and amounting to R\$ 617,892, are presented as a deduction from provisions for contingencies (Note 25).

In addition, judicial deposits totaling R\$ 574, related to lawsuits classified as involving possible risk of loss, remain recorded as noncurrent assets under "Other assets" in the statement of financial position.

The following table presents the Cooperative's assets and liabilities measured at fair value at December 31, 2024:

	Parent company				
	Amortized cost	Fair value through surplus or deficit			Total
		Level 1	Level 2		
	Financial	Financial	Financial	Non-financial	Total
Assets					
Cash and cash equivalents (Note 6)	2,371,670				2,371,670
Marketable securities (Note 7)	13,959				13,959
Derivative financial instruments (Note 8)			152,583		152,583
Trade and foreign exchange notes receivable (Note 9.1)	1,002,521				1,002,521
Loans and funds transferred to members (Note 9.2)	361,994				361,994
Agricultural products – physical inventory (Note 10)				5,421,432	5,421,432
Rural Product Certificate (CFR) - Price Guarantee and other modalities (Note 11)				2,721,704	2,721,704
Members' agricultural products stored by the Cooperative (Note 12)				04	2,132,254
Judicial deposits (Note 25)	509,695			2,132,254	509,695
	4,259,839		152,583	1,042,753	4,688,810
Liabilities					
Derivative financial instruments (Note 8)			2,857,784		2,857,784
Agricultural products from members (Note 12)			2,132,254		2,132,254
Trade payables for products and services (Note 20)	68,67				68,67
Advances on foreign exchange contracts and export prepayments (Note 21)	4,100,563				4,100,563
Borrowings (Note 22)	3,147				3,147
Other liabilities (Note 24)	369,51				369,51
	57,1		4,990,038		4,990,038
	7,986,8				12,076,843

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	Consolidated				
	Amortized cost	Fair value through surplus or deficit			Total
		Level 1	Level 2		
	Financial	Financial	Financial	Non-financial	Total
Assets					
Cash and cash equivalents (Note 6)	2,431,538				2,431,538
Marketable securities (Note 7)	17,035				17,035
Derivative financial instruments (Note 8)		9	154,537		154,546
Trade and foreign exchange notes receivable (Note 9.1)	1,018,122				1,018,122
Loans and funds transferred to members (Note 9.2)	361,994				361,994
Agricultural products – physical inventory (Note 10)				5,591,043	5,591,043
Rural Product Certificate (CPR) - Price Guarantee and other modalities (Note 11)				2,741,067	2,741,067
Members' agricultural products stored by the Cooperative (Note 12)				2,132,254	2,132,254
Judicial deposits (Note 25)	511,104				511,104
	<u>4,339,790</u>	<u>9</u>	<u>154,537</u>	<u>10,464,364</u>	<u>14,958,790</u>
Liabilities					
Derivative financial instruments (Note 8)		3			3
Agricultural products from members (Note 12)			2,929,564		2,929,564
Trade payables for products and services (Note 20)			2,132,254		2,132,254
Advances on foreign exchange contracts and export prepayments (Note 21)	688,388				688,388
Borrowings (Note 22)	4,241,662				4,241,662
Other liabilities (Note 24)	3,163,339				3,163,339
	<u>51,571</u>				<u>51,571</u>
	<u>8,144,060</u>		<u>5,061,818</u>	<u>5,061,818</u>	<u>13,206,778</u>

6 Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits with banks, and other short-term highly liquid investments with original maturities of three months or less and immaterial risk of change in value, which are held for the purpose of meeting short-term cash needs.

	Parent company		Consolidated	
	2025	2024	2025	2024
Cash and banks	949,076	1,252,117	996,210	1,292,505
Financial investments (i)	1,475,006	1,119,553	1,541,985	1,139,033
	<u>2,424,082</u>	<u>2,371,670</u>	<u>2,538,195</u>	<u>2,431,538</u>

- (i) These are financial investments in Bank Deposit Certificates (CDB) earning interest at floating rates ranging from 100% to 102% of the Interbank Deposit Certificate (CDI) rate (at December 31, 2025 and 2024).

7 Marketable securities

Marketable securities include repurchase agreements entered into with foreign and local brokers, the purpose of which is to collateralize transactions with derivative financial instruments. The amounts deposited are not readily redeemable and may undergo changes in value based on the rate of return.

	Parent company		Consolidated	
	2025	2024	2025	2024
Repurchase agreements entered into with foreign brokers (i)	33,132	12,897	36,848	15,973
Repurchase agreements entered into with local brokers (ii)	3,482	1,062	3,482	1,062
	<u>36,614</u>	<u>13,959</u>	<u>40,330</u>	<u>17,035</u>

- (i) These are non-interest earning amounts pledged as collateral for transactions carried out on the ICE - NY and indexed to the US dollar, equivalent to US\$ 6,697 at December 31, 2025 (US\$ 2,580 in 2024).

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- (ii) At December 31, 2025, the amount of R\$3,482 (R\$1,062 in 2024) relates to financial investments in Bank Deposit Certificates (CDB) earning interest at floating rates - 100% of the CDI rate (2025 and 2024).

8 Derivative financial instruments

Derivatives are initially recognized at fair value on the date a derivative contract is entered into, and are subsequently remeasured at their fair value. Although the Cooperative uses derivatives to hedge fluctuations in exchange rates and commodity prices, it does not apply hedge accounting.

Changes in the fair value of derivative instruments are recognized immediately in the statement of surplus or deficit under "Net results of changes in agricultural commodity prices and foreign exchange variations". Changes in Interest rate swaps are also recognized in the statement of surplus or deficit, but under "Finance costs, net".

8.1 Parent company

	Parent company			
	2025		2024	
	Assets	Liabilities	Assets	Liabilities
NDF - Non deliverable forward - U.S. dollar	289,749			498,183
NDF - Non deliverable forward - coffee	76,076	1,057		1,745,486
Future sale contracts - coffee	75,737	120,766	55,697	614,115
Interest rate swap	11,789		96,886	
Futures market operations:				
Coffee - B3	179			
	453,530	121,823	152,583	2,857,784
Current	(453,5)	(119,7)	(145,89)	(2,783,9)
Noncurrent	30	132,	06,693	83)73,801
		110		

8.2 Consolidated

	Consolidated			
	2025		2024	
	Assets	Liabilities	Assets	Liabilities
NDF - Non deliverable forward - U.S. dollar	290,355			511,123
NDF - Non deliverable forward - coffee	78,508	1,05		1,776,511
Future sale contracts - coffee	79,855	123,74	57,651	641,930
Interest rate and currency swaps	11,789	693	96,88	
Futures market operations:				
US dollar - B3	222		9	
Coffee - B3	179			
	460,908	124,896	154,546	2,929,564
Current	(460,902)	(122,775)	(147,825)	(2,855,370)
Noncurrent	6	2,121	6,721	74,194

8.3 Characteristics of these transactions

The Cooperative's derivative financial instruments comply with the exposure limits set out in its risk policy (Note 4.1.1).

8.3.1 Non-Deliverable Forwards (NDFs)

NDFs are contracted by the Cooperative for the purpose of hedging its operations against the risk of fluctuations in foreign exchange rates and commodity prices, and are not used for speculative purposes.

At December 31, 2025, the notional amounts of outstanding NDFs (short position) totaled R\$ 4,631,017 for coffee, and R\$5,296,555 for US dollar (R\$ 5,995,556 for coffee and R\$5,304,555 for US dollar in 2024), and for foreign exchange transactions and commodities, respectively.

The results of these transactions are recognized directly in the statement of surplus or deficit as "Net result of changes in agricultural commodity prices and exchange rate variations".

8.3.2 Interest rate and currency swaps

The notional amounts of swap contracts outstanding at December 31, 2025 comprise R\$1,585,606 in interest and currency rates (R\$549,440 in interest and currency rates in 2024) and were entered into for the purpose of:

- reducing the exposure of borrowings linked to the IPCA;
- swapping fixed-rate borrowings in Brazilian reais for floating-rate borrowings;
- swapping fixed-rate borrowings in US dollars for floating-rate borrowings in Brazilian reais.

Gains or losses on these transactions are recognized directly in the statement of surplus or deficit as "Finance costs".

8.3.3 Futures contracts for coffee sales- Price to be fixed

The Cooperative has entered into contracts with local and foreign customers for the physical delivery of coffee under the PTBF (Price to Be Fixed) modality. These contracts specify the quality, quantity, delivery date, and price differential;

however, the price itself is not fixed in advance but is determined based on the futures price quoted on the New York Stock Exchange for the contract maturity date following the scheduled delivery date.

The Cooperative classifies the related contracts as derivative financial instruments and measures them at fair value using a mark-to-market approach.

For this purpose, quoted prices on the New York Stock Exchange at December 31, 2025 and 2024 were considered for the respective maturities, together with price differentials prevailing in the market for contracts with similar characteristics to those established in the sales agreements.

The results of these transactions are recognized directly in the statement of surplus or deficit as "Net result of changes in agricultural commodity prices and exchange rate variations".

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The notional amounts of the outstanding futures contracts for coffee sales under the PTBF modality corresponded to R\$2,656,259 and 1,102,271 coffee bags (R\$5,427,480 and 2,230,613 coffee bags in 2024).

8.3.4 Futures contracts for coffee sales - fixed prices

The Cooperative has entered into contracts with local and foreign customers for the physical delivery of coffee under the fixed price modality. These contracts specify the quality, quantity, delivery deadline, and price. The Cooperative classifies the related contracts as derivative financial instruments and measures them at fair value using a mark-to-market approach.

For this purpose, quoted prices on the New York Stock Exchange at December 31, 2025 and 2024 were considered for the respective maturities, together with price differentials and based on contracts with similar characteristics to those established in the sales agreements. The results of these transactions are recognized directly in the statement of surplus or deficit as "Net result of changes in agricultural commodity prices and exchange rate variations".

The notional amounts of the outstanding futures contracts for coffee sales at fixed prices corresponded to R\$1,49,416 and 620,911 coffee bags (R\$2,492,098 and 1,258,086 coffee bags in 2024).

8.3.5 Futures market transactions

At December 31, 2025, the notional amounts of the transactions contracted to hedge agricultural commodity prices on the futures market corresponded to R\$ 2,425,465 (R\$ 3,944,337 in 2024), of which R\$ 1,270,725 (R\$1,981,531 in 2024) in a long position, R\$ 1,154,740 (R\$1,962,806 in 2024) in a short position, and R\$ 549 (R\$680 in 2024) in a short position to hedge against fluctuations in foreign exchange rates.

The results of these transactions are recognized directly in the statement of surplus or deficit as "Net result of changes in agricultural commodity prices and exchange rate variations".

9 Trade and foreign currency notes receivable, and loans and transfers to members

Trade and foreign currency notes receivable and loans and transfers to members correspond to amounts receivable from customers and members for the sale of goods, the rendering of services, or the transfer of funds obtained for specific purposes from financial institutions in the ordinary course of the Cooperative's activities. If collection is expected in one year or less, these receivables are classified as current assets. Receivables classified as non-current comprise invoices with maturity and payment expected beyond one year (including overdue invoices under judicial collection).

Receivables from customers and members are recognized initially at fair value and subsequently measured at amortized cost using the effective interest rate method, less a provision for impairment of trade receivables, in accordance with CPC 48. Usually, in practice, they are recognized at the amount billed or transferred to the members, adjusted to present value, plus interest and, where necessary, less a provision for impairment.

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9.1 Trade and foreign currency notes receivable

	Parent company		Consolidated	
	2025	2024	2025	2024
Foreign currency notes receivable (i)	724,778	865,327	756,361	905,863
Trade notes receivable	246,270	192,643	231,448	167,709
Provision for impairment(ii)	(35,982)	(55,449)	(36,142)	(55,450)
	<u>935,066</u>	<u>1,002,521</u>	<u>951,667</u>	<u>1,018,122</u>

(i) These are denominated in U.S. dollars, and totaled US\$ 137,475 at December 31, 2025 (US\$ 146,303 in 2024).

a) Trade and foreign currency notes receivable, net of impairment provision, mature as follows:

	Parent company		Consolidated	
	2025	2024	2025	2024
Not yet due:				
Current				
2025 2026		955,832		971,434
	<u>929,281</u>		<u>943,528</u>	
Total not yet due	<u>929,281</u>	<u>955,832</u>	<u>943,528</u>	<u>971,434</u>
Overdue:				
Current				
From 1 to 15 days	3,762	31,541	3,76	31,540
From 16 to 30 days	16	14,612	2 16	14,612
From 31 to 60 days	3	45	2,357	45
From 61 to 90 days	28	9	28	9
From 91 to 120 days	8	369	8	369
From 121 to 150 days	0	7	0	7
From 151 to 180 days	1,968	13	1,968	13
Over 180 days	0	93	0	93
	<u>5,785</u>	<u>46,689</u>	<u>8,130</u>	<u>46,688</u>
Total overdue	<u>935,06</u>	<u>1,002,521</u>	<u>951,667</u>	<u>1,018,122</u>

(ii) Changes in the provision for impairment of trade and foreign currency notes receivable were as follows:

	Parent company		Consolidated	
	2025	2024	2025	2024
At January 1	(55,449)	(44,570)	(55,450)	(44,830)
Provisions for the year	(18,142)	(35,072)	(18,302)	(35,072)
Write-offs during the year	36,927	24,747	36,928	25,006
Effective deficit	4,395	763	4,395	763
Transfer to loans and onlendings	16	0	16	(2,280)
Transfer from loans and onlendings	(3,729)	(2,280)	(3,729)	(55,450)
At December 31	<u>(35,982)</u>	<u>(55,449)</u>	<u>(36,142)</u>	<u>(55,450)</u>

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b) Trade and foreign currency notes receivable classified in noncurrent assets are fully provided for (Note 9.3).

The maximum exposure to credit risk at the reporting date is the book value of the balances of the trade and foreign currency notes receivable.

9.2 Loans and transfers to members

Type	Financial charges	Parent company and Consolidated	
		2025	2024
Financing of inputs			
Own resources	Interest from 14% to 20% p.a. (8% to 18% p.a. in 2024)	515,911	241,019
Rural credit	Interest from 11.5% to 14% p.a. (11.5% p.a. in 2024)	86,605	134,407
Advance on account of sale	Interest of 20.24% p.a. (15.79% to 16.38% p.a. in 2024)	55,04	21,338
Special financing	Variation of the coffee bag price Interest from 8.27% to 21.32% p.a. (10.44% to 17.04% p.a. in 2024)	740,901 21,436	12,933 25,383
Provision for impairment of loans and onlendings (iii)		(126,644)	(73,086)
Current		593,256 (574,840)	361,994 (345,035)
Noncurrent		18,416	16,339

- (i) Loans and transfers to members are guaranteed by sureties, mortgages, commercial liens, and/or promissory notes issued by the members.
- (ii) Loans and transfers to members, net of impairment provision, mature as follows:

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	Parent company and Consolidated	
	2025	2024
Not yet due:		
Current		
202		344,649
5	574,36	
202	8	344,649
6		
Noncurrent		
2025	574,36	11,15
202	8	8
6	12,74	5,801
2027	3	
202	4,712	
8	961	
202	18,416	16,959
9		
Total not yet due	<u>592,784</u>	<u>361,60</u>
Overdue		8
Current		
From 1 to 15 days	25	22
From 16 to 30 days	23	1
From 31 to 60 days	3	31
From 61 to 90 days	19	4
From 91 to 180 days	3	8
Over 181 days	192	122
Total overdue	<u>472</u>	<u>386</u>
Current		345,035
Noncurrent	574,840	16,959
	<u>18,416</u>	<u>361,994</u>
	<u>593,250</u>	

(iii) Changes in the provision for impairment of loans and transfers to members were as follows:

	Parent company and Consolidated	
	2025	2024
At January 1	(73,086)	(78,9-
Provisions for the year	(76,310)	03)
Write-offs during the year	51,476	79,476
Effective deficit	2,088	(66,593)
Transfer of Rural Product Certificates (CPRs)	(34,525)	(8,383)
Transfer from trade notes receivable	(16)	(963)
Transfer to trade notes receivable	3,729	2,280
At December 31	<u>(126,644)</u>	<u>(73,086)</u>

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9.3 Composition of the portfolios of trade and foreign currency notes receivable and loans and transfers to members, classified in noncurrent assets, by maturity year and type of collection:

	Parent company and Consolidated	
	2025	2024
2026		14,80
2027	15,115	6
2028	6,384	7,925
2029	2,277	653
2030	1,122	1,125
2031	1,194	1,106
Under judicial collection Provision for impairment	17,862	14,089
	(25,538)	(29,352)
	18,416	16,959
Loans and transfers	18,416	16,959
	18,416	16,959

Composition of the provision for impairment on December 31:

	Parent company and Consolidated	
	2025	2024
Under judicial collection	(17,862)	(19,657)
Renegotiated by the Management of Cooxupé	(6,715)	(8,809)
Other notes receivables	(961)	(886)
	(25,538)	(29,352)

10 Inventories

	Parent company		Consolidated	
	2025	2024	2025	2024
Agricultural products – physical inventory (i) and (ii)	3,449,061	5,421,432	3,616,814	5,591,043
Goods for resale – stores (ii)	433,691	320,613	433,691	320,613
Warehouse materials and others	61,382	38,410	63,665	39,747
	3,944,134	5,780,455	4,114,170	5,951,403

- (i) Inventories acquired by the Cooperative from cooperative members and third parties are measured at fair value, which is determined based on market prices at the reporting date, considering the characteristics of futures contracts for coffee sales already signed, net of the expenses required for their realization, and including, where applicable, estimated losses. The adjustments arising from this valuation are recorded as a contra entry to "Net results of changes in agricultural commodity prices and foreign exchange variations" in the statement of surplus or debt (Note 30).
- (ii) Goods for resale at stores comprise mainly fertilizers and crop protection products, and are stated at the lower of cost and net realizable value. Cost is determined using the weighted moving average method. Net realizable value is the estimated selling price in the ordinary course of business, less selling expenses.

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(iii) Physical inventories of agricultural products in 60-kilogram bags comprise the following

	Parent company		Consolidated	
	2025	2024	2025	2024
Coffee - physical inventory	1,769	2,638	1,838	2,714
Corn - physical inventory	43	19	58	19
Total bags	1,812	2,657	1,896	2,733

11 Agricultural products for future delivery (CPR)

These correspond to Rural Product Certificates (CPRs) acquired to purchase coffee from future crops at fixed prices. The maturity dates of these securities are based on the estimated physical delivery of the coffee, as agreed with the rural producers in the Certificate itself. The CPRs are measured at fair value, which is determined based on market prices on the reporting date, considering the characteristics of futures contracts for coffee sales already signed, net of the expenses required for their realization, including, where applicable, estimated losses

The adjustments arising from this valuation are recorded as a contra entry to "Net results of changes in agricultural commodity prices and foreign exchange variations" in the statement of surplus or debt (Note 30).

	Parent company		Consolidated	
	2025	2024	2025	2024
Rural Product Certificate (CPR) - Price Guarantee and other modalities (i), (ii), (iii) and (iv)	1,174,445	2,872,317	1,175,932	2,892,197
Provision for impairment of agricultural products for future receipt – (CPR) (v)	(117,382)	(150,613)	(117,769)	(151,130)
	1,057,063	2,721,704	1,058,163	2,741,067
Current	³ (808,586)	(1,914,371)	(809,521)	(1,932,993)
Noncurrent	248,477	807,333	248,642	808,074

(i) These inventories are substantially guaranteed by sureties, mortgages and/or pledges of crops pursuant to the Cooperative's credit policy.

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(ii) The composition of CPRs at December 31, 2025 and 2024 was as follows:

				Parent company
	Notional amount	Fair value	Adjustment	2025
Rural Product Certificate (CPR) - Price Guarantee	1,337,164	1,917,009	579,84	579,845
Coffee - Rural Product Certificate (CPR) - Other modalities	398,819	594,600	5	594,60
Provision for impairment of agricultural products for future receipt – CPR			195,781	0 (117,382)
				<u>1,057,063</u>
Current				(808,586)
Noncurrent				<u>248,477</u>
				<u>248,477</u>
				Consolidated
	Notional amount	Fair value	Adjustment	2025
Rural Product Certificate (CPR) - Price Guarantee	1,354,757	1,936,089	581,332	581,332
Coffee - Rural Product Certificate (CPR) - Other modalities	398,819	594,600	195,781	594,600
Provision for impairment of agricultural products for future receipt – CPR				(117,769)
				<u>1,058,163</u>
Current				(809,521)
Noncurrent				<u>248,642</u>
				<u>248,642</u>
				Parent company
	Notional amount	Fair value	Adjustment	2024
Rural Product Certificate (CPR) - Price Guarantee		3,189,913	1,505,585	1,505,585
Coffee - Rural Product Certificate (CPR) - Other modalities	1,684,328	1,366,732	5	1,366,732
Provision for impairment of agricultural products for future receipt – CPR	775,611		91,121	(150,613)
				<u>2,721,704</u>
Current				(1,914,371)
Noncurrent				8
				<u>07,333</u>
				<u>07,333</u>
				Consolidated
	Notional amount	Fair value	Adjustment	2024
Rural Product Certificate (CPR) - Price Guarantee		3,250,427	1,525,465	1,525,465
Coffee - Rural Product Certificate (CPR) - Other modalities	1,724,962	1,366,732	591,121	1,366,732
Provision for impairment of agricultural products for future receipt – CPR	775,611			(151,180)
				<u>2,741,007</u>
Current				(1,932,993)
Noncurrent				8
				<u>08,074</u>
				<u>08,074</u>

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(iii) At December 31, 2025 and 2024, the CPRs under the Price Guarantee modality, mature as follows:

	<u>Parent company</u>		<u>Consolidated</u>	
	<u>2025</u>		<u>2025</u>	
Not yet due:				
Current				
202	1,210,77		1,227,61	
6	6		2	
Noncurrent				
2027	6 117,283		2 118,040	
202	3,662		3,662	
8	1,946		1,946	
2029	1,658		1,658	
203	1,839		1,839	
0				
2031	126,388		127,145	
	<u>1,337,164</u>		<u>1,354,75</u>	
			7	
	<u>Parent company</u>		<u>Consolidated</u>	
	<u>2024</u>		<u>2024</u>	
Not yet due:				
Current				
202	1,198,834		1,237,498	
5	1,198,834		1,237,498	
Noncurrent				
2026	439,549		441,51	
2027	36,840		9 36,840	
202	3,662		3,662	
8	1,946		1,946	
2029	1,658		1,658	
203	1,839		1,839	
0				
2031	485,494		487,464	
	<u>1,684,328</u>		<u>1,724,962</u>	

(iv) Inventories of agricultural products for future delivery, in 60-kilogram bags, comprise the following:

	<u>Parent company</u>		<u>Consolidated</u>	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Coffee - Rural Product Certificate (CPR) - Price Guarantee	793	1,186	800	1,191
Coffee - Rural Product Certificate (CPR) - Other modalities	243	695	243	695
Total bags	<u>1,036</u>	<u>1,881</u>	<u>1,043</u>	<u>1,886</u>
			4	

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(v) Changes in the provision for impairment of CPRs were as follows:

	Parent company		Consolidated	
	2025	2024	2025	2024
At January 1	(150,613)	(54,518)	(151,130)	(54,863)
Provisions for the year	(45,844)	(127,230)	(46,133)	(127,747)
Write-offs during the year	44,550	22,752	44,969	23,097
Transfer to loans and onlendings	34,525	8,383	34,525	8,383
At December 31	(117,382)	(150,613)	(117,769)	(151,130)

At December 31, 2025, taking into account inventories of physical coffee and coffee for future receipt (CPR) (Notes 10 and 11), the Cooperative had entered into commitments with customers for the delivery of:

- 1,102,271 bags at prices to be fixed (Note 8.3.3);
- 620,911 bags with fixed prices (Note 8.3.4);
- 761,443 bags without commitments entered into with customers.

To hedge against price risk on commitments with prices to be fixed and on uncommitted inventories, the Cooperative enters into futures sales contracts on the Brazilian B3 and ICE NY exchanges, as well as into NDF sales contracts with financial institutions. (Note 4.1.1 (b))

12 Inventories - Members' commodities stored by the Cooperative and related trade payables

Inventories received from members for storage purposes and not yet purchased by Cooxupé are recognized with a corresponding entry to trade payables in current liabilities. These inventories and the related payables are measured based on the best estimate of the selling price at the reporting date, as determined by ITG 2004 - Cooperative Entity.

Members' inventories are reclassified to Cooperative-owned inventories at the time these agricultural commodities are purchased by the Cooperative

At December 31, members' agricultural commodities stored by the Cooperative and related trade payables comprised the following:

	Parent company	
	2025	2024
Coffee	3,011,092	2,131,104
Corn	721	1,150
	3,011,813	2,132,254

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At December 31, the members' agricultural commodities stored by the Cooperative, in thousands of 60-kilogram bags, were as follows:

	<u>Parent company</u>	
	<u>2025</u>	<u>2024</u>
Coffee	1,406	9
Corn	11	93
	<u>1,417</u>	<u>1,00</u>

13 Taxes recoverable

	<u>Parent company</u>		<u>Consolidated</u>	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
PIS and COFINS (i)	195,938	158,327	204,295	165,792
IRRF, IRPJ and CSLL withheld at source (ii)	78,161	84,935	79,259	85,254
ICMS (iii)	51,347	62,388	52,788	63,648
IOF (iv)	23,156	23,144	23,156	23,144
Other			6	1
IPI (v)		65,021		65,021
Impairment of taxes recoverable (vi)	<u>(162,376)</u>	<u>(186,626)</u>	<u>(169,134)</u>	<u>(192,614)</u>
	186,226	)	190,370	210,246
Current	<u>(114,762)</u>	207,189	<u>(116,680)</u>	<u>(107,436)</u>
Noncurrent	<u>71,464</u>	<u>(106,224)</u>	<u>73,690</u>	<u>102,810</u>
		) 100,965		

(i) PIS and COFINS recoverable relate substantially to credits on manufacturing and logistics costs linked to revenue from exports and sales in the domestic market, computed pursuant to Article 3 of Laws 10.637/02 and 10.833/03, and credits on export revenue, computed pursuant to Law 12.599/12. The composition and expected realization of tax credits at December 31, 2025 are presented below:

- R\$ 85,794: credits on manufacturing and logistics costs linked to export revenues, relating to the period from 2008 to 2025, which require a tax refund claim. Of this amount, R\$ 19,542 relates to credits already approved awaiting reimbursement, R\$ 40,638 awaits review of the refund claim by the Brazilian Federal Revenue Office, and R\$ 25,614 is currently under analysis by administrative bodies, without an expected deadline for resolution.
- R\$ 22,073: credits on manufacturing costs linked to revenues from sales in the domestic market, which are being offset against PIS/COFINS.
- R\$ 95,107: deemed credit on export revenues (Art. 5 of Law 12.599/12), relating substantially to 2025, which will be offset against other federal taxes payable in 2026.

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- (ii) The balance under this line item consists primarily of Income Tax Withheld at Source (IRRF) levied on financial investments, swap/NDF contracts, and transactions conducted on the stock exchange, comprising the following at December 31, 2025: (i) R\$ 39,741 relating to withholdings from prior years, already converted into tax loss carryforwards for corporate income tax (IRPJ) and social contribution (CSLL), for which refund claims have been filed with the Brazilian Federal Revenue Service (RFB) and are under review; (ii) R\$ 17,367 relating to income tax withheld at source (IRRF) in 2025, to be converted into tax loss carryforwards upon submission of the Tax Accounting Records (ECF) for the respective fiscal year; and (iii) R\$ 8,200 relating to provisions for income tax withheld at source associated with contracts in force at the reporting date.

In addition, tax credits (IRPJ and CSLL) were recognized as a result of a final and unappealable court decision rendered in April 2024, in connection with Writ of Mandamus 1004559-02.2021.4.01.3809, which determined that IRPJ and CSLL should not be levied on amounts received as SELIC interest on tax refunds. The decision granted the right to offset amounts unduly collected since September 2016. In June 2024, the Cooperative filed a request with the Brazilian Federal Revenue Service (RFB) seeking authorization to offset such credits. At December 2025, credits totaling R\$ 1,035 had been offset, with a remaining balance of R\$ 13,090 to be offset against federal taxes during 2026.

The Cooperative periodically assesses the recoverability of these credits and believes that the recognized balances are collectible under the current tax legislation.

- (iii) The ICMS balance relates primarily to credits arising from purchases of goods for resale, raw materials, packaging materials, and fixed assets. These credits were accumulated mainly because subsequent sales or shipments of goods occurred when ICMS was no longer applicable.

A portion of these credits, amounting to R\$ 17,460, will be used to offset the Cooperative's own ICMS liabilities and to be transferred to third parties located in the State of Minas Gerais, as permitted by current legislation.

The amount of R\$ 5,267 refers to ICMS credits related to the acquisition of fixed assets, which are appropriated on an installment basis, at the rate of 1/48 per month, for future offset against the Cooperative's own ICMS liabilities, in accordance with applicable legislation.

The other recognized credits were subject to a provision for impairment, given that, at the reporting date of the financial statements, there was no expectation of their realization.

- (iv) In 2022, Cooxupé obtained a favorable ruling in a lawsuit challenging the levy of the Tax on Financial Transactions (IOF) on loans, foreign exchange transactions, insurance, and securities, which also granted the right to offset amounts paid during the period from January 1997 to December 2021 against federal taxes. In August 2022, the credit was approved by the RFB, and recorded against "Other income/revenue, net".

The enactment of Provisional Measure 1.202, dated December 29, 2023, subsequently converted into Law 14.873, dated May 28, 2024, and MF Normative Ordinance 14, dated January 5, 2024, introduced the administrative possibility for taxpayers to continue offsetting tax credits beyond the five-year period. This interpretation was confirmed by the Brazilian Federal Revenue Service in a Q&A section published on its website on January 24, 2024.

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- (v) In 2019, Cooxupé obtained a favorable final and unappealable court decision recognizing its right to the presumed IPI credit provided for in Law 9.363/96 and subsequent legislation, calculated on coffee exports carried out from January 1997 to April 2004. As a result of this decision, the credit was recognized at its net amount of R\$ 253,567 on the date of the final judgment.

In the period from December 2019 to February 2025, Cooxupé used the entire amount of the recognized tax credit through offsets against other federal taxes, in accordance with applicable law. The total amount offset was R\$ 308,955, of which R\$ 65,159, already considering inflation adjustments based on the Selic rate, was offset in 2025. All the offsets in this period were duly approved by the Brazilian Federal Revenue Service, and the administrative proceeding was closed.

- (vi) Changes in the provision for impairment of taxes recoverable were as follows:

	Parent company		Consolidated	
	2025	2024	2025	2024
At January 1	(186,626)	(112,775)	(192,614)	(118,543)
Provisions for the year	(82,865)	(112,112)	(83,673)	(112,794)
Write-offs during the year	107,115	38,261	107,153	38,723
At December 31	(162,376)	(186,626)	(169,134)	(192,614)

The balance of the provision for impairment comprises mainly the amount of R\$ 139,058 in PIS and COFINS credits on manufacturing and logistics costs linked to export and domestic market revenue, as well as deemed credits on export revenue, which are written off as they are used; the amount of R\$ 30,061, resulting from part of the ICMS credit balance, accumulated mainly from exports carried out under tax exemption, is not expected to be utilized in either the short or long term.

14 Other assets

Other assets comprise the following non-financial assets:

	Parent company		Consolidated	
	2025	2024	2025	2024
Prepaid expenses	9,970	6,538	10,088	6,546
Advances to employees	1,987	1,989	2,028	1,989
Judicial deposits			57	
Other	487	776	4	
	12,444	9,303	13,122	8,535
Current	(12,444)	(9,303)	(12,546)	(8,535)
Noncurrent)	57)
			6	

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15 Deferred income tax and social contribution

Income tax and social contribution expenses for the year comprise current and deferred taxes and are recognized in the statement of surplus or deficit, and computed based on tax laws enacted up to the reporting date. Management periodically reviews the positions taken by the Cooperative in income tax returns with respect to situations in which applicable tax regulation is subject to interpretation, and sets up provisions, where appropriate, based on the amounts expected to be paid to the tax authorities.

Since Cooxupé is a not-for-profit entity, the operations carried out with its members are exempt from corporate income tax and social contribution on net income.

The results obtained by Cooxupé from operations with non-members, as well as the results obtained by its subsidiaries, are taxed at the current income tax and social contribution rates.

Deferred income tax and social contribution are recognized on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements.

Deferred income tax and social contribution assets are recognized only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilized, based on management's projections of future results, which may, therefore, suffer changes. The operations carried out with non-members accounted for approximately 15.78 % of total operations in 2025 (14.89% in 2024).

Deferred tax assets and liabilities are presented net in the statement of financial position when there is a legally enforceable right and the intention to offset them upon the calculation of current taxes, generally when related to the same legal entity and the same tax authority.

The currently enacted tax rates of 25% for income tax and 9% for social contribution are used to calculate deferred taxes.

The balances of deferred tax assets and liabilities are broken down as follows:

	Parent company			Consolidated		
	Net balance at January 1	Recognized in surplus or deficit	December 31, 2025	Net balance at January 1	Recognized in surplus or deficit	December 31, 2025
Assets						
Deferred tax assets						
Income tax and social contribution losses		142,630	142,630		162,873	162,87
Impairment of taxes	10,548	(914)	9,634	12,762	(636)	3
Derivative transactions	121,502	(110,836)	10,666	139,81	(129,144)	12,126
Other temporary differences	1,728	1,514	3,242	0 1,923	) 2,526	10,666
Provision for contingencies	3,144	90	3,234	3,236	259	4,449
Impairment of trade notes, loans and transfers to members and CPR	3,426	(275)	3,151	3,60	(318)	3,284
Retirement benefit obligations	1,088	)	972	2	(115)	1,088
Foreign currency translation adjustments		(116)		1,203	46	467
Provision for legal fees	230	(216)	14	230	(216)	14
	<u>141,666</u>	<u>31,87</u>	<u>173,54</u>	<u>162,766</u>	<u>35,696</u>	<u>198,462</u>
Liabilities		7	3			
Deferred tax liabilities						
Fair value of agricultural commodities		22,074	22,07		24,412	24,412
Adjustment of trade payables to present value	16,964	(6,520)	4	17,36	(6,391)	10,973
Derivative transactions		)	10,444	4	)	2,973
Carrying value adjustments	2,19	77	2,274	2,19	2,973	2,274
Foreign currency translation adjustments	7	725	725	7	725	725
Other temporary differences	287	16	303	288	16	304
	<u>19,448</u>	<u>16,37</u>	<u>35,820</u>	<u>19,849</u>	<u>21,812</u>	<u>41,661</u>
Deferred taxes, net	<u>122,218</u>	<u>2</u>	<u>137,72</u>	<u>142,917</u>	<u>13,884</u>	<u>156,801</u>
		15,505	3			

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	Parent company			Consolidated		
	Net balance at January 1	Recognized in surplus or deficit	12/31/2024	Net balance at January 1	Recognized in surplus or deficit	12/31/2024
Assets						
Deferred tax assets						
Derivative transactions on:		121,50	121,50	3,20	136,603	139,81
Income tax and social contribution losses	30,17	(30,176)	2	7	0	0
Impairment of taxes	6	) 3,783	10,54	8,89	3,865	12,76
Impairment trade notes, loans and transfers to members and CPR	6,765		8	7		2
Provision for contingencies	1,912	1,514	3,426	2,117	1,485	3,602
Retirement benefit obligations	2,80	336	3,144	2,900	336	3,236
Other temporary differences	8	208	1,088	979	224	1,203
Provision for legal fees	1,880	671	1,728	1,165	758	1,923
	7,554	(324)	230	554	(324)	230
	<u>44,15</u>	<u>97,514</u>	<u>141,666</u>	<u>50,12</u>	<u>112,63</u>	<u>162,766</u>
Liabilities	2			8	8	
Deferred tax liabilities on:						
Derivative transactions	24	(247)		24	(247)	
Adjustment of trade payables to present value	3,390	13,765	16,964	3,27	14,085	17,36
Carrying value adjustments	2,162	35	2,197	9	35	42,19
Other temporary differences	256	31	287	2,202	31	7,288
	5,864	13,584	19,448	5,945	13,904	19,849
Deferred taxes, net	38,28	83,930	122,21	44,18	98,734	142,91
	8		8	3		7

At December 31, 2025 and 2024, deferred tax assets were expected to be realized as follows:

	Parent company		Consolidated	
	2025	2024	2025	2024
2025		130,433		149,205
2026	65,559	75	69,269	75
2027	49,901	5	51,863	5
Over	58,08	11,153	77,330	13,481
2027	3			
	<u>173,543</u>	<u>141,666</u>	<u>198,462</u>	<u>162,766</u>

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15.1 Reconciliation of income tax and social contribution

Income tax and social contribution expenses are reconciled to the statutory rates applicable to the results of non-members' activities, as follows:

	Parent company				Consolidated			
	2025		2024		2025		2024	
	Members	Non-members	Total	Total	Members	Non-members	Total	Total
Profit before income tax and social contribution	285,04	143,091	428,140	368,66	285,04	150,68	435,73	373,20
Income tax and social contribution	9	(48,651)	(48,651)	(36,360)	9	(50,926)	(50,926)	(37,870)
Income from financial investment transferred to members' surplus, in accordance with ITC 2004		(9,495)	(9,495)	(13,536)		(9,494)	(9,494)	(13,535)
Other permanent differences		4,136	4,136	(632)		4,123	4,123	(487)
Equity in the results of subsidiary		5,169	5,169	3,331		1,268	1,268	2,383
Tax incentives		1,268	1,268	2,383		(11)	(11)	(4)
Day Trade						724	724	32
Tax rate adjustment		12	12	24				
Income tax and social contribution expense		(47,561)	(47,561)	(44,790)		(55,016)	(55,016)	(49,471)
Current income tax and social contribution		(63,056)	(63,056)	(128,756)		(67,931)	(67,931)	(148,241)
Deferred income tax and social contribution		15,579	15,579	83,966		12,915	12,915	98,770
		(47,477)	(47,477)	(44,790)		(55,016)	(55,016)	(49,471)
Effective tax rates	3.3	11.0	12.15		36.51%	12.63%	13.26%	
	-18%	%	%					

16 Property, plant and equipment

Land and buildings comprise mainly warehouses, stores, plants, and offices. As permitted by the accounting practices adopted in Brazil, the Cooperative has carried forward the revalued balances which became a part of the cost of the related assets, with a corresponding entry to "Carrying value adjustments", in equity. The recognition of this revaluation surplus, calculated based on reports issued by independent experts in 2007, was approved by the members at an Annual General Meeting held on March 28, 2008. At December 31, 2025, property, plant and equipment included the amount of R\$ 14,261 (R\$ 15,532 in 2024) corresponding to the balance of these revaluations, of which the depreciation and disposals totaled R\$ 1,271 (R\$ 1,298 in 2024).

The cost of property, plant and equipment items acquired after the last revaluation includes directly attributable expenditures and borrowing costs, when applicable

Subsequent costs are included in an asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will be realized and the cost of the item can be measured reliably. The carrying amount of replaced items or parts is derecognized. All other repair and maintenance costs are recognized in the statement of surplus or deficit when incurred.

Land is not depreciated. Depreciation of other assets is calculated using the straight-line method to reduce their cost to the residual values over their estimated useful lives, in accordance with the average rates here disclosed. The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

The carrying amount of these assets is written down immediately to its recoverable amount when it is greater than its estimated recoverable amount. Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognized within "Other income/revenue, net", in the statement of surplus or deficit. Management's assessment concluded that there was no indication of impairment for the years ended December 31, 2025, and 2024, which would require the recognition of an impairment provision for long-term assets.

Assets pledged as collateral

At December 31, 2025, property, plant and equipment items totaling R\$ 25,938 (R\$ 25,388 in 2024) were pledged as collateral for borrowings (Note 22).

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16.1 Parent company

	Land	Buildings and leasehold improvements	Machinery equipment and facilities	Furniture and fixtures	Vehicles	IT equipment	Property, plant and equipment progress	Construction in progress	Other	Property, plant and equipment
At December 31, 2023	38,903	237,658	151,736	6,420	1,471	8,454	9,026	23,543	16,943	494,154
Additions	5,13	2,742	6,943	792	11,233	13,524	6,976	17,664	5,022	70,029
Sales and disposals	3		(962)	(41)	(280)	(115)			(13)	(1,411)
Transfers		25,696	10,305	335		71	(9,926)	(26,481)		-
Depreciation for the year		(10,470)	(17,645)	(1,041)	(2,069)	(3,722)			(1,943)	(36,890)
Depreciation write-offs			995	34	231	116				1,315
At December 31, 2024	44,036	255,626	151,512	6,499	10,506	18,327	6,076	14,726	20,009	527,197
Total cost	44,036	364,864	283,549	15,211	16,196	41,094	6,076	14,726	24,548	810,300
Accumulated depreciation		(109,238)	(132,037)	(8,712)	(5,610)	(22,767)			(4,539)	(283,103)
Residual value	44,036	255,626	151,312	6,499	10,586	18,327	6,076	14,726	20,009	527,197
Additions	14,27	6,694	18,831	1,535	1,940	2,411	8,747	32,29	5,74	92,464
Sales and disposals	1		(2,443)	(45)	(233)	(647)		3	2	(3,368)
Transfers		17,868	10,073	323	1,131	208	(10,042)	(19,561)		-
Depreciation for the year		(10,769)	(18,251)	(1,115)	(3,153)	(5,438)			(2,659)	(41,385)
Depreciation write-offs			1,961	39	186	640				2,226
At December 31, 2025	58,307	269,419	160,883	7,236	10,457	15,501	4,781	27,458	23,092	675,104
Total cost	58,307	389,426	310,010	17,024	19,034	43,066	4,781	27,458	30,290	899,396
Accumulated depreciation		(120,007)	(149,127)	(9,788)	(8,577)	(27,565)			(7,198)	(224,292)
Residual value	58,307	269,419	160,883	7,236	10,457	15,501	4,781	27,458	23,092	675,104
Annual depreciation rates -%		3%	6%	10%	20%	10%	1		10%	

At December 31, 2025, construction in progress related mainly to the construction of new facilities for the resale of agricultural inputs in the municipalities of Conceição Aparecida, Guaxupé, and Piumhi, and the expansion of coffee storage facilities in the municipality of Piumhi. (In 2024: primarily, the construction of new facilities for the resale of agricultural inputs and the construction of an event center.)

In 2025, Cooxupé's capitalized borrowing charges totaled R\$ 1,811 (R\$ 230 in 2024).

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16.2 Consolidated

	Land	Buildings and leasehold improvements	Machinery equipment and facilities	Furniture and fixtures	Vehicles	IT equipment	Property, plant and equipment progress	Construction in progress	Other	Property, plant and equipment property and equipment
At December 31, 2023	38,903	237,733	151,928	6,660	1,516	8,500	9,026	23,543	17,092	494,901
Additions	5,13	2,74	6,943	792	11,23	13,524	7,13	17,66	5,022	70,183
Sales and disposals	3	2	(968)	(41)	3	(115)	0	4	(13)	(1,494)
Transfers		25,696	10,313	335	(357)	71	(9,934)	(26,481)		
Depreciation for the year		(10,477)	(17,676)	(1,069)	(2,093)	(3,736)			(1,962)	(37,013)
Depreciation write-offs			243	(34)	299	(116)				1,390
	44,036	255,694	151,482	6,711	10,699	15,359	6,222	14,726	20,139	523,063
At December 31, 2024	44,036	365,040	283,888	15,535	16,257	16,359	6,222	14,726	24,738	811,649
Total cost		(109,346)			(5,650)	(23,848)			(4,599)	
Accumulated depreciation			(132,407)	(8,824)						(283,682)
Residual value	44,036	255,694	151,482	7,891	10,607	18,359	6,222	14,726	20,139	529,967
Additions	14,27	6,695	18,845	1,54	1,940	2,42	9,254	32,293	5,74	93,009
Balance from business combination	2,232	34,445	2,597	7,30	229	1,85			2	37,618
Sales and disposals			(2,443)	(45)	(233)	(647)				(3,368)
Transfers		17,868	10,146	329	1,261	208	(10,536)	(19,561)	285	
Depreciation for the year		(11,007)	(18,468)	(1,148)	(3,244)	(5,462)			(2,680)	(42,009)
Depreciation write-offs			1,364	39	186	640				2,226
	58,540	303,695	163,520	7,463	10,737	15,604	4,940	27,458	23,486	645,149
At December 31, 2025	58,540	424,048	313,033	17,396	19,454	43,274	4,940	27,458	30,765	938,908
Total cost		(120,353)		(9,922)	(8,717)	(27,670)			(7,279)	
Accumulated depreciation			(140,519)	(9,922)						(223,465)
Residual value	58,540	303,695	163,520	7,463	10,737	15,604	4,940	27,458	23,486	615,443
Annual depreciation rates -%		3%	6%	7.463	20%	20%		8	10%	

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17 Investments

Investments in the subsidiaries SMC - Comercial e Exportadora de Café S.A., Cooxupé Corretora de Seguros Ltda., Vectag Plataforma de Serviços de Tecnologia S.A., and Agrobom Comércio e Exportação de Cereais S.A. are accounted for in the parent company financial statements under the equity method.

Investments in cooperative companies are recorded at cost of acquisition, in accordance with accounting practices adopted in Brazil applicable to cooperative entities. The carrying amount of these investments is written down immediately to its recoverable amount when it is greater than the estimated recoverable amount (Note 2.1.1(b)(i)).

At December 31, 2025, the sureties and/or collateral granted by the Cooperative in favor of SMC - Comercial e Exportadora de Café S.A. totaled R\$ 25,052 (R\$ 31,574 in 2024). No costs were incurred by Cooxupé and SMC in connection with the sureties and collateral granted. No sureties and/or collateral were granted by Cooxupé to the other subsidiaries.

17.1 Nature of the investments

	Parent company		Consolidated	
	2025	2024	2025	2024
Investments in subsidiaries:				
SMC - Comercial e Exportadora de Café S.A. (i)	67,82	53,81		
Agrobom Comércio e Exportação de Cereais S.A. (i)	36,538	3		
Cooxupé Corretora de Seguros Ltda (i)	2,112	770		
Vectag Plataforma de Serviços de Tecnologia S.A. (i)	402	403		
Total	106,879	54,986		
Investments in noncontrolled entities:				
Member companies	3,67	3,41	3,949	3,607
Non-member companies	5	160	1,60	1,607
Total	1,607	7	5,55	5,21
	5,282	8	6	4
	112,10	60,004	5,55	5,21
	1		6	4

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(i) Investments

Information on subsidiaries	Number of shares held		Ownership interest		Profit (loss) for the year		Capital		Equity	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
	SMC - Comercial e Exportadora de Café S.A.	10,000	10,000	100%	100	14,014	9,32	51,724	42,86	67,827	53,813
Agrobom Comércio e Exportação de Cereais S.A. (a)	24,636		63.70	%	14		43,896		44,043	
Cooxupé Corretora de Seguros Ltda.	100	10	%100%	100	1,34	2 619	770	15 ⁹	2,112	77
Vectag Plataforma de Serviços de Tecnologia S.A.	580	58	50%	50	2	(1)	1,16	1,16	80	80
		0		%		)	0	0	5	5

- a) The results of Agrobom Comércio e Exportação de Cereais S.A. for 2025 correspond to a five-month period, spanning the time from the date control was acquired through December 31, 2025, in accordance with CPC 15 (R1) - Business Combinations, which stipulates that the acquiree's results must be recognized from the acquisition date.

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	SMC - Comercial e Exportadora de Café S.A.		Agrobom Comércio e Exportação de Cereais S.A.		Cooxupé Corretora de Seguros Ltda.		Vectag Plataforma de Serviços de Tecnologia S.A.		Total	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
Changes in the investment At the beginning of the year	53,813	44,491			77	151	403	448	54,986	45,090
Investment carried out through a business combination			36,444						36,444	
Equity in the results of investees	14,014	9,322	94		1,342	619	(1)	(145)	15,449	9,796
Investments in subsidiaries							100		100	100
At the end of the year	<u>67,827</u>	<u>53,813</u>	<u>36,538</u>		<u>2,112</u>	<u>770</u>	<u>402</u>	<u>403</u>	<u>106,879</u>	<u>54,986</u>

The financial statements of these subsidiaries are summarized below:

	SMC - Comercial e Exportadora de Café S.A.		Agrobom Comércio e Exportação de Cereais S.A.		Cooxupé Corretora de Seguros Ltda.		Vectag Plataforma de Serviços de Tecnologia S.A.	
	2025	2024	2025	2024	2025	2024	2025	2024
Current assets	324,57	295,718	23,94		2,265	820	146	133
Noncurrent assets	724,740	28,812	3		59	27	716	711
Total assets	<u>349,31</u>	<u>324,530</u>	<u>41,456</u>		<u>2,324</u>	<u>84</u>	<u>862</u>	<u>844</u>
Current liabilities	7	229,53	65,399		2	77	57	3
Noncurrent liabilities	6	3,013	2,684		12		-	9
Total liabilities	51,954	270,717	21,356		-	77	57	3
Equity	281,490				2			9
Owners of the parent company			28,055				40	40
Noncontrolling interests			15,988		12		2	3
	67,827	53,813	44,043		2,112	77	40	40
Total liabilities and equity	<u>349,31</u>	<u>324,53</u>	<u>65,399</u>		<u>2,322</u>	<u>0</u>	<u>3</u>	<u>2</u>
Net revenue	7	0			4	847	80	80
Costs and expenses	463,020	273,198	56,85		2,511	1,01	515	50
Finance income (expenses)	(439,774)	(258,325)	56,171		(1,105)	9(329)	(884)	(64)
Taxes on profit	(1,958)	(989)	(562)		226	4	8	1
	(7,274)	(4,562)	2		(290)	(189)		7
Profit (loss) for the year	<u>14,014</u>	<u>9,322</u>	<u>17</u>		<u>1,34</u>	<u>619</u>	<u>(1)</u>	<u>(290)</u>
Owners of the parent company	14,014	9,322	7		2	619		(145)
Noncontrolling interests			4					(145)
Profit (loss) for the year	<u>14,0</u>	<u>9,322</u>	<u>167</u>		<u>1,34</u>	<u>619</u>	<u>(1)</u>	<u>(290)</u>
	14		3		2			

18 Intangible assets

Computer software licenses are capitalized on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with maintaining computer software programs are recognized as an expense as incurred.

Development costs that are directly attributable to the identifiable and unique software products controlled by the Cooperative are recognized as intangible assets. Other development expenditures that do not meet these capitalization criteria are recognized as an expense as incurred. These costs are amortized over the estimated useful lives of up to eight years at an average rate of 12.5% p.a.

Goodwill based on expected future profitability is recognized when the investment's acquisition cost exceeds the Cooperative's share in the fair value of the investee's identifiable net assets on the acquisition date.

The investment is initially recognized at cost, including:

- (i) the amount paid for the acquired interest;
- (ii) the measurement of the investee's identifiable assets and liabilities at fair value;
- (iii) the recognition of any gains or losses. The residual value corresponds to the goodwill

After initial recognition, investments are accounted for using the equity method. Goodwill is not amortized and remains included in the carrying amount of the investment.

Goodwill is periodically tested for impairment. If the recoverable amount is less than the carrying amount, an impairment loss is recognized.

The impairment test for the allocated goodwill was performed based on the calculation of value in use, using cash flow projections based on the budget and business plan approved by management. The key assumptions used include estimates of revenue, operating margins, investment requirements, changes in working capital, and the application of a discount rate consistent with the weighted average cost of capital ("WACC") of the Cash Generating Unit ("CGU") and the business risks.

At December 31, 2025, the management's assessment, which is performed annually, did not identify any impairment indicators.

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18.1 Parent company

	Software licenses	Software development	Total
At December 31, 2023	25,043	8,316	33,359
Additions	10,405	10,83	21,24
Reductions		7	2
Amortization for the year	(6,358)		(6,358)
Amortization charges			
Transfers	6,551	(6,551)	
At December 31, 2024	35,641	12,602	48,243
Total cost	113,108	12,60	125,710
Accumulated amortization	(77,467)	2	(77,467)
Residual value	35,641	12,602	48,243
	1	2	
Additions	2,41	10,322	12,733
Reductions	(135)	(1)	(136)
Amortization for the year	(7,550)		(7,550)
Transfers	6,25	(6,251)	
At December 31, 2025	36,618	16,672	53,290
Total cost	121,63	16,672	138,307
Accumulated amortization	(85,017)		(85,017)
Residual value	36,618	16,672	53,290
		2	

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18.2 Consolidated

	Goodwill (Note 2.2.1)	Software licenses	Customer portfolio	Software development	Total
At December 31, 2023		25,067		8,76	33,83
Additions		10,40		4	21,50 ¹
Reductions		6		1	7
Amortization for the year		(6,364			(6,364
Amortization charges))
Transfers		6,551		(6,551	
At December 31, 2024		35,660		13,3	48,974
Total cost		114,796		14	128,110
Accumulated amortization		(79,136		13,314	(79,136
Residual value		)		13,31)
		35,660		4	48,974
Additions	8,482	2,420	2,07	10,46	23,445
Reductions		(135)	6	7 (1)	(136)
Amortization for the year		(7,556)		(142)	(7,698)
Transfers		6,251		(6,251)	
At December 31, 2025	8,482	36,640	2,076	17,3	64,585
Total cost	8,482	123,332	2,07	87	151,419
Accumulated amortization		(86,692)	6	9 (142)	(86,692)
Residual value	8,482	36,640	2,07	17,38	64,585
			6	7	

19 Right-of-use assets and lease liabilities

These relate to leases of commercial properties for resale of agricultural inputs, warehouses for storage of coffee, vehicles for own use, and the central telephone exchange system for corporate communications. The lease agreements have an average term of up to eight years, and the lease liabilities are periodically settled over this term.

The Cooperative calculated the present value of the lease liabilities using discount rates based on the average borrowing rates in the Brazilian market for the terms of its contracts. The discount rate used was 12.25% p.a.

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19.1 Parent company

	Buildings	Vehicles	IT equipment	Total
Right-of-use-assets				
December 31, 2023	3,542	2,419	74	6,706
Acquisitions/remeasurements (i)	1,406	21	5	1,651
Write-offs	(1,285)	(783)	28	(1,368)
Depreciation for the year	(1,727)	(1,752)	(344)	(3,823)
Depreciation write-offs	)	83	)	1,367
December 31, 2024	1,284	884	429	4,533
Total cost	3,220	3,50	781	10,467
Accumulated depreciation	6,179	(2,623)	(352)	(5,934)
	(2,959))))
Residual value	3,220	88	42	4,53
	4	9	3	3
Acquisitions/remeasurements (ii)	3,49	1,965	1	5,474
Write-offs	(3,125)	(3,385)	(715)	(5,225)
Depreciation for the year	(1,944))))
Depreciation write-offs	1,125)	(1,871)	(358)	(4,173)
December 31, 2025	4,771	978	85	5,834
Total cost	8,549	2,087	80	10,886)
Accumulated depreciation	(3,778)	(1,109)	5	(4,892)
Residual value	4,77	97	8	5,83
	1	8	5	4
Annual depreciation rate	23	34	45	39
	%	%	%	%
Lease liabilities				
December 31, 2024				
Current	1,216	71	33	2,268
Noncurrent	1,919	8	4	1,91
	3,135	71	33	4,187
	8	8	4	8
Lease liabilities				
December 31, 2025				
Current	1,843	79	)	2,641
Noncurrent	2,710	8	)	2,710
	4,553	79	)	5,351
	8	8	)	8

- (i) In 2024, the acquisitions/remeasurements refer substantially to the renewal of lease agreements for the operating units in Andradas, Araguari, Muzambinho, and Santo Antônio do Amparo, and contracts entered into for storing coffee in the municipalities of Andradas and Santo Antônio do Amparo.
- (ii) In 2025, the acquisitions/remeasurements refer substantially to the renewal of lease agreements for vehicles and the operating units in Manhuaçu, Campos Altos, São Sebastião do Paraíso, and Itamogi, as well as contracts entered into for storing coffee in the municipalities of Pinhal and Boa Esperança

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19.2 Consolidated

	<u>Buildings</u>	<u>Vehicles</u>	<u>IT equipment</u>	<u>Total</u>
Right-of-use-assets				
December 31, 2023	4,002	2,419	74	7,166
Acquisitions/remeasurements	1,521	21	5	1,766
Writeoffs	(1,284)	183	28	(1,367)
Depreciation for the year	(1,727)	(1,752)	(344)	(3,823)
Depreciation write-offs	)	) 83		1,368
December 31, 2024	<u>3,795</u>	<u>884</u>	<u>429</u>	<u>5,110</u>
Total cost	5,78	3,50	781	10,068
Accumulated depreciation	(1,983)	(2,623)	(352)	(4,958)
Residual value	3,79	884	429	5,11
	7	9	0	0
Acquisitions/remeasurements	4,340	1,965	1	6,319
Writeoffs	(1,016)	(3,385)	(715)	(5,116)
Depreciation for the year	(2,016)	)	)	(4,245)
Depreciation write-offs	1,016	(1,871)	(358)	(5,116)
At December 31, 2025	<u>6,121</u>	<u>3,385</u>	<u>715</u>	<u>7,184</u>
Total cost	9,104	2,978	85	11,271
Accumulated depreciation	(2,983)	(1,109)	80	(4,087)
Residual value	6,12	97	8	7,18
	1	8	5	4
Annual depreciation rate	22	34	45	38
	%	%	%	%
Lease liabilities				
December 31, 2024				
Current	1,216	71	33	2,268
Noncurrent	1,919	8	4	1,919
	<u>3,135</u>	<u>71</u>	<u>33</u>	<u>4,187</u>
	8	8	4	8
Lease liabilities				
December 31, 2025				
Current	2,003	79		2,801
Noncurrent	3,395	8		3,394
	<u>5,398</u>	<u>79</u>		<u>6,195</u>
	8	8		8

Changes in lease liabilities are presented in Note 35.1.

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The current and non-current portions recorded in liabilities mature as follows:

	Parent company and Consolidated	
	2025	2024
Current		
2025		2,268
2026	2,80	
6	1	2,268
Noncurrent	2,80	
2026	1	87
2027	1,09	0
2028	8	235
8	746	134
2029	590	116
2030	337	102
0	255	46
2031	177	
2032	984	
2033	10	
2034		1,91
2035	3,39	9
	6,195	4,18
		7

20 Trade payables

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business. Trade payables are classified as current liabilities if payment is due within one year. If not, they are presented as non-current liabilities.

Trade payables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest rate method, and are adjusted to present value at an average rate of 14.52% p.a., according to the maturity dates (11.67% p.a. in 2024). The adjustment to present value is based on the Interbank Deposit Certificate (CDI) rate available in the market.

	Parent company		Consolidated	
	2025	2024	2025	2024
Agricultural products (i)	207,212	511,848	234,505	513,017
Goods for resale	81,516	127,409	81,516	127,409
Services	28,410	37,195	29,416	37,714
Other	6,366	4,519	6,366	4,517
Property, plant and equipment	1,832	3,489	1,832	3,489
Roasting activities	3,919	2,242	3,919	2,242
	329,255	686,702	357,554	688,388
Current	(329,255)	(682,246)	(357,554)	(683,932)
Noncurrent		4,456		4,456

- (i) Trade payables to suppliers of agricultural products refer mainly to physical (spot) purchases of coffee from Cooperative members.

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21 Advances on foreign exchange contracts and export prepayments

Advances on foreign exchange contracts and export prepayments are initially recognized at fair value, net of transaction costs incurred, and are subsequently measured at amortized cost using the effective interest rate method. Any difference between the proceeds received, net of transaction costs, and the settlement amount is recognized in the statement of surplus or loss over the period in which they remain outstanding.

They are classified as current liabilities if payment is due within one year. If not, they are presented as non-current liabilities.

Type	Financial charges	Parent company		Consolidated	
		2025	2024	2025	2024
Advances on foreign exchange contracts	US dollar variation plus interest from 5.19% to 6.70% p.a. (5.38% to 6.80% p.a. in 2024)	1,652,708	3,515,005	1,779,156	3,656,104
Export prepayments	US dollar variation plus interest from 5.85% to 6.39% p.a. (4.08% to 6.80% in 2024)	514,505	274,152	514,505	274,152
	US dollar variation plus interest from 5.62% to 6.07% p.a. (i)	92,237	311,406	92,237	311,406
		<u>2,259,450</u>	<u>4,100,563</u>	<u>2,385,898</u>	<u>4,241,662</u>
Current		<u>(1,858,611)</u>	<u>(3,997,358)</u>	<u>(1,985,059)</u>	<u>(4,138,457)</u>
Noncurrent (ii)		<u>400,839</u>	<u>103,205</u>	<u>400,839</u>	<u>103,205</u>

They are unsecured. In addition, for long-term transactions, Cooxupé must comply with certain financial covenants (Note 4.2(i)), all of which have been met on a timely basis.

(i) In 2024, Cooxupé entered into derivative financial instruments to fix the rates at 111.30% and 111.45% of the CDI.

(ii) Export prepayments classified in non-current liabilities fall due as follows:

	Parent company and Consolidated	
	2025	2024
2026		103,205
2027	261,732	
2028	119,770	
2029	12,891	
2030	<u>6,446</u>	
Noncurrent	<u>400,839</u>	<u>103,205</u>

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Note 21.1 - Composition of fair value by type of advance on foreign exchange contracts and export prepayments

Type	Parent company		Consolidated	
	2025	2024	2025	2024
Advances on foreign exchange contracts	1,655,587	3,514,251	1,782,196	3,655,076
Export prepayments	617,324	584,524	617,324	584,524
	<u>2,272,911</u>	<u>4,098,775</u>	<u>2,399,520</u>	<u>4,239,600</u>

22 Borrowings

Borrowings are recognized using the same accounting practices applicable to advances on foreign exchange contracts and export prepayments (Note 21).

Borrowing costs directly related to the acquisition, construction or production of a qualifying asset are capitalized as part of the cost of that asset when it is probable that future economic benefits associated with the item will flow to the Cooperative, and such costs can be measured reliably. Qualifying asset is an asset that requires a substantial period of time to get ready for its intended use or sale. Other borrowing costs are recognized as finance costs for the period they are incurred.

Type/Purpose	Financial charges	Parent company		Consolidated	
		2025	2024	2025	2024
	Interest from 14.21% to 15.93% p.a. (viii)	893,059		893,059	
	Interest from 101% to 115.30% of CDI p.a. (107.1% to 115% p.a. in 2024)	740,760	332,54	791,017	332,54
	Interest from 0.80% to 1.20% p.a. + 100% of CDI (0.63% to 0.95% p.a. + 100% of CDI in 2024)	341,885	202,382	341,885	202,382
Working capital	Interest of 4.55% p.a. + US dollar exchange variation (2.35% to 6.19% p.a. + US dollar variation in 2024)	111,462	374,903	111,462	374,903
	Interest of 5.50% to 6% p.a. + US dollar exchange variation (5.25% to 6.47% p.a. + US dollar exchange variation in 2024) (v)	101,950	286,187	101,950	286,187
	Interest of 12.50% p.a. (10% to 11% p.a. in 2024)	30,321	184,064	30,321	184,064
	Interest of 1.86% + 100% of the 6M SOFR	26,177	29,496	26,177	29,496
	Interest of 16.60% to 18% p.a.		6,294		6,294
	Interest of 0.90% p.a. + 100% of CDI	437,575	425,76	437,575	425,76
	Interest of 107.50% of CDI	297,615	3	297,615	3
Financial CPR (iv)	Interest of 1.10% p.a. + 100% of CDI	201,988	36,854	201,988	36,854
	Interest of 14.43% p.a.	98,459		98,459	
	Interest of 5.80% p.a. + foreign exchange variation	55,181		55,181	
	Interest of 5.89% p.a. + 100% of IPCA	36,084	68,19	36,084	68,19
FUNCAFÉ (i)	Interest from 9% to 13.50% p.a. (9% to 10% p.a. in 2024)	965,818	769,787	1,006,901	785,157
Commercial papers (vi)	Interest of 112.59% of CDI	412,304		412,304	
Crops and inputs (ii)	Interest of 0.17% p.a. + 100% of CDI		191,124		191,124
	Interest from 12.50% to 14% p.a. (9.25% to 11.50% p.a. in 2024)	141,480	165,025	141,480	165,025
PRODECOOP, PCA and FINAME PSI (iii)	Interest from 4% to 9.75% p.a. (4% to 9.5% p.a. in 2024)	84,483	81,643	84,483	81,643
Current		4,976,601	3,147,969	5,074,235	3,163,339
Noncurrent (vii)		(1,953,032)	(2,217,765)	(2,000,666)	(2,233,135)
		<u>3,023,569</u>	<u>930,204</u>	<u>3,073,569</u>	<u>930,204</u>

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Borrowings under the *Funcafé Comercialização* and FAC (financing for acquisition of coffee) credit facilities are secured by commercial lien. Borrowings under the PCA and PRODECOOP programs are secured by property, plant, and equipment items (Note 16). In addition to these guarantees, the Cooperative must comply with certain covenants provided for in the agreements (Note 4.2(i)), all of which have been met on a timely basis.

(i) Relate to funds originated from the Coffee Economy Defense Fund (FUNCAFÉ), under the conditions established in the Rural Credit Manual (MCR), Chapter 9, to finance the storage and trade of coffee (*Funcafé Comercialização* and *FAC*), working capital, coffee roasting and input costs.

(ii) These relate to Rural Credit funds obtained to pay suppliers of agricultural inputs that are transferred to members under the "payment after harvest" modality, or as non-earmarked funds.

(iii) Funds obtained through the National Bank for Economic and Social Development (BNDES) under the following modalities:

- PRODECOOP- Cooperative Development Program for the Enhancement of Agricultural Production Value Added pursuant to Resolution 2,987 of July 3, 2002, which aims to foster the competitiveness of Brazilian cooperatives in the agribusiness sector through the modernization of production and trading systems;
- PCA - Program for Construction and Expansion of Warehouses, which aims to support the investments required to increase the storage capacity through the construction and expansion of warehouses;
- FINAME PSI - Government Agency for Machinery and Equipment Financing (FINAME) - Investment Sustainability Program (PSI), aimed at supporting the acquisition of equipment.

(iv) In 2021, Financial Rural Product Certificates (CPRs) were issued, with expected maturity in August 2024 (already settled) and August 2026, to back up Agribusiness Receivables Certificates (CRAs) issued in the capital market by the securitization firm Virgo Companhia de Securitização, in compliance with CVM Instruction 476. Cooxupé entered into a swap contract to convert the cost of this transaction from 5.89% p.a. + 100% of the Extended Consumer Price Index (IPCA) to 1.90% p.a. + 100% of the CDI rate.

In 2024, Financial Rural Product Certificates (CPRs) were issued, with expected maturity in July 2026 and July 2029, to back up Agribusiness Receivables Certificates (CRAs) issued in the capital market by the securitization firm Virgo Companhia de Securitização, in compliance with CVM Instruction 160. The cost of this transaction ranges from 0.90% to 1.10% p.a. + 100% of the CDI rate. In 2025, Cooxupé entered into a swap contract to convert this cost from 0.90% p.a. + 100% of the CDI to 107.5% of the CDI rate.

In 2025, Financial Rural Product Certificates (CPRs) were issued, with expected maturity in July 2030 and July 2032, to back up Agribusiness Receivables Certificates (CRAs) issued in the capital market by the securitization firm Virgo Companhia de Securitização, in compliance with CVM Instruction 160. The interest rates on these CPRs are 14.43% p.a., 107.50% of CDI, 1.10% p.a. plus 100% of CDI, and 5.80% p.a. plus foreign exchange variation. For the transaction bearing a cost of 5.80% p.a. plus foreign exchange variation, Cooxupé entered into a swap transaction to convert its cost to 106.40% of CDI.

(v) Cooxupé entered into derivative financial instruments to fix the rates at 107% and 111.90% of CDI.

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(vi) In 2025, Cooxupé issued its first Commercial Paper under the terms of Law 14.195/2021, with expected maturity in September 2030. The proceeds were used primarily to strengthen working capital. Commercial Papers are recorded at amortized cost and classified as current and non-current liabilities, based on their respective maturities. A Commercial Paper represents a contractual obligation to pay cash at a future date, plus interest, and is classified as a financial liability.

(vii) The borrowings classified in non-current liabilities fall due as follows by modality:

	<u>Parent company</u>		<u>Consolidated</u>	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
2026		304,584		304,584
2027	649,999	138,952	699,999	138,952
2028	993,103	223,523	993,103	223,523
2029	702,346	231,130	702,346	231,130
2030	545,126	16,341	545,126	16,341
2031	73,002	15,025	73,002	15,025
2032	58,937	649	58,937	649
2033	352		352	
2034	352		352	
	<u>3,023,569</u>	<u>930,20</u>	<u>3,023,569</u>	<u>930,20</u>
Working capital	1,492,699	4	1,542,699	4
Financial CPR	1,059,165	399,993	1,059,165	399,993
Commercial papers	396,518	7	396,518	7
FUNCAFÉ/ PRODECOOP/ PCA/ FINAME PSI/ CROP AND INPUTS	75,18	62,26	75,18	62,264
Noncurrent	<u>3,023,569</u>	<u>930,20</u>	<u>3,023,56</u>	<u>930,204</u>
		4		9

(viii) Cooxupé entered into a swap contract to convert the cost of this transaction from 14.21% p.a. to 15.93% p.a. converting its interest rate from 0.75% to 1.52% p.a. plus 100% to 105.35% p.a. of the CDI rate.

22.1 Analysis of the fair value by type of borrowing

<u>Type/Purpose</u>	<u>Parent company</u>		<u>Consolidated</u>	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Working capital	2,274,568	1,384,992	2,325,485	1,384,992
Financial CPR	1,168,888	495,752	1,168,888	495,752
FUNCAFÉ	959,584	763,894	1,000,425	779,199
Commercial papers	446,228		446,228	
Crops and inputs	139,968	350,272	139,968	350,272
PRODECOOP, PCA, and FINAME PSI	77,255	75,163	77,255	75,163
	<u>5,066,491</u>	<u>3,070,073</u>	<u>5,158,049</u>	<u>3,085,328</u>

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23 Salaries, social charges and taxes payable

	Parent company		Consolidated	
	2025	2024	2025	2024
Provision for vacation pay and related charges, and share of surplus	53,171	48,140	54,66	49,215
Income tax and social contribution	32,39	68,198	6	76,969
Salaries and payroll charges	6	14,229	34,102	14,571
National Institute of Social Security (INSS) contribution on sales of agricultural products	15,54		16,179	
Other	41,813	5,355	2,40	5,402
	1,771	1,722	5	1,766
	<u>104,695</u>	<u>137,64</u>	<u>109,30</u>	<u>147,923</u>

24 Other liabilities

	Parent company		Consolidated	
	2025	2024	2025	2024
Surplus to be distributed (Note 28.4)	37,125	33,602	37,125	33,602
Defined retirement benefit obligations (Note 26.2)	30,348	33,151	30,688	33,489
Advances from customers	28,602	8,546	31,141	8,568
Age-based capital refund program (PRCI)	11,802	12,734	11,802	12,734
Other	9,812	8,629	10,177	8,629
Capital and Special Capitalization Fund (FEC) refundable	4,040	5,235	4,040	5,23
	<u>121,729</u>	<u>101,897</u>	<u>124,973</u>	<u>102,257</u>
Current	(71,397)	(49,853)	(73,934)	(49,876)
Noncurrent	50,332		51,039	
Financial liabilities	52,967	52,014	52,967	52,381
Non-financial liabilities	68,762	50,326	72,006	51,571
	<u>121,729</u>	<u>101,89</u>	<u>124,973</u>	<u>102,25</u>

25 Provision for civil, tax, labor, and social security contingencies

The Cooperative is a party to labor, civil and tax lawsuits, and is discussing such matters at the administrative and judicial levels. The provisions for probable losses arising from these matters are estimated and periodically adjusted by management, supported by the opinion of its external legal counsel.

The nature of the contingencies is summarized as follows:

- Tax contingencies: these are mainly comprised of the lawsuit filed by the (Rural Workers' Assistance Fund) lawsuit and its respective judicial deposits.
- Labor and social security contingencies: relate mainly to former employee claims, social security contributions on dismissal with prior notice, the Accident Prevention Factor (FAP), and the rate applicable based on the Level of Incidence of Disability Arising from Environmental Labor Risks (GILRAT).
- Civil contingencies: relate mainly to indemnity claims.

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Provisions for contingencies are recognized when the Cooperative has a present legal or constructive obligation as a result of past events; it is probable that an outflow of funds will be required to settle the obligation; and the amount can be reliably estimated.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation, according to the specific risks of the obligation. The increase in the obligation is recorded in the statement of surplus or deficit, within "Operating costs/expenses".

25.1 Composition and changes in provisions for contingencies

25.1.1 Composition of contingencies

At the reporting dates, the Cooperative had the following contingencies and related judicial deposits:

	Parent company		Consolidated	
	2025	2024	2025	2024
Tax	591,858	490,283	593,818	491,652
Labor and social security	29,555	33,583	29,693	33,742
Civil	4,032	1,866	4,048	1,866
(-) Judicial deposits	(616,427)	(509,695)	(617,892)	(511,104)
	<u>9,018</u>	<u>16,03</u>	<u>9,667</u>	<u>16,156</u>

25.1.2 Changes in contingencies

	Parent company				
	Tax	Labor and Social security	Civil	(-) Judicial deposits	Total
At 1 January 2024	383,387	30,282	1,729	(399,714)	15,684
Additions (i)	74,154	2,53	110	(75,600)	1,200
Reductions		(2600)	(6)	15	(1,864)
Restatement	<u>32,742</u>	<u>2,774</u>	<u>33</u>	<u>(34,502)</u>	<u>1,017</u>
At December 31, 2024	490,283	33,583	1,86	(509,695)	16,03
Additions (i)	50,196	4,14	2,65	(50,769)	6,230
Reductions		(11,5130)	(534)	38	(11,926)
Restatement	<u>51,379</u>	<u>3,25</u>	<u>42</u>	<u>(56,001)</u>	<u>(1,323)</u>
At December 31, 2025	591,858	29,555	4,032	(616,427)	9,018

	Consolidated				
	Tax	Labor and Social security	Civil	(-) Judicial deposits	Total
At 1 January 2024	384,682	30,463	1,729	(401,047)	15,827
Additions (i)	74,154	2,536	110	(75,600)	1,200
Reductions		(2,054)	(6)	15	(1,909)
Restatement	<u>32,816</u>	<u>2,797</u>	<u>33</u>	<u>(34,608)</u>	<u>1,038</u>
At December 31, 2024	491,652	33,742	1,86	(511,104)	16,156
Additions (i)	50,692	4,144	2,67	(50,865)	6,645
Reductions		(11,473)	(534)	534	(11,473)
Restatement	<u>51,474</u>	<u>3,280</u>	<u>42</u>	<u>(56,457)</u>	<u>(1,661)</u>
At December 31, 2025	593,818	29,693	4,048	(617,892)	9,667

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- (i) Tax contingencies - relate substantially to a lawsuit filed by Funrural. In April 2015, upon a favorable decision in a lawsuit filed, Cooxupé deposited in court the Funrural amounts relating to coffee exports. In 2025, Cooxupé obtained a favorable ruling recognizing the claimed right; however, the determination of the amount to be released remains under judicial review. Upon judicial release, the amounts will be returned to the Cooperative members with monetary correction. The Funrural amounts relating to sales in the domestic market are being duly paid.

25.2 Contingent liabilities not provided for in the statement of financial position

At December 31, 2025, the Cooperative had tax, civil and labor lawsuits involving risks of loss classified by management as possible, based on its legal advisors' advice, amounting to R\$ 1,493 (R\$ 430 in 2024), for which no provision has been recorded, as determined by the accounting practices adopted in Brazil, in accordance with CPC 25 - "Provisions, Contingent Liabilities and Assets"

26 Pension obligations (Consolidated)

26.1 Free Benefit Generating Plan (PGBL)

The Cooperative offers its employees a PGBL, of the defined contribution type, with its own contributions and those of participating employees calculated in equal proportions for each party. The contribution can either be contractually established or voluntary. The Cooperative has no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions are recognized as "Employee benefit costs/expenses" as they become due.

During 2025, the contributions paid by the Cooperative under this plan amounted to R\$ 2,052 (R\$ 1,988 in 2024).

26.2 Post-employment benefits

Cooxupé also offers a "retirement premium" benefit equivalent to half of the employee's salary for each year worked for Cooxupé. This premium is paid at the termination date of the employment contract, provided that the employee (i) is not included in the private pension plan, (ii) has completed a minimum service period of 15 years with Cooxupé, and (iii) is terminating the employment contract because of retirement. The employees included in the private pension plan also receive from Cooxupé the difference between the amounts deposited in their pension plan accounts and the retirement premium benefit should the latter represent a higher benefit to the employee.

At December 31, 2025 and 2024, the actuarial liability (present value of the actuarial obligation), calculated based on a report issued by a specialized firm, was as follows:

	<u>Parent company</u>		<u>Consolidated</u>	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
At January 1	33,151	31,803	33,489	32,094
Provisions for the year	(1,494)	3,593	(1,479)	3,651
Write-offs during the year	(1,309)	(2,245)	(1,322)	(2,256)
)))
At December 31	<u>30,348</u>	<u>33,15</u>	<u>30,688</u>	<u>33,48</u>
		1		9

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26.3 Other post-employment obligations

The Cooperative provides post-retirement healthcare benefits to its employees for a two-year period. The entitlement to these benefits is usually conditional upon the employee remaining in service up to retirement age and the completion of a minimum service period of 15 years.

During 2025, the contributions paid by the Cooperative with regard to this benefit amounted to R\$ 1,006 (R\$ 993 in 2024).

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27 Related parties

27.1 Parent company

					2025	2024
	SMC Comercial e Exportadora de Café S.A.	Coocupé Corretora de Seguros Ltda.	Agrobom Comércio e Exportação de Cereais S.A	Vectag Plataforma De Serviços De Tecnologia S.A.	Management	Total
Main balances						
Current assets						
Trade notes receivable	36,074	3			46	36,12
Loans and transfers					13,38	3
Rural Product Certificate (CPR)					1	13,38
Inventories - agricultural products from members					4,319	1
Other assets	345	14	1		38,14	4,319
Noncurrent assets						
Loans and transfers		1			400	9
Rural Product Certificate (CPR)					4,00	4,00
Current liabilities						
Trade payables for products					6	6
Trade payables - agricultural products from members					2,793	2,793
Noncurrent liabilities					38,14	38,14
Trade payables for products					9	9
					1,14	1,14
					9	9
Main transactions						
Purchases of agricultural products (commodities)	2,239		61		278,99	281,85
Purchase of Rural Product Certificate (CPR)			3		8	6,258
Loans and transfers to members				14	32,471	32,613
Sales of agricultural products (commodities)	275,091			2		275,091
Management compensation					8,701	8,701
Sales of agricultural inputs					4,713	4,713
Interest on loans and transfers to members					3,575	3,575
Purchase of services						
Sale of services	3,757	55			115	4,42
Distribution of surplus in cash		6			3,16	8
Sale of Rural Product Certificate (CPR)					7	3,167
Advance payment on sale			19		4,98	5,17
Sale of professional consultancy and services	2,325		5		0	5
Capitalization of surplus					1,05	2,32
					6	5
						1,05
						6

27.2 Consolidated - Management

	2025	2024
Main balances		
Current assets		
Trade notes receivable	51	458
Loans and transfers	13,381	9,469
Rural Product Certificate (CPR)	4,319	25,241
Inventories - agricultural products from members	38,14	49,912
Noncurrent assets		
Loans and transfers	400	1,558
Rural Product Certificate (CPR)	4	6,433
Current liabilities		
Trade payables for products	22,816	26,521
Trade payables - agricultural products from members	38,14	49,912
Noncurrent liabilities		
Trade payables for products	9	9,621
	1,14	
	9	
Main transactions		
Purchases of agricultural products (commodities)	290,920	165,461
Purchase of Rural Product Certificate (CPR)	11,789	45,141
Loans and transfers to members	32,471	41,565
Management compensation	9,450	9,157
Sales of agricultural inputs	4,713	4,276
Interest on loans and transfers to members	3,575	3,475
Distribution of surplus in cash	3,167	2,223
Advance payment on sale	6,046	4,654
payment of surplus	1,056	741
Sale of services	115	88

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27.3 Other information

- (i) Cooxupé is a partnership of individuals under which all the members are allowed to carry out commercial transactions with the entity.
- (ii) Commercial and financial transactions carried out by the Cooperative with related parties were conducted under the same terms and conditions as those applied to other members.
- (iii) Management includes officers, members of the statutory audit committee, members of the Board of Directors, managing directors and their spouses, as well as their first- and second-degree family members.
- (iv) The subsidiaries SMC Comercial e Exportadora de Café S.A. and Cooxupé Corretora de Seguros Ltda. are managed by the Executive officers and the Board of Directors of Cooxupé.
- (v) The subsidiary Vectag Plataforma de Serviços de Tecnologia S.A. is managed by its Board of Directors, which is made up of four members, two of them from Cooxupé, one Executive Officer and one Managing Director.
- (vi) The subsidiary Agrobom Comércio e Exportação de Cereais S.A. is managed by its Executive officers and the Board of Directors, which is made up of three members, two of them from Cooxupé, one Executive Officer and the Vice Director.

28 Equity

28.1 Capital

The capital quotas (Cooxupé) are classified as equity. Capital is represented by quotas with a par value of R\$ 1.00 each.

28.2 Statutory and legal allocations

Pursuant to the Cooperative's bylaws and Law 5.764/71, the surplus for the year, as adjusted by the realization of the revaluation reserve and the Technical, Educational and Social Assistance Reserve (RATES) (Note 28.4), is allocated as follows:

- the results of operations (net profit) with non-members are allocated to RATES;
- 30% to the Legal reserve, to be used to offset losses and support the development of activities;
- 15% to RATES, to be used for educational activities and the rendering of assistance to members, their families and Cooxupé employees;
- 5% to the Reserve for development, to be used for investments in infrastructure, new technologies and working capital;
- 20% to capital increase, recorded directly in each member's capital account, in proportion to each member's contribution to the Cooperative's total billings;
- 10% of the surplus is distributed to the members, in cash, proportionately to the specific transactions that each member carried out with the Cooperative;

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- losses for the year will be offset against the Legal reserve and, if that is not sufficient, shall be apportioned among the members;
- other reserves can be created at the General Meeting, including revolving funds to be used for specific purposes, with pre-established rules for their formation, application and liquidation.

At the Extraordinary General Meeting held on November 28, 2008, the members approved the creation of a development fund reserve. At the Extraordinary General Meetings held on September 3, 2010, and November 25, 2022, the members decided that the development fund reserve would be constituted through the recovery of overdue receivables recognized as definitive losses in prior years, and through the recovery or reimbursement of taxes and/or reversal of the provisions for tax contingencies, paid or recorded in prior years, unless otherwise stipulated by law or resolution of the Board of Directors.

28.3 Carrying value adjustments

This account refers to the balance of the revaluation reserve, which was transferred to "Carrying value adjustments" when the Cooperative decided to maintain the revaluation amounts (Note 16). The reserve is realized based on the depreciation or disposal of the revalued assets, and transferred to surplus/profit before allocations.

28.4 Composition of statutory and legal allocations

The statutory and legal allocations at December 31 were as follows:

	<u>2025</u>	<u>2024</u>
Surplus/profit for the year	365,214	314,082
Profit for the year - investment in subsidiaries	<u>15,449</u>	<u>9,796</u>
	380,663	323,878
Realization of the Technical, Educational and Social Assistance Reserve (RATES)	88,465	69,325
Realization of revaluation reserve	<u>1,242</u>	<u>1,234</u>
Surplus/profit for the year before allocations	470,370	394,437
Direct allocations		
Profit (non-members), adjusted by the realization of the revaluation reserve, allocated directly to RATES	(80,371)	(52,561)
Legal reserve (unclaimed credits)	(1,081)	
Reserve for development (recovery of tax credits)	(14,742)	(5,122)
Reserve for development (recovery of trade receivables)	<u>(2,929)</u>	<u>(738)</u>
Surplus, calculation basis of statutory allocations:	371,247	336,016
Legal reserve - 30%	(111,375)	(100,805)
RATES - 15%	(55,687)	(50,402)
Reserve for development - 5% (15% in 2024)	(18,562)	(50,402)
Capital - 20% (10% in 2024)	(74,250)	(33,602)
Distribution in cash - 10%	<u>(37,125)</u>	<u>(33,602)</u>
Surplus to be allocated at the General Meeting	<u>74,249</u>	<u>67,203</u>

At the Annual General Meeting held on March 27, 2024, the members approved the allocation of the surplus for 2023, totaling R\$ 50,724, as a cash distribution to the Cooperative members.

At the Annual General Meeting held on March 28, 2025, the members approved the allocation of the surplus for 2024, totaling R\$ 67,203, as a cash distribution to the Cooperative members.

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At an Extraordinary General Meeting held on June 26, 2025, the members approved an amendment to the bylaws, changing the percentages assigned to capital and the development reserve, as provided for in Article 66, items "c" and "d".

As determined by ITG 2004, the allocations of the results of the Cooperative's financial investments and equity interests (in member and non-member companies) when not provided for in the bylaws, shall be decided at the General Meeting. The Cooperative understands that Article 65 of its bylaws addresses the allocations of the results recognized for the year, and includes the result of the aforementioned operations in the calculation basis of statutory and legal allocations (Note 28.2).

Statutory and legal allocations, including interest on paid-up capital, when applicable, are recognized in Coocupé's financial statements at the end of the year, based on its bylaws. The surplus to be allocated at the General Meeting is only provisioned on the date it is approved by the members, at the General Meeting.

28.5 Age-based capital refund program (PRCI) (unaudited information)

This program aims to provide a capital refund for members aged over 75 years, provided that the minimum capital amount required by Coocupé is maintained.

Since the inception of this program, a total of R\$ 50,080 has been refunded to the Cooperative members.

Capital refund will only be granted upon request by the respective member.

29 Income (members) and revenue (non-members), net

Income/revenue comprises the fair value received or receivable for the sale of products and services in the ordinary course of the Cooperative's activities. Income/revenue is shown net of value-added tax, returns, rebates, interest and discounts and after eliminating sales between the Cooperative and its subsidiaries, in the case of the consolidated financial statements.

The Cooperative recognizes income/revenue when the amount can be reliably measured, it is probable that future economic benefits will flow to it, and when specific criteria have been met for each of the Cooperative's activities, as described below:

29.1 Sale of coffee and cereals

The Cooperative is responsible for the receipt, storage, standardization and sale of coffee and cereals. Sales of goods are recognized when the Cooperative has delivered the products to the customer, the customer has full discretion over the channel and price to resell the products, and there is no unfulfilled obligation that could affect the customer's acceptance of the products. Delivery does not occur until: (i) the products have been delivered to the specified location; (ii) the risks of obsolescence and loss have been transferred to the customer (iii) the customer has accepted the products in accordance with the sales contract; and (iv) the acceptance provisions have lapsed, or the Cooperative has objective evidence that all criteria for acceptance have been satisfied.

These sales have an average receipt term of 28 days (38 days in 2024) and are discounted to present value using an average discount rate of 13.92% p.a. (11.26% p.a. in 2024) where financial charges are already included.

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29.2 Resale of agribusiness inputs

Cooxupé operates through its head office, distribution centers and advanced units for sale of agribusiness inputs and various products. Sales are recognized when the Cooperative delivers a product to the member/customer. Sales of agribusiness inputs usually have a payment term of more than 90 days and characteristics of crop financing. Where applicable, these sales are discounted to present value using an average discount rate of 14.53% p.a. (11.11% p.a. in 2024), where financial charges are already included, and are presented net of discounts.

29.3 Sale of services

The Cooperative sells services mainly related to the storage of coffee and corn. These services are provided based on the time of storage, and the revenue is recognized at the contractual rates.

29.4 Reconciliation between gross and net sales revenue:

	Parent company		Consolidated	
	2025	2024	2025	2024
Gross sales - foreign market	11,516,480	7,089,811	11,923,081	7,335,515
Gross sales - domestic market	5,395,603	3,537,256	5,232,660	3,434,28
Gross sales of services	49,788	47,380	50,921	5 47,951
Taxes on sales and services - domestic market	(97,937)	(68,625)	(98,783)	(68,872)
Discounts - foreign market	(5,501)	(1,789)	(5,503)	(1,835)
Discounts - domestic market	(22,114)	(11,684)	(22,368)	(11,685)
Returns - foreign market	(10,473)	(5,421)	(10,473)	(5,439)
Returns - domestic market	(70,277)	(37,363)	(72,370)	(37,363)
	<u>16,755,560</u>	<u>10,540,565</u>	<u>16,997,165</u>	<u>10,692,557</u>

30 Net result of changes in agricultural commodity prices and exchange variations

The classification of "Net results of changes in agricultural commodity prices and foreign exchange variations" as operating profit or loss is based on the nature of the assets and liabilities exposed to the foreign exchange rate risk and fluctuations in commodity prices, which are mainly contracted or acquired for the purpose of hedging sales and purchases of agricultural commodities, especially coffee.

	Parent company		Consolidated	
	2025	2024	2025	2024
Fair value gain (loss) on inventories, CPRs, and contracts for future sale of commodities	(3,082,310)	3,007,525	(3,127,556)	3,056,080
Transactions on commodities and futures exchanges (B3 and ICE)	(439,590)	(226,848)	(422,486)	(232,758)
NDF transactions	264,887	(3,436,230)	244,119	(3,489,865)
Exchange variation	287,266	(182,672)	295,308	(194,458)
	<u>(2,969,747)</u>	<u>(3,838,025)</u>	<u>(3,010,615)</u>	<u>(3,861,891)</u>

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31 Expenses by nature

	Parent company		Consolidated	
	2025	2024	2025	2024
Commodities	10,231,210	6,798,525	10,382,65	6,891,086
Inputs and other products for resale	2,373,979	1,795,086		1,795,086
Personnel	326,745	289,074	2,373,979	295,863
Provision for impairment of:			338,193	
Trade notes, loans and transfers to members	6,030	(2,732)	6,033	(2,733)
Purchase for future receipt (CPR)	1,313	104,652	1,183	104,82
Taxes recoverable	(24,250)	74,717	(23,480)	74,934
Commissions		49,984		50,885
Freight	58,741	57,537	59,249	57,842
Depreciation and amortization	53,108	47,071	54,960	47,199
Marketing actions	43,994	20,329	53,952	20,382
Other expenses	41,129	26,658	44,073	27,07
Travel and lodging	20,929	16,576	21,887	4
Information technology	19,958	14,766	21,887	17,172
Maintenance	15,383	16,417	20,072	14,815
Banking expenses	11,363	5,161	15,794	16,958
Professional consultancy and services	10,420	7,948	11,539	8,336
Advertising and publicity	9,912	9,717	11,332	9,780
Water, electricity and telephone bills	7,239	10,182	10,076	10,42
Rentals	6,731	6,080	7	56,158
Insurance	4,536	4,968	7,071	5,022
Taxes and fees	3,486	2,748	3,561	2,80
Training programs to members	1,842	3,275	1,842	0
	<u>13,275,115</u>	<u>9,358,739</u>	<u>13,449,110</u>	<u>9,462,243</u>
Cost of products and goods sold, and services rendered	12,802,656	8,798,708	12,963,665	8,896,456
Selling expenses	370,889	460,880	379,232	465,269
Administrative and general expenses	101,570	99,151	106,213	100,518
	<u>13,275,115</u>	<u>9,358,739</u>	<u>13,449,110</u>	<u>9,462,243</u>

32 Other income/revenue, net

	Parent company		Consolidated	
	2025	2024	2025	2024
Bonuses	17,08	12,576	17,09	12,57
Recovery of losses on receivables	8	2,337	3	62,337
Tax credits	11,160	13,747	11,160	13,79
Rentals	9,516	8,642	9,560	2
Other	10,231	4,72	7,559	6,195
	<u>50,454</u>	<u>37,774</u>	<u>48,199</u>	<u>35,782</u>

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33 Finance income/revenue and finance costs/expenses, net

Interest income is recognized on an accrual basis, using the effective interest rate method. Receivables with the characteristics of financing are discounted to present value at initial recognition, and as time elapses, interest is incorporated into receivables against "Finance income". This interest income is calculated at the same effective interest rate used to determine the recoverable amount, that is, the original rate of the accounts receivable.

Finance income/costs are recognized on the accrual basis.

	Parent company		Consolidated	
	2025	2024	2025	2024
Adjustment to present value	283,136	152,231	290,585	155,758
Income from marketable securities	154,333	122,297	156,827	122,297
Interest on loans and transfers to members	150,370	94,191	150,370	96,137
Financial discount for early payment to suppliers	18,078	5,760	18,078	6,477
Restatement of taxes recoverable	14,134	7,936	14,134	7,936
Other	1,865	791	1,997	835
Total finance income/revenue	621,916	383,206	631,991	389,440
Interest on borrowings and leases	(456,354)	(264,087)	(458,854)	(264,848)
Interest on advances on foreign exchange contracts and export prepayments	(269,894)	(139,549)	(278,702)	(145,390)
Interest on trade notes discounted	(40,484)	(8,391)	(40,484)	(8,391)
Tax on Financial Transactions	(3,119)	(809)	(3,203)	(2,208)
(IOF) Other	(535)	(1,873)	(744)	(495)
Total finance costs/expenses	(770,386)	(414,709)	(781,987)	(421,332)
Finance income (costs)	(148,470)	(31,503)	(149,996)	(31,892)

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34 Statement of surplus/profit for the year, by activity

			2025			2024				
	Surplus net of the year (members)	Profit for the year (non members)	Surplus/profit for the year 277,015	Realization of revaluation reserve	Realization of technical educational and social assistance reserve	Surplus/profit for the year before allocations (Note 28.4)	Profit from non- members adjusted by realization of revaluation reserve allocated directly to RATES	Development fund reserve/ Legal reserve	Surplus, basis for calculating the allocations	Surplus, basis for calculating the allocations
Coffee	204,733	72,283	102,680	935	28,181	306,131	(57,082)	(16,108)	232,941	208,428
Inputs	80,903	22,67	968	30	60,262	163,24	(22,728)	(2,643)	137,878	127,021
Corn	31	7	654	7	22	9 990	(561)	(1)	428	56
	<u>285,349</u>	<u>95,61</u>	<u>380,663</u>	<u>1,242</u>		<u>470,370</u>	<u>(80,371)</u>	<u>(18,752)</u>	<u>371,24</u>	<u>336,016</u>
		4			88,465				7	

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35 Other disclosures on cash flows

35.1 Reconciliation of net debt

35.1.1 Parent company

	Parent company						
	Lease liabilities	Advances on foreign exchange contracts and export prepayments	Borrowings	Total debt	Cash and cash equivalents	Interest rate and currency swaps	Net debt
Net debt at January 1, 2024	6,452	672,870	2,465,854	3,145,176	(1,145,191)	654	2,000,639
Changes affecting cash flow							
New borrowings		3,776,650	2,479,826	6,256,476			6,256,476
Amortization	(4,230)	(941,800)	(1,969,192)	(2,915,222)		(4,007)	(2,919,229)
Interest paid	)	(44,442)	) (223,031)	) (267,473)		)	) (267,473)
Other					(1,226,479)	15,308	(1,211,171)
Changes not affecting cash flow							
Inclusions/remeasurements	1,651			1,65			1,651
Interest	314	185,907	326,256	512,47		(108,841)	403,636
Exchange variation		451,378	68,256	519,634			519,634
Net debt at December 31, 2024	<u>4,18</u>	<u>4,100,56</u>	<u>2,147,060</u>	<u>7,252,719</u>	<u>(2,371,670)</u>	<u>(06,886)</u>	<u>4,784,162</u>
Changes affecting cash flow	7	3					
New borrowings		3,746,148	4,060,118	7,806,266			7,806,266
Amortization	(4,721)	(5,059,988)	(2,241,290)	(7,305,999)		20,21	(7,285,782)
Interest paid	)	) (267,513)	) (372,282)	(639,795)		7	(639,795)
Other					(52,412)	(14,242)	(66,654)
Changes not affecting cash flow))	
Inclusions/remeasurements	5,47			5,474			5,474
Interest	4,411	212,720	433,995	647,126		79,12	726,248
Exchange variation		(472,480)	(51,909)	(524,389)		2	(524,389)
Net debt at December 31, 2025	<u>5,351</u>	<u>2,259,450</u>	<u>4,076,601</u>	<u>7,241,402</u>	<u>(2,424,082)</u>	<u>(11,789)</u>	<u>4,805,531</u>

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35.1.2 Consolidated

	Consolidated						
	Lease liabilities	Advances on foreign exchange contracts and export prepayments	Borrowings	Total debt	Cash and cash equivalents	Interest rate and currency swaps	Net debt
Net debt at January 1, 2024	6,452	737,648	2,476,116	3,220,216	(1,179,144)	654	2,041,726
Changes affecting cash flow							
New borrowings		3,935,66	2,494,826	6,430,493			6,430,493
Amortization	(4,345)	(3,048,444)	(1,979,192)	(3,031,981)		(4,007)	(3,035,988)
Interest paid	)	(48,601)	(223,706)	(272,307)		)	(272,307)
Other					(1,252,394)	15,308	(1,237,086)
Changes not affecting cash flow							
Inclusions/remeasurements	1,76			1,76			1,76
Interest	6	191,72	327,03	519,07		(108,841)	440,236
Exchange variation	314	473,66	868,257	541,924			541,924
Net debt at December 31, 2024	<u>4,18</u>	<u>4,241,66</u>	<u>3,163,339</u>	<u>7,409,188</u>	<u>(2,431,538)</u>	<u>(96,886)</u>	<u>4,880,764</u>
Changes affecting cash flow	7	2					4
New borrowings		3,944,188	4,168,182	8,112,370			8,112,370
Amortization	(4,736)	(5,256,863)	(2,267,077)	(7,528,676)		20,217	(7,508,459)
Interest paid	)	(276,753)	(374,774)	(651,527)		7 (82)	(651,609)
Other					(106,657)	(14,242)	(120,899)
Changes not affecting cash flow							
Inclusions/remeasurements	6,31			6,319			6,319
Interest	9	221,529	436,474	658,428		79,297	737,725
Exchange variation	425	(487,865)	(51,909)	(539,774)		7	(539,774)
Net debt at December 31, 2025	<u>6,19</u>	<u>3,985,898</u>	<u>5,074,995</u>	<u>7,466,928</u>	<u>(2,538,195)</u>	<u>(11,696)</u>	<u>4,916,427</u>
	5)	

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35.2 Disposal of Property, plant and equipment

	Parent company		Consolidated	
	2025	2024	2025	2024
Net book value (Note 16.1)	1,142	9	1,14	104
Profit on disposal of property, plant and equipment	(653)	38	2(653)	4
Proceeds from disposal of property, plant and equipment	)	7	489	00
Cash provided by disposals of property, plant and equipment in the year	489 625	23 4	62 5	504

36 Insurance (unaudited information)

The Cooperative contracts insurance coverage for assets exposed to risk at partial amounts, in order to cover potential losses, taking into account the nature of its operations.

The Cooperative's inventory insurance policy considers the physical structure of the risk locations, claims history, the individual risk profile of each unit, and the protection measures in place. The Cooperative maintains multi-peril insurance coverage with partial indemnity limits to cover its own assets and the inventories of members held in storage.

The maximum indemnity limit (LMI) is R\$ 500,000.

37 Other accounting policies

The accounting policies that affect general aspects of the Cooperative's financial statements are described below. These policies have been consistently applied to all the years presented.

37.1 Foreign currency translation

Functional and presentation currency

Items included in the financial statements of the parent company and subsidiaries are measured using the currency of the primary economic environment in which the entities operate (the "functional currency"). The individual and consolidated financial statements are presented in Brazilian Real/Reais (R\$), which is the Cooperative's functional and presentation currency.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies are converted into the functional currency at the exchange rate in effect at the reporting date.

Foreign exchange gains and losses resulting from the settlement of these transactions and from the translation at year-end exchange rates are recognized in the statement of surplus.

37.2 Financial assets

37.2.1 Classification and measurement

The Cooperative's financial assets are classified in the following categories:

- Financial assets at fair value: with the related gains and losses recognized in the statement of surplus or deficit under "Net results of changes in agricultural commodity prices and foreign exchange variations", when related to derivative transactions, in the period in which they occur.
- Financial assets at amortized cost: which are held by the Cooperative for the collection of contractual cash flows when these cash flows represent solely payment of principal and interest. Interest income from these financial assets is recognized under "Finance income/revenue" using the effective interest rate method. Any gains or losses due to the write-off of assets are recognized directly in the statement of surplus or deficit and presented under "Finance income/revenue" and "Finance costs/expenses". Impairment losses are also presented in the statement of surplus or deficit under "Selling costs/expenses."

Regular purchases and sales of financial assets are recognized on the trade date, i.e., the date on which the Cooperative commits to purchase or sell the asset. Financial assets are derecognized when the rights to receive cash flows have expired or have been transferred, and the Cooperative has transferred substantially all the risks and rewards of ownership.

At initial recognition, the Cooperative measures a financial asset at its fair value plus, in the case of a financial asset not measured at fair value through profit or loss, the transaction costs that are directly attributable to the acquisition of the asset. Transaction costs of financial assets at fair value through surplus or deficit are expensed in the statement of surplus or deficit.

The classification depends on the purpose for which the financial assets have been acquired, and the business model adopted by the Cooperative is to hold the financial assets to collect contractual cash flows.

37.2.2 Offsetting of financial instruments

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when there is a legally enforceable right to offset the recognized amounts and an intention to settle them on a net basis, or realize the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the company or the counterparty.

37.2.3 Provision for impairment of financial assets

The Cooperative assesses on a forward-looking basis expected credit losses associated with its debt instruments carried at amortized cost. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

For trade receivables, the Cooperative applies the simplified approach allowed by CPC 48 - Financial Instruments, which requires expected lifetime losses to be recognized from initial recognition of the receivables.

37.3 Lessee's incremental borrowing rate

As the Cooperative is unable to determine the implicit discount rate to be applied to its lease agreements, the lessee's incremental borrowing rate is used to calculate the present value of the lease liabilities at the inception of the agreement.

The lessee's incremental borrowing rate is the interest rate that the lessee would have to pay when borrowing resources for the acquisition of an asset similar to the one leased, with similar term and guarantee.

Determining this rate requires a high degree of judgment and must consider the lessee's credit risk, the term of the lease, the nature and quality of the collateral offered, and the economic environment in which the transaction takes place.

37.4 New standards and interpretations

The Cooperative reviewed the changes to accounting standards that took effect on January 1, 2025, particularly the amendments to CPC 02 (R2) - Effects of Changes in Exchange Rates and the Translation of Financial Statements, which provided additional guidance on:

- assessment of the exchangeability of one currency into another;
- estimation of the exchange rate when a currency is not exchangeable; and
- disclosure requirements in such situations.

Following this assessment, management concluded that these changes had no impact on the financial statements for 2025.

37.5 Amendments to new standards that are not yet effective

The Brazilian Accounting Pronouncements Committee (CPC) has issued new standards and amendments that were not yet mandatory for 2025, as they will take effect in future fiscal years. In Brazil, the early adoption of these standards is not permitted. Main amendments include:

CPC 48 - Financial Instruments

This standard is already in effect, but has brought some changes that will take effect on January 1, 2026, relating mainly to:

- classification and measurement of financial instruments;
- additional disclosure requirements.

The Cooperative is currently assessing these changes and does not expect them to have a material impact on its financial statements.

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• **CPC 51- Presentation and Disclosure in Financial Statements**

This new standard will replace CPC 26 - Presentation of Financial Statements and will take effect on January 1, 2027.

The new standard does not change the amount of the Cooperative's surplus/ profit for the fiscal year, but may result in changes to the presentation of the financial statements, including:

- presentation of specific categories and defined subtotals in the statement of surplus or deficit;
- disclosures about management-defined performance measures in the notes to the financial statements;
- improvements related to the requirement of aggregating and disaggregating information.

The Cooperative's management believes that the adoption of CPC 51 will affect only the presentation and disclosure of the financial statements, with no impact on surplus/profit or equity.

• **other amendments**

Other amendments and improvements to the international accounting standards, which will take effect in the future, relate mainly to wording adjustments and technical clarifications, and are not expected to have a material impact on the Cooperative's financial statements.

38 Events after the reporting period

Up to the date this report was issued, there has been no significant subsequent event that could have an impact on the financial statements at December 31, 2025.

39 Approval of the individual and consolidated financial statements financial statements

The issue of Cooxupé's individual financial statements and the Cooperative's consolidated financial statements was recommended by the Statutory Audit Board and authorized by the Board of Directors on February 26, 2026.

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