



STANDARDS OF BUSINESS CONDUCT
AND BEST PRACTICES

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MESSAGE FROM PARTNERS

Dear Collaborators

When we founded TresBomm Agri, we did not choose to baptize it with our last names by chance, but because we believe and trust our reputation, built in agribusiness since the first half of the 20th century in Palotina, western region of Paraná - today one of the major grain producing centers in Latin America. Therefore, our very genesis shows the solid commitment to our principles, which have always guided our steps.

This manual of Standard of Business Conduct and Best Practices aims to reiterate this commitment, emphasizing our values, evidencing our standards of conduct and the omnipresent concern with the sustainable growth of our business. It is important that every employee is aware of how much we care for the standardization and transparency of our activities, helping us to constantly improve, within a standard of governance, all current operations - whether in the commercial, financial, or logistical sphere - in addition to their respective unfoldings with the environment, the market, the workplace, and society.

We reiterate that we spend more hours of our days together, working, than with our own families. And even though we are a relatively small team, our growth has been exponential (considering revenues and net sales), also increasing our obligations and responsibilities regarding process management and treatment among employees, suppliers, customers, partners, governmental and non-governmental agencies, competitors, and the community.

Thus, we are facing a gratifying challenge: to improve our processes to increase the control of our operations. Only then, with the full support of all employees, can we increase the predictability of the business, mitigating risks, mapping opportunities and consistently paving the company's future. This is a necessary exercise that aims not only at the perennality of TresBomm Agri, but also at the gradual improvement of all of us as citizens and professionals.

We count on you!

Marco Riedi Bomm

Founding partner
CEO

Eri César Três

Founding partner
COO

ABOUT THIS DOCUMENT

The standards of conduct and good practices described in this material establish procedures that we consider ideal in conducting the way we act, behave, relate to and deal with different situations within the corporate environment, helping to guide us as a team and linearizing our activities.

Therefore, as a collaborator, please familiarize yourself with these standards and good practices, because we will take all the necessary administrative measures to follow them and ensure their maintenance within the company.

SCOPE

Our standards of business conduct and best practices apply to the day-to-day business that we do in Brazil and abroad, and are part of the construction of our reputation in the market and in society.

Every employee, in addition to board members, consultants and partners who have current contracts, is responsible for complying with the good practices contained in this material, especially because agribusiness is an extremely closed environment where "everyone knows each other" and any disrespectful behavior can reflect directly on our performance and credibility.

That said, we should always:

- Act in good faith;
- Comply with national and international laws;
- Consider the impact of our actions on our families, suppliers, partners, customers, competitors, other employees, communities, and others;
- Proceed with integrity, ensuring the transparency of our actions;

Considering also

- Never put personal interests ahead of the collective interests of the business;
- Never act in disagreement with the company's mission, vision, and values.



MISSION

To empower rural producers through smart partnerships and new technologies, reducing costs and raising competitiveness.

HOW?

Connected to the main trading platforms of global agribusiness and always at the technological forefront of the sector, TresBomm Agri helps farmers to offer their production to the world's main consumer markets through the conclusion of partnerships that privilege their own fixed assets (warehouses and silos).

In other words, we help to increase the freedom and power of choice of producers, reducing their dependence on large trading companies or cooperatives. In this way, besides reducing costs, we also maximize competitiveness, mainly because we avoid heavy investments in infrastructure and always work in consonance with the farmers.

VISION

To become a reference in Brazilian agribusiness through efficiency in the origination and processing of grains, as well as in the diversification of the business model.

WHY?

Today, TresBomm Agri is the company with the highest turnover per employee in Brazilian agribusiness. Therefore, we are already a national reference in terms of efficiency, especially in the origination segment.

However, our main challenge is to remain efficient and relevant, growing steadily, expanding our participation in the grain processing market and, consequently, in other businesses related to origination.

VALUES

- **Meritocracy, technicality and innovation:** we favor those who dedicate themselves to their craft, invest in more knowledge, foster their qualities, and take pleasure in innovating. We believe that we can only improve if we have motivated employees, committed not only to the company's mission and vision, but also to their own personal and professional development;
- **Respect for others and collectivity:** we recognize each other's differences and value the plurality of customs and ideas;
- **Honesty and sustainability:** without absolute transparency in everything we do, we will never be able to sustainably develop our business. And this development is directly linked to adequate preservation and respect for the environment;
- **Resilience and focus on the long term:** agribusiness is full of adversities. Consequently, we need to be resilient and ready to face challenges with disposition, technicality, and optimism, without anxiety, always focusing on tomorrow.

OUR STANDARDS OF BUSINESS CONDUCT AND BEST PRACTICES

1. PEOPLE, PRODUCTS AND SAFETY

1.1. LICENSES AND REGULATIONS

We comply with all environmental and labor regulations respecting the Brazilian legislation, always monitoring our activities. In this sense, we work with all the required licenses, avoiding acting without the proper consent and normative support from the inspection authorities.

We are not interested, under any circumstances, in working on the margins of the law, particularly when the preservation of the environment, safety, and well-being at work are unquestionably a priority. In this context, we always take a precautionary approach to the challenges we may face, listening to suppliers, customers, and employees, so that we can make the best decisions.

1.2. SAFETY

We guarantee that every employee works in a healthy and safe work environment through programs such as: Environmental Risk Prevention Program - PPRa; Occupational Health Medical Control Program - PCMSO; and Fire Prevention and Fighting Plan - PPCI.

1.3. SUSTAINABILITY

Whenever possible, we participate in social activities and/or initiatives that aim to preserve the environment and biodiversity through events, lectures, or courses.

We endeavor to ensure that all the grains originated or processed by TresBomm Agri, are cultivated in properties that promote the responsible use of chemical pesticides, as well as strategic plans for soil management and appropriate use of water and energy resources.

In this way, we contribute to the sustainable development of the areas where we do business, protecting the soil and biodiversity.

1.4. WORKING ENVIRONMENT

We are committed to providing a workplace that is free of known risks to the health and safety of our employees, as well as free of discriminatory acts, harassment and unethical behavior.

Our goal is to ensure that all employees comply with laws that address the possession or use of alcohol, drugs and other controlled substances within the workplace, under penalty of dismissal, civil and criminal liability.

1.5. WORKING HOURS, SALARIES AND BENEFITS

The working hours of employees, partners, consultants and service providers must be in accordance with the Brazilian Labor Law, meeting the maximum workload allowed.

The salaries and benefits must be coherent with the activities developed, being fair and in accordance with the legislation. Payments and salaries must be on time.

1.6. COMPENSATION AND BENEFITS

We attract, motivate and retain competent professionals by providing compensation and benefits. We believe in this engagement, so we are committed to supporting the meritocracy, striving to offer opportunities to employees who are constantly willing to evolve with the business.

1.7. EQUAL OPPORTUNITY

We support equal opportunity for all, regardless of age, nationality, race, social or ethnic origin, color, gender, marital status, disability, veteran status, medical history, pregnancy, and religion. In short, we treat our employees and future employees fairly, respecting individual interests for the sake of the collective.

1.8. EMPLOYEE PRIVACY

We respect the intimacy of our employees and comply with all relevant laws that apply to employee privacy.

We do not police or repress our employees' behavior outside the work environment, unless their attitudes affect our reputation or business interests. If this occurs, extrajudicial measures will be adopted, which may culminate in the effective dismissal of the professional.

1.9. EMPLOYEE DEVELOPMENT

We promote the technical development of our employees, encouraging the improvement of their professional skills. As a result, whenever a course or training is available, we will support their engagement and enrollment - as long as it is related to our business and previously approved by the founding partners.

1.10. LABOR STANDARDS

We respect and follow the Brazilian Labor Law. We understand that the need to protect employees' basic rights is essential for the growth of our business, besides being supported by the Declaration of the International Labor Organization and Fundamental Principles and Rights at Work, established by the United Nations Organization (UNO).

In light of this, we commit ourselves:

- To comply with the Labor Laws, including provisional measures and recent amendments;
- To format understandable employment contracts;
- To remunerate all employees with dignity, always starting from the regional minimum wage, also taking into consideration their technical skills, academic background, and previous professional experience;
- To encourage the abilities of employees through the promotion of courses, lectures, training programs, among others.

1.11. HUMAN RIGHTS

We support and respect the Universal Declaration of Human Rights established by the United Nations Organization (UNO). We guarantee that we are not involved in any form of abuse of these rights, just as we do not tolerate corporal punishment or any kind of physical or psychological oppression.

1.12. CHILD LABOR

We follow the Brazilian Legislation in what concerns the guidelines against child labor and the right of children and adolescents to education. Consequently, we reserve the right not to negotiate with any supplier, partner, and client that disrespects the referred legislation and any international conventions of the International Labor Organization (ILO) that dispose about the subject.

1.13. COMMUNITY SUPPORT

Whenever possible, we seek to support the communities where we do business through donations via charitable, philanthropic, and educational entities. To this end, we also follow the Brazilian legislation in order to avoid any irregularities.

1.14. WASTE MANAGEMENT

TresBomm Agri guides all employees and partners to proceed with the environmentally correct disposal of the residues generated by the company.

- **Agricultural waste:** destined for processing companies for the production of animal feed. They are also sold directly to cattle ranchers;
- **Solid waste:** all organic waste is sent to the municipal sanitary landfill or to the composting process on the customers' property;
- **Recycled waste:** destined to the nearest recycling plants;
- **Chemical waste:** is sent to ARDEFA - Western Paraná Regional Association of Agricultural Defensive Products Distributors, in Palotina, Paraná.

2. FAIR PRACTICES

2.1. COMPETITION LAWS

We operate in accordance with the constitutional principle foreseen in article 170, IV of the Federal Constitution (and subsequent laws), which presupposes fair competition. This means that we respect free competition and condemn monopoly, protectionism, or any abusive dominant position that compromises not only the freedom and health of economic agents, but also the equality of conditions in agribusiness.

2.2. CORRUPTION

We understand that corruption (in all its forms) harms our effectiveness and reputation, and distorts fair competition, wealth distribution and economic growth.

We work against corruption in all its forms, including extortion and bribery. Consequently, all our employees are instructed not to accept, offer or participate in any form of bribery under penalty of dismissal, civil and criminal liability.

We follow the Federal Constitution and international trade laws, supporting any zero-tolerance policy towards any practices motivated by corruption. And we expect the same from our suppliers, partners, clients and competitors.

2.3. CONFLICTS OF INTEREST

Our employees and partners are loyal to the corporate interests of TresBomm Agri. If we eventually identify any type of conflict of interest, the Legal Department will be contacted and the case legally evaluated.

We consider possible conflicts of interest as follows:

- Having a financial or ownership interest with our suppliers, customers or competitors;
- Accepting gifts as a form of compensation from our suppliers, customers, among others;
- Being an employee and at the same time sign or conduct parallel work for other companies without the proper consent from TresBomm Agri;
- Taking personal advantage of corporate assets, including furniture, real estate, commercial information, business opportunities, among others.

We reiterate that existing and/or potential conflicts of interest must be reported in writing to TresBomm Agri's Legal Department at juridico@bomm.com.br for the Legal Department to study the case and take appropriate action.

2.4. GIFTS AND COMPENSATION

In some cases our suppliers, partners and customers grace us with gifts of all kinds and values (ranging from calendars to trips). When this happens, common sense must prevail, because, depending on the situation, the line between a gift and a bribe may be blurred. Therefore, we have listed below some procedures that we consider appropriate, preventing embarrassment and even future litigation. They are:

- We should not accept any gift that is or appears excessive (within a given circumstance);
- We must take all necessary steps to ensure that we do not accept gifts that seem excessively advantageous;
- We must never offer or accept gifts in exchange for favorable treatment;
- We must never encourage any form of bribery.

2.5. NATIONAL AND INTERNATIONAL LAWS

We are a Brazilian company with worldwide penetration through

our products and customers. We also receive payments and arbitrage export awards abroad via offshore. As a result, we follow all national and international norms that govern the fulfillment of contracts entered into, based on the Federal Constitution and the respective laws governing commerce and the international financial system.

3. LOCAL AND INTERNATIONAL OPERATIONS

3.1. MARKETING AND SALES

All activities involving marketing and sales, including contractual practices, must consider our mission, vision, and values, in addition to being in compliance with the Federal Constitution and laws governing international trade. In this way, we avoid setbacks and possible legal disputes of any kind in Brazil and abroad.

3.2. PRODUCT QUALITY AND SAFETY

We comply with all national and international laws regarding the cleanliness and safety of the grains (and their by-products) traded. We are regularly inspected by the competent government agencies, and we hold all the required certificates and operational licenses. We also make sure that our suppliers conform to our quality standard, because only then can we guarantee the controlled origin (within a safety standard) of the products offered.

3.3. INTERNATIONAL TRADE

As exposed, TresBomm Agri trades its products locally and internationally. Overseas, transactions can be carried out directly between our clients and interested parties, or through partners (mediators).

In each and every international transaction, we have the obligation not only to adapt and respect the legislation of each country, but also to follow the main rules foreseen by the World Trade Organization - WTO. By acting this way, we reduce the chances of misunderstandings, shielding our reputation and preserving the commercial relationships in force.

3.4. SUPPLIERS, PARTNERS AND CUSTOMERS

All products, services and solutions contemplated by TresBomm Agri are acquired, contracted and offered (via suppliers, partners and clients) based on quality. Even though the cost-benefit ratio is always considered, we never give up on the quality and origin of everything we negotiate. This is one of our main characteristics and helps us to maintain our reputation and establish a solid business relationship network based on satisfaction.

3.5. EMPLOYEES AND REPRESENTATIVES

All of our employees and representatives, as well as partners and directors, must comply with these Standards of Business Conduct and Good Practices. Non-compliance as of a complaint or tacit/factual finding may result in the partial or total dismissal of the professional from the company. Furthermore, if necessary, appropriate legal measures may be considered and taken.

3.6. INFORMATION PROTECTION AND PRIVACY

We respect the confidentiality of the information of our suppliers, partners, clients, competitors, and employees. Nevertheless, we are aware that, at certain times, we need to obtain strategic information about our competitors, their products, services and solutions. As a consequence, we commit not to use any improper or illegal method to gather such information.

3.7. PROTECTING COMPANY ASSETS

We ensure that all our assets, including tangible (facilities, money, equipment, information technology systems, among others) and intangible (intellectual property, trade secrets, technical information, business know-how, among others), are used properly with the respective consent of TresBomm Agri's partners, never for profit or personal advantage. If our assets are exposed or used inappropriately, the Legal Department will be called to evaluate and apply the appropriate legal measures.

3.8. ACCURACY OF RECORDS

All assets, liabilities, revenues, expenses, among others, are registered in our books and system in a timely manner, respecting the Federal Constitution. In view of this, we never create fraudulent, inaccurate or misleading business records.

Every business proposal, budget, or document that demands economic evaluation is appreciated by the managers before any decision is made. In this sense, we never establish or maintain unaccounted sources of funds for any purpose whatsoever.

Finally, we always inform you as far in advance as possible of any error that could jeopardize a contract that is about to be signed or is in force.

4. COMMUNICATION

4.1. COMMUNICATIONS TO FINANCIAL INSTITUTIONS AND PUBLIC AUTHORITIES

We comply with all laws, rules and regulations regarding the request for information by financial institutions and public authorities. All documents and evidence requested by them must be made available within a period of time established by law, respecting the Federal Constitution and the laws governing commerce and the international financial system.

Our communications to government and regulatory agencies must only be issued after due authorization from the Executive Board.

4.2. COMMUNICATIONS TO TRADE ASSOCIATIONS AND ENTITIES

Company communications with trade associations and entities must only be made by employees whose function is directly related to them and those designated by the Executive Board.

4.3. COMMUNICATIONS WITH PRESS ORGANS

TresBomm Agri's communications with the press shall only be made by the Executive Board or authorized employee.

4.4. COMMUNICATIONS TO EMPLOYEES

We are committed to communicating with all employees in an honest and transparent manner. We always make available all information regarding company performance, projects, activities, and employee achievements in a timely manner. We seek to communicate in ways that encourage employees to express their opinions, ideas and concerns.

We also occasionally communicate with employees through surveys that gather opinions on various issues surrounding the business as a whole, including compensation, performance, business conduct, and others.

4.5. INTERNET, E-MAIL AND COMPUTER NETWORKS

We only make internet and email addresses available for legitimate business purposes. Employees who abuse this type of privilege to send and receive personal content, adult photos and videos, offensive or discriminatory information, and confidential and protected information will be severely punished. Our employees are also prohibited to represent TresBomm Agri in social networks and other means of similar scope, sharing commercial or confidential information without prior authorization.

All e-mail accounts, electronic traffic and content stored on our computers or data cloud, are monitored. Therefore, we reinforce that any deviation in behavior will be subject to disciplinary action, under penalty of dismissal, civil and criminal liability.

5. RELATIONSHIP BETWEEN PARTIES

5.1. RELATIONSHIP WITH SUPPLIERS AND PARTNERS

The hiring of suppliers and business partners must follow technical and ethical criteria, based on the suitability, financial and professional capacity of TresBomm Agri, delivering quality products and services at fair prices. All employees must respect the contractual and commercial conditions and safeguard the confidentiality of the information established between us and the suppliers and partners of our business, and these also must undertake to ensure the conditions of mutual trust as to confidentiality and contractual guarantees, under penalty of rupture of the business relationship.

In this context, we do not tolerate any employee obtaining a personal advantage by influencing his or her position within the company. Business partners and suppliers contracted by TresBomm Agri must comply with all current legislation, including labor, tax and environmental laws, never exploiting child or slave labor.

All suppliers and business partners must guide their behavior by the principles expressed in this document. At any time, the supplier or business partner that fails to meet the requirements cited will be discarded.

5.2. RELATIONSHIP WITH CLIENTS

TresBomm Agri's relationship with clients must be based on kindness and promptness; efficient service; respect to the client's rights; transparency; receptivity and adequate treatment of suggestions and criticisms received; confidentiality of information received; and always act with dignity and loyalty, not providing misleading or unfounded information.

5.3. RELATIONSHIP WITH COMPETITORS

All employees must act in accordance with the principles of free competition.

Obtaining information must occur in a licit and transparent manner so as not to expose the business to the competition, preserving the confidentiality of the information in their possession.

No employee is authorized to provide TresBomm Agri's strategic, confidential information or, in any other form, harmful to the company's business to any third party, including, but not limited to competitors.

5.4. RELATIONSHIP WITH PUBLIC AND REGULATORY AGENCIES

TresBomm Agri maintains an ethical and transparent relationship with governmental and regulatory agencies, not tolerating any type of concession of advantages or privileges to public officials in the exercise of their function, as well as the payment, whether in cash, gifts, services or any benefit of value with the objective of bribery or special treatment. We commit to comply with the law and not to perform any action that violates the laws and regulations in force.

Every employee, when publicly representing the company, must refrain from expressing an opinion on the acts of public officials, or even making comments of a political nature. The designated employees must collaborate and be diligent in complying with procedures resulting from the requirements of any regulatory bodies.

5.5. RELATIONSHIP WITH ASSOCIATIONS AND CLASS ENTITIES

TresBomm Agri has deep respect and recognizes the important role that associations and entities represent to the communities. The company and its employees must observe the collective bargaining agreements applicable to their activities.

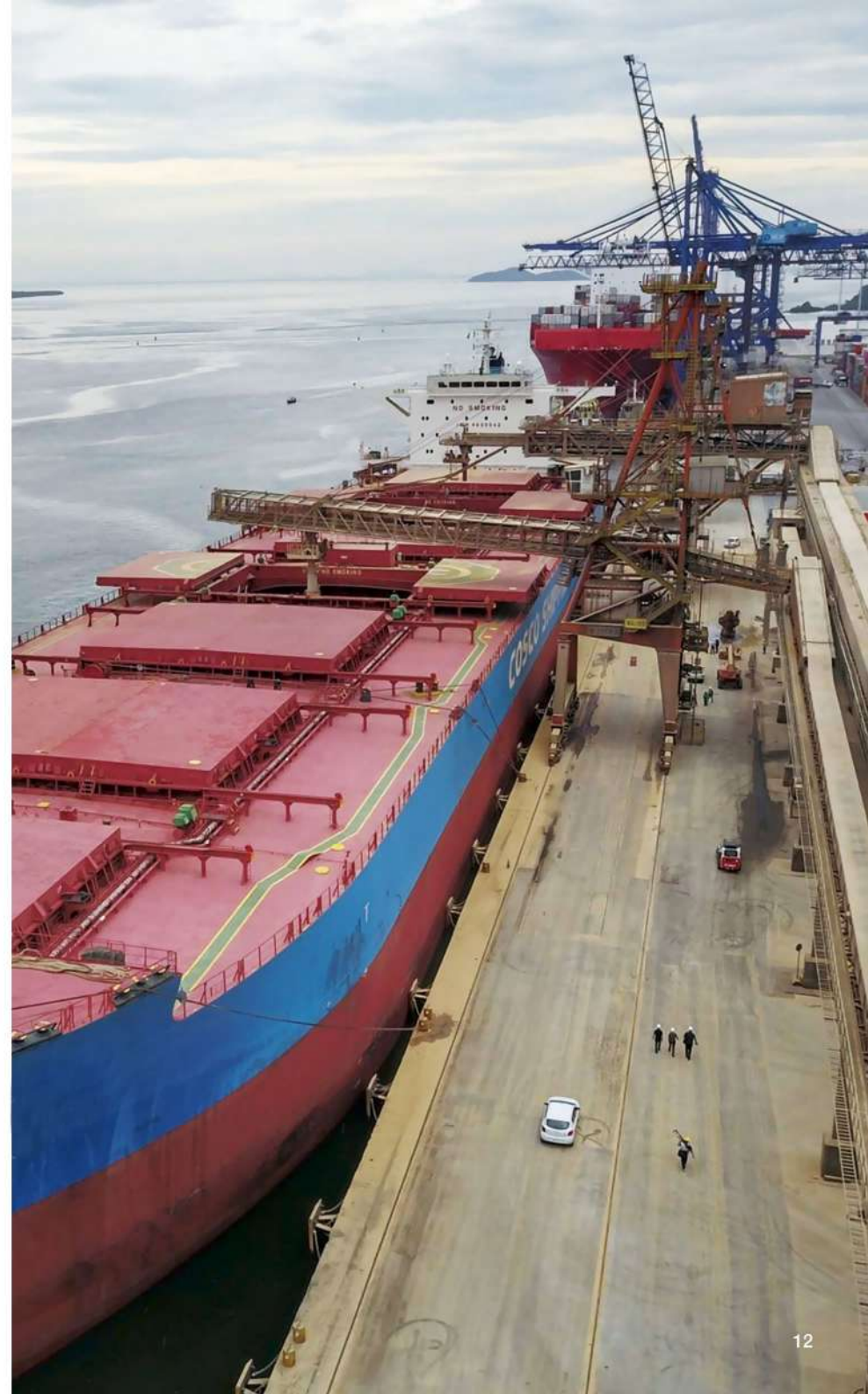
The company's relations with trade associations and entities must only be conducted by employees whose function is directly related to them and those designated by the Executive Board.

5.6. RELATIONSHIP WITH THE PRESS

TresBomm Agri responds naturally to inquiries from the press, financial institutions and authorities, always protecting its commercial interests and aiming exclusively at the institutional disclosure of products and services and the clarification of its actions. However, we do not allow employees to give interviews to any press agency or have their image disclosed on subjects related to TresBomm Agri, without authorization from the Executive Board.

5.7. RELATIONSHIP WITH THE POLITICAL CLASS

The relationship of TresBomm Agri with the political class is regulated by the Federal Constitution and laws that regulate the involvement of the private sector in correlated subjects, including limits on contributions to political parties, political committees and candidates. Again, we do not allow employees to relate to candidates, political parties or have their image disclosed in matters related to TresBomm Agri, without authorization from the Executive Board.



ABOUT COMPLIANCE

The standards of business conduct and best practices set forth in this material have been approved by the Executive Board, and apply to all TresBomm Agri employees.

a) Why are the Standards of Business Conduct and Best Practices relevant?

We have a consistent reputation in agribusiness. Therefore, improving, parameterizing, and policing our activities are of vital importance for the harmonious maintenance of our mission, vision, and values, as well as the strategy and longevity of the business as a whole.

Even if we are a small team, our revenue requires us to raise our governance and prepare for sustainable growth, anticipating possible setbacks. This being said, it is of utmost importance to keep us in constant evolution, assimilating the best market practices.

b) Are there any penalties due to non-compliance?

Non-compliance with these norms can be considered serious, with the consequences being:

- Case study and temporary dismissal;
- Case study and dismissal;
- Case study and opening of legal proceedings.

If you have any questions about the standards of conduct and good practices listed in this material, or how they apply in specific circumstances (not covered here), contact the Legal Department at juridico@bomm.com.br.



ACKNOWLEDGEMENT AND COMMITMENT

I declare that I have received, read and understood the Standard of Business Conduct and Best Practices of TresBomm Agri, agreeing with the values, principles and guidelines contained therein, assuming the commitment to comply with them in my professional activities as an employee of the company.

Full name:

CPF:


Date:

Signature:

 +55 (44) 3649-1240

 contato@bomm.com.br

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