Sustainability Report

2024

BomJesus®

CONTENTS

INTRODUCTION

ABOUT THIS REPORT

Our aim in this report is to provide a clear and transparent account of progress made on our ESG (Environmental, Social and Governance) strategy, highlighting key achievements and challenges along the journey.

Our inaugural report, published last year, was an important milestone in our sustainability journey, describing the initiatives we are pursuing to drive sustainable development. This year's edition builds on our ongoing disclosure practices and is now part of our broader approach to strengthen engagement with stakeholders.

This Sustainability Report was prepared in accordance with the Global Reporting Initiative (GRI) and Sustainability Accounting Standards Board (SASB) standards, two of the leading international frameworks for communicating economic, environmental, and social impacts. The data covers all sites owned by Bom Jesus Agropecuária Ltda[1], a for-profit limited liability company headquartered in Rondonópolis (MT), for the period from January 1 to December 31, 2024. Information on agricultural production is for the 2023/2024 crop year. // GRI 2-1, 2-3

This report is the result of a collective effort involving various departments and leadership across the organization, supported by an external consultancy for data collection. All content was fully reviewed and approved by our ESG Committee. // GRI 2-14

The disclosures in this report are structured based on a set of 17 material topics. These were identified in a materiality assessment to determine the environmental, social and governance issues that are most relevant to Bom Jesus Agropecuária and our stakeholders in terms of their impacts on performance and decision-making.

If you have any questions or feedback about this report, please contact the team at sustentabilidade@bomjesus.com. // GRI 2-3

[1] The data in this report refers exclusively to Bom Jesus Agropecuária Ltda. and excludes any other entities in which we hold equity interests. // GRI 2-2

MESSAGE FROM THE CEO // GRI 2-22

Challenging crop years serve to test the resilience of our operations and the caliber of our teams. In 2024, we were faced with lower soybean yields due to adverse weather conditions caused by El Niño, along with a downturn in corn prices. Our response focused on course corrections to manage costs efficiently as well as adjustments to our planning. In contrast, strong cotton performance underscored the importance of crop and geographic diversification in our strategy—helping to balance overall performance in line with expectations for the year.

Even amid these challenges, we continued to deliver our long-term strategy. Our ongoing investments in technology and data systems have supported greater operational efficiency, lower costs, and better decision-making. These innovation efforts have been guided by an overarching goal to improve crops and yields and advance the development of the wider industry. During the year, our innovation

Innovation, productivity, and regeneration go hand in hand—reflecting our deep-rooted commitment to nurturing the land and advancing good farming practices.

efforts included initiatives like *Modernize* and expanding farm connectivity—building up our technology infrastructure while driving digital transformation.

We also advanced our Environmental, Social, and Governance (ESG) agenda by establishing a dedicated ESG Committee to support our continued maturity in corporate sustainability practices.

Bom Jesus' efforts around climate change and biodiversity—two of our ESG priorities—include investments in regenerative agriculture as part of our commitment to restoring and improving soil health and reducing the environmental impacts of our agricultural activities. Bom Jesus's best practices in agriculture are verified by certifications: in the 2023/2024 crop year, we maintained 100% of our cotton crops certified as part of the Responsible Brazilian Cotton and Better Cotton Initiative (ABR-BCI); and we renewed Round Table on Responsible Soy (RTRS) certification for five of our farms: Mirandópolis, Santa Clara, Santa Terezinha, Santo Antônio, and Piúva.

Resilient operational performance, advances in innovation, and environmental initiatives are just some of the tangible results our teams delivered in the year. Underscoring the importance of professional development for our company, we launched a Corporate University, UNICorp BJ, which delivers training and learning opportunities across the company, including tailored logistics to reach field teams. We received GPTW (Great Place to Work) certification for the third consecutive year, reflecting the positive impact of our internal initiatives. This recognition is awarded to companies that excel at creating a positive and inspiring workplace environment.

In governance, we remain committed to following best practices while staying true to our identity. As a key milestone for the year, we created and formalized a Family Protocol establishing rules, duties, and rights related to succession, organization, and other matters. The next step will be drafting our Shareholders' Agreement in 2025.

I want to thank everyone who contributed to the progress and outcomes presented in this report. The following pages are a reflection of the dedication and excellence of our employees and partners in navigating 2024's challenges and opportunities.

We are equally grateful to our customers and suppliers for their ongoing trust. It is that trust that energizes us as we look ahead to future crop years. We remain firm in our commitment to strengthen synergies between strong financial performance and sustainable agribusiness.

Nelson Vigolo
CEO

ABOUT US

We are Bom Jesus Agropecuária, one of the largest agricultural companies in Brazil. Since our founding, we have been committed to excellence in the production of agricultural commodities—a journey that began in 1976, when Luiz Vigolo purchased 483 hectares strategically located in the Serra da Petrovina region in the state of Mato Grosso (MT) and founded Fazenda Bom Jesus. Nearly five decades later, our farms cover more than 280,000 hectares of cropland, with operations also in the states of Bahia (BA) and Piauí (PI).

We began soybean production in 1976. In 1993, we started growing corn, and in 1998, cotton. Today, we operate under a long-term agricultural plan that optimizes land use, machinery, and infrastructure, and our yields exceed the state average. Precision agriculture and regenerative farming practices are standout aspects of our operations, and have gained further traction in recent years.

We are also one of the most established seed producers in the market, with more than 35 years of experience in the sector. With a focus on soybean seeds, our portfolio is supported by ongoing investments in technology and quality, and Seedcare-certified Industrial Seed Treatment (IST) for over ten years, ensuring best-practice production standards.

For the past 12 years, we have also been active in livestock farming using a closed-loop approach and Crop-Livestock Integration (CLI) systems—a key pillar of our regenerative farming practices. We currently have 9,811 head of cattle, primarily Nelore and hornless Nelore breeds, which we manage using Intensive Pasture Finishing (TIP) methods.

Bom Jesus's agricultural commodities and seed operations are supported by an integrated logistics system, including a proprietary fleet of 375 double trailer trucks that transport over 1.9 million metric tons of products annually. Routes connecting to all our main growing regions provide for highly efficient transportation across our portfolio.

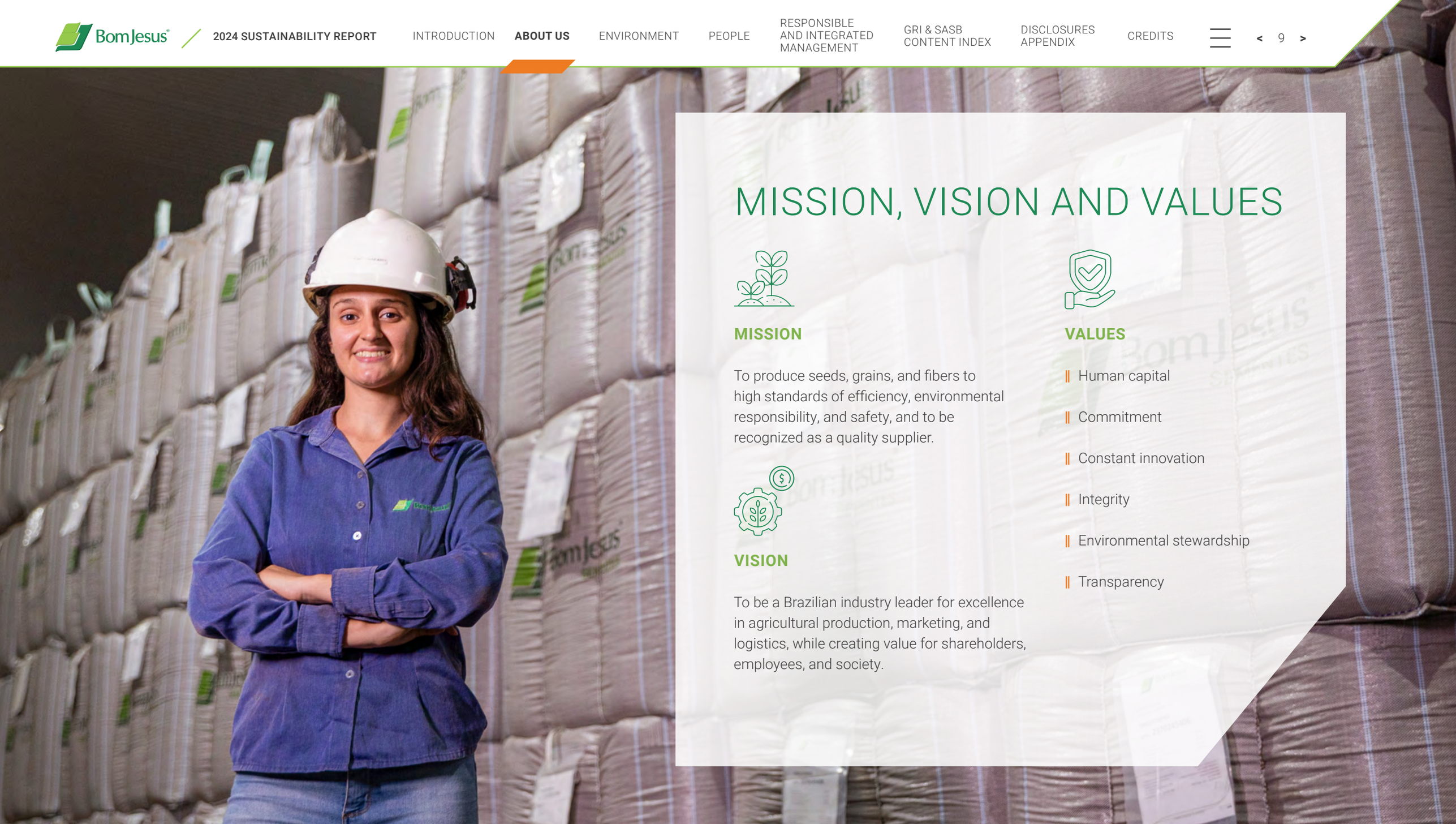
Beyond our fence line, we provide thought leadership in agribusiness through active engagement in strategic national and international agricultural trade associations, including the Mato Grosso Seed Producers Association (APROSMAT), the Mato Grosso Soy and Corn Producers Association (Aprosoja-MT), the Mato Grosso Cotton Producers Association (AMPA), and the International Cotton Association (ICA).
// GRI 2-28

Our operations include 25 production sites, industrial facilities, and headquarters, supported by a team of

3,940

employees

Our commitment to sustainable development is evidenced by incremental progress on solutions that combine productivity, environmental conservation, and care for people. These are the foundations for long-term business success.



MISSION, VISION AND VALUES

MISSION

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

VISION

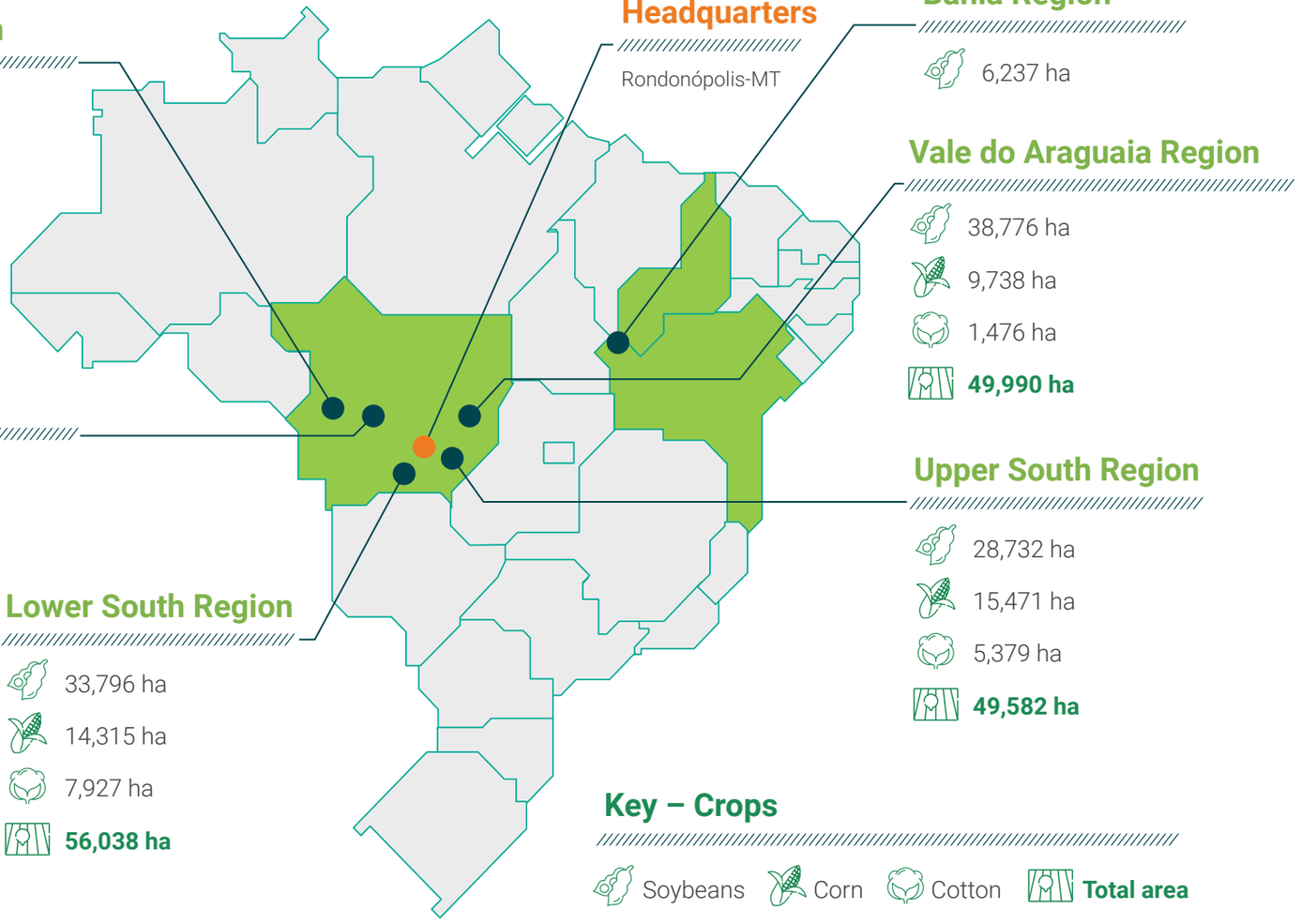
To be a Brazilian industry leader for excellence in agricultural production, marketing, and logistics, while creating value for shareholders, employees, and society.

VALUES

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

OUR PRESENCE

// GRI 2-6, 3-3: ECONOMIC DEVELOPMENT



Planted Area by Hub (in hectares)

Region	Hub	2023/2024 Crop Year
Bahia	Bahia	4,068
	Piauí	2,169
Mutum	Piúva	10,223
	Palmito	27,176
	Santa Emília	3,448
	Santa Terezinha	28,138
Parecis	Branca	16,250
	Cunhataí	7,990
	Marina	5,376
	Tauá	14,700
	Umbuzeiro	7,773
Upper South	Brasilia	11,165
	São João	12,458
	Santo Antônio	12,884
	Santa Clara	13,075
Lower South	Mirandópolis	25,977
	São Carlos	8,638
	São Paulo	5,776
	Vertente	15,647
Vale do Araguaia	Córrego Fundo	25,513
	Entre Rios	5,372
	Espírito Santo	4,950
	Pedra Preta	3,357
	Sombra Da Mata	1,298
	Nova Viena	9,500
TOTAL		**282,921**

OUR PRODUCTS // GRI 2-6, 3-3: ECONOMIC DEVELOPMENT, SASB FB-AG-000.C

A commitment to high quality standards underpins our production operations. In all our soybean, corn, and cotton operations, we ensure alignment with certification requirements and practices described throughout this report. In addition to agricultural commodities, we also operate in the seed and livestock segments, which operate to the same high standards of quality and responsible production.

We have 25 production hubs, including 25 industrial facilities for processing and treatment. Among our main facilities are Grain Processing Units (GPU), which handle soybean and corn; Seed Processing Units (SPU), for soybeans; and the Cotton Ginning Units (CGU). // FB-AG-000.B

282,921
hectares[1] under active production in the 2023/2024 crop year

[1] Includes first and second crop areas for the 2023/2024 crop year.

Total production by principal crop, in metric tons // FB-AG-000.A

540,022.37
Soybeans (grain)

417,576.72
Corn (grain)

232,228.53
Seed cotton

AGRICULTURAL COMMODITIES // FB-AG-440A.1

SOYBEANS

Soybean is our main crop in terms of planted area, representing 170,445 hectares in the 2023/2024 crop year. The state of Mato Grosso is our largest producing region, with soybean grown from September to March. In the state of Bahia, soybean is grown from October to April—these different periods reflect the climatic and geographic differences between the two states, particularly rainfall patterns. Our soybean is harvested mechanically and responsibly stored, in accordance with applicable laws and international standards. It is later sold in its raw form to domestic and international markets.

458,274 metric tons sold in the 2023/2024 crop year

CORN

Beyond its economic value, corn is a strategic crop for second harvest planting and an essential part of our regenerative agriculture practices // see more on page 29 //. In the 2023/2024 crop year, we grew 61,632 hectares of corn, produced to the same quality standards as for other crops.

414,178 metric tons sold in the 2023/2024 crop year

COTTON

We began cotton cultivation in Mato Grosso in 1998, and today—with 50,844 hectares grown in the 2023/2024 crop year—we are one of the main producers in the country. Planting begins in December, and 100% mechanized harvesting starts in June, during the dry season. Processing is carried out in our own ginning facilities, where the lint is stored and later sold in domestic and international markets.

74,063 metric tons sold in the 2023/2024 crop year

TRADITION IN SEED PRODUCTION
// GRI 2-29

We began our seed production operations in 1987, a business that has grown and developed in tandem with demand for soybean cultivars in the state of Mato Grosso (MT). As one of the most established companies in the region, Bom Jesus Agropecuária is a recognized brand with a strong presence in the supply chain.

In a traditional market, relationship-building is essential. With operations designed to meet traceability and food safety requirements, we seek to build long-term relationships with our customers while creating value through quality management and innovation. We engage closely with farmers as a credible supplier with a deep understanding of the market and a reliable supply of soybean seed varieties.

MOTORISTA NOTA 10

Proper seed transportation is essential for maintaining quality and avoiding losses. To encourage good logistics practices, we support and host the *Motorista Nota 10* (“Top Driver”) campaign, an initiative by the Mato Grosso Seed Producers Association (APROSMAT) that trains drivers about precautions when handling, transporting, and storing seeds.

Held annually, the initiative helps ensure that all logistics professionals follow industry best practices to reduce losses and improve customer satisfaction.

SEED PROCESSING UNITS (SPU)

At Bom Jesus Agropecuária, we carry out Industrial Seed Processing (IST) in our own SPU facilities. Our processing operations are designed for safe and traceable seed production, in line with applicable standards and regulations. Bom Jesus seed processing facilities hold Seedcare Institute certification for end-to-end process quality and safety. Our portfolio is recognized in the market for the high quality of the seeds we supply, including both conventional and genetically modified seeds produced with state-of-the-art technology.

3,579
hectares of ICL area
in the 2023/2024 crop year

LIVESTOCK // FB-MP-440A.3

Twelve years ago, we launched our livestock operations as a way to optimize land less suited for crop farming, adding to our product portfolio. These operations, which began with about 4,000 head, developed organically over time. Today, we manage 9,811 head of cattle across two hubs (Branca and Mirandópolis), and our goal is to grow the herd organically, expanding operations to new areas and implementing Integrated Crop-Livestock (ICL) systems at our Nova Viena and Umbuzeiro hubs by 2025.

Our livestock production model is based on high genetic standards. With a mostly closed herd and a focus on meat quality, we use bulls of selected breeds such as Canadian and American Angus, as well as purebred Nelore, ensuring standardization and genetic improvement.

In livestock management, we use Intensive Pasture Finishing (TIP) methods that provide cattle with an environment conducive to healthy development. Cattle are kept in paddocks, with adequate space, natural feed, and a complete nutrient cycle.

ICL systems help increase productivity in areas where the soil previously supported only one soybean crop followed by several months of cover crops. In this model, the land is used for cropping for four months, after which cattle are rotated in to graze, pressing the plants, lengthening their roots, and improving the soil's macro- and microbiota.

CROP AND FISCAL YEAR HIGHLIGHTS

ENVIRONMENT (E)

- Prepared and released first greenhouse gas (GHG) inventory.
- 3,579 hectares now under Integrated Crop-Livestock (ICL) systems, a regenerative practice.
- Implemented a pilot project for carbon credit generation on 417 hectares.

SOCIAL (S)

- Recognized for the third consecutive year with a Great Place to Work (GPTW) badge.
- Launched our Corporate University, UNICorp BJ, enhancing team development.
- Implemented a performance prize program for employees across all areas as a way to recognize exceptional performance.

GOVERNANCE (G) AND BUSINESS

- Established an ESG Committee to foster greater integration between sustainability and business strategy.
- Created and formalized a Family Protocol to strengthen governance.
- Expanded rural connectivity: 28,000 hectares covered by 4G networks and over 76 active satellite internet points.
- Launched *Modernize*, a project to migrate to the SAP S/4HANA platform with RISE, combining efficiency, scalability, and digital security with reduced operating costs.

CERTIFICATIONS

RESPONSIBLE BRAZILIAN COTTON (ABR) FROM THE BETTER COTTON INITIATIVE (BCI)

In the 2023/2024 crop year, we maintained certification for 100% of our cotton production under the Responsible Brazilian Cotton (ABR) scheme, awarded by the Better Cotton Initiative (BCI). This certification recognizes environmentally responsible farming practices and respect for human and labor rights.

ABR
ALGODÃO BRASILEIRO RESPONSÁVEL
RESPONSIBLE BRAZILIAN COTTON

BCI Better Cotton Initiative

RESPONSIBLE BRAZILIAN COTTON FOR COTTON GINNING UNITS (ABR-UBA)

We have three Cotton Ginning Units (CGUs) certified under the Responsible Brazilian Cotton for Cotton Ginning Units (ABR-UBA) scheme by the Brazilian Cotton Producers Association (ABRAPA). The certification is renewed annually through external audits and recognizes these units' commitment to sustainability, good ginning practices, environmental responsibility, and worker safety.

ABR-UBA
ALGODÃO BRASILEIRO RESPONSÁVEL
UNIDADE DE BENEFICIAMENTO DE ALGODÃO

ROUND TABLE ON RESPONSIBLE SOY (RTRS) ASSOCIATION

In 2024, five sites were recertified by the Round Table on Responsible Soy (RTRS) Association, a global initiative promoting the sustainable production, trade, and use of soy and corn. Currently certified sites include Mirandópolis, Santa Clara, Santa Terezinha, Santo Antônio, and Piúva.

CHILD-FRIENDLY COMPANY (ABRINQ)

Recognizing the importance of investing in the future, we support initiatives across Brazil aimed at eradicating child labor and promoting the well-being of millions of children and adolescents through monthly contributions. In 2024, these initiatives directly benefited 169,207 children and adolescents and were recognized with a Child-Friendly Company label from the Foundation for the Rights of Children and Adolescents (ABRINQ).

GREAT PLACE TO WORK (GPTW)

Our efforts to create a fair, inclusive, and inspiring work environment were recognized for the third year in a row with a Great Place to Work (GPTW) badge. This certification places us among a select group of companies recognized for fostering a positive work environment based on trust, organizational culture, and employee satisfaction.

RTRS CERTIFIED SOY

FUNDAÇÃO ABRINQ RECONHECE VOLUNTÁRIO AMIGO DA CRIANÇA

Great Place To Work.®

ESG AND MATERIALITY // GRI 2-13

In 2024, we made important progress in advancing Bom Jesus's ESG agenda. During the year, we published our first sustainability report, developed our first emissions inventory, and created an ESG Committee.

Over the year, we expanded our Sustainability team, which leads efforts to embed ESG into our culture, both in office settings and in the field. This effort began with a process to engage senior leadership, ensuring that strategic guidance and messaging would reach all levels of the organization.

During the third edition of our annual *Integrar* event, leaders from across the company discussed topics related to material issues—including biodiversity and land use, environmental licensing, and waste management—and officially launched our sustainability report and ESG Committee initiatives. To further enrich the event, we welcomed a guest speaker who shared experience and insights on sustainability trends and regulations, including programs and certifications such as RenovaBio, Soy Moratorium, RTRS, 2BSvs, EUDR, and ProTerra. Initiatives like these support our commitment to sustainable development and the continuous development of our leadership. // GRI 2-17

Supported by tone from the top, our ESG agenda is gaining momentum across the business, with progress made on all three pillars over the past two years.

SUSTAINABILITY GOVERNANCE

In 2024, we created an ESG Committee tasked with embedding environment, social and governance practices within the business. The committee comprises two managers and four directors, with two-year terms. It discusses sustainable and ethical practices across operations and works to ensure compliance with environmental, social, and corporate governance laws and regulations.

Since its first meeting in May 2024, the ESG Committee has delivered outcomes such as greater visibility around material topics and increased integration of environmental and social principles into projects and cross-departmental discussions.

To support decision-making by our leadership, the committee has facilitated information sharing between departments, encouraging teams to incorporate ESG considerations into their daily routines.

The ESG Committee is governed by a charter approved by all members and shareholders, and is available on an internal platform. The committee holds monthly meetings with a predefined order of business. It is currently evaluating the adoption of new certifications and institutional commitments.

Our newly created ESG Committee supports better management of environmental, social, and governance topics and is helping to embed ESG into our culture through multidisciplinary discussions.

MEMBERS

- Emerson João
  Supply Chain Director
- Mauro Loro
  Commercial Director
- Marina Duarte
  Controllership Director
- Tania Ribeiro
  Human Resources Director
- Bianca Cumpian
  Sustainability Manager
- Fábio Frederico
  Agricultural Planning Manager

ROLE

- Advise the company in identifying and managing ESG risks
- Explore opportunities for sustainable business
- Implement practices to optimize resource use
- Ensure workers' rights are upheld
- Ensure our company positively contributes to the communities where we operate
- Strengthen corporate governance

TRAINING AND ENGAGEMENT

// GRI 2-17

ESG Committee members attended training workshops on sustainability reporting at the end of 2023, and on developing greenhouse gas (GHG) inventories in January 2024. Disclosure owners also participated in these events.

In February 2024, we presented information on the concepts, background, purpose, importance, best practices, types (advisory and deliberative), composition, recommendations, and examples of ESG committees from peers. In May, we supplemented these discussions with a presentation on structure, qualifications, duties, and responsibilities.

Throughout 2024, our leadership team attended important ESG events, such as the 24th IBGC Conference held on October 17–18—attended by the heads of HR, Controllership, and Legal—and our annual leadership Summit, *Integrar.*

In 2024, we organized initiatives to prepare ESG Committee members to embed ESG more deeply in our culture.

MATERIALITY // GRI 2-14, 2-29, 3-1, 3-2

Material topics are environmental, social, and governance issues that are relevant or critical for the organization and for stakeholders. They help inform assessments of risks and their short-, medium-, and long-term impacts, and align the ESG agenda with our business vision. A milestone in our ESG journey, we conducted our first materiality assessment in 2022 and published the resulting materiality matrix the following year. The matrix comprises a total of 17 material topics, including 13 priority topics — those most relevant to internal and external stakeholders.

To compile these topics, we reviewed internal documents (strategy, corporate policies, and institutional materials) and external references (industry and sustainability studies), and benchmarked ESG reports from peers. Interviews with shareholders, directors, and managers, and online questionnaires sent to employees, suppliers, civil society organizations, unions, financial institutions, and partners — yielding over 400 responses — informed the prioritization of topics. All topics were mapped to the relevant United Nations (UN) Sustainable Development Goals (SDGs) and Global Reporting Initiative (GRI) Standards disclosures.

Our main stakeholder groups include governments, local communities, NGOs, employees and other workers, business partners, shareholders, investors, banks, suppliers, consumers, and customers. Bom Jesus's approach to fostering engagement with these stakeholders includes transparent communication, participatory decision-making, training, active feedback, and a range of communication channels. More details can be found throughout this report, which explores our relationships across the value chain.

400+

questionnaire responses from employees, suppliers, civil society organizations, and other groups provided inputs into our materiality assessment process

MATERIAL TOPICS

ENVIRONMENTAL

- Biodiversity and land use
- Energy efficiency
- Waste
- Water stewardship
- Climate change

SOCIAL

- Human rights
- Diversity and inclusion
- Community engagement
- Health, safety, and well-being
- Talent development and retention

RELATED DISCLOSURES

Click the material topics icon

GOVERNANCE

- Economic development
- Governance, ethics, and compliance
- Responsible value chain
- Risk management
- Data privacy and security

BUSINESS

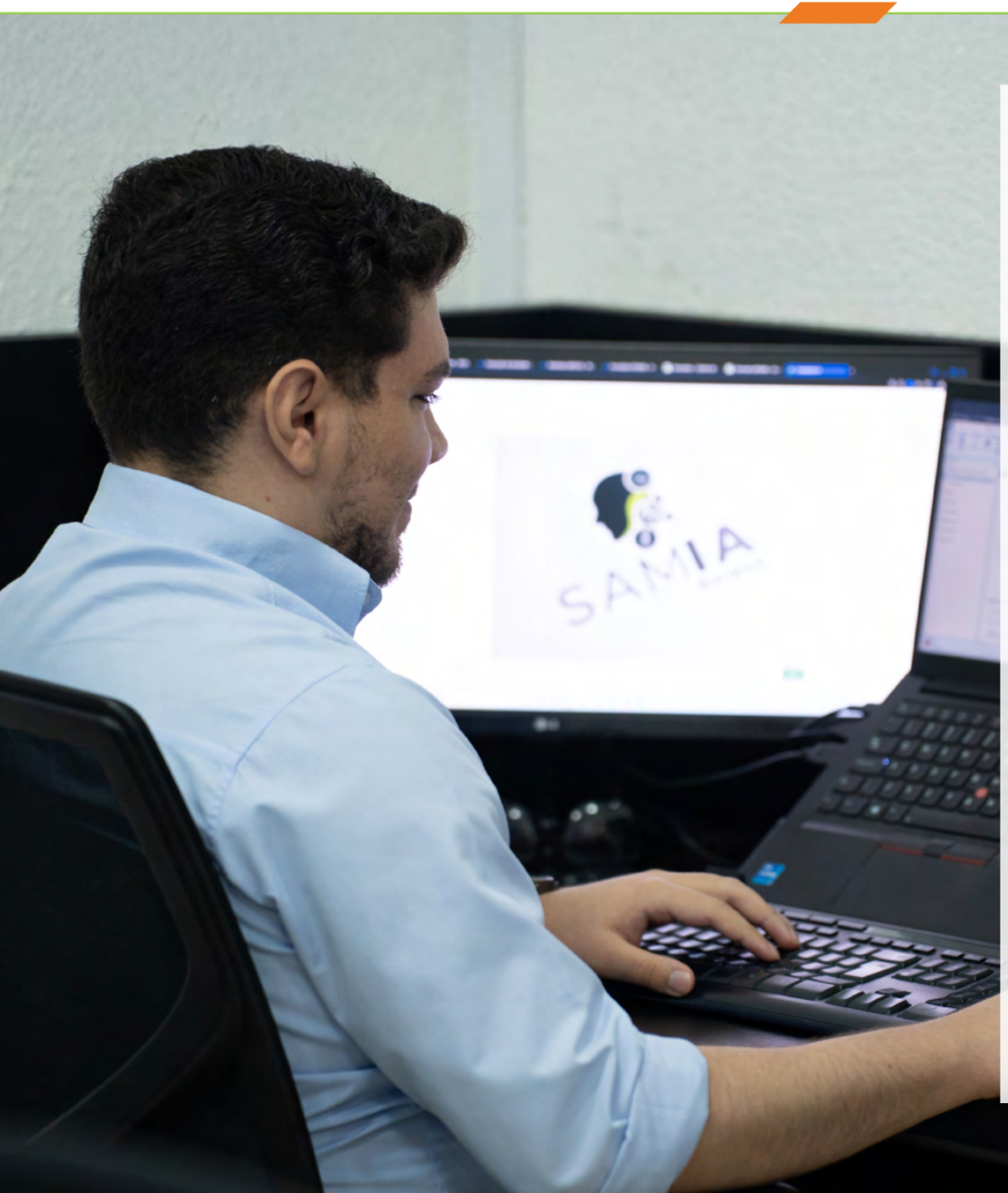
- Innovation and technology
- Food quality and safety

INNOVATION AND DIGITAL TRANSFORMATION // GRI 3-3

At Bom Jesus Agropecuária, we see technology as an asset in agribusiness, and we are actively developing projects to drive productivity through innovation. In 2024, we advanced our digital transformation strategy with initiatives such as *Modernize* and expanding rural connectivity. We also developed tools—including artificial intelligence and process automation systems—that we believe will help to improve productivity in the following crop years.

To evaluate the effectiveness and impact of these projects, we conducted employee surveys to measure user perceptions and identify opportunities for improvement. We also use a set of tools to provide visibility of progress, challenges, and benefits from innovation initiatives.

In the 2023/2024 crop year, 73% of our cropland was covered, with benefits across planning, soil conservation, and operational efficiency.



IMPACT PROJECTS

MODERNIZE

Our *Modernize* initiative implemented a new cloud platform—SAP S/4HANA with RISE—to drive innovation, cost reduction, improved user experience, and security. We hosted a series of workshops and training sessions to help employees adapt to the solution's architecture and technology. The new platform is being phased in, beginning with key business areas to maximize gains from the initial rollout waves.

FUTURE-LOOKING TECHNOLOGY

In 2024, we launched SAMIA, an artificial intelligence project developed in-house using OpenAI technology. The name alludes to the Portuguese initials of our three main crops, symbolizing the union of tradition and innovation. With an initial focus on the Legal department, SAMIA operates under human supervision to ensure accuracy, compliance, and reliability. We plan to gradually roll out the tool to other strategic departments to boost productivity and enhance data-driven decision-making.

To automate crop management and reduce input use while increasing yields, we are also investing in initiatives such as a new web application called Bom Jesus 360°. Currently undergoing testing, the platform brings together a range of features for managing agricultural production, with interfaces for crop planning, crop management, and cost analysis. We are also implementing a system to manage soil sampling on our farms. By replacing manual controls, this initiative will optimize sampling and laboratory testing.

PRECISION AGRICULTURE

Our precision agriculture team deploys technologies such as drones, georeferencing, and connectivity to map and monitor planting, fertilizing, spraying, and harvesting operations. Through initiatives like these, we ensure the efficient use of inputs and natural resources.

Monitoring, studies, and reporting are supported by a new Agricultural Operations Center (COA), which is currently being implemented to detect and report crop gaps or anomalies, enabling swift and effective corrections. COA analytics data will be comprehensive, ranging from real-time alerts from georeferenced machinery to agronomic recommendations.

Connectivity enables real-time decision-making and adjustments based on data intelligence. As a result of these initiatives, we have successfully improved input efficiency based on demand, using controlled product application to standardize production and increase yields. In 2024, we reached 28,000 hectares with 4G coverage through these initiatives, and in an adjacent project, we expect to reach 14,000 hectares. We also use satellite internet, with more than 76 active connection points.

Connectivity has become a game-changer in our farming operations, helping reduce input use, boost operational efficiency, increase productivity, and ensure harvest traceability. We have operated a connectivity-enabled precision agriculture division for four consecutive crop years and are now setting up an Agricultural Operations Center.

ENVIRONMENT

BIODIVERSITY

// GRI 3-3, 101-1, 101-2, 101-5, SASB FB-AG-430A.3

Our agricultural operations are present in different regions of Brazil, with sites that interface directly with biodiversity and ecosystem services. To restore and improve soil health, enhance biodiversity, and reduce the environmental impacts of our operations, we are working to expand the use of regenerative agriculture practices on our farms. This helps prevent environmental degradation, such as soil erosion, and promotes agricultural ecosystem balance.

Among these practices is no-till farming, which we applied in most of our cropland during the 2023/2024 crop year, helping reduce erosion and mitigate our carbon footprint. We also use crop rotation, alternating crops to improve soil structure and biodiversity.

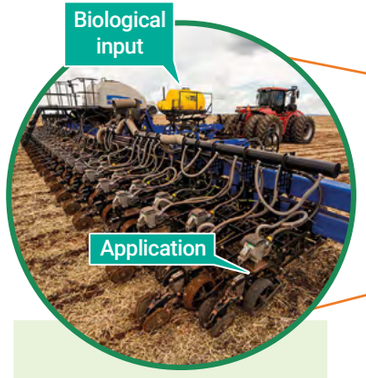
In areas not suitable for second-season crops, we plant cover crops—such as brachiaria, millet, and crotalaria—to preserve the soil's physical, chemical, and biological balance.

Integrated Crop-Livestock (ICL) systems, supported by our livestock operations // see more on page 15 //, are also a key component of our approach. Implemented on 3,579 hectares across our Mirandópolis and Branca hubs, these systems enable nutrient reuse and create opportunities in the carbon market. Our regenerative practices include the use of biological inputs applied in the planting furrow in most of our fields, promoting plant growth and providing natural control of pests and diseases.

On the next page, see how we apply regenerative agriculture principles in our operations and the positive impacts on soil, yields, and the environment.

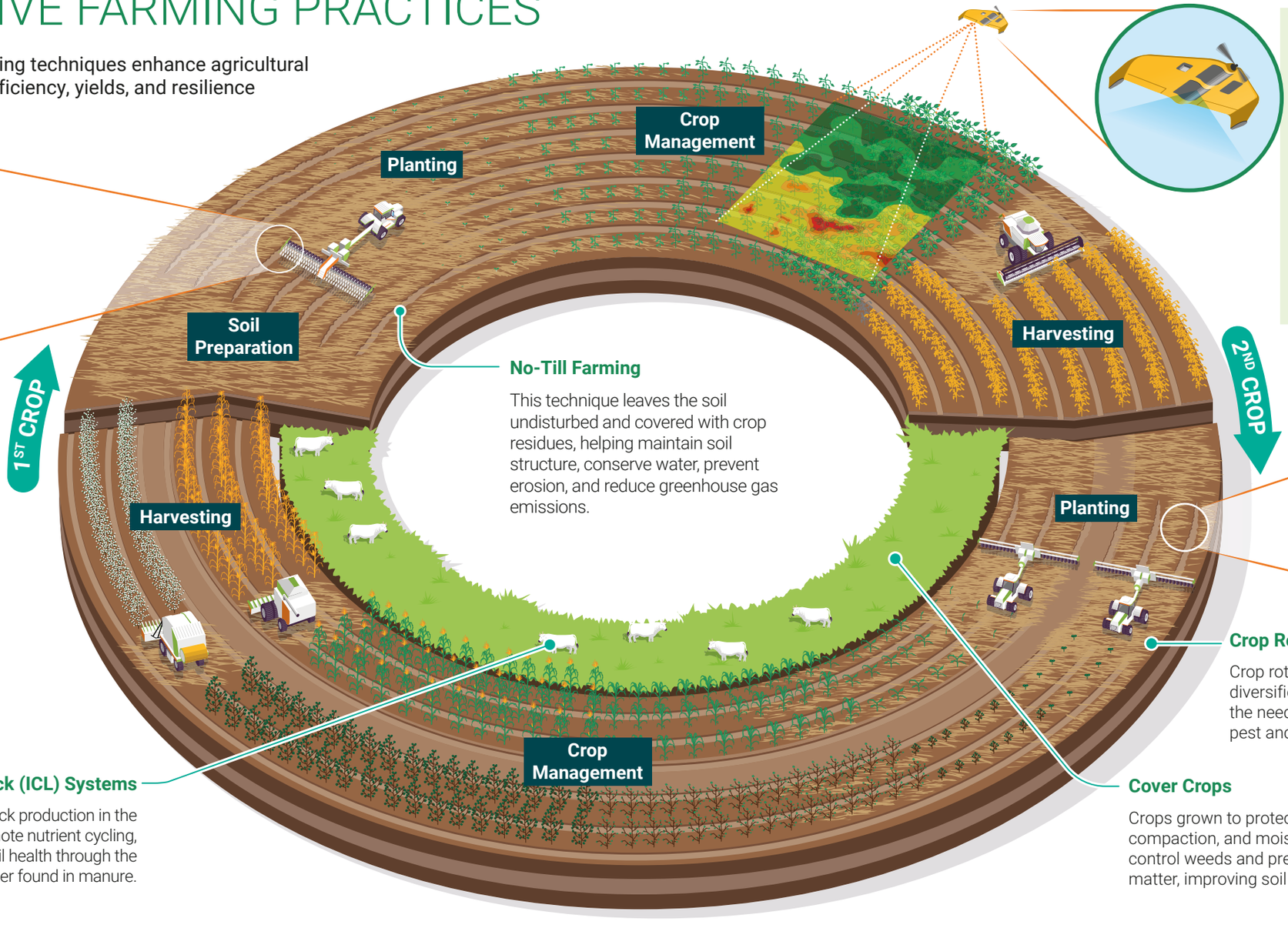
REGENERATIVE FARMING PRACTICES

Integrated and restorative farming techniques enhance agricultural ecosystems while improving efficiency, yields, and resilience



Biological Inputs

Derived from living organisms, biological inputs support plant development and can improve crop yields and quality. They also enhance nutrient availability, improve soil structure and fertility, play a key role in disease and pest management, promote biodiversity, and mitigate environmental impacts.

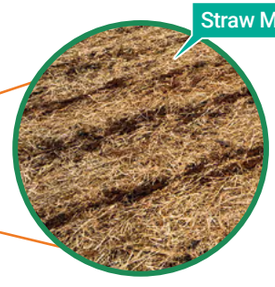


No-Till Farming

This technique leaves the soil undisturbed and covered with crop residues, helping maintain soil structure, conserve water, prevent erosion, and reduce greenhouse gas emissions.

Remote Sensing

Remote sensing uses sensors mounted on satellites, drones, or aircraft to gather key crop data—such as soil moisture levels, crop health, surface temperature, and weeds. These insights enable our farms to monitor crop growth, improve input efficiency, address potential issues early, and make more precise, data-driven crop management decisions.



Crop Rotation

Crop rotation improves soil fertility, diversifies soil microbiota, and can reduce the need for inputs by naturally disrupting pest and disease cycles.

Integrated Crop-Livestock (ICL) Systems

Systems combining crop and livestock production in the same area. ICL systems promote nutrient cycling, increase yields, and help restore soil health through the organic matter found in manure.

Cover Crops

Crops grown to protect soil from erosion, compaction, and moisture loss. They help control weeds and preserve organic matter, improving soil health.

MANAGEMENT AND COMPLIANCE

We work to ensure compliance with environmental laws and regulations, including the protection of legal reserves and protected areas. When expanding our cropland, we prioritize areas that have already been cleared, avoiding further conversion of native vegetation. All our farms are monitored using data management technologies, ensuring a rapid response to nonconformities. When purchasing or leasing new land, our Legal and Sustainability departments carry out careful due diligence, considering all environmental and legal criteria. Key aspects we analyze include: location, georeferencing, Rural Environmental Registry (CAR) status, environmental licensing status, records of violations and environmental embargoes, overlaps with conservation sites and indigenous lands, land ownership, legal and administrative proceedings, tax status and land titling, and legal status of all parties involved, among other factors relevant to pre-contract due diligence.

We are continuously working to improve our contract management practices through regular procedural reviews. Innovation tools and artificial intelligence are already being used to support us in drafting and updating contract templates and in monitoring regulatory developments—ensuring higher quality, integrity, and efficiency in our legal due diligence.

In 2024, no natural ecosystems were converted into farmland—either by us or by our suppliers. As a result, all soybean, corn, and cotton production on land owned or leased by Bom Jesus can be classified as free from deforestation and land conversion. This is monitored through the Amazon Deforestation Monitoring Project (Prodes), developed by the Brazilian National Institute for Space Research (INPE). Data is collected through the TerraBrasilis platform and intersected with data on owned, leased, and partner land. // GRI 13.4.2, 13.4.4, 13.4.5, 101-4

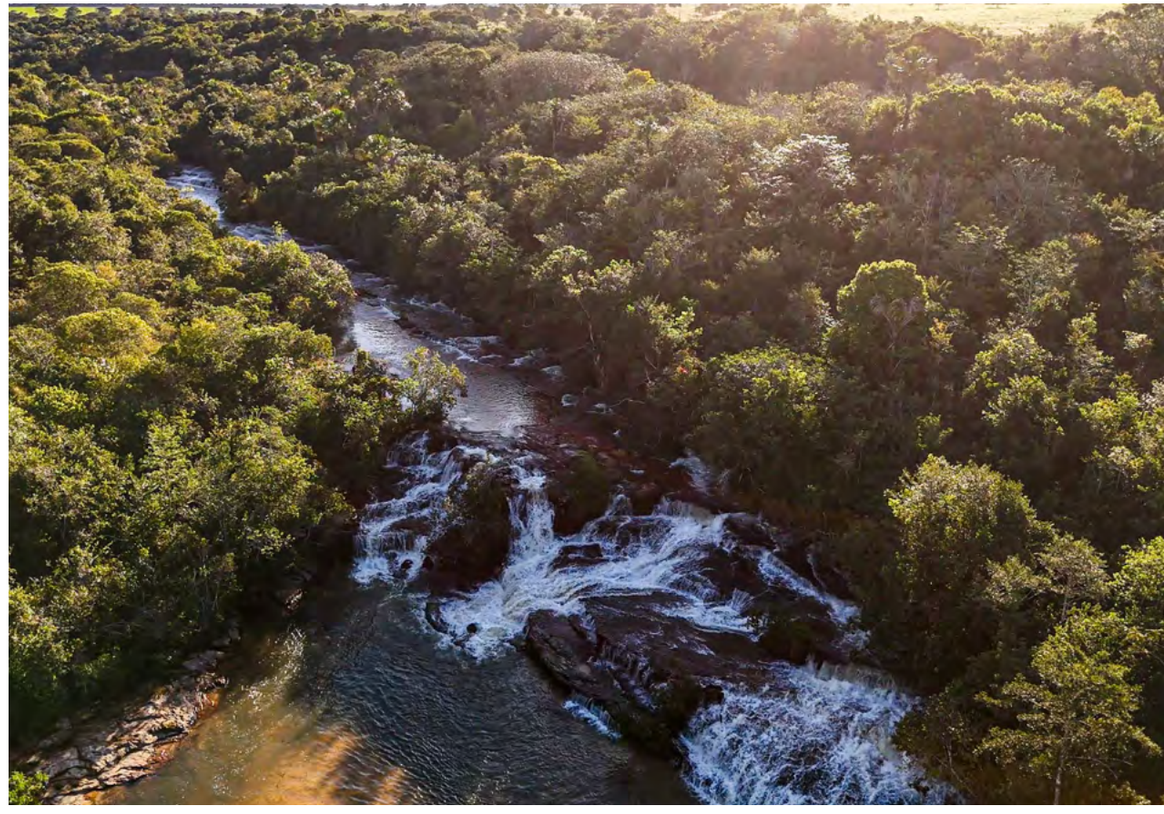
Some of our sites are located near environmentally sensitive areas[1], such as indigenous lands and conservation sites // see full details on page 91 //. Spread across locations like Tangará da Serra (MT), Rondonópolis (MT), Formosa do Rio Preto (BA), and Corrente (PI), these sites include farms ranging in size from 3,630 hectares to 71,148 hectares. Our management approach takes this data into account, which informs practices to ensure the responsible use of natural resources and mitigate negative impacts. Among these

[1] We conduct geospatial mapping of all our operational areas to identify proximity to indigenous lands and conservation sites. To help manage social and environmental risks, we maintain a 10 km buffer zone around such areas. All of our activities comply with current environmental legislation, including licensing requirements and buffer zone provisions for conservation sites, where applicable.

practices, we maintain buffer zones around springs and watercourses in line with Law No. 12,651/2012 (Brazilian Forest Code). We also plan our operations in such a way as to preserve biodiversity, taking into account the regional context and the role that protected areas play for local communities, wildlife, and flora. All our sites are registered in the CAR system, which formalizes our commitment to environmental restoration. When necessary, the property is entered into the Brazilian Environmental Regularization Program (PRA).

SUPPLY CHAIN

No biomass (firewood) we purchase comes from areas with deforestation, natural ecosystem conversion, or environmental restrictions. None of the products we source are non-traceable and all are fully compliant with environmental regulations. We use a 2-step due diligence process: a desktop review verifies suppliers' legal compliance, and a geospatial analysis detects any irregular conversion of natural ecosystems.
// GRI 13.4.3, 308-1



100%

of farmland in deforestation-free areas in 2024

REFORESTATION AND FOREST RESTORATION

We have continued to plant eucalyptus to promote reforestation and supply firewood, reaching 258.8 hectares of planted eucalyptus in 2024. With the support of a commercial partner, we are also restoring 44.92 hectares of land across the Mirandópolis, Santa Clara, Santo Antônio, Piúva, and Santa Terezina hubs. This reforestation program is part of the RTRS certification process // see more on page 18 // and so far, 23.1 hectares have been replanted with seedlings and seeds at three of the listed hubs:

- Mirandópolis: 1,362 seedlings and 56 kg of seeds.
- Santo Antônio: 60 seedlings and 109.31 kg of seeds.
- Santa Clara: 1,736.88 kg of seeds.

1.577,81 kg

of seeds came from the Xingu Seed Network, which sources seeds from indigenous, *quilombola*, and rural communities

324,38 kg

of seeds came from the Cerrado Seed Network, which primarily sources seeds from *quilombola* communities

FIRE PREVENTION AND RESPONSE

Year 2024 saw an increase in wildfire incidents throughout Brazil due to a prolonged drought caused by *El Niño*, affecting several of our hubs. As part of our prevention and mitigation measures, we have a detailed internal emergency response plan and trained teams to prevent and respond to fire outbreaks. In addition, we strategically use brachiaria grass as a protective barrier, preventing fire from entering the edges of crop plots. We also schedule corn harvesting during cooler hours, avoiding peak heat between 10 a.m. and 2 p.m.

In the event of a wildfire, the affected site must inform the Legal department while taking immediate action to contain the fire. The Legal department is responsible for filing a police report and notifying public authorities. When necessary, technical reports are issued to formally document the incident and identify its cause.

CLIMATE AGENDA // GRI 3-3, 201-2, SASB FB-AG-440A.1

In 2024, *El Niño* brought early rains to some regions and extended droughts to others, including a severe dry period between November and December. In the first quarter, weather conditions affected soybean harvesting after a stretch of favorable weather, resulting in lower-than-expected yields. On the other hand, the second harvest of the period showed favorable yields for corn and cotton.

This underscores the importance of regenerative farming practices, such as using corn straw and cover crops, which are essential for reducing the impacts of drought // see infographic on page 29 //. Regions where soybean crops were planted under this protective cover proved more resilient to drought, shielding the soil from the sun and retaining moisture. Other practices that help mitigate adverse weather conditions include minimum tillage, no-till farming, integrated crop management, and precision agriculture // see more on page 26 //. We use high-quality seeds, cultivars adapted to each growing region, and varieties resistant to pests and diseases.

The challenges we faced this harvest season underscore the importance of crop and geographic diversification to mitigate adverse climate impacts, while also highlighting the need to continue advancing our climate adaptation and resilience strategy.

IMPACT INITIATIVES

CARBON CREDIT PROGRAM

As part of our efforts to capture opportunities in the voluntary carbon market through Integrated Crop-Livestock (ICL) systems and other regenerative agriculture practices, we are developing a long-term program—estimated to last ten years—in collaboration with a partner company. The program is based on an international framework developed by Verra, which manages the Verified Carbon Standard (VCS), the world's most widely used greenhouse gas (GHG) crediting program. Currently, the program covers 417 hectares at the Nova Viena hub, where we are integrating livestock with soybean production and livestock with brachiaria grass.

LOW-CARBON SOY PROGRAM

The Low-Carbon Soy Program is an initiative led by the Brazilian Agricultural Research Corporation (EMBRAPA) to develop a protocol for certifying greenhouse gas emissions balance in tropical-climate soybean farming and for promoting good agricultural practices. The program is tailored to Brazil's specific climate context, as existing tools were mostly developed for temperate climates.

The goal of the program is to quantify the sustainability attributes of Brazilian soybeans, based on benefits metrics and certification of low-emission production practices.

Bom Jesus Agropecuária is participating in the validation phase of the program at pilot sites, as one of the properties nominated by the program's sponsoring companies. We are providing three areas within our farming hubs for the research, sharing crop management data, authorizing soil sampling, and involving our managers in technical interviews to collect production system information. The program spans three crop years: 2023/2024, 2024/2025, and 2025/2026. The Certification Protocol is currently undergoing validation and will be launched as an official “Low-Carbon Soy” label in 2026.

LOGISTICS EFFICIENCY

In 2024, we improved the efficiency of our loaded and unloaded truck operations. By reducing unnecessary movements, we optimized grain haulage logistics and lowered the number of empty truck routes.

DISCLOSURES // GRI 305-1, 305-2, 305-3, 305-5

Consolidated Scope 1 emissions[1]

	2023	2024
Total scope 1 emissions in tCO_2e	332,886.76	**383,429.36**
Total scope 1 biogenic emissions in metric tons	16,691.59	**51,407.52**

[1] In 2023, we completed our first greenhouse gas (GHG) emissions inventory, using 2023 as the baseline. The inventory covered the following gases: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), and perfluorocarbons (PFCs). We used internationally recognized methodologies such as the GHG Protocol, ISO 14064, and sector-specific tools, including the Agricultural GHG Protocol Calculation Tool.

Scope 2 emissions[1]

	2023	2024
Total Scope 2 emissions (location-based approach) (tCO_2e)	865.004	**1,618.55**

[1] We also calculated Scope 2 emissions using the market-based approach, reporting 1,615.20 metric tons of CO_2 equivalent emissions from purchased electricity. Only carbon dioxide (CO_2) was included in the calculation. The selected base year was 2023, and the methodology followed the GHG Protocol and ISO 14064, using the operational control approach.

Scope 3 emissions[1]

	2023	2024
Total scope 3 emissions in tCO_2e	269,830.96	**73,020.59**
Total scope 3 biogenic emissions in metric tons	31,441.49	**9,368.59**

[1] Emissions figures include CO_2, CH_4, and N_2O, and are reported from a 2023 baseline. We applied the GHG Protocol and ISO 14064, as well as references such as the IPCC, DEFRA, and the National Energy Balance.

WATER AND **ENERGY**

// GRI 3-3, 303-1, 303-2, SASB FB-AG-440A.1, FB-AG-440A.2

According to a study based on the World Resources Institute (WRI) Water Risk Atlas, our sites are not located in areas of high water stress, where water demand exceeds availability due to natural scarcity, overuse, or poor resource management. We also use rainfed agriculture, a system that relies solely on rainfall for crop development without artificial irrigation. We keep historical rainfall records for all farms, which support better planning and decision-making regarding the technologies and practices we adopt.

Among the methods we use is contour planting, which follows the natural contour lines of the land to prevent soil erosion and improve water retention. Another key practice is pest monitoring integrated with precision agriculture techniques, which supports reduced use of pesticides through targeted application. This optimizes input usage and, as a result, the amount of water needed for dilution.

Water supply at production sites comes from deep cased wells, while offices are supplied by the public utility system. In addition to potable water for human consumption, water resources are used for cleaning and maintenance of facilities and equipment, as well as for fire suppression systems. We have 56 deep cased wells with official water permits. The volumes withdrawn from each well are recorded and reported to environmental authorities, ensuring compliance with applicable laws. The volume of groundwater withdrawals is monitored using water meters, while water quality is monitored annually against the standards and reference values established by legislation.

We do not discharge wastewater directly into water bodies. All wastewater generated in rural areas is treated using septic tanks and soak pits[1]. In addition to these systems, dining facilities are equipped with grease traps. In urban offices, wastewater is treated by the public utility.

All structures generating oily effluent—such as vehicle and machinery wash stations—are designed and built with oil-water separation systems, in compliance with environmental regulations. After separation, water is infiltrated into the soil using a soak pit system. Aircraft used in crop dusting operations are taken to decontamination pads after each application. These pads are equipped with ozone-based treatment systems that degrade pesticide residues in the effluents. After treatment, the effluents are directed to evaporation tanks, in accordance with current environmental legislation[1].

Each year, we conduct a training program on water and wastewater management, delivered by environmental analysts. The operation of the decontamination pad treatment system is one of the key topics covered.

By using rainfed agriculture and conservation practices such as contour planting and precision agriculture, we ensure responsible water use. Bom Jesus monitors water withdrawals, treats wastewater, and runs ongoing training programs on water conservation.

[1] We follow specific standards and guidelines to ensure our wastewater treatment and disposal practices are compliant, including: NBR 14605:2020; NBR 17076:2024; and MAPA Instruction No. 02/2008.

ENERGY // GRI 3-3, 302-1, 302-4

We currently have 111 Consumer Units (CUs) connected to the local electric utility's grid, supplying power to various facilities including processing plants, farms, offices, lodging, and dining halls. These CUs are divided into two main consumer groups: Group A, with 14 CUs, and Group B, with 97 CUs.

Of the total Consumer Units, 53% are supplied from renewable energy sources. These units currently represent approximately 83% of total energy consumption (kWh), highlighting our progress in shifting toward renewables.

We have implemented several initiatives to reduce energy consumption, particularly in Seed Storage Units (UAS), where average temperature is kept between 11°C and 12°C. Operational meetings are held at the beginning of each seed shipment and delivery to reinforce best practices among employees, such as keeping doors closed and turning off lights when not in use. However, to date, no measurements have been taken to assess the impact of these initiatives.

Additionally, for offices and administrative areas, we recommend purchasing inverter air conditioners, which are more energy-efficient. We have not yet established a baseline for tracking energy consumption reductions, but we plan to begin this process in 2025, with documented records and established metrics.

The engineering and maintenance team plays a key role in implementing new projects and solutions to maximize productivity with lower energy use.

Fossil fuels used and total energy (GJ)

	2023[1]		2024
Fossil fuels	Amount of energy	Fossil fuels	Amount of energy
Automotive gasoline	8,337.47	**Automotive gasoline**	**8,245.22**
Diesel	714,631.14	**Diesel**	**828,311.32**
LPG	21,275.42	**LPG (in kilos)**	**19,953.49**
Jet fuel	26,022.47	**Jet fuel**	**44,864.51**
Aviation gasoline	436.84	**Aviation gasoline**	**-**
Total	**770,703.34**		**901,374.54**

[1] 2023 data has been restated. // GRI 2-4

Renewable fuels used and total energy (GJ)

	2023[1]		2024
Renewable fuels	Amount of energy	Renewable fuels	Amount of energy
Ethanol (in gasoline)	2,133.63	**Ethanol (in gasoline)**	**2,110.02**
Biodiesel (in diesel)	86,688.41	**Biodiesel (in diesel)**	**100,478.39**
Ethanol	18,349.52	**Ethanol**	**27,840.75**
Firewood	79,279.50	**Firewood**	**86,731.58**
Total	**186,451.06**		**217,160.74**

[1] 2023 data has been restated. // GRI 2-4

Energy consumption by source (GJ)

	2023		2024	
Type of consumption	Amount (kWh)	Quantity	Amount (kWh)	Quantity
Electricity	22,367.833	80,524.20	**26,962,800**	**97,066.08**
Total	**22,367.833**	**80,524.20**	**26,962,800**	**97,066.08**

Total energy consumed[1] within the organization (GJ)

	2023[2]	2024
Type of energy	Quantity	Quantity
Nonrenewable fuels consumed	770,703.34	**901,374.54**
Renewable fuels consumed	186,451.06	**217,160.74**
Electricity	80,524.20	**97,066.08**
Total	**1,037,678.60**	**1,215,601.36**

[1] Energy consumption is calculated using a spreadsheet in which the amount of fuel is multiplied by its respective lower heating value, based on the 2023 National Energy Balance published by the Brazilian Ministry of Mining and Energy.
[2] The 2023 data has been restated. // GRI 2-4

83%
of our total electricity requirement (kWh) comes from renewable sources.

WASTE MANAGEMENT // GRI 3-3, 306-1, 306-2

We manage waste in our operations with rigorous monitoring and control systems at every stage to ensure compliance with current legislation[1]. In addition, we continually explore opportunities to advance the circular economy. One example is our use of soybean and corn waste—broken grains leftover from storage processes—as animal feed, adding value to by-products and enhancing the sustainability of the business. Cottonseed also has commercial value and is sold to crushers, while linters and hulls are reintroduced into the biomass and livestock production chains, respectively.

In our operations, the most significant impacts related to material inputs are associated with the packaging of purchased farm inputs, including pesticide containers, which become waste and require proper disposal. These packages are sent to reverse logistics collection centers run by the National Institute for Empty Package Processing (inpEV), reducing environmental impacts and avoiding risks to human and animal health. Used lubricating oil is sold for re-refining and ultimately returned to the production chain.

Waste generation points are present across various facilities, such as offices, canteens, machinery and vehicle wash bays, mechanic shops, decontamination yards, grain and cotton processing facilities, and seed treatment and processing facilities. We have made continued progress in increasing the volume of waste sent for recycling. A waste segregation system implemented at our facilities enables us to sort and sell materials such as canvas, cardboard, big bags, and metal waste.

[1] Including, among others, the National Solid Waste Policy (PNRS) and State Law no. 12.932/2014 (BA) and no. 12.150/2023 (MT).

We separate waste generated in our operations into hazardous (Class I) and non-hazardous (Class II), in accordance with NBR 10004/2024.

Waste streams are efficiently managed by documenting all waste shipments in invoices, Waste Waybills, and Final Disposal Certificates (CDF)—ensuring traceability and legal compliance—weighing and measuring all outbound waste materials. We maintain a Solid Waste Management Plan (PGRS) that details every step of the process.

Waste is disposed of by certified and licensed companies[1], ensuring proper handling according to environmental classification. One of the challenges in waste management is matching collection demand with available freight services provided by contractors, especially in the Vale do Araguaia region. In 2024, we onboarded four new contractors to serve these areas.

Lessons learned in recent years to improve our waste management practices include investing in training, certifying new suppliers, and implementing waste segregation. We actively seek out more efficient technologies for waste disposal on the market. These lessons are incorporated into our operational procedures, which are revised every two years or when processes are automated, to reflect implemented improvements.

From farm to disposal, waste is stringently managed to ensure compliance and traceability, and we actively seek out opportunities to advance the circular economy.

[1] We require contractors to submit mandatory documentation, such as operating permits, licenses, environmental regulator (IBAMA (CTF) and SINIR) registration details, as well as specific documents for workers and vehicles operating on farms: personal IDs (ID card, social security card, and driver's license if applicable); updated PPE records; employee registration forms; occupational health and safety work orders (NR-1); occupational health certificates (ASO); Risk Management Program (PGR); Occupational Health Medical Control Program (PCMSO); and vehicle documents.

PEOPLE

TALENT MANAGEMENT // GRI 2-29, 3-3, 404-2

In 2024, we earned the GPTW (Great Place to Work) certification for the third consecutive year. This certification recognizes companies with outstanding workplace environments based on employee satisfaction and perception surveys. GPTW certification reflects our commitment to nurturing a positive organizational culture, with effective people management practices focused on professional development, diversity, and team well-being.

The year 2024 saw the launch of our Corporate University, UNICorp BJ. Created to promote the ongoing development of our employees, this initiative will extend to all areas of our company. We offer logistical support to employees in the field, providing access to quality skills building programs.

Programs such as UNICorp BJ, coaching, and technical academies drive the development of our teams and reflect our commitment to people management.

The Bom Jesus Talent Program provides opportunities to employees in production and operations positions who show potential for management roles. These employees are invited to attend UNICorp BJ programs to develop the skills needed to progress within the company.

Our Operators Academy, meanwhile, trains production employees to operate agricultural machinery. The course includes theoretical classes on traffic regulations, environmental issues, safety, and maintenance, followed by practical field classes until participants complete the required training hours.

We also support the development of high potential employees to take on leadership positions. In 2024, we launched an 80-hour training program at IBG Business School for 50 employees, structured into four modules. Each module included 20 hours of study on topics such as personal and corporate brand management, self-awareness, productivity, and results-driven focus. Another key leadership training initiative is our coaching program, which supports employee development through weekly one-on-one sessions with close involvement from direct managers.

For the third year in a row, we earned GPTW certification, recognizing our commitment to a positive workplace conducive to collaboration and professional growth.

COMPENSATION, BENEFITS, AND REWARDS // GRI 401-2

Our compensation policy sets an entry-level wage for employees that exceeds both the local and national minimum wage. This is determined through benchmarking assessments, inflation indices, and collective bargaining agreements negotiated between employers, employees, FETAGRi[1], and unions. At Bom Jesus Agropecuária, all employees are covered by collective bargaining agreements. // GRI 2-30, 13.21.2

Full-time, part-time, and temporary employees have access to life insurance, health insurance, dental plans, parental leave, and meal allowances. We also provide education grants to support the professional development of our employees. Grants are awarded for both undergraduate and graduate programs, as well as for language courses, following internal policy guidelines.

In 2024, we implemented a reward program for employees across all areas of the business. This program was introduced as part of a strategy to design compensation packages that reward exceptional performance.

[1] Mato Grosso State Federation of Agricultural Workers.

DIVERSITY AND INCLUSION // GRI 3-3

Fostering respect in relationships and in the workplace has always been part of our culture. We are working to formalize this commitment through a diversity and inclusion agenda, which is central to sustainable development and reducing inequality.

This agenda includes job fairs for people with disabilities (PwDs), organized in partnership with local organizations and government bodies to expand their access to job opportunities. Among our key initiatives is a collaboration with REDES—a program involving public, private, and third-sector partners, along with training institutions in Rondonópolis (MT)—to train people with disabilities and young apprentices.

Respect is a core pillar of our culture, guiding all internal and external relationships.

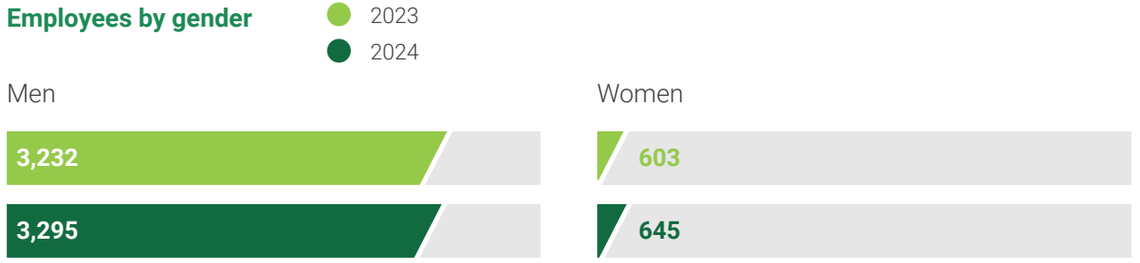
WORKFORCE PROFILE // GRI 2-7

Employees by region and gender[1]

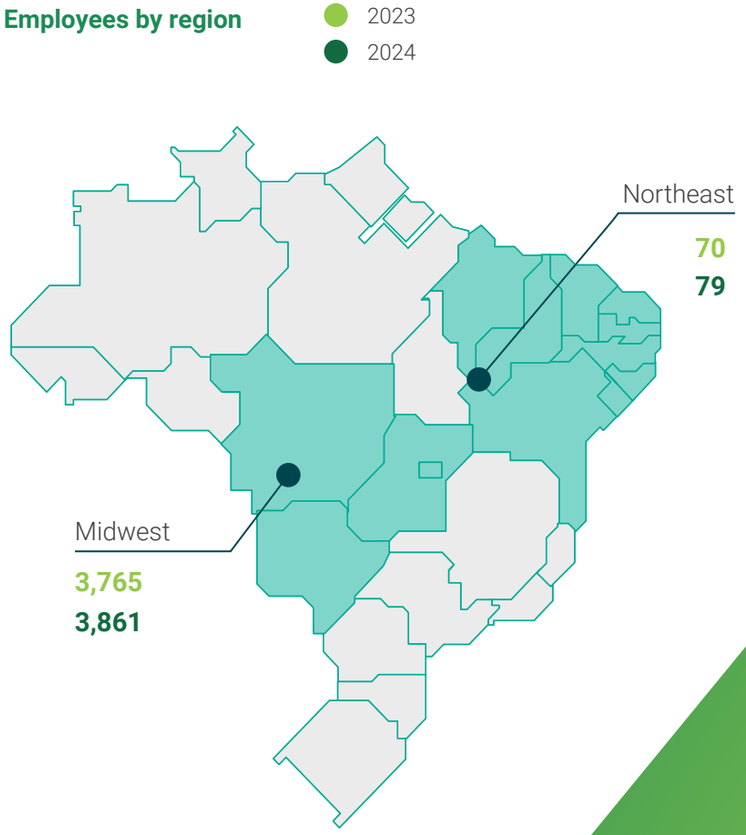
	2023			2024		
By gender	Men	Women	Subtotal	Men	Women	Subtotal
Northeast	63	7	70	**70**	**9**	**79**
Midwest	3,169	596	3,765	**3,225**	**636**	**3,861**
Total	**3,232**	**603**	**3,835**	**3,295**	**645**	**3,940**

[1] The data reported was extracted from Report 114, related to the relevant database item in the Senior system's personnel administration module. The methodology used to calculate the total number of employees was a direct count, including all registered employees, both full-time and part-time. The total number of employees is based on the records at the end of the reporting period, taken from the last business day of the year, and includes all employees in the organization. We have no non-guaranteed-hours employees. For 2024, executive officers are included as employees in the GRI 2-7 reporting.

Employees by gender



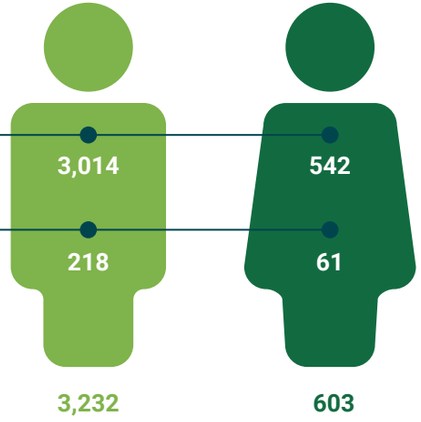
Employees by region



3,940
employees make up our team, which is largely based in the Midwest and Northeast of Brazil.

Employees by employment contract and gender

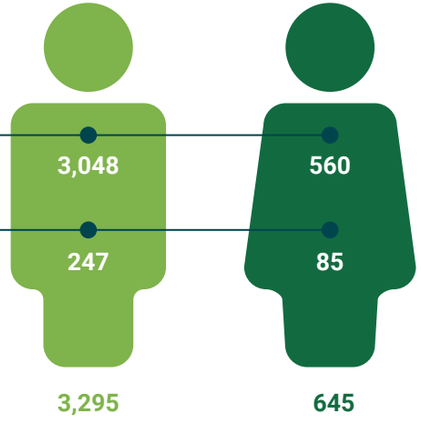
2023



Permanent:
3,556
Temporary:
279

Total:
3,835

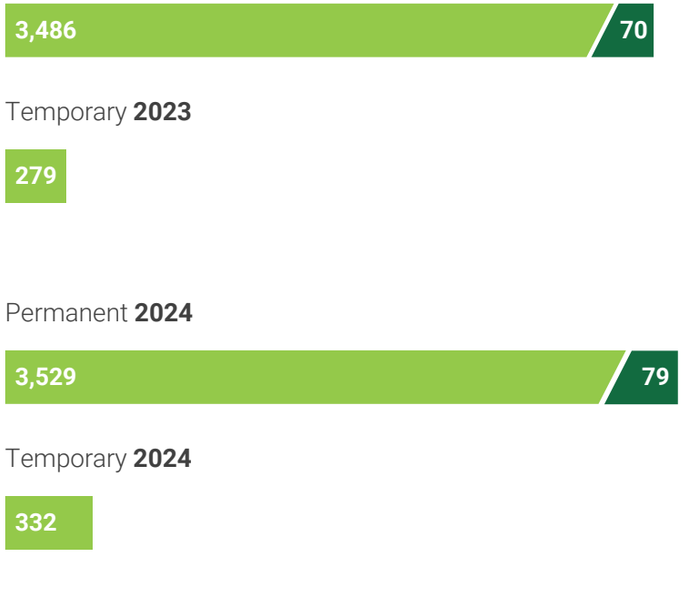
2024

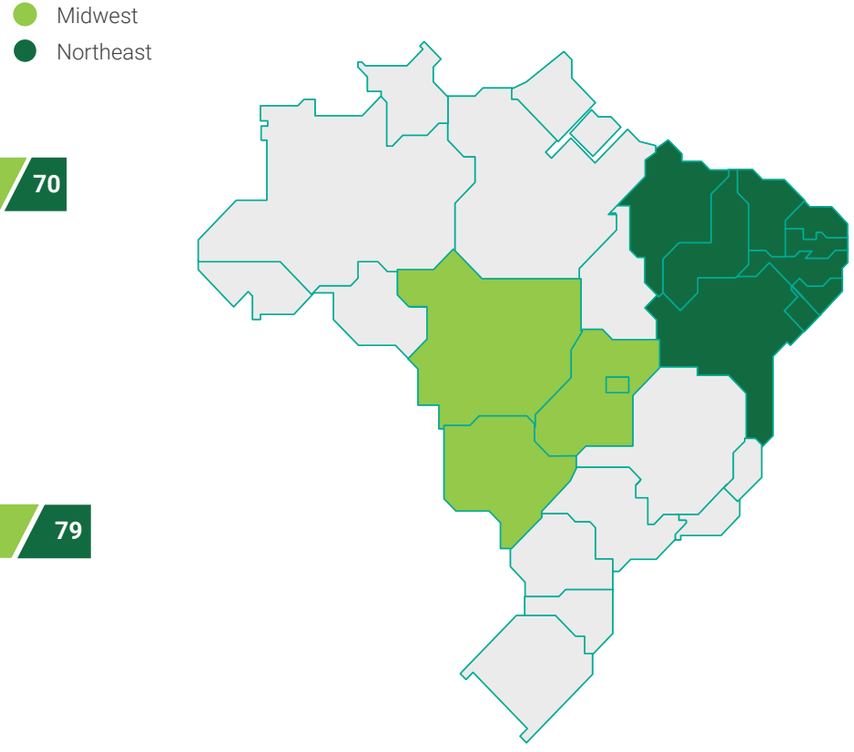


Permanent:
3,608
Temporary:
332

Total:
3,940

Employees by contract type and region





Employees by employment type[1] and gender

	2023			2024		
	Full time	Part time	Subtotal	Full time	Part time	Subtotal
Men	3,194	38	3,232	**3,244**	**51**	**3,295**
Women	539	64	603	**566**	**79**	**645**
Subtotal	**3,733**	**102**	**3,835**	**3,810**	**130**	**3,940**

[1] Full-time employees include permanent and seasonal workers. Part-time employees are apprentices who work four hours a day. The methodology was updated for 2024. GRI 2-4

Employees by employment type and region

	2023			2024		
	Full time	Part time	Subtotal	Full time	Part time	Subtotal
Northeast	70	0	70	**79**	**0**	**79**
Midwest	3,663	102	3,765	**3,731**	**130**	**3,861**
Subtotal	**3,733**	**102**	**3,835**	**3,810**	**130**	**3,940**

HEALTH, SAFETY, AND WELL-BEING // GRI 3-3

The scale and complexity of our operations require coordinated efforts to ensure a safe work environment and foster a healthy work-life balance and well-being. Given its criticality, this issue is included among our material topics, and is addressed through occupational health and safety practices such as formal policies and commitments, senior leadership engagement, key performance indicators, awareness campaigns, training, and communication.

Our Occupational Health and Safety Management System is compliant with all applicable legal and regulatory requirements, including labor laws, International Labour Organization (ILO) conventions, Brazil's Civil and Criminal Codes, collective bargaining agreements, sector regulations, licensing and permit requirements, and requirements from the Labor Prosecutor's Office, although we are not externally certified. Our approach to health and safety management is based on the Regulatory Standards (NRs) of the Ministry of Labor and Employment (MTE), and the system covers all workers, activities, and work sites within the company. // GRI 403-1, 403-8

To manage risks and foster a prevention culture, we identify hazards and assess both routine and non-routine activities, and then implement measures to eliminate or minimize exposure.

We continuously invest in training to ensure our employees are up to date with best practices. This training is tailored to the specific skills, knowledge, and mindset required for each position.

Our risk matrix is based on probability and severity ratings that help guide preventive and corrective actions.

In addition to direct observation, we use methodologies such as Preliminary Hazard Analysis (PHA), Permits to Work (PtW), Respiratory Protection Programs (RPP), checklists, interviews, and questionnaires. A risk matrix classifies risks by likelihood and severity, helping prioritize corrective actions. Our health and safety representatives also conduct periodic inspections to identify, eliminate, neutralize, or mitigate hazards, ensuring a safe environment for all employees. Key hazards and risks include operational activities, work at heights, confined spaces, machinery and equipment use, and tasks involving electricity. // GRI 403-2, 403-4, 403-7, SASB FB-MP-320a.2

We continuously track relevant indicators on incidents, near misses, and risk conditions to identify trends and implement corrective and preventive actions. We also conduct internal and external audits to verify compliance with regulations and avoid fines or penalties.

Workers have multiple channels to report hazards and unsafe situations in the workplace—and may stop work if they identify serious and imminent risks, in line with Brazilian regulation NR 1. Reports may be made directly to managers, health and safety representatives, the Rural Accident Prevention Committee (CIPA-TR), or via our whistleblowing hotline // see page 57 //. CIPATR is responsible for implementing health and safety policies and organizing lectures, training, and other initiatives on the topic. Meetings are held every two months, following a predefined schedule.

We carry out health campaigns and disease prevention initiatives as part our PCMSO program, and hold daily toolbox talks. Campaigns include White January, Yellow September, Pink October, and Blue November.

We also provide occupational health services for employees. Our Specialized Occupational Health and Safety Service (SESMT), as required by NR 31, includes a team of professionals such as occupational safety technicians and engineers, nurses, and doctors. This team works to prevent occupational illnesses and accidents through risk identification, assessment, and mitigation, as well as awareness and education campaigns on safe practices and health. We track a set of performance indicators to measure the effectiveness of safety measures. In 2024, we recorded no occupational diseases among employees or workers. // GRI 403-3, 403-10

Our health and safety structure aligns with NR 7, which requires that companies have in place an Occupational Health Surveillance Program (PCMSO). This program includes pre-employment, periodic, and exit medical checkups, as well as communication via email, intranet, and bulletin boards about the availability of occupational health services, which can be accessed either onsite or through partner clinics. We ensure the confidentiality of employee health information and ensure that it is not used to favor or disadvantage any worker. All information is managed confidentially by the health team according to internal regulations.

We provide health and dental insurance with broad coverage // see page 44 //. Other employee benefits include: life insurance; a pharmacy plan offering access to medication and treatment; ergonomics programs, adjusting furniture and equipment to prevent injuries; and regular breaks during the workday for rest, stretching, and short walks to reduce stress and physical strain. // GRI 403-6

TRAINING // GRI 403-5

We provide regular health and safety training to our team, covering all courses required by Brazilian regulatory standards and complementary courses mandated by regulatory bodies such as the Department of Transportation (DETRAN) and the Fire Department, as well as internally developed training programs. Courses offered include: NR-7 (occupational health and periodic health checkups), NR-10 (electrical safety), NR-12 and NR-31.12 (machine and equipment safety), NR-23 (emergency and fire procedures), NR-31.07 (safe handling of pesticides), NR-33 (confined space operations), and NR-35 (work at height).

Our training plans are designed around legal compliance and the specific needs of our operations.

ROAD SAFETY

We train and educate Bom Jesus Agropecuária's drivers through recurring courses on defensive driving, first aid, and the handling of hazardous cargo. Drivers undergo periodic health checkups to detect and address potential health issues early. We ensure our vehicles are well maintained and equipped with protective devices such as seat belts and airbags.

We also adapt vehicles to improve posture and reduce physical strain, helping prevent musculoskeletal disorders. We encourage healthy habits like balanced nutrition and regular exercise. Our labor policies set limits on driving hours and require sufficient rest periods to prevent fatigue.

COMMUNITY ENGAGEMENT // GRI 2-29, 3-3, 203-1

In 2024, we organized charitable initiatives with our employees, such as Children's Day and Charitable Christmas. Donation points were set up across farms and offices to collect toys, clothing, and food for NGOs and families in socially vulnerable situations in Rondonópolis, Juscimeira, Tangará da Serra, and Nova Mutum (MT).

To raise environmental awareness, we also organized activities in local schools near our operations. On World Environment Day, we engaged 672 students in educational activities. To mark Arbor Day, we planted seedlings and distributed embaúba seed pencils to 288 children. This species is native to the regions where we operate and highly valuable for recovering degraded land. These initiatives are particularly meaningful, as many residents in these communities work in our operations, and their children attend the local schools we engage with.

We invest in and support social, community, and educational programs—primarily in schools and learning institutions. We currently do not quantify the direct or indirect positive impacts of these initiatives using specific metrics. In 2024, we donated R$ 357,874 to support projects with positive social outcomes, including contributions to organizations such as Abrinq, the Paul Percy Harris Senior Home, and Oratório Filhos de Dom Bosco.

672
students participated in World Environment Day educational activities

288
children took part in Arbor Day activities, promoting environmental awareness.

Founded in 1990, Fundação Abrinq is a civil society organization that works nationwide to advocate for children and adolescents' rights, focusing on education, health, and social protection // learn here //. Oratório Filhos de Dom Bosco, founded in 1996 in Rondonópolis (MT), is a Salesian initiative offering social, sports, and cultural activities to vulnerable youth to foster development and strengthen community ties.

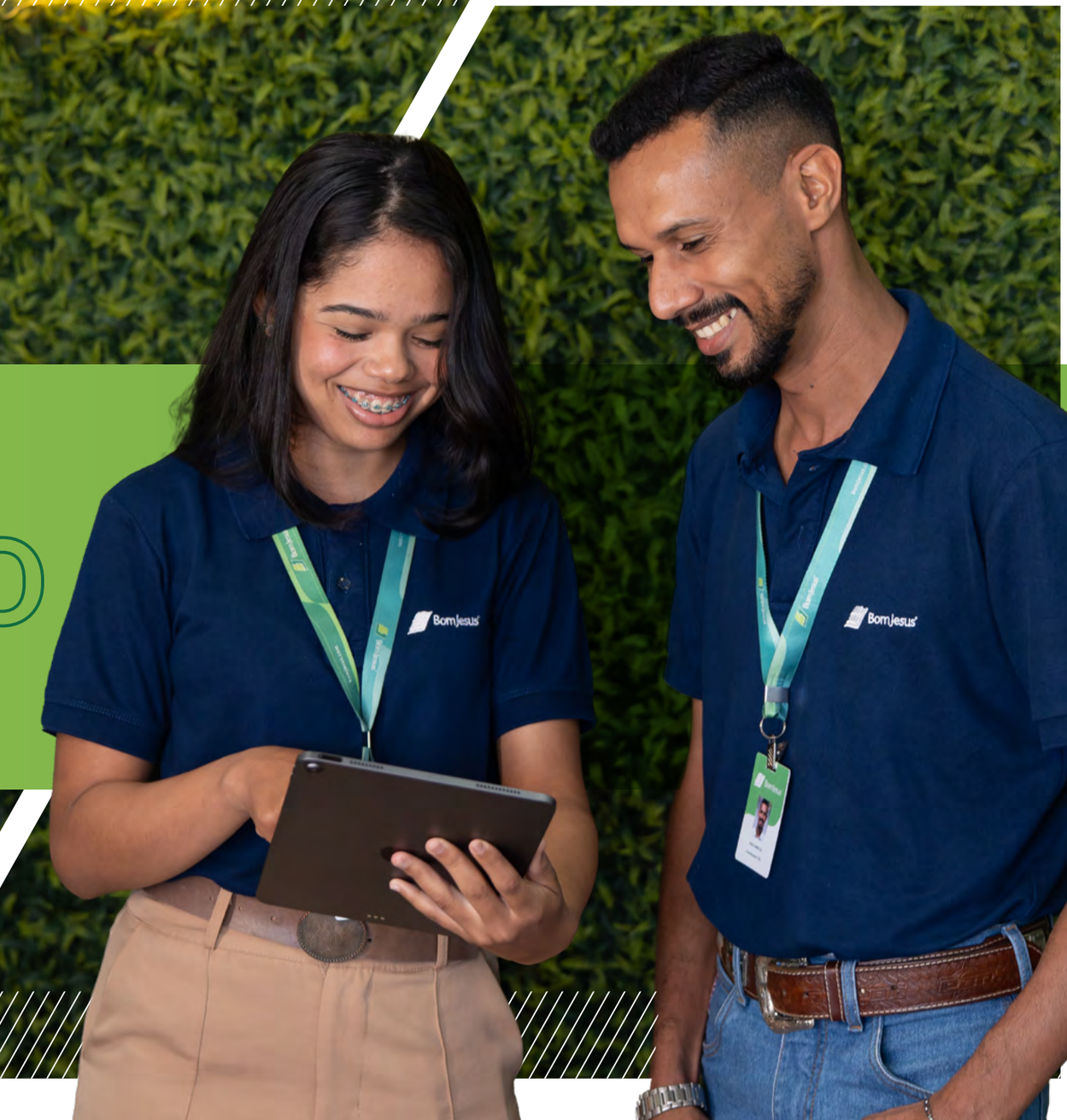
As part of our commitment to nurturing a better future, we are a certified Child-Friendly Company and proud partners of Fundação Abrinq, supporting child and youth-focused initiatives across Brazil.

R$ 357,874
In donations throughout the year.

Although our operations do not overlap with indigenous lands, some of our units are located near indigenous territories. Based on a previous land mapping assessment[1], operations near indigenous territories include: Branca (neighboring the Paresi, Estivadinho, and Figueiras indigenous lands), Mirandópolis (approx. 4 km from the Tereza Cristina indigenous land), Palmito (approx. 8.6 km from the Bakairi indigenous land), Espírito Santo (adjacent to the Parabubure indigenous land), and Pedra Preta (also near Parabubure). Our operations strictly conform to legal property boundaries and protected area regulations, ensuring full compliance with environmental laws. We pay special attention to water resources used by nearby traditional communities and implement preventive measures to minimize potential environmental impacts. // GRI 13.14.3

[1] The assessment covered all indigenous lands located within 10 km of our operations, ensuring ongoing and responsible monitoring.

RESPONSIBLE AND INTEGRATED MANAGEMENT



GOVERNANCE STRUCTURE // GRI 2-9, 2-12

We are a limited liability company with Nelson Vigoloserving as president and Geraldo Vigolo as vice president—both of whom are shareholders. Our top leadership also includes directors[1] who take part in decision-making processes. We recognize the importance of family governance and believe that, combined with executive leadership, it contributes to our business success by embedding family values and traditions into our organizational culture. // GRI 2-11

Our leadership is supported by subject-matter committees. These committees have expanded in recent years: in 2021, with the creation of a Privacy Committee // see page 61 //; in 2024, with the launch of the ESG Committee // see page 20 //; and in 2025, with the establishment of a Crisis, Risk, and Compliance Committee. The first committee focuses on compliance with the Brazilian General Data Protection Regulation (BR GDPR), data governance, and privacy protection; the second addresses environmental, social, and governance matters, embedding sustainability in our corporate culture; the third works to strengthen risk management, ethics, integrity, and compliance in our operations.

Our directors oversee key departments and lead the implementation of critical projects and initiatives, while also managing impacts on the economy, environment, and people.

[1] All members of the Executive Board were hired from the same region where our headquarters is located—Rondonópolis (MT). // GRI 202-2

In 2025,

we plan to draft a Shareholders' Agreement, which will provide greater legal security for our business.

As a key milestone for the year, we created and formalized a Family Protocol establishing rules, duties, and rights related to succession, organization, and other matters. The protocol was developed in Family Assembly meetings, with guidance from specialized consultants and the direct involvement of shareholders and family members.

In 2025, we will also issue a Shareholders' Agreement, a key governance document defining corporate rights and responsibilities, adding greater legal security to our business. Among the mechanisms introduced by this agreement is an Advisory Board, due to be created in 2026.

We recognize the role that family governance plays in our business success by embedding family values and traditions into our organizational culture. In 2024, a newly developed Family Protocol established rules, obligations, and rights concerning succession.

ETHICS AND COMPLIANCE

// GRI 2-23, 2-24, 3-3: GOVERNANCE, ETHICS AND COMPLIANCE

Serving as a guide for process management and stakeholder relationships, our Code of Conduct and Ethics applies to all employees, suppliers, and partners. The Code's ethical guidelines, and related regulations, must be understood by everyone to foster a culture of compliance and prevent misconduct.

We have adopted a set of practices to prevent and mitigate conflicts of interest, ensuring transparency and regulatory compliance in our operations. These practices include the development and regular reviews of policies and procedures, as well as a strong organizational culture and best compliance practices. // GRI 2-15

During the reporting period, we recorded one significant incident of environmental non-compliance, resulting in a R$ 2 million fine. We are taking appropriate steps to address the issue, which is currently under administrative review. No non-monetary sanctions or fines related to prior periods were recorded. We consider a case significant if it involves fines or sanctions exceeding R$ 100,000, major damage, or restrictions that impact operations. // GRI 2-27

WHISTLEBLOWING CHANNEL // GRI 2-25, 2-26, 413-1

Any conduct that violates our Code of Conduct and Ethics should be reported through our Whistleblowing Channel. All reports are handled with complete confidentiality and the identity of the whistleblower is fully protected. During the reporting period, we received a total of 53 behavioral complaints. Six of them were resolved with remediation, while the others were resolved without the need for remediation.

Communication channels available include:

WHATSAPP

+55 11 47806110

EMAIL

bomjesus@resguarda.com

PHONE

0800 591 2234 | 0800 891 4636

TAX MANAGEMENT // GRI 207-2

We ensure compliance with current tax legislation and closely monitor regulatory developments. We are closely following the upcoming tax reform, which introduces new rules for business management and will take effect in 2026. We have ongoing plans to adapt our systems for improved effectiveness and legal certainty.

We also work to identify and manage tax risks related to our activities through control and monitoring mechanisms, as well as training and communication tools. We verify our tax reports through external audits, regular reviews, comparisons against regulations, and analysis of supporting documentation.

In 2024, we implemented new configurations in our Guepardo software system, which is part of our suite of tools to improve tax compliance. This tax governance solution, designed for companies using SAP, supports automated tax management and accounting in accordance with Brazilian legislation.

The Tax Department presents monthly reports to the Controllership department and shareholders, identifying any transactions that are not in compliance with current legislation and submitting them for management's review and decision. No significant incidents of tax non-compliance were identified in 2024.

In addition to managing tax assessments, payments, and filings, we have a dedicated litigation team that manages ongoing cases at the state and federal levels. We also engage external consulting firms for tax credit and tax offset matters.

RISK MANAGEMENT // GRI 3-3

We recognize that effective risk management is essential to the sustainability of our business. At Bom Jesus Agropecuária, risk management is conducted using an integrated and multidisciplinary approach, with shared responsibility across all departments. Accurate risk identification, assessment, mitigation, and preventive measures help protect our reputation, ensure long-term business continuity, and strengthen corporate governance.

Aligned with our strategic plan, risk management involves all areas of the organization. Each department, supported by its staff, is responsible for identifying and continuously monitoring risks related to its activities. Consolidated risk information is reviewed and supports decision-making in executive forums, especially during regular board and shareholder meetings.

On the financial side, we hold quarterly meetings with the board and shareholders to review the results of our farming and commercial operations—both actual and projected. These

Our integrated risk management approach, which involves all areas of the organization, reflects the importance we attach to risk management and our commitment to increasing transparency and sustaining performance over the long term.

meetings are also opportunities to discuss strategic topics that could impact cash flow, such as fluctuations in costs and commodity pricing. In addition, we track the budget monthly with operational teams, looking to identify any deviations and agreeing on timely action plans. This ensures that operations remain aligned with our strategic plan through up-to-date information and consistent decision-making.

In agricultural planning, all assumptions are aligned with shareholders in advance. Agronomists and the production management team then define which areas are suitable for each crop, based on weather forecasts and strategic crop weighting decisions. For the second harvest, crops are selected with support from the technical team. Planting begins in areas with the most vegetation cover and then progresses to other areas, ensuring ideal planting windows and optimal moisture conditions, which improve yields.

Quarterly meetings are held with all technical coordinators to define planting strategy and track crop development and results. Plans are adjusted as needed to achieve the best balance between yield and profitability. To mitigate climate risks, we prioritize planting in vegetated areas, use dedicated software systems for weather forecasting, select more resilient varieties, and diversify operations across different cities and states.

Market risks are continuously monitored by the Commercial department. If any developments arise that could affect financial performance, planting strategies are timely reviewed.

This structured risk management approach supports multidisciplinary measures and programs to mitigate critical risks—such as supply chain traceability // see page 63 //, crop diversification, climate adaptation // see page 33 // and other initiatives to enhance business resilience. These tools and mechanisms are supplemented by regular audits and support from specialized consultants, ensuring a proactive and preventive risk management culture.

As part of efforts to evolve our governance systems, we established an ESG Committee in 2024 to lead structured, multidisciplinary discussions and decisions on environmental, social, and business risks // see page 20 //. We also plan to establish a Crisis, Risk, and Compliance Committee in 2025 to oversee risk management and compliance activities. The committee will include permanent members and will be responsible for approving policies, overseeing compliance with internal rules, evaluating mitigation plans, and recommending continuous improvements.

Our relationship with suppliers, partners, and customers is monitored by company management across the pre-contract, contract and post-contract stages.

DUE DILIGENCE

Our approach to managing risks in interactions with external stakeholders, such as suppliers, partners, and customers includes pre-contract, contract, and post-contract phases. We continuously develop and implement mechanisms to prevent and detect any noncompliance.

Pre-contract procedures include checking compliance with labor laws, with a particular focus on eradicating child, forced or slave labor. This process involves a rigorous desktop due diligence review to verify conformity to pre-established criteria, with support from the Legal department. Only approved partners move forward to the contractual stage, signing agreements in which they confirm awareness of and agree to align with Company commitments. Once signed, contracts are actively managed to ensure legal compliance and the protection of human rights. As this is a material topic, we have mapped potential impacts across the value chain, such as penalties, lawsuits, and reputational damage. Any violations that cannot be resolved lead to fines or contract termination. // GRI 3-3: Human Rights

DATA PROTECTION AND PRIVACY // GRI 3-3

Safeguarding personal data and ensuring information security are among our priorities at Bom Jesus Agropecuária. Our Privacy Policy outlines procedures and tools for collecting, storing, sharing, and using personal data in line with Brazilian legislation and best practices. To foster a data protection culture, we provide training and organize workshops for our employees.

The policy applies to all company operations and to everyone with access to personal data held by the company. In addition to providing guidance to and protecting data subjects, the policy is designed to prevent potential violations and security incidents, helping to reduce the risk of loss of revenue, market share, or customer trust, or other negative business impacts.

All of our contracts are compliant with the Brazilian General Data Protection Regulation (BR GDPR). To ensure legal compliance, in addition to a designated data protection officer (DPO), we have established a Privacy Committee composed of directors and representatives from the IT, Human Resources, Legal, Controllership, Tax, Business Intelligence, and Finance departments, which meets regularly to address data protection. To date, we have not received any complaints regarding data protection and privacy. // GRI 418-1

We also use Darktrace—a software solution that leverages artificial intelligence to detect and respond to threats in real time—to contain and neutralize cyberattacks before they cause damage, without disrupting critical operations. The system monitors networks, emails, IoT devices, cloud environments, and industrial systems.

Another solution we have implemented is the EcoTrust Cyber Asset Attack Surface Management (CAASM) system. This platform draws from over 50 sources, including native scanners and market sensors, supporting our analysts in identifying, prioritizing, and mitigating critical business risks.

As part of our materiality assessment, we identified negative impacts related to this topic, and we have measures in place to prevent and mitigate adverse impacts such as stakeholder distrust, system failures and leaks, fines, and compensation claims. The effectiveness of these measures is monitored through data protection reports. We have a formal Incident Response Policy in place to manage actual negative impacts. This policy includes reviewing all controls and assets to trace the root cause of the issue, mitigating its effects, and continuously monitoring the IT environment to ensure full resolution. If a data breach occurs, we issue notifications to the media and the Brazilian National Data Protection Authority (ANPD). In cases where incorrect handling of personal data is identified by the data subject, we offer to correct, anonymize or delete the relevant data, in accordance with the BR GDPR.

Our data protection targets are informed by key performance indicators that measure the extent to which a data privacy and protection culture has been instilled among employees. These targets include delivering effective training and educational campaigns, creating clear policies and standards, and monitoring and auditing compliance with these rules.

SUPPLY CHAIN

// GRI 2-29, 3-3: RESPONSIBLE SOURCING, 13.23.2

Our commitment to responsible governance extends throughout our supply chain, ensuring that every stage is compliant with quality, transparency, and sustainability standards. Input traceability, strong supplier relationships, and logistics efficiency are key levers of this strategy, aligning our practices with both domestic and international market requirements.

We do business with qualified suppliers, apply strictly technical criteria in supplier selection and ongoing monitoring, and actively track all purchased inputs. This oversight helps ensure compliance with regulatory requirements, particularly those related to the environment and food safety. Our supply chain comprises a total of 4,278 suppliers—including local[1] (accounting for 19.53% of supplier spend), national, and international suppliers—across a range of sizes and sectors, including products, services, inputs, intermediaries, contractors, wholesalers, and retailers. We have conducted assessments to identify environmental impacts caused by our suppliers. These assessments covered seven companies that supply 100% of our biomass, with no environmental damage identified. // GRI 2-6, 204-1, 308-2

As part of our supply chain practices, we have implemented a structured tracking system that allows us to track each input from purchase through use in the field. This monitoring ensures transparency, safety, and logistical efficiency from source to farm. For imported goods, we use a traceability method that covers the entire logistics chain—from the freight provider to the final destination, which may be one of our operations. For maritime transport, we use the MarineTraffic platform to track vessels in real time.

4,278

suppliers make up our supply chain, including local, national, and international companies

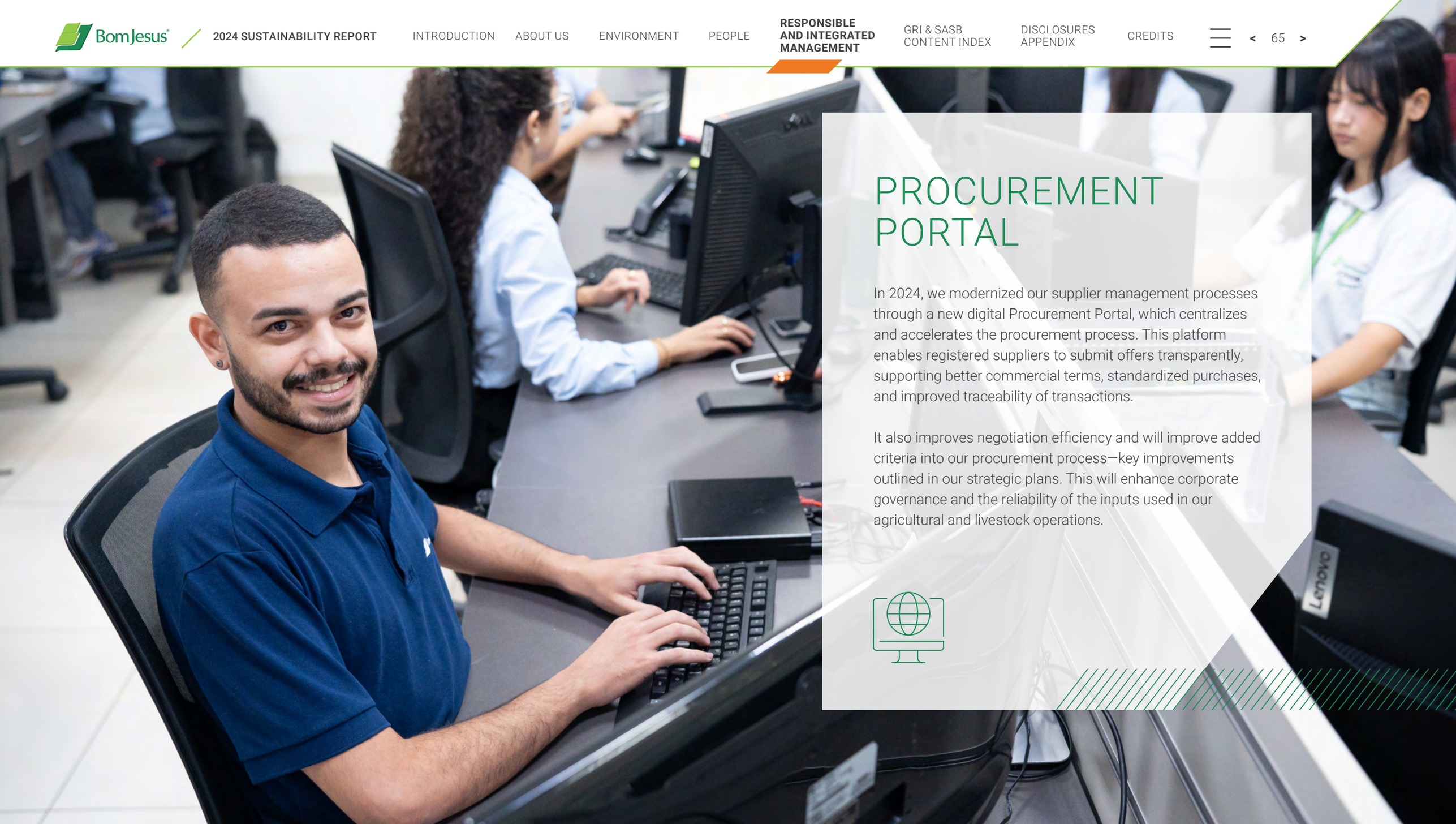
[1] Considering companies located in the states of Mato Grosso and Bahia.

Domestically, we use our own fleet of vehicles to transport goods, with tracking via the Rondoline platform and insurance coverage for cargo and environmental risks. When deliveries are made directly by suppliers, shipments are tracked via communication between buyer, seller, and the carrier. Part replacements and maintenance are also documented via detailed purchase records and management systems that track delivery, maintenance, and item history.

To ensure proper control and conformity of received materials, shipping rules are recorded in the SAP system as soon as goods arrive at the unit. This is based on a purchase order generated by the procurement team and approved by the requesting department. These rules are used to validate delivery and ensure materials meet all required specifications and standards.

We have set a target to further improve supplier and carrier traceability—even though no projects are currently in place, we are evaluating analytics platforms—and to implement continuous and effective communication among all parties involved to ensure transparency and accuracy. We are also working to optimize our receiving and shipping process so that all shipping records are logged in SAP at the time of delivery. // GRI 13.23.4

Our purchasing transactions are monitored end-to-end in both domestic and international markets: tools and records support full visibility across each logistics stage, from order to delivery.



PROCUREMENT PORTAL

In 2024, we modernized our supplier management processes through a new digital Procurement Portal, which centralizes and accelerates the procurement process. This platform enables registered suppliers to submit offers transparently, supporting better commercial terms, standardized purchases, and improved traceability of transactions.

It also improves negotiation efficiency and will improve added criteria into our procurement process—key improvements outlined in our strategic plans. This will enhance corporate governance and the reliability of the inputs used in our agricultural and livestock operations.

FOOD QUALITY AND SAFETY // GRI 3-3

Food quality and safety are core principles at Bom Jesus Agropecuária that reflect our commitment to responsible farming and building trust in the markets where we operate. With over four decades of experience, we have strict controls and monitoring systems in place that cover every step of the value chain—from input selection and crop management to transport and final storage.

As a commodity producer, we are at the foundation of the food chain, supplying raw materials for both human and animal consumption. We directly contribute to food security by implementing responsible agricultural practices aligned with applicable regulations and industry-leading quality standards.

Our farming operations begin with careful selection of treated and certified seeds for better agronomic performance. We also actively manage soil health, increasingly adopting regenerative agriculture practices. These techniques enhance biodiversity, improve soil structure and fertility, boost yields, and reduce the need for land expansion by ensuring the sustainable use of existing farmland // see page 29 //.

Our continuous improvement mindset and strategic approach to responsible management practices are key to preserving the reputation we have built over more than 40 years, grounded in our commitment to quality.

Our crop protection operations exclusively use pesticides registered with the Brazilian Ministry of Agriculture, Livestock and Food Supply (MAPA), which are applied under agronomic prescriptions issued by certified professionals. We strictly follow dosage guidelines, withholding periods, and sanitary void protocols for crops like soy and cotton, helping manage pests and ensure plant health.

We manage input quality and traceability using the SAP ERP system, a widely recognized industry platform. SAP enables us to monitor product expiration dates, performance, and movement, and generates proactive alerts that prevent losses of efficiency, reduce environmental risks, and ensure compliance with good agricultural practices.

These practices are regularly audited as part of the national and international certifications we maintain // see page 17 //, which require strict standards for quality, safety, and social and environmental responsibility in order to access highly regulated markets.

At the logistics stage, we apply technical criteria to ensure product quality. Transportation mode selection, preventive maintenance of vehicles, proper equipment use, and tarpaulin coverage at the point of origin are all measures designed to prevent loss and minimize grain exposure. We also monitor weight at both departure and arrival to safeguard cargo integrity.

We ensure product safety and quality across every step of the value chain: from the selection of certified seeds, crop monitoring, precision farming practices, use of modern equipment in operations, and ongoing team training, through to product delivery to our customers.

During storage, we follow technical standards and best practices that ensure grains are stored under ideal conditions. Post-harvest stages include analysis, classification, segregation, cleaning, drying, and storage, all under strict quality control. We implement systematic prophylaxis measures and Integrated Pest Management (IPM), using only products duly registered and applied under expert supervision.

Continuous monitoring throughout the storage period covers variables such as temperature, relative humidity, oxygen levels, oil and protein content, and pest control. We conduct laboratory tests at both warehouse entry and exit to ensure compliance with Brazilian Ministry of Agriculture standards and safeguard product safety through to final delivery.

Our operational teams receive continuous training on maintenance plans, current regulations, and internal policies and procedures. Each operation has clearly assigned responsibilities, with regular audits to verify compliance with Brazilian legislation and international market requirements.

Although long-term storage is not common in our operations, we have effective risk management and control measures in place to ensure product quality and safety through to delivery. These practices help to deliver on our commitment to food safety and the integrity of our agricultural commodities throughout the end-to-end production chain.

GRI AND SASB CONTENT INDEX

Statement of use

Bom Jesus Agropecuária has developed its report in accordance with the GRI Standards for the period from January 1 to December 31, 2024.

GRI used

GRI 1: Foundation 2021

Applicable GRI Sector Standard(s)

GRI 13: Sector Standard for Agriculture, Aquaculture, and Fishing 2022

			OMISSION				
GRI STANDARD / OTHER SOURCE	**DISCLOSURE**	**LOCATION**	**REQUIREMENTS OMITTED**	**REASON**	**EXPLANATION**	**GRI SECTOR STANDARD REFERENCE NUMBER**	**SDG**
GENERAL DISCLOSURES							
THE ORGANIZATION AND ITS REPORTING PRACTICES							
GRI 2: General disclosures 2021	2-1 Organizational details	4					
	2-2 Entities included in the organization's sustainability reporting	4					
	2-3 Reporting period, frequency and contact point	4					
	2-4 Restatements of information	37, 38, 47, 94 and 95					
	2-5 External assurance	This report was not externally assured.					
ACTIVITIES AND WORKERS							
GRI 2: General disclosures 2021	2-6 Activities, value chain and other business relationships	10, 11 and 63					
	2-7 Employees	45 and 46					8, 10
	2-8 Workers who are not employees		Entire disclosure.	Not applicable.	We do not have workers who are not employees. -		8
GOVERNANCE							
GRI 2: General disclosures 2021	2-9 Governance structure and composition	55		-			5, 16

			OMISSION				
GRI STANDARD / OTHER SOURCE	**DISCLOSURE**	**LOCATION**	**REQUIREMENTS OMITTED**	**REASON**	**EXPLANATION**	**GRI SECTOR STANDARD REFERENCE NUMBER**	**SDG**
GRI 2: General disclosures 2021	2-10 Nomination and selection of the highest governance body	Bom Jesus Agropecuária does not have a formalized process for the appointment and selection of members of our highest governance body or committees. The current structure is composed of the Executive Board, with the roles of president and vice president held by shareholders. Bom Jesus is undertaking efforts to strengthen corporate governance and expects to establish a Board of Directors starting in 2026, including structured appointment and selection processes.					5, 16
	2-11 Chair of the highest governance body	55					16
	2-12 Role of the highest governance body in overseeing the management of impacts	55 and 56					16
	2-13 Delegation of responsibility for managing impacts	19 and 20					
	2-14 Role of the highest governance body in sustainability reporting	4 and 22					
	2-15 Conflicts of interest	57	Item b	The information is either unavailable or incomplete, and there is no estimate of when it will be available.			16
	2-16 Communication of critical concerns	Although we do not formally keep record of reported concerns, the main areas addressed include environmental, social, human rights, economic, governance, and sustainability strategy issues. These concerns are communicated through formal Board meetings, regular updates to senior management, financial performance presentations, strategic reviews, business planning, and reviews of legal and regulatory matters.					

			OMISSION				
GRI STANDARD / OTHER SOURCE	**DISCLOSURE**	**LOCATION**	**REQUIREMENTS OMITTED**	**REASON**	**EXPLANATION**	**GRI SECTOR STANDARD REFERENCE NUMBER**	**SDG**
	2-17 Collective knowledge of the highest governance body	19 and 21					
	2-18 Evaluating the highest governance body's performance		Entire disclosure.	Not applicable.	Shareholders are not evaluated, as Bom Jesus is a family-owned company.		
	2-19 Remuneration policies		Entire disclosure.	Not applicable.	We do not have leadership compensation policies, as we are a family-owned company.		
GRI 2: General disclosures 2021	2-20 Process to determine remuneration	The process of developing compensation policies involves forming a Compensation Committee, conducting benchmarking assessments, performance assessments, periodic reviews, and meetings with shareholders. This process is overseen by the Compensation Committee itself. No external consultants were involved in determining compensation policies.					
	2-21 Annual total compensation ratio		Entire disclosure.	This information is confidential.	Due to strategic reasons, we do not disclose economic performance data.		
STRATEGY, POLICIES AND PRACTICES							
	2-22 Statement on sustainable development strategy	5					
	2-23 Policy commitments	57					16
	2-24 Embedding policy commitments	57					
GRI 2: General disclosures 2021	2-25 Processes to remediate negative impacts	57	Items a, e	Not applicable.	We do not measure stakeholder satisfaction with grievance mechanisms.		
	2-26 Mechanisms for seeking advice and raising concerns	57					16
	2-27 Compliance with laws and regulations	57					
	2-28 Membership associations	8					

			OMISSION				
GRI STANDARD / OTHER SOURCE	**DISCLOSURE**	**LOCATION**	**REQUIREMENTS OMITTED**	**REASON**	**EXPLANATION**	**GRI SECTOR STANDARD REFERENCE NUMBER**	**SDG**
STAKEHOLDER ENGAGEMENT							
GRI 2: General disclosures 2021	2-29 Approach to stakeholder engagement	13, 22, 42, 52 and 63					
	2-30 Collective bargaining agreements	44					8
MATERIAL TOPICS							
GRI 3: Material topics 2021	3-1 Process to determine material topics	22					
	3-2 List of material topics	22					
INNOVATION AND TECHNOLOGY							
GRI 3: Material topics 2021	3-3 Management of material topics	24					
CLIMATE CHANGE							
GRI 3: Material topics 2021	3-3 Management of material topics	33 and 34	Item a	Information unavailable.	The most recent materiality assessment did not include comprehensive scenarios for actual and potential impacts. We are considering conducting scenario assessments in the next reporting cycle.	13.1.1	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	34 and 92				13.1.2	3, 12, 13, 14, 15
	305-2 Energy indirect (Scope 2) GHG emissions	34				13.1.3	3, 12, 13, 14, 15
	305-3 Other indirect (Scope 3) GHG emissions	34 and 92				13.1.4	3, 12, 13, 14, 15
	305-4 GHG emissions intensity	92				13.1.5	13, 14, 15
	305-6 Emissions of ozone-depleting substances (ODS)	-	Entire disclosure.	Not applicable.	The company does not emit ozone-depleting substances (ODS).	13.1.7	3, 12
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-	Entire disclosure.	Information unavailable.	The company does not monitor emissions of this nature.	13.1.8	3, 12, 14, 15

			OMISSION				
GRI STANDARD / OTHER SOURCE	**DISCLOSURE**	**LOCATION**	**REQUIREMENTS OMITTED**	**REASON**	**EXPLANATION**	**GRI SECTOR STANDARD REFERENCE NUMBER**	**SDG**
SASB FB-AG-440: Ingredient Sourcing 2018	FB-AG-440a.1 Identification of principal crops and description of risks and opportunities presented by climate change	12, 33 and 35					
SASB FB-MP-440: Animal & Feed Sourcing	FB-MP-440a.3 Discussion of strategy to manage opportunities and risks to feed sourcing and livestock supply presented by climate change	15					
ECONOMIC DEVELOPMENT							
GRI 3: Material topics 2021	3-3 Management of material topics	10 and11	Item a	Information unavailable.	The most recent materiality assessment did not include comprehensive scenarios for actual and potential impacts. We are considering conducting scenario assessments in the next reporting cycle.		
GRI 201: Economic performance 2016	201-1 Direct economic value generated and distributed		Entire disclosure.	This information is confidential.	We do not disclose financial information.	13.22.2	8, 9
	201-2 Financial implications and other risks and opportunities due to climate change	33	-			13.2.2	13
	201-4 Financial assistance received from government		Entire disclosure.	Not applicable.	Due to changes in legislation, our operations lost the benefit of cost subsidies.		
GRI 203: Indirect economic impacts – 2016	203-1 Infrastructure investments and services supported	52					5, 9, 11
	203-2 Significant indirect economic impacts	We do not track indirect economic impacts from our activities. For more information on donations and community engagement initiatives, see page 65.				13.22.4	1, 3, 8

			OMISSION				
GRI STANDARD / OTHER SOURCE	**DISCLOSURE**	**LOCATION**	**REQUIREMENTS OMITTED**	**REASON**	**EXPLANATION**	**GRI SECTOR STANDARD REFERENCE NUMBER**	**SDG**
BIODIVERSITY AND LAND USE							
GRI 3: Material topics 2021	3-3 Management of material topics	28				13.3.1	
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	28					
	101-2 Management of biodiversity impacts	28				13.3.2	6, 14, 15
	101-4 Identification of biodiversity impacts	30				13.3.3	6, 14, 15
	101-5 Locations with biodiversity impacts	28 and 91				13.3.4	6, 14, 15
	Report the percentage of production volume from land owned, leased or managed by the organization determined to be deforestation- or conversion-free, by product, and describe the assessment methods used.	30				13.4.2	
GRI 13: Natural ecosystem conversion	For products sourced by the organization, report the following by product: – the percentage of sourced volume determined to be deforestation- or conversion-free, and describe the assessment methods used – the percentage of sourced volume for which origins are not known to the point where it can be determined whether it is deforestation- or conversion-free, and describe actions taken to improve traceability.	31				13.4.3	

			OMISSION				
GRI STANDARD / OTHER SOURCE	**DISCLOSURE**	**LOCATION**	**REQUIREMENTS OMITTED**	**REASON**	**EXPLANATION**	**GRI SECTOR STANDARD REFERENCE NUMBER**	**SDG**
GRI 13: Natural ecosystem conversion	Report the size in hectares, the location, and the type of natural ecosystems converted since the cutoff date on land owned, leased, or managed by the organization.	30				13.4.4	
	Report the size in hectares, the location, and the type of natural ecosystems converted since the cut-off date by suppliers or in sourcing locations.	30				13.4.5	
GRI 13: Pesticide use	Report the volume and intensity of pesticides used by the following toxicity hazard levels: - Extremely hazardous - Highly hazardous - Moderately hazardous - Moderately hazardous - Unlikely to present an acute hazard.	-	Entire disclosure.	This information is confidential.	We ensure proper pesticide application through team training, crop monitoring, and the use of inspected and calibrated equipment. Applications are carried out under suitable weather conditions, using selected products registered with the Brazilian Ministry of Agriculture and Livestock (MAPA), and we have increasingly used biological products and those with lower toxicological hazard levels. In addition, we use precision agriculture technologies to enhance application efficiency, reduce pesticide use, and minimize environmental impact.	13.6.2	
SASB FB-AG-430: GMO Management	FB-AG-430b.1 Discussion of strategies to manage the use of genetically modified organisms (GMOs)	Bom Jesus works exclusively with genetically modified organisms (GMOs).					
SASB FB-MP-160: Land Use & Ecological Impacts	FB-MP-160a.2 Percentage of pasture and grazing land managed to Natural Resources Conservation Service (NRCS) conservation plan criteria	Our grazing land is located in the state of Mato Grosso, and is 100% composed of exotic (non-native) grasses.					

			OMISSION				
GRI STANDARD / OTHER SOURCE	**DISCLOSURE**	**LOCATION**	**REQUIREMENTS OMITTED**	**REASON**	**EXPLANATION**	**GRI SECTOR STANDARD REFERENCE NUMBER**	**SDG**
HUMAN RIGHTS							
GRI 3: Material topics 2021	3-3 Management of material topics	60					
GRI 411: Rights of indigenous peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	There were no reported violations of indigenous peoples' rights requiring resolution.				13.14.2	2
GRI 13: Land and Resource Rights	List the locations of operations, where land and natural resource rights (including customary, collective, and informal tenure rights) may be affected by the organization's operations.	No operational sites were identified where land and natural resource rights were affected by our operations.				13.13.2	
	Report the number, size in hectares, and location of operations where violations of land and natural resource rights (including customary, collective, and informal tenure rights) occurred and the groups of rightsholders affected.	There were no reports of violations of land and natural resource rights.				13.13.3	
GRI 13: Living Income and Living Wage	Report the percentage of employees and workers who are not employees and whose work is controlled covered by collective bargaining agreements that have terms related to wage levels and frequency of wage payments at significant locations of operation.	44				13.21.2	
	Report the percentage of workers who are not employees and whose work is controlled paid above living wage, with a breakdown by gender.	All employees are paid above the living wage.				13.21.3	
GRI 13: Rights of Indigenous Peoples	List the locations of operations where indigenous peoples are present or affected by activities of the organization.	53				13.14.3	

			OMISSION				
GRI STANDARD / OTHER SOURCE	**DISCLOSURE**	**LOCATION**	**REQUIREMENTS OMITTED**	**REASON**	**EXPLANATION**	**GRI SECTOR STANDARD REFERENCE NUMBER**	**SDG**
GRI 13: Rights of Indigenous Peoples	Report if the organization has been involved in a process of seeking free, prior, and informed consent (FPIC) from indigenous peoples for any of the organization's activities, including, in each case: - whether the process has been mutually accepted by the organization and the affected indigenous peoples - how the organization ensured that the constituent elements of FPIC have been implemented as part of the process - whether an agreement has been reached and, if so, whether the agreement is publicly available.		Entire disclosure.	Not applicable.	No engagement in such processes was recorded during the reporting period.	13.14.4	
TALENT DEVELOPMENT AND RETENTION							
GRI 3: Material topics 2021	3-3 Management of material topics	42	Item a	Information unavailable.	The most recent materiality assessment did not include comprehensive scenarios for actual and potential impacts. We are considering conducting scenario assessments in the next reporting cycle.		
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	98					4, 5, 8, 10
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	44					3, 5, 8
	401-3 Parental leave	105					5, 8
GRI 404: Training and education 2016	404-1 Average hours of training per year per employee	96					4, 5, 8, 10
	404-2 Programs for upgrading employee skills and transition assistance programs	42					8
	404-3 Percentage of employees receiving regular performance and career development reviews	96					5, 8, 10

			OMISSION				
GRI STANDARD / OTHER SOURCE	**DISCLOSURE**	**LOCATION**	**REQUIREMENTS OMITTED**	**REASON**	**EXPLANATION**	**GRI SECTOR STANDARD REFERENCE NUMBER**	**SDG**
DIVERSITY AND INCLUSION							
GRI 3: Material topics 2021	3-3 Management of material topics	44	Item a	Information unavailable.	The most recent materiality assessment did not include comprehensive scenarios for actual and potential impacts. We are considering conducting scenario assessments in the next reporting cycle.		
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	100				13.15.2	5, 8
	405-2 Ratio of basic salary and remuneration of women to men	104				13.15.3	5, 8, 10
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	There were no recorded incidents of discrimination during the reporting period.				13.15.4	5, 8
GRI 13: Non-discrimination and equal opportunity	Describe any differences in employment terms and approach to compensation based on workers' nationality or migrant status, by location of operations.		Entire disclosure	Not applicable.	All employees are hired under the Brazilian Consolidated Labor Regulations, with no arrangements outside the legal framework. There is no differentiation in employment contracts based on nationality, immigration status, or any other criterion. The only distinction lies in the type and purpose of the contract. Some employees are hired under a "crop year contract," a fixed-term contract permitted under the Brazilian Consolidated Labor Regulations, with its term extending from soil preparation to harvest. Both men and women have their labor and social security rights fully guaranteed.	13.15.5	
WATER MANAGEMENT							
GRI 3: Material topics 2021	3-3 Management of material topics	35				13.7.1	

			OMISSION				
GRI STANDARD / OTHER SOURCE	**DISCLOSURE**	**LOCATION**	**REQUIREMENTS OMITTED**	**REASON**	**EXPLANATION**	**GRI SECTOR STANDARD REFERENCE NUMBER**	**SDG**
GRI 303: Water and effluents 2018	303-1 Interactions with water as a shared resource	35				13.7.2	6, 12
	303-2 Management of water discharge-related impacts	35				13.7.3	6
	303-3 Water withdrawal	93				13.7.4	6
	303-4 Water discharge		The entire disclosure	Not applicable.	We do not report this disclosure as the effluents generated are not discharged directly into water bodies. In agricultural operations, effluents are directed to septic tanks, where they are treated before infiltrating into the soil. In urban areas, sewage is discharged into the public sewage system.	13.7.5	6
	303-5 Water consumption	93				13.7.6	6
SASB FB-AG-140: Water management	FB-AG-140a.3 Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations.	No non-compliance incidents were reported related to this requirement or to water quantity and/or quality permits.					
SASB FB-AG-440: Ingredient Sourcing	FB-AG-440a.2 Percentage of agricultural products sourced from regions with High or Extremely High Baseline Water Stress	Bom Jesus Agropecuária does not operate directly in regions with high (40–80%) or extremely high (>80%) baseline water stress.					
SASB FB-MP-140: Water Management	FB-MP-140a.3 Number of incidents of non-compliance with water quality permits, standards, and regulations	No non-compliance incidents were recorded during the reporting period.					
SASB FB-MP-440: Animal & Feed Sourcing	FB-MP-440a.1 Percentage of animal feed sourced from regions with High or Extremely High Baseline Water Stress	We do not produce or procure animal feed from regions with high or extremely high baseline water stress.					
	FB-MP-440a.2 Percentage of contracts with producers located in regions with High or Extremely High Baseline Water Stress	Bom Jesus does not hold contracts with producers located in areas with high or extremely high baseline water stress, nor do we operate in such regions (see page 35).					

			OMISSION				
GRI STANDARD / OTHER SOURCE	**DISCLOSURE**	**LOCATION**	**REQUIREMENTS OMITTED**	**REASON**	**EXPLANATION**	**GRI SECTOR STANDARD REFERENCE NUMBER**	**SDG**
ENERGY EFFICIENCY							
GRI 3: Material topics 2021	3-3 Management of material topics	35 and 37	Item a	Information unavailable.	The most recent materiality assessment did not include comprehensive scenarios for actual and potential impacts. We are considering conducting scenario assessments in the next reporting cycle.	13.8.1	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	37					7, 8, 12, 13
	302-2 Energy consumption outside of the organization	No energy is consumed outside our production operations.					7, 8, 12, 13
	302-4 Reduction of energy consumption	37					7, 8, 12, 13
RISK MANAGEMENT							
GRI 3: Material topics 2021	3-3 Management of material topics	59					
GRI 207: Taxes 2019	207-2 Tax governance, control, and risk management	58					1, 10, 17
GOVERNANCE, ETHICS AND COMPLIANCE							
GRI 3: Material topics 2021	3-3 Management of material topics	57	Items a, f	Information unavailable.	Data was not collected during the reporting period. The most recent materiality assessment did not include comprehensive scenarios for actual and potential impacts. We are considering conducting scenario assessments in the next reporting cycle.	13.10.1	

			OMISSION				
GRI STANDARD / OTHER SOURCE	**DISCLOSURE**	**LOCATION**	**REQUIREMENTS OMITTED**	**REASON**	**EXPLANATION**	**GRI SECTOR STANDARD REFERENCE NUMBER**	**SDG**
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Our operations did not undergo assessments related to corruption risks. However, a range of internal compliance measures and controls are in place (read more on page 57) and are externally reviewed by shareholders, business partners, and major financial institutions, both domestic and international.				13.26.2	16
	205-2 Communication and training on anti-corruption policies and procedures		Entire disclosure	Information unavailable.	Training programs are under development.		16
	205-3 Confirmed incidents of corruption and actions taken	No incidents of corruption involving the company or its employees were recorded during the reporting period.					16
GRI 206: Unfair competition – 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Bom Jesus does not have any pending or concluded legal actions during the reporting period for anti-competitive behavior, anti-trust, or monopoly practices.				13.25.2	16
GRI 415: Public policy 2016	415-1 Political contributions		Entire disclosure	Not applicable.	No political donations were made by shareholders during the reporting period.	13.24.2	16
DATA PRIVACY AND SECURITY							
GRI 3: Material topics 2021	3-3 Management of material topics	61					
GRI 418: Customer privacy 2016	418-1 Substantiated complaints regarding breaches of customer privacy and losses of customer data	61					16

			OMISSION				
GRI STANDARD / OTHER SOURCE	**DISCLOSURE**	**LOCATION**	**REQUIREMENTS OMITTED**	**REASON**	**EXPLANATION**	**GRI SECTOR STANDARD REFERENCE NUMBER**	**SDG**
FOOD QUALITY AND SAFETY							
GRI 3: Material topics 2021	3-3 Management of material topics	Our management approach (see page 66) follows the regulations established by the Brazilian Ministry of Agriculture and Livestock (MAPA), such as Normative Instruction No. 60/2011 for corn and Normative Instruction No. 11/2007 for soy, in addition to pesticide regulations. We have Operational Procedures (OP) in place on grain preservation and quality, including drying (OP 0059), thermometry and aeration (OP 0064), sampling (OP 0016), moisture and impurity control (OP 0058), and pest and rodent control (OP 0061). These measures ensure that products meet quality and safety standards throughout the production process. If customers report off-spec products, we conduct audits to identify potential failures in the classification process and determine the source of the issue.					
GRI 13: Food security	Report the total weight of food loss in metric tons and the food loss percentage, by the organization's main products or product category, and describe the methodology used for this calculation.		Entire disclosure	Not applicable.	We are unable to determine whether losses result from related activities (controllable factors) or external factors such as weather or agricultural pests. We produce raw materials, and our products are sold for the manufacture of feed, meal, degummed oil, among other products.	13.9.2	
COMMUNITY ENGAGEMENT							
GRI 3: Material topics 2021	3-3 Management of material topics	52	Item a	Information unavailable.	The most recent materiality assessment did not include comprehensive scenarios for actual and potential impacts. We are considering conducting scenario assessments in the next reporting cycle.		

			OMISSION				
GRI STANDARD / OTHER SOURCE	**DISCLOSURE**	**LOCATION**	**REQUIREMENTS OMITTED**	**REASON**	**EXPLANATION**	**GRI SECTOR STANDARD REFERENCE NUMBER**	**SDG**
GRI 202: Market presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Bom Jesus Agropecuária has a compensation policy that sets an entry-level wage for employees above the local minimum wage. This policy is applied across all operational sites, with no wage differences based on gender. -					5, 8
	202-2 Proportion of senior management hired from the local community	55					8
GRI 413: Local communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	We currently do not have community engagement, impact assessment, or development programs in place. We also do not conduct social or environmental impact assessments or ongoing monitoring. However, we maintain close engagement with NGOs, government agencies, municipal and state schools, churches, and communities located near our operations. Donations are directed based on the needs identified by these groups, through formal written requests that are reviewed by the Executive Board.				13.12.2	
	413-2 Operations with significant actual and potential negative impacts on local communities	We provide a whistleblowing hotline for reporting violations of our Code of Ethical Conduct (see page 57). To avoid negative impacts, we ensure compliance with applicable laws and regulations in all aspects of our operations, especially practices related to pesticide use, emissions monitoring, and respect for indigenous lands and communities near our farms.				13.12.3	1, 2
WASTE							
GRI 3: Material topics 2021	3-3 Management of material topics	39	Item a	Information unavailable.	The most recent materiality assessment did not include comprehensive scenarios for actual and potential impacts. We are considering conducting scenario assessments in the next reporting cycle.		

			OMISSION				
GRI STANDARD / OTHER SOURCE	**DISCLOSURE**	**LOCATION**	**REQUIREMENTS OMITTED**	**REASON**	**EXPLANATION**	**GRI SECTOR STANDARD REFERENCE NUMBER**	**SDG**
	306-1 Waste generation and significant waste-related impacts	39					3, 6, 11, 12
	306-2 Management of significant waste-related impacts	39					3, 6, 8, 11, 12
	306-3 Waste generated	94					3, 6, 11, 12
GRI 306: Waste 2020	306-4 Waste diverted from disposal	We do not track the volume of waste diverted from disposal, as waste materials are only weighed at the time of disposal. Volumes are not measured during storage at waste collection centers. Nonetheless, Bom Jesus continuously explores sustainable alternatives to improve waste management.				13.8.5	3, 11, 12
	306-5 Waste directed to disposal	94 and 95					3, 6, 11, 12, 15
SASB FB-MP-160: Land Use & Ecological Impacts	FB-MP-160a.1 Amount of animal litter and manure generated, percentage managed according to a nutrient management plan	We do not measure the amount of manure or animal litter generated from cattle ranching.					
RESPONSIBLE SOURCING							
GRI 3: Material topics 2021	3-3 Management of material topics	63	Item a	Information unavailable.	The most recent materiality assessment did not include comprehensive scenarios for actual and potential impacts. We are considering conducting scenario assessments in the next reporting cycle.		
GRI 204: Procurement practices 2016	204-1 Proportion of spending on local suppliers	63					8
GRI 308: Supplier environmental assessment 2016	308-1 New suppliers that were screened using environmental criteria	We did not hire any new suppliers in 2024. For more information, see page 66.					
	308-2 Negative environmental impacts in the supply chain and actions taken	63					

			OMISSION				
GRI STANDARD / OTHER SOURCE	**DISCLOSURE**	**LOCATION**	**REQUIREMENTS OMITTED**	**REASON**	**EXPLANATION**	**GRI SECTOR STANDARD REFERENCE NUMBER**	**SDG**
GRI 408: Child labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Bom Jesus Agropecuária is committed to the well-being, education, and development of children. We do not tolerate any violation of children's rights and we ensure strict compliance with labor legislation and fundamental rights. Likewise, there are no operations involving young workers exposed to hazardous labor. For more information, see page 61.				13.17.2	5, 8, 16
GRI 409: Forced or compulsory labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	We do not tolerate any form of degrading labor, including forced or slave labor or any other abusive practices, whether in our own or in contractor operations. All Bom Jesus employees are hired pursuant to Brazil's Consolidated Labor Regulations (CLT), under formal contracts and with all mandated legal protections. For more information, see page 61.				13.16.2	5, 8
GRI 13: Supply chain traceability	Describe the level of traceability in place for each product sourced, for example, whether the product can be traced to the national, regional, or local level, or a specific point of origin (e.g., farms, hatcheries, and feed mill levels).	63				13.23.2	
	Report the percentage of sourced volume certified to internationally recognized standards that trace the path of products through the supply chain, by product and list these standards.		Entire disclosure.	Information not available.	Currently, Bom Jesus does not require certifications based on internationally recognized standards for traceability, and therefore we are unable to list them.	13.23.3	
	Describe improvement projects to get suppliers certified to internationally recognized standards that trace the path of products through the supply chain to ensure that all sourced volume is certified.	64				13.23.4	

			OMISSION				
GRI STANDARD / OTHER SOURCE	**DISCLOSURE**	**LOCATION**	**REQUIREMENTS OMITTED**	**REASON**	**EXPLANATION**	**GRI SECTOR STANDARD REFERENCE NUMBER**	**SDG**
SASB FB-AG-430: Environmental and Social Impacts of Ingredient Supply Chain	FB-AG-430a.3 Discussion of strategy to manage environmental and social risks arising from contract growing and commodity sourcing	28					
HEALTH, SAFETY AND WELL-BEING							
GRI 3: Material topics 2021	3-3 Management of material topics	48				13.19.1	
GRI 403: Occupational health and safety 2018	403-1 Occupational health and safety management system	48				13.19.2	8
	403-2 Hazard identification, risk assessment, and incident investigation	49				13.19.3	8
	403-3 Occupational health services	50				13.19.4	8
	403-4 Worker participation, consultation, and communication on occupational health and safety	49				13.19.5	8, 16
	403-5 Worker training on occupational health and safety	51				13.19.6	9
	403-6 Promotion of worker health	50				13.19.7	3
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	49				13.19.8	8
	403-8 Workers covered by an occupational health and safety management system	48				13.19.9	8
	403-9 Work-related injuries		Entire disclosure.	Information unavailable.	The information is available internally but has not yet been collated in accordance with GRI requirements. We are currently working on standardizing the data and plan to report it fully in the next reporting cycle.	13.19.10	3, 8, 16
	403-10 Work-related ill health	50				13.19.11	3, 8, 16

			OMISSION				
GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION	REQUIREMENTS OMITTED	REASON	EXPLANATION	GRI SECTOR STANDARD REFERENCE NUMBER	SDG
SASB FB-MP-320: Workforce Health & Safety	Description of efforts to assess, monitor, and mitigate acute and chronic respiratory health conditions	49					
NO CORRELATION WITH MATERIAL TOPICS							
SASB FB-AG-000: Activity metrics	FB-AG-000.A Production by principal crop	11					
	FB-AG-000.B Number of processing facilities	11					
	FB-AG-000.C Total land area under active production	11					
	FB-AG-000.D Cost of agricultural products sourced externally	We do not report financial data, as we are a privately held company. We only produce and do not source agricultural commodities externally.					

Topics from GRI 13: Agriculture, Aquaculture and Fishing 2022 identified as non-material

TOPIC	EXPLANATION
GRI SECTOR STANDARD TITLE	
Topic 13.9 Food security	Not applicable.
Topic 13.10 Food safety	
Topic 13.11 Animal health and welfare	
Topic 13.18 Freedom of association and collective bargaining	
Topic 13.20 Employment practices	
Topic 13.22 Economic inclusion	
Topic 13.24 Public policy and lobbying	
Topic 13.25 Unfair competition	
Topic 13.26 Anti-corruption	

DISCLOSURES APPENDIX

ENVIRONMENT

BIODIVERSITY // GRI 101-5

Sites interacting with environmentally sensitive areas[1]

Hub	Area	Location
Branca, Tangará da Serra (MT)	28,526 ha	Near the Paresi, Estivadinho, and Figueiras indigenous lands
Mirandópolis, Juscimeira (MT)	35,384 ha	4 km from the Tereza Cristina Indigenous Land
Palmito, Nova Ubiratã (MT)	59,742 ha	8.6 km from the Bakairi indigenous land and 9 km from the Cuiabá River Headwaters Protected Area
São Carlos, Rondonópolis (MT)	8,661 ha	8.4 km from Dom Osório Stoffel State Park
São Paulo, Rondonópolis (MT)	6,350 ha	8 km from Dom Osório Stoffel State Park
Santa Clara, Pedra Preta (MT)	12,970 ha	Near the Tadarimana Protected Area
Bahia, Formosa do Rio Preto (BA)	71,148 ha	60% of the area overlaps with the Rio Preto Protected Area. It is also 7.3 km from Serra Geral do Tocantins Ecological Station
Entre Rios, Gaúcha do Norte (MT)	21,326 ha	8.3 km from the Culuene Ecological Reserve
Nova Viena, Barra do Garças (MT)	12,768 ha	9.3 km from Bacaba Municipal Park
Piauí, Corrente (PI)	18,860 ha	700 meters from the Nascentes do Rio Parnaíba National Park and 9 km from the Rio Preto Protected Area
Pedra Preta, Campinápolis (MT)	3,630 ha	Near the Parabubure Indigenous Land
Espírito Santo, Água Boa (MT)	10,158 ha	Near the Parabubure Indigenous Land
Sombra da Mata, Paranatinga (MT)	4,042 ha	8 km from the Culuene Ecological Reserve
Santa Emília, Nova Brasilândia (MT)	24,970 ha	55% of the area overlaps with the Cuiabá River Headwaters Protected Area
São João, Guiratinga (MT)	14,956 ha	Near the Tadarimana Protected Area

[1] No areas were identified as being at high risk of drought or flooding. In addition, the local ecosystems show high environmental integrity with no signs of accelerated degradation.

EMISSIONS

Scope 1 emissions, by category // GRI 305-1

	2023			2024		
Category	Total emissions (tCO_2e)	Biogenic emissions (t)	Biogenic CO_2 removals (t)	Total emissions (tCO_2e)	Biogenic emissions (t)	Biogenic CO_2 removals (t)
Stationary combustion	2,096.09	8,865.46	0	**3,337.01**	**9,984.13**	**0**
Mobile combustion	56,818.29	7,826.13	0	**67,314.07**	**8,817.66**	**0**
Agricultural operations	273,972.38	0	0	**308,896.15**	**0**	**0**
Land-use change	0	0	12,879.04	**8.14**	**32,605.73**	**4,409.91**
Fugitive emissions	-	-	-	**3,676.36**	**0**	**0**
Waste and effluents	-	-	-	**197.63**	**0**	**0**
Total	**332,886.76**	**16,691.59**	**12,879.04**	**383,429.36**	**51,407.51**	**4,409.91**

The increase in Scope 1 and 2 emissions in 2024 is due to the inclusion of new categories in Scope 1 (fugitive and effluent emissions), the incorporation of our Sombra da Mata, Espírito Santo, Pedra Preta, and Santa Emília hubs, and the reactivation of the São José cotton plant, which was curtailed in 2023. In addition, the integration of Bom Jesus Transportes reclassified logistics emissions previously allocated to Scope 3 into Scope 1.

Scope 3 emissions[1] // GRI 305-3

	2023		2024	
Category	Total emissions (tCO_2e)	Biogenic emissions (t)	Total emissions (tCO_2e)	Biogenic emissions (t)
Upstream transportation and distribution	112,713.11	13,458.97	**20,327.32**	**2,953.65**
Business travel	53.20	0.30	**100.62**	**3.51**
Downstream transportation and distribution	157,064.65	17,982.22	**52,006.68**	**6,377.51**
Waste generated in operations	-	-	**585.97**	**33.92**
Total	**269,830.96**	**31,441.49**	**73,020.59**	**9,368.58**

[1] Scope 3 emissions are currently under review and may be restated in future reports. The review process includes enhanced value chain mapping, reassessing previously reported data, and improving data collection methodologies for greater accuracy and coverage.

GHG emissions intensity[1] // GRI 305-4

	2023	2024
Metric (planted area)	291,499	**298,490.5**
Total GHG emissions (tCO_2 equivalent)	333,751.76	**385,047.91**
GHG emissions intensity	1.1	**1.29**

[1] Scope 1 and 2 included in the calculation. Gases included: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs) and perfluorocarbons (PFCs).

WATER // GRI 303-3, 303-5

Total water withdrawal in all areas, by source[1] (ML)

	2023[2]	2024
Source	Freshwater	Freshwater
Groundwater	449.2	**541.55**
Utility water	-	**3.75**
Total	**449.2**	**545.3**

[1] This disclosure was compiled using the Aqueduct global water risk mapping tool. The increase in water consumption in 2024 compared to 2023 is mainly due to two factors: the non-reporting of third-party water consumption in 2023 and increased withdrawals and consumption in the period.
[2] Data on third-party water consumption in 2023 is unavailable.

Total water consumption[1] (ML)

	2023	2024
		Total areas
Total water withdrawal[2]	449.2	**545.3**
Total water discharge	-	**-**
Water consumption	**449.2**	**545.3**

[1] No significant impacts related to water storage were identified during the reporting period. Our water management practices follow regulatory standards, and we conduct annual physical-chemical and bacteriological testing.
[2] The information was compiled from direct measurements taken at the withdrawal and consumption points using water meters. Third-party water consumption data was obtained from each site's monthly utility bills.

WASTE MANAGEMENT // GRI 306-3

The increase in hazardous waste volumes in 2024 was mainly due to the inclusion of the transportation segment in the reporting scope and the incorporation of new operational sites. Conversely, there was a reduction in the generation of rejects, reflecting progress in waste segregation and continuous improvement in waste management.

There was also an increase in disposal of recyclable materials. The São José Cotton Processing Unit resumed operations during the 2023/2024 harvest, increasing the volume of tarpaulins for disposal.

The data was recorded by treatment method indicated in Waste Waybills. At some sites, rejects are sent directly to sanitary landfills, a process for which no MTR Waste Waybill is issued, but traceability is ensured through Disposal Certificates.

Total weight of hazardous waste generated by operations, excluding effluents[1] (metric tons)

	2023[2]	2024
Used or contaminated oil	97.49	**123.89**
Contaminated waste (Class I)	171.22	**313.26**
Treated seed	2.11	**12.07**
Total	**270.82**	**449.22**

[1] Class I waste includes: PPE, rags, oil filters, etc.
[2] 2023 data has been restated. GRI 2-4

Total weight of non-hazardous waste generated by operations, excluding effluents (metric tons)

	2023	2024
Glass	0.62	**0.21**
Metals	457.77	**308.81**
Paper/cardboard	48.81	**32.30**
Tires	99.48	**105.29**
Plastic	400.89	**659.93**
Rejects[1]	142.00	**124.03**
Construction waste	25.74	**0**
Total	**1,175.31**	**1,230.57**

[1] 2023 data has been restated. GRI 2-4

Total weight of hazardous and non-hazardous waste generated by operations[1] (metric tons)

	2023	2024
	Amount generated	Amount generated
Hazardous waste	270.82	**449.22**
Non-hazardous waste	1,175.31	**1,230.57**
Total	**1,446.13**	**1,679.79**

[1] 2023 data has been restated. GRI 2-4

Total weight of nonhazardous waste directed to disposal (t) // GRI 306-5

	2023[1]	2024
Recyclables (plastic, iron, paper/ cardboard, tires, raffia, glass, etc.)	1,007.57	**1,106.54**
Rejects	142.00	**122.8**
Rejects (unusable liners)	0	**1.23**
Construction waste (RCC)	25.74	**0**
Total	**1,175.31**	**1,230.57**

[1] 2023 data has been restated. GRI 2-4

Total weight of hazardous waste directed to disposal (t) // GRI 306-5

	2023[1]	2024
Burnt oil	97.49	**123.89**
Treated seed	2.11	**12.07**
Contaminated waste (PPE, rags, oil filters, etc.)	171.22	**313.26**
Total	**270.82**	**449.22**

[1] 2023 data has been restated. GRI 2-4

Total weight of hazardous waste sent for final disposal, by disposal operation[1] (t) // GRI 306-5

	2023[2]	2024
Types of disposal	Total weight outside the organization	Total weight outside the organization
Incineration (with energy recovery)	173.33	**325.33**
Re-refining	97.49	**123.89**
Total	**270.82**	**449.22**

[1] No hazardous waste was directed to disposal within the organization.
[2] 2023 data has been restated. GRI 2-4

Total nonhazardous waste directed to disposal by disposal operation (t) // GRI 306-5

	2023[1]	2024
Types of disposal	Total weight outside the organization	Total weight outside the organization
Incineration (with energy recovery)	117.58	**108.77**
Landfilling	48.24	**14.03**
Recycling	1,009.49	**1,107.77**
Total	**1,175.31**	**1,230.57**

[1] 2023 data has been restated. GRI 2-4

PEOPLE MANAGEMENT

TRAINING AND PERFORMANCE // GRI 404-1, 404-3

Average training hours, by gender

	2023	2024
	Average hours of training	Average hours of training
Men	26.66	**18.22**
Women	19.17	**6.46**
Total	**25.98**	**16.29**

Average training hours, by employee category

	2023[1]	2024
	Average hours of training	Average hours of training
Executive Board	20.5	**4**
Management	16.88	**20.15**
Coordinator	14.91	**28.31**
Lead	27.76	**19.28**
Supervisor/Foreperson		**15.01**
Technical	32.42	**19.44**
Administrative	14.88	**7.02**
Operational	27.05	**18.17**
Interns	5	**-**
Total	**25.98**	**16.29**

[1] In 2023, team leaders, supervisors, and forepersons were grouped in the same category. The methodology was updated for 2024. -

Employees receiving regular performance reviews, by employee category

	2023[1]			2024		
	Men	Women	Subtotal	Men	Women	Subtotal
Executive Board						
Percentage	-	-	-	**80**	**100**	**85.71**
Management						
Percentage	130	50	123	**96**	**100**	**96.3**
Coordinator						
Percentage	92	68	86	**91.94**	**93.75**	**92.31**
Lead						
Percentage	-	-	-	**85.19**	**100**	**88.06**
Supervisor/Foreperson						
Percentage	93	91	92	**92.31**	**96.67**	**92.96**
Technician						
Percentage	53	68	56	**67.35**	**59.46**	**65.19**
Administrative						
Percentage	64	64	64	**74.93**	**73.49**	**74.21**
Operational						
Percentage	62	55	62	**72.35**	**68.18**	**72.05**
Total						
Percentage	**65**	**64**	**65**	**74.26**	**73.33**	**74.11**

[1] In 2023, the Executive Board category was not included. Data for team leaders and supervisors were consolidated in 2023 and reported separately in 2024.

NEW HIRES AND TURNOVER // GRI 401-1

Number of employees and new hires, by age group

	2023				2024			
Age group	New hires	New hire rate	Terminations	Turnover rate	New hires	New hire rate	Terminations	Turnover rate
Under 30	1,046	43.71	855	40.50	**1,230**	**91.52**	**1,052**	**84.9**
30 to 50	1,155	48.27	1,092	51.73	**1,073**	**51.17**	**1,109**	**52.03**
Over 50	192	8.02	164	7.77	**165**	**33.07**	**175**	**34.07**
Total	**2,393**	**62.40%**	**2,111**	**55.05%**	**2,468**	**62.64**	**2,336**	**60.96**

Number of employees and new hires, by gender

	2023				2024			
Gender	New hires	New hire rate	Terminations	Turnover rate	New hires	New hire rate	Terminations	Turnover rate
Men	2,030	84.83	1,820	86.22	**2,094**	**63.55**	**1,981**	**61.84**
Women	363	15.17	291	13.78	**374**	**57.98**	**355**	**56.51**
Total	**2,393**	**62.40%**	**2,111**	**55.05%**	**2,468**	**62.64**	**2,336**	**60.96**

Number of employees and new hires, by region

	2023				2024			
Region	New hires	New hire rate	Terminations	Turnover rate	New hires	New hire rate	Terminations	Turnover rate
Midwest	2,364	98.79	2,078	98.44	**2,437**	**63.12**	**2,310**	**61.47**
Northeast	29	1.21	33	1.56	**31**	**39.24**	**26**	**36.08**
Total	**2,393**	**62.40%**	**2,111**	**55.05%**	**2,468**	**62.64**	**2,336**	**60.96**

DIVERSITY // GRI 405-1

Percentage of governance body members, by gender

	2023			2024		
Board of Directors	Men	Women	Total	Men	Women	Total
Percentage of governance body members by gender	**77.78**	**22.22**	**100**	**77.78**	**22.22**	**100**

Percentage of governance body members, by age group

	2023	2024
Board of Directors	Percentage	Percentage
Under 30	0	**0**
30 to 50	71.43	**77.78**
Over 50	28.57	**22.22**

Bom Jesus Group's two shareholders were included only in the data concerning governance bodies, and not as employees.

Percentage of employees, by employee category and gender

	2023			2024		
	Men	Women	Subtotal	Men	Women	Subtotal
Executive Board[1]						
Percentage	-	-	-	**71.43**	**28.57**	**100**
Management						
Percentage	90.91	9.0	100	**92.59**	**7.41**	**100**
Coordinator						
Percentage	73.24	26.76	100	**79.49**	**20.51**	**100**
Lead						
Percentage	-	-	-	**80.6**	**19.4**	**100**
Supervisor/ Foreperson						
Percentage	83.27	16.73	16.73	**84.92**	**15.08**	**100**
Technician						
Percentage	81.06	18.94	100	**72.59**	**27.41**	**100**
Administrative						
Percentage	50.77	49.23	100	**50**	**50**	**100**
Operational						
Percentage	92.84	7.16	100	**92.76**	**7.24**	**100**

Percentage of employees, by employee category and gender

	2023			2024		
Interns						
Percentage	100	0	100	-	-	-
Total						
Percentage	**84.28**	**15.72**	**100**	**83.63**	**16.37**	**100**

[1] In 2023, the Executive Board category was grouped with governance bodies. For 2024, we revised this approach, and executives are now included as employees. The data for leaders and supervisors was consolidated in 2023 and reported separately in 2024.

Percentage of employees, by employee category and age group

	2023	2024
Executive board[1]		
Under 30	-	**0**
30 to 50	-	**71.43**
Over 50	-	**28.57**
Total	-	**100**
Management		
Under 30	4.55	**7.41**
30 to 50	95.45	**88.89**
Over 50	0	**3.7**
Total	100	**100**
Coordinator		
Under 30	14.08	**5.13**
30 to 50	81.69	**89.74**
Over 50	4.23	**5.13**
Total	100	**100**
Lead		
Under 30	-	**17.91**
30 to 50	-	**59.7**
Over 50	-	**22.39**
Total	-	**100**
Supervisor/Foreperson		
Under 30	18.63	**22.11**

Percentage of employees, by employee category and age group

	2023	2024
30 to 50	69.20	**68.84**
Over 50	12.17	**9.05**
Total	100	**100**
Technician		
Under 30	49.24	**57.04**
30 to 50	48.49	**40**
Over 50	2.27	**2.96**
Total	100	**100**
Administrative		
Under 30	57.08	**60.37**
30 to 50	40.61	**37.03**
Over 50	2.31	**2.59**
Total	100	**100**
Operational		
Under 30	29.12	**28.06**
30 to 50	55.53	**55.65**
Over 50	15.35	**16.28**
Total	100	**100**
Interns		
Under 30	100	**0**
30 to 50	0	**0**
Over 50	0	**0**

Percentage of employees, by employee category and age group

	2023	2024
Total	100	**0**
Total		
Under 30	33.43	**33.63**
30 to 50	54.39	**53.55**
Over 50	12.18	**12.82**
Total	**100**	**100**

[1] In 2023, the executive management category was not included in this disclosure.
[2] Data on employees by employee category and ethnicity was not reported in 2024.

Percentage of employees by minority and/or vulnerable groups, by employee category

	2023	2024
Black		
Executive Board	0	**0**
Management	9.09	**0**
Coordinator	5.63	**5.13**
Lead	6.46	**8.96**
Supervisor/Foreperson		**8.04**
Technician	9.85	**11.85**
Administrative	7.85	**6.05**
Operational	10.16	**9.77**
Intern	0	**-**
Brown		
Executive Board	0	**0**
Management	27.27	**81.48**
Coordinator	35.21	**43.59**
Lead	62.36	**67.16**
Supervisor/Foreperson		**60.80**
Technician	56.06	**62.96**
Administrative	60.31	**62.10**
Operational	73.00	**75.23**
Intern	0	**-**

Percentage of employees by minority and/or vulnerable groups, by employee category

	2023	2024
Indigenous		
Executive Board	-	**0**
Management	0	**0**
Coordinator	0	**0**
Lead	0	**1.49**
Supervisor/Foreperson		**0**
Technician	0.76	**0**
Administrative	0.15	**0**
Operational	0.15	**0.11**
Intern	0	**-**
PwDs		
Executive Board	0	**0**
Management	0	**0**
Coordinator	0	**3.85**
Lead	0	**1.49**
Supervisor/Foreperson	0	**5.03**
Technician	0	**1.48**
Administrative	0	**1.87**
Operational	0	**1.46**
Intern	-	**-**

Ratio of basic salary and remuneration of women to men by employee category[1] // GRI 405-2

	2023		2024	
	Basic salary (R$)	Remuneration (R$)	Basic salary (R$)	Remuneration (R$)
Executive Board				
Ratio (women to men)	-	-	**-**	**-**
Management				
Ratio (women to men)	1.16	0.90	**1.08**	**1.35**
Coordinator				
Ratio (women to men)	0.89	1.06	**1.02**	**1.27**
Lead				
Ratio (women to men)	-	-	**0.78**	**0.97**
Supervisor/Foreperson				
Ratio (women to men)	0.83	0.75	**1.02**	**1.12**
Technician				
Ratio (women to men)	1.02	0.87	**0.9**	**0.85**
Administrative				
Ratio (women to men)	0.80	0.76	**0.79**	**0.77**
Operational				
Ratio (women to men)	0.74	0.55	**0.72**	**0.6**

[1] Data related to the Executive Board is confidential. In 2023, leaders were grouped together with supervisors. Employees from all operational sites were included.

REMUNERATION AND BENEFITS

Parental leave // GRI 401-3

	2023	2024
Number of employees that were entitled to parental leave		
Men	2,993	**3,295**
Women	577	**645**
Total employees who took parental leave		
Men	22	**28**
Women	27	**31**
Total employees who returned to work during the reporting period after parental leave ended		
Men	22	**27**
Women	27	**16**
Total employees who did not return to work during the reporting period after parental leave ended		
Men	0	**0**
Women	0	**10**

Parental leave // GRI 401-3

	2023	2024
Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work		
Men	15	**28**
Women	05	**31**
Return rate		
Men	100	**100**
Women	100	**61.54**
Retention rate		
Men	100	**100**
Women	100	**100**

CREDITS

GENERAL COORDINATION
Bom Jesus Agropecuária
Sustainability and Communication

FEEDBACK AND INQUIRIES
sustentabilidade@bomjesus.com

CONSULTING – DISCLOSURES, GREENHOUSE GAS EMISSIONS INVENTORY, PROJECT MANAGEMENT, CONTENT, DESIGN AND WEB DEVELOPMENT
Grupo Report
www.gruporeport.com.br

TRANSLATION
Latam Translations

PHOTO CREDITS
Bom Jesus Agropecuária Image Archives and Keiny Andrade