

Sustainability Report 2024





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Matheus Kfouri Marino

Chairman of the Board of Directors

“
**In a scenario of
uncertainty, Coopercitrus
stood out for attributes
such as innovations in the
field and efficiency gains
in its activities.”**

Messages from **the Leadership** GRI 2-22

Board of Directors

The strengths that Coopercitrus developed throughout its journey became evident in 2024. They demonstrated the organization's ability to successfully navigate the challenging environment faced by Brazilian agriculture in recent years. The anticipated difficulties materialized due to a challenging business environment and macroeconomic uncertainties, further compounded by adverse weather events and global geopolitical tensions. Nevertheless, the values consistently cultivated by Coopercitrus and its members stood out, particularly the continuous adoption of innovations in the field, which drove greater operational efficiency. The broader and more effective the application of techniques, technologies, and scientific knowledge, the greater the sector's efficiency and productivity. This approach generates financial, social, and environmental benefits.

As recognition of the organization's responsible practices, Coopercitrus was invited to share not only its perspectives but, more importantly, its actions

at the United Nations Climate Change Conference, COP29, held in Baku, Azerbaijan. Participation in the event - which brought together over 80,000 delegates and 200 heads of state, governments, civil society organizations, cooperatives, and companies - reinforces Coopercitrus's commitment to the Sustainable Development Goals (SDGs) and highlights the contribution of cooperativism toward achieving them. Rooted in the union of individuals with shared interests, cooperativism prioritizes the well-being of its members and their communities over profit. Its potential to drive positive change and address urgent global challenges, such as the decarbonization of economic activities, led the UN to declare 2025 the International Year of Cooperatives.

Production cooperatives, such as Coopercitrus, are protagonists in this context, as they create, develop, and deliver solutions directly to their members. This encourages and enables changes in perceptions and practices in how activities are carried out. Through this approach, we contribute

to shaping the so-called 'Novo Agro' - a New Agriculture concept centered on innovation, sustainability, and social responsibility - where tradition and innovation converge, transforming global challenges into local opportunities.

At Coopercitrus, the commitment to sustainable development permeates all decisions and practices, aiming to ensure fair business, promote access to new knowledge and solutions, and identify the positive or negative impacts of the activities of the Organization and its members on the planet. This final point is evidenced throughout this Management Report. Each year, the publication becomes more robust, and the external verification of its information attests to both the credibility of its content and to the Organization's commitment to ensuring greater transparency and reliability.

Knowing and recognizing what we do well - and what could or should be improved - is indispensable for the progress of Coopercitrus and Agribusiness. The foundations for achieving



this were strengthened through investments in both financial and human resources, aimed at improving systems, portfolio, and people, as well as the decision-making processes and operational execution. These improvements are reflected in the successful execution of the Strategic Plan, whose macro guidelines focus on operational and financial efficiency, organic expansion, value creation, and advances in ESG (Environmental, Social, and Governance).

The governance structure and model, aligned with the best market recommendations and practices, have proven to be highly effective, as have the initiatives to reduce hierarchical levels within the Organization and strengthen proximity to cooperative members. A notable milestone in governance evolution was the rotation of the external audit firm, with PwC - one of the world's leading Big Four firms - taking over the responsibility. Internal controls and risk management also advanced: in 2024, threats were reassessed to provide greater clarity on how to monitor and mitigate them. Efforts were also made to promote the organizational culture among stakeholders, based on the principles of humility, collaboration, and ethical and transparent conduct. The Code of Conduct was relaunched, internal training sessions were held, and suppliers were formally required to commit to the publication. Additionally, the bylaws were revised, allowing Coopercitrus to resume surplus distribution in 2025, referring to the 2024 fiscal year.

The commitment to promoting the 'Novo Agro' is also embodied in the Coopercitrus Credicitrus Foundation (FCC), which invests in education and environmental projects, as well as research and development initiatives that engage members, communities, and business partners. In 2024 alone, the organization's activities enabled more than 9,000 participants to take part in technical, higher education, or professional training courses, 21 studies and demonstrations at the Experimental Field, the recovery of 221 springs, and the restoration of 173 hectares of vegetation in permanent preservation areas.

Coopercitrus stands as a robust organization in delivering comprehensive products and services to producers, covering every stage from crop planting to commercialization and feed production. We remained attentive to emerging demands, which underscores the continuous advancement of 'Campo Digital' - an ecosystem designed to simplify producers' access to Agriculture 5.0 innovations. This initiative leads to greater precision, reduced financial expenditures, and minimized input waste in both agricultural and livestock operations.

Attracting and developing talent is part of the Organization's scope. Coopercitrus University has established itself as a key tool for building the skills our employees need to better serve our members. During the year, we also trained 404 people on the Remote Aerial Agricultural Application Course (drone operation), supporting our cooperative members in adopting this new technology.

The Organization maintained partnerships with public agencies and government bodies to drive community-focused initiatives, including those led by the Abílio Alves Marques Foundation and the Hospital de Amor, through donations, awareness campaigns, and actions aimed at cancer prevention, treatment, and care. Another major achievement was the restoration of water springs, in partnership with the municipalities of Bebedouro (SP) and Monte Azul Paulista (SP). Coopercitrus also supported the Pará-based Mixed Agricultural Cooperative of Tomé-Açu by transferring knowledge on sustainable agroforestry practices, specifically focused on non-burning land management techniques.

The period closed with the optimism that 2025 will bring better news for agribusiness, while also demanding close attention to issues sensitive to the sector, ranging from the most predictable to the least controllable. Coopercitrus remains committed to defending the interests of agribusiness and the cooperative movement and will continue advocating for the necessary changes and support to ensure the prosperity of Brazil's primary sector. Throughout the past year, the Organization played an active role in discussions, including tax reform, achieving a favorable outcome with the approval of Complementary Law 214/2025. This law represents one of the most significant milestones in the history of Brazil's cooperative movement by clearly defining the treatment of cooperative acts and introducing provisions that ensure legal certainty, efficiency, competitiveness, and the strengthening of entities that adopt this model.

The purpose of Coopercitrus is to remain a promoter and provider of access to the most efficient techniques and technologies for producers - regardless of their crop or livestock activity, the size or location of their operations - because this is the most promising path for agriculture and livestock, for those who work in and depend on it, and for the preservation of nature.

Coopercitrus is proud to serve as a reference point for knowledge, innovation, and responsibility for rural producers and future generations. These achievements have been made possible through the constant support and trust of cooperative members, employees, suppliers, and the surrounding communities.

On behalf of the Board of Directors, I extend our heartfelt gratitude to all who have been part of the Organization's journey thus far. We look forward to continuing our collaboration with each of you as we work towards building a prosperous agribusiness sector, characterized by a harmonious balance of economic, environmental, and social advancements.

Ultimately, it is through the collective contributions of these stakeholders that we can achieve the objectives and targets essential for preserving life today and for future generations.

Matheus Marino

Chairman of the Board of Directors



Fernando Degobbi
CEO

“
**The growth in services
provided to our cooperative
members underscores our
unwavering commitment
to promoting sustainability
within the agribusiness
sector.”**

Executive Board

We closed out 2024 with revenue of R\$8.54 billion, a 5.1% increase over the previous year, reflecting our growing presence and engagement among our cooperative members. What makes these and other strong indicators truly worth celebrating is that they were achieved amid a challenging cycle for agribusiness that began in 2022. While there are signs of easing, this cycle has not yet come to an end. In the face of adversity, we didn't retreat—instead, we expanded our support to members, diversified our portfolio of products and services, and increased our investments.

We attribute these achievements to the refinement of our management and control practices, our unwavering commitment to responsibility and discipline in decision-making and execution, the resilience and reduced risk exposure afforded by our diversified business model, and our relentless pursuit of excellence in everything we set out to accomplish.

In 2024, we upgraded our enterprise resource planning system to SAP S/4HANA, enhancing our ability to add efficiency and intelligence to the execution and integration of our processes. Significant improvements have also been made to the technological solutions used in the logistics and supplier areas, positively impacting our operations and stakeholder relationships. We now possess comprehensive insights across all internal segments by leveraging the most advanced tools available. Our planning and budgeting are detailed for each business unit, and we monitor a range of performance indicators in real-time. This agility enables us to swiftly adjust our course when necessary and seize emerging opportunities. These advancements bolster our optimism for the coming years, as we are better positioned to understand and harness our potential while addressing existing gaps and those arising from competitive dynamics.

We continue to strengthen our business units, service network, and product offerings. Notably, our irrigation segment experienced a significant surge in demand, underscoring its strategic role in enhancing productivity and mitigating climate-related risks. We are fully equipped to support producers throughout the entire process - from project design to the delivery of fully operational systems in the field. Another significant development was the opening of our second drone service center, along with the introduction of our first-ever mobile unit specializing in drone maintenance. This expansion enhances our capacity to support cooperative members who are increasingly adopting this technology for its economic and environmental benefits. Our sales of biological inputs witnessed a remarkable 148% increase in volume, reflecting producers' growing recognition of these solutions' effectiveness and their reduced environmental impact.



This year marked the launch of Fincoop, our fintech initiative aimed at providing cooperative members with financial, legal, and sustainability advisory services. We also entered into two strategic partnerships: AgroAllianz and Tello. Both add value to cooperative members, create synergies with partners, strengthen the agribusiness chain, and boost everyone's growth. AgroAllianz, a joint venture with Germany's DVA Agro, saw us acquiring a 15% stake. This collaboration enables us to offer our members a comprehensive portfolio of chemical and organomineral solutions. Tello, established in partnership with Amaggi, Souza e Lucas Participações, Viola Participações, and Tecnobee, focuses on producing biointelligent fertilizers. The company is set to inaugurate its first manufacturing plant in Altair, São Paulo, by the end of 2025, with an annual production capacity of 400,000 tons.

We have intensified our training programs and strengthened our teams, particularly in technical and commercial areas. These efforts are essential for delivering relevant technologies, techniques, and services to our members. Also, our on-site, qualified presence on the farms, close to our farmers and ranchers, allows us to learn from them and identify their needs and aspirations.

To attract new talent to the agricultural sector and our organization, we launched the "Young Cooperative Member" program. This initiative offers the children and dependents of cooperative members the opportunity to intern with us during their university vacations. These immersive experiences enable them to understand our operations and develop essential skills for their future careers. Additionally, this approach supports cooperative members in planning for family succession.

We extend our heartfelt gratitude to our cooperative members, now numbering 40,000, for their trust and partnership. This growth signifies the effectiveness of our collaborative approach and the strengthening of our mutual trust. The principle of leaving no one behind and growing together is fundamental to our cooperative model, underpinning its vitality and longevity. We also thank each employee, consultant, financial partner, supplier, and the communities we serve. Your contributions have been, and will continue to be, essential to our success and our position as a leading force in Brazilian agribusiness.

Fernando Degobbi
CEO





|| **Our** report

Cooperatives

About the report

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Achievements and Recognitions



Cooperatives

The United Nations (UN) has set 2025 as the International Year of Cooperatives. The idea is to celebrate this associative business model, which has taken the world by storm since it was created 181 years ago in England, and its potential to contribute to fulfilling the challenging and indispensable task of achieving the 17 Sustainable Development Goals (SDGs) by 2030.

Today, more than 3 million cooperatives operating across various sectors bring together at least 12% of the world's population. These organizations guarantee jobs for 10% of the world's employees. If they were a country, the 300 largest cooperatives would generate a Gross Domestic Product (GDP) of USD 2.4 trillion, ranking as the eighth largest economy in the world, according to data from the International Cooperative Alliance, the global voice of cooperatives, founded to promote the cooperative model.

According to the Under-Secretary-General of the UN Department of Economic and Social Affairs, Li Junhua, the General Assembly's decision couldn't be timelier, given that cooperatives' innovative contributions to sustainable development are and will continue to be crucial to achieving the SDGs. The president of the OCB System, Márcio Lopes de Freitas, shares this view. For him, this global recognition underlines the role of cooperatives as drivers of sustainable development by providing social inclusion, job creation, and economic development.

UN General Assembly Resolution 76/135 describes cooperatives as sustainable and prosperous business enterprises that contribute directly to the creation of decent jobs, the eradication of poverty and hunger, education, social protection, including health coverage, financial inclusion, and the creation of affordable housing options in various economic sectors.

These benefits are translated into data in the OCB publication, "Importance of cooperativism as a tool for transforming society". Among the highlights is the difference in the Human Development Index (HDI) between Brazilian municipalities that host cooperatives (0.701) and those that don't (0.666).

The data justifies the UN's statement: "Cooperatives build a better world", the slogan chosen for the tribute. Among the reasons for their success in this mission is their commitment to preserving the principles proposed almost two centuries ago by the Rochdale pioneers. They defined cooperatives as interclass and open-membership organizations, founded on democracy, equity, and solidarity, prioritizing the needs of their members and communities over profit maximization.

Cooperatives are indispensable and thriving in the agricultural sector in which we operate. By providing support and benefits to our member producers, such as facilitated access to quality inputs, advanced technologies, and specialized technical assistance, we help boost farming and livestock activities across different regions, increasing efficiency and reducing the use of natural resources, creating value for all. These efforts result in direct and tangible contributions to sustaining life today and ensuring its continuity for future generations.

More than 1 million members in Brazil participate in at least 1,100 agricultural cooperatives. Of these, 40,884 chose us as their partner. These cooperative members help to position us among the biggest and best in the country. So, together, we will continue to debate and adopt decisions to reinforce our success and spread prosperity. Our achievements highlight the power of cooperation, demonstrating that a more collaborative world is possible and beneficial.



About the report

GRI 2-2 | 2-3 | 2-5

For the fifth consecutive year, we are publishing our Sustainability Report to present to stakeholders the strategies, actions, and results achieved between January 1 and December 31, 2024. The document encompasses CooperCitrus Cooperativa de Produtores Rurais, Agripetro Transporte e Comércio de Combustíveis LTDA, and Fincoop. We adhere to the guidelines set forth by the Global Reporting Initiative (GRI), a worldwide recognized and respected framework. By maintaining this approach, we ensure that our publication remains highly relevant and transparent, while also facilitating comparability with previous editions, all of which are available on our website: <https://coopercitrus.com.br>.

The Financial Statements were prepared in accordance with Brazilian accounting practices, including the pronouncements issued by the Brazilian Accounting Pronouncements Committee (CPC), and have been audited by PricewaterhouseCoopers Independent Auditors (PwC).

The key indicators related to environmental, social, and governance issues were verified by the independent company Ferso. This latter practice follows the recommendations of the GRI and

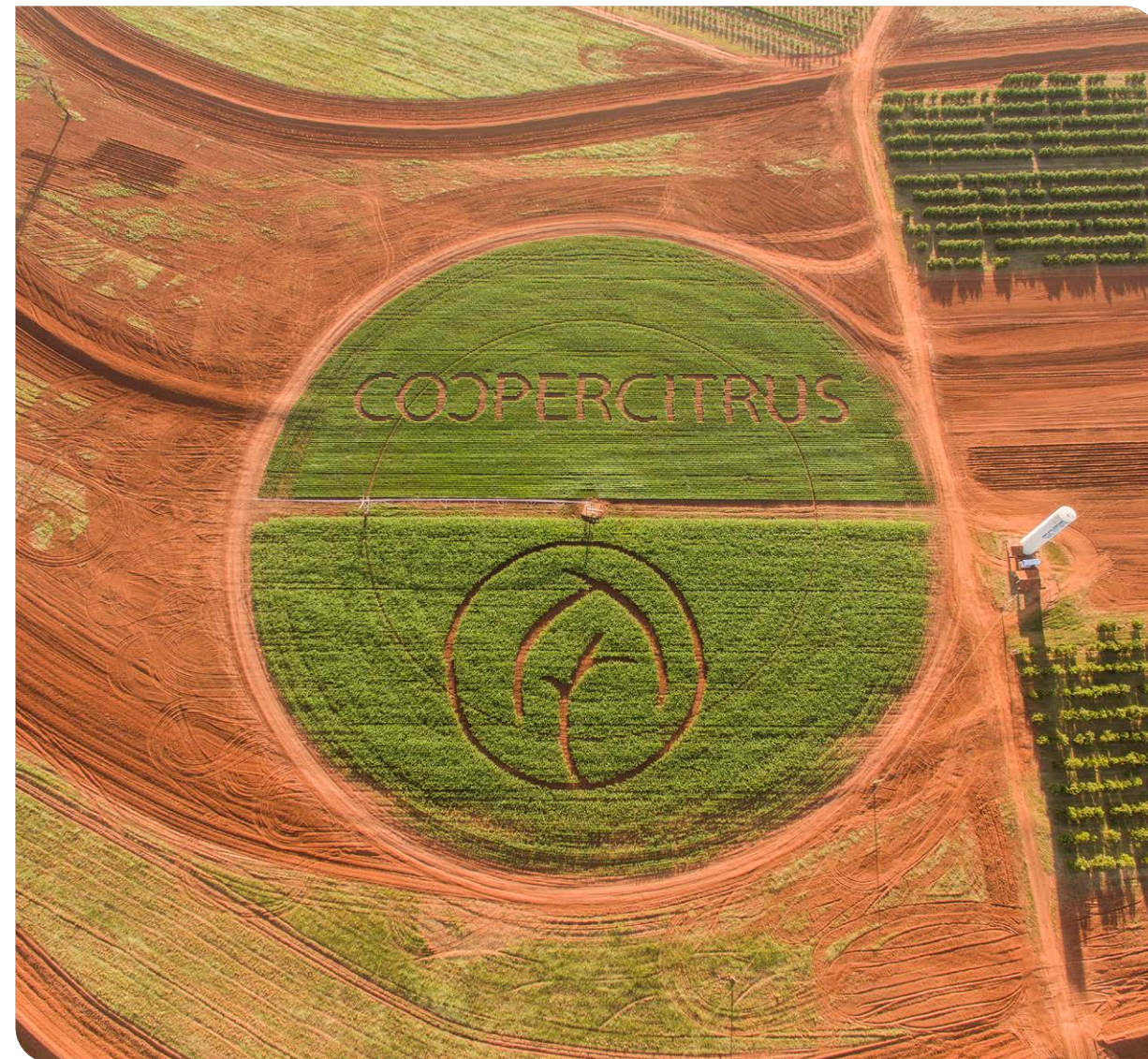
complies with the AA1000 Assurance Standard v3, under a Type 1 moderate assurance engagement.

Professionals from different internal areas, including members of the Board of Directors and our Executive Board, contributed to the construction of this document through interviews and the collection and tabulation of data. Once completed, the publication was analyzed and validated by senior management and the Sustainability Committee.

This document presents the GRI indicators highlighted throughout the text, as well as the United Nations Sustainable Development Goals (SDGs) and the specific targets to which we contribute through our business activities.

We invite all readers to explore the report and engage with its contents. We hope you find it informative and valuable.

Any comments, suggestions, or compliments regarding this report can be sent to sustentabilidade@coopercitrus.com.br





Materiality GRI 3-1 | 3-2

The content of this report was selected and prioritized based on the topics identified by our stakeholders as having the most significant economic, environmental, and social impacts, both positive and negative, resulting from our operations. This materiality assessment, conducted in 2022, involved engaging with 909 individuals,

including board members, employees, directors, cooperative members, and representatives of financial institutions. Additionally, we employed our risk matrix to assess the potential economic, reputational, and image-related impacts of key issues, ensuring a comprehensive understanding of our material topics.

Based on this work, six material topics were identified and validated by our Executive Board, considering the criteria of 'impact and vulnerabilities' for each subject, resulting in the following material topics:

These themes are aligned with the UN's Sustainable Development Goals (SDGs), offering clearer guidance on how we can contribute to this global agenda, which aims to build a better world for current and future generations. This vision is reflected in the Coopercitrus manifesto - Growing as a Whole - which emphasizes the interdependence of the challenges and opportunities in agribusiness and society, fostering growth that benefits cooperative members, the community, and the environment.

This integrated vision is reflected in internal initiatives that drive innovation at the farm level, efficiency in resource management, economic security, and productivity, while reinforcing cooperativism as a pathway to a prosperous and sustainable future. In this way, we grow together, strengthening each link in this network to deliver lasting and transformative results for our members and society.





Material theme GRI 3-2	Scope	GRI Related Content	Related SDG
Economic security and agricultural productivity	Offering customized solutions for inputs, services, commercialization and industrialization, as well as promoting and disseminating innovative technologies that boost the growth of the cooperative members' business and agricultural production.	3-3, 201-1, 416-1, 416-2, 13.9.1, 13.10.1, 13.11.1	SDG 2 (Targets 2.3, 2.4), SDG 12 (Target 12.2), SDG 15 (Target 15.3).
Ethics, risks and compliance	Acting in a transparent and ethical manner, ensuring accountability and the disclosure of relevant information to members, the market and other stakeholders.	3-3, 205-1, 205-2, 205-3, 206-1, 415-1	SDG 16 (Targets 16.5, 16.6, 16.b)
Working conditions	We invest in strengthening an organizational culture that values people's health and safety. We work to mitigate risks related to activities considered dangerous, and to assess working conditions with a view to continuous improvement and respect for human rights.	3-3, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10, 406-1, 407-1, 408-1, 409-1, 411-1, 13.14.1	SDG 3 (Targets 3.6, 3.9), SDG 8 (Goals 8.5, 8.7, 8.8)
Human development	We encourage the personal and professional development of our employees, offering training, qualifications and opportunities for growth with fairness and equality, with the aim of cultivating and retaining our talents and promoting a safe and diverse environment at all levels.	3-3, 401-2, 404-1, 404-2, 404-3, 405-1, 405-2	SDG 4 (Target 4.4), SDG 5 (Target 5.1, 5.5), SDG 10 (Target 10.3 and 10.4)
Local rural development	We promote and coordinate multi-sector cooperation networks to strengthen rural development by promoting education, environmental preservation and the dissemination of rural technologies.	3-3, 202-2, 203-1, 203-2, 413-1, 413-2	SDG 4 (Target 4.3), SDG 6 (Target 6.6), SDG 12 (Target 12.8), SDG 13 (Target 13.3), SDG 15 (Targets 15.1, 15.2), SDG 17 (Target 17.16, 17.17)
Environmental development	Working towards the adoption of measures to mitigate and adapt to climate change, strengthening the use of renewable energies, the efficient use of natural resources and the proper management of potential negative impacts on ecosystems.	3-3, 201-2, 302-1, 303-1, 303-2, 303-3, 303-4, 303-5, 304-1, 304-2, 304-3, 304-4, 305-1, 305-2, 305-3, 305-4, 305-5, 305-6, 305-7, 306-1, 306-2, 306-3, 306-4, 306-5, 308-2, 13.4.2, 13.4.4	SDG 6 (Target 6.4), SDG 7 (Target 7.2), SDG 12 (Targets 12.4, 12.5), SDG 13 (Target 13.1)



MATERIAL THEME	SDG	TARGET	TARGET DESCRIPTION
Economic security and agricultural productivity	Zero hunger	2.3	By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment.
	Zero hunger	2.4	By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality
	Responsible consumption and production	12.2	By 2030, achieve the sustainable management and efficient use of natural resources
	Life on land	15.3	By 2030, combat desertification, restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world
Ethics, risks and compliance	Peace, justice and strong institutions	16.5	Substantially reduce corruption and bribery in all their forms
	Peace, justice and strong institutions	16.6	Develop effective, accountable and transparent institutions at all levels
	Peace, justice and strong institutions	16.b	Promote and enforce non-discriminatory laws and policies for sustainable development
Working conditions	Goode health and well-being	3.6	By 2020, halve the number of global deaths and injuries from road traffic accidents
	Goode health and well-being	3.9	By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination
	Decent work and economic growth	8.5	By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value
	Decent work and economic growth	8.7	Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms
	Decent work and economic growth	8.8	Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment



MATERIAL THEME	SDG	TARGET	TARGET DESCRIPTION
Human development	Quality education	4.4	By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship
	Gender equality	5.1	End all forms of discrimination against all women and girls everywhere
	Gender equality	5.5	Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life
	Reduce inequalities	10.3	Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard
	Reduce inequalities	10.4	Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality
Local rural development	Quality education	4.3	By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university
	Clean water and sanitation	6.6	By 2020, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes
	Clean water and sanitation	6.a	By 2030, expand international cooperation and capacity-building support to developing countries in water- and sanitation-related activities and programmes, including water harvesting, desalination, water efficiency, wastewater treatment, recycling and reuse technologies
	Responsible consumption and production	12.8	By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature
	Climate action	13.3	Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning
	Life on land	15.1	By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements
	Life on land	15.2	By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally
	Partnerships for the goals	17.16	Enhance the Global Partnership for Sustainable Development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the Sustainable Development Goals in all countries, in particular developing countries
	Partnerships for the goals	17.17	Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships
	Clean water and sanitation	6.4	By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity
Environmental development	Affordable and clean energy	7.2	By 2030, increase substantially the share of renewable energy in the global energy mix
	Responsible consumption and production	12.4	By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment
	Responsible consumption and production	12.5	By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse
	Climate action	13.1	Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries



Highlights 2024



Gross revenue of
8.54 billion,
≈ **5,1%** growth.



343
thousand
visits to our members



COP29
Baku
Azerbaijan

Representation
at COP29
in Azerbaijan

Becoming
a partner in
Agroallianz,
a brand of high-quality
inputs

Inauguration
of new drone
service center
and mobile unit for
drone maintenance

Creation
of Tello,

a company dedicated
to intelligent
biofertilizers

Creation of
Fincoop,

a new
company providing
advisory services in
finance, law, insurance,
and sustainability

Recovery of 172 hectares,
through the Cooper Semear program, and recovery of
221 springs through Cooper Nascentes





Achievements and Recognitions

Representation at COP29

In 2024, at the invitation of the Organization of Cooperatives of Brazil - OCB, we participated in the United Nations Conference on Climate Change, COP29, in Baku, Azerbaijan. This event brought together more than 80,000 delegates and 200 heads of state, governments, civil society organizations, and companies.

We participated in the panel “The Role of Cooperatives in Combating Climate Change”, promoted by the International Trade Center (ITC), which highlighted cooperatives’ local and global impacts in preserving nature and reducing the carbon footprint. In it, we present our initiatives to promote sustainable agriculture through the promotion and adoption of innovative practices and technologies. We addressed issues related to the development of our teams and the transfer of knowledge to our members. With the growing international demand for sustainable agricultural and livestock products, being part of

a cooperative that provides support in precision and regenerative agriculture, technical assistance, renewable energy, and reforestation represents a strategic advantage. These initiatives bring direct benefits to the producer’s daily operations, with cost reductions, productivity gains, and access to national and international markets. We also showcased our work in favor of recovering degraded areas and springs in rural areas ([see Coopercitrus Magazine 456](#)).



4network – Portal IT4CIO

The award was presented during the 4CSO Brazil event to our Information Technology department, in recognition of the proactive measures implemented to mitigate data leaks.



Visão Agro Brasil Award

In its 21st edition, organized by AR Empreendimentos to recognize and celebrate the contributions of companies, individuals, and production units in the agribusiness sector, we were honored in the Cooperativism category — receiving distinctions from both the Technical Jury and the Popular Vote.



Agribusiness Leaders Award 2024

Recognition for contributions to operational efficiency, innovation, technological advancement, socioeconomic development, and sustainability.



Award in the 20th Edition of the Globo Rural Agribusiness Yearbook

Ranked 46th among the 500 largest agribusiness companies in Brazil, with standout positions among cooperatives: 10th in net revenue and 9th in total assets.



Forbes

Ranked 35th among the 100 largest agribusiness companies in Brazil, according to the Forbes Agro 100 ranking, in 2024.



Valor

Ranked 21st in the ‘Agribusiness’ segment of the ‘Valor 1000’ list, which includes the largest companies from 27 sectors across all five regions of Brazil.



Época Negócios 360

4th place in the ESG Governance category and 5th place in the Innovation category of the Época Negócios 360 Yearbook.

Coopercitrus

Who we are

Our principles

Service and support structure
for cooperative members

Integrated solutions –
sustainable results



COOPERCITRUS

VALTRA

Coopercitrus





Who we are SDG 17.16 and 17.17

“

The Cooperative is not merely a place for business transactions. It guides, supports, and promotes regional development. That is the true cooperative spirit.”

Ivan Antonio Aidar

Board member of Coopercitrus

We are Coopercitrus - Cooperativa de Produtores Rurais. Since 1976, we have worked side by side with our member producers, boosting Brazilian agribusiness through innovative solutions, combining technology, sustainability, and cooperation. Headquartered in Bebedouro (SP), we serve over 40 thousand members across the states of São Paulo, Minas Gerais, Goiás, and Mato Grosso. We provide information and access to comprehensive and relevant products, services, and innovations - always under favorable and fair conditions. Through our comprehensive portfolio of solutions, we empower farmers and ranchers to succeed in their agricultural and livestock endeavors - from planting to the commercialization of various crops, as well as in developing and managing their herds.

We rank among Brazil's leading cooperatives in the commercialization of agricultural inputs, machinery, and implements. We stand out for providing storage and marketing services for products originating from cooperative members, providing permanent, on-site technical support to producers, and offering insurance through our own brokerage. The majority of our members

are small and medium-sized producers (89%), who grow sugar cane, soybeans, coffee, corn, and vegetables and raise cattle, horses, goats, and poultry, among others. To effectively serve and support them, we employ a team of 3,333 professionals and maintain a presence in 70 municipalities.

Aligned with our strategic objectives, we have broadened our operations and diversified our business lines. In 2024, we established a new business unit, Fincoop, a fintech that provides our members with financial, legal, insurance, and sustainability advice. We have become partners in two agribusiness companies, intending to strengthen synergies with partners in the sector and add value to our members. We created Tello, dedicated to the production of intelligent biofertilizers, in alliance with Amaggi, Souza e Lucas Participações, Viola Participações, and Tecnobeef. Through AgroAllianz – a brand of chemical pesticides, adjuvants, and biological inputs – we acquired a 15% stake to form an alliance with the DVA Agro Group and facilitate producers' access to high-quality inputs.



185
business units



70
municipalities



3,333
professionals



40,884
members

Committed to current and future generations, we operate in line with our Mission, Vision, and Values, adopting best governance practices. Our efforts focus on creating, developing, and distributing resources that enhance the efficiency of agriculture and livestock, thereby fostering economic, social, and environmental development. This commitment is exemplified by our joint support, alongside Credicitrus, of the Coopercitrus Credicitrus Foundation - an institution dedicated to advancing research, education, and environmental preservation projects that positively impact on our cooperative members and the broader community.



Our principles



MISSION

Deliver sustainable
results to members
and society.



VISION

Integrating products
and services with
innovative solutions
that add value to the
agricultural system.



VALUES

Cooperation and
ethics as a means
of economic
and socio-
environmental
development.



CULTURE

Grow with passion,
humility, and
collaboration.

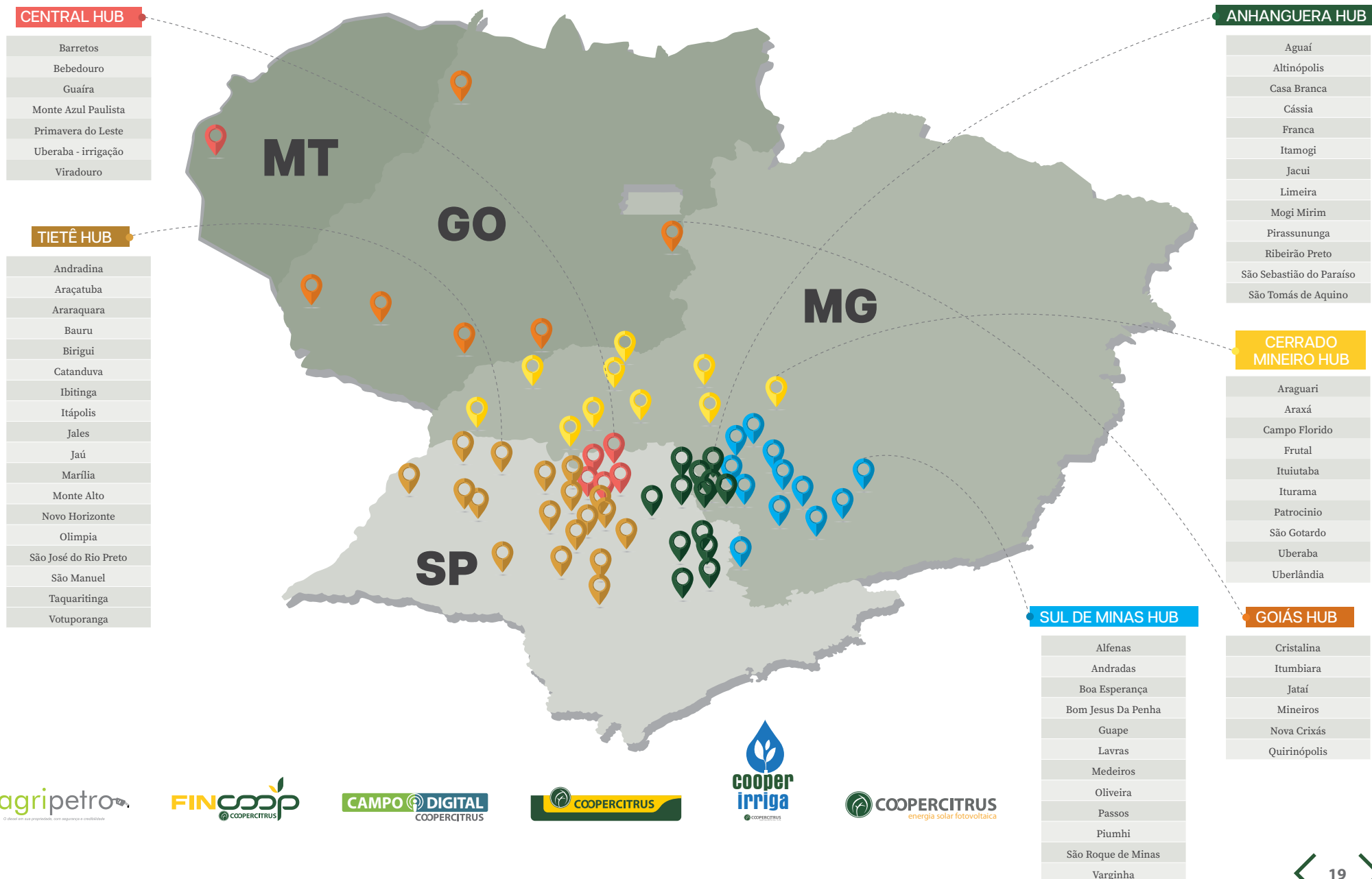


COOPERCITRUS
cooperativa de produtores rurais



Service structure for cooperative members










Our operations are concentrated in the Southeast and Midwest regions, where our integrated infrastructure facilitates close and continuous engagement with our cooperatives. This approach ensures the agility and reliability required to provide essential resources, supporting our members in optimizing and maximizing the potential of their crops and livestock.





Support for cooperative members

We maintain a support structure across our operational regions to effectively assist our members with the delivery of inputs, storage, and the reverse logistics of pesticide packaging. Our infrastructure also facilitates environmental restoration, training, and the dissemination of technologies to our affiliates.

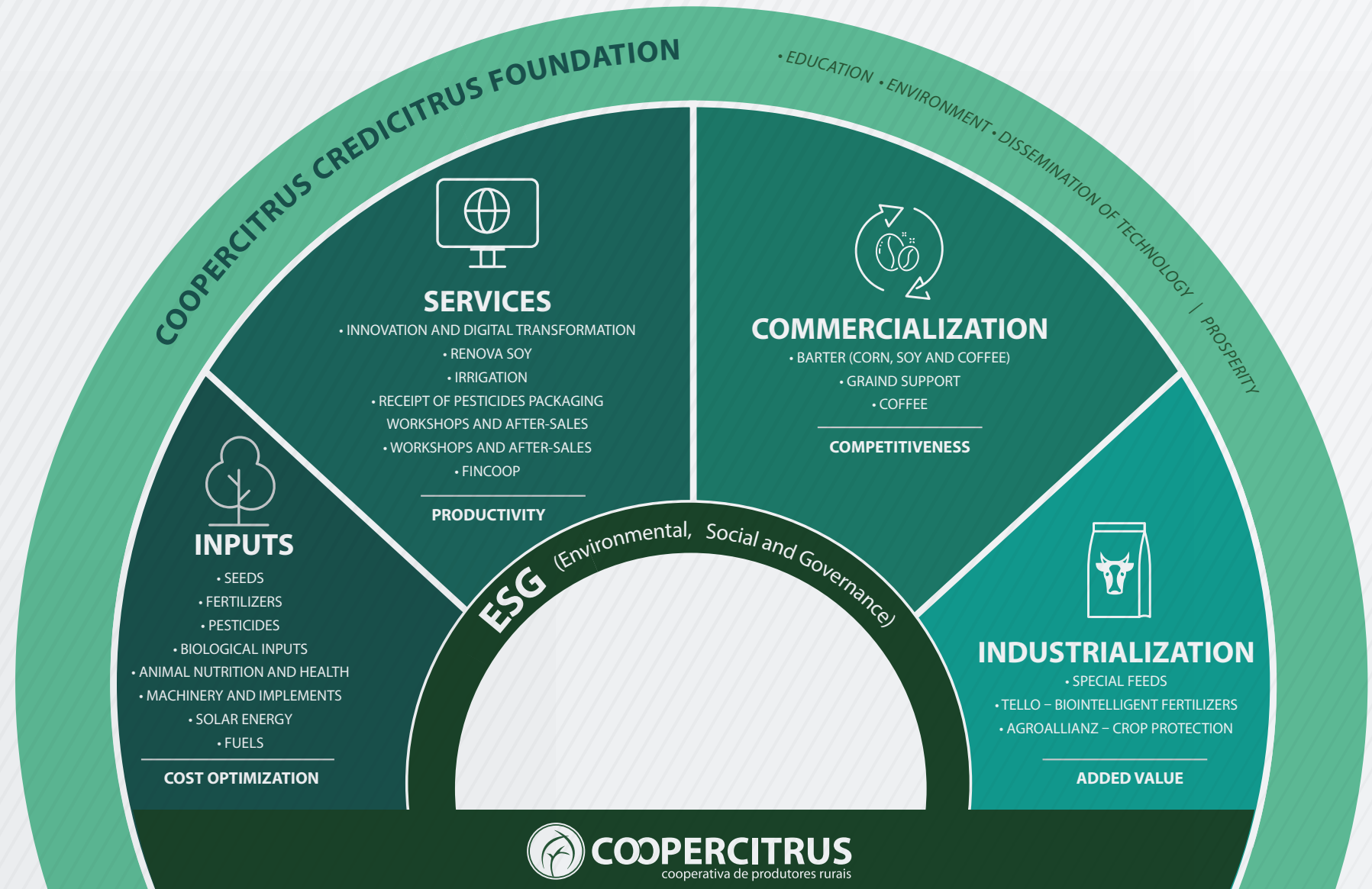
	Sugar Warehouse	1
	Coffee Warehouse Coopercitrus	8
	Distribution Center	8
	Packaging Center	2
	Packaging Stations	5
	Feed Factory	5
	Coopercitrus Foundation Credicitrus	1
	Coopercitrus Grain Silos	6
	Seed Processing Unit (UBS)	1





Integrated solutions - sustainable results

Our value proposition is to provide cooperative members with integrated solutions—from soil preparation to industrialization and marketing—ensuring convenient access to all the agricultural products and services they need to successfully operate their businesses, all in one place. ESG aspects are embedded across all our products and solutions as part of this value proposition. Complementing our commitment to fully serving our members, the initiatives of the Coopercitrus Credicitrus Foundation provide the entire agricultural community with resources in education, environmental preservation, research, and the dissemination of agricultural technologies.





Agricultural Inputs

SDG 2.3, 2.4, 3.9 and 13.1

We supply farmers with seeds, biological inputs, fertilizers and agrochemicals, machinery and implements, feed and supplements for livestock, fuel, and photovoltaic energy generation solutions - essentials for developing agricultural and livestock activities across various crop and herd management stages. Our robust network of stores, warehouses, and distribution centers, strategically located, allows for the safe, punctual delivery of agricultural solutions in the correct quantities and with the desired quality. We offer our cooperative members attractive commercial conditions and competitive prices to supply their farms efficiently and improve their practices.

The increased efficiency driven by our inputs becomes even more tangible thanks to the technical assistance and guidance provided by our Technical Sales Consultants (CTCs), in-house specialists, or directly in our stores. This support helps maximize the potential of the purchased products, leading to gains in productivity, profitability, and, in many cases, environmental benefits. In 2024, this support resulted in 343 thousand visits to members, a 6.9% increase compared to the previous year.

We have consistently expanded our portfolio of solutions with positive environmental attributes, particularly highlighting biological pesticides and fertilizers - effective technologies that pose minimal risk to human health and the environment. Although these inputs are currently utilized in approximately 40% of Brazil's cultivated areas, the sector demonstrates significant growth potential, driven by continuous innovation. The demand for biological solutions is on the rise, propelled by their proven efficacy and an increasing awareness among our cooperative members about the importance of adopting cleaner agricultural practices. These inputs can either replace conventional agrochemicals or complement them, offering plant protection and nourishment while enhancing soil health. Our commitment to this transformation is evident in the expansion of our biological product portfolio and through strategic initiatives such as our investment in Tello, a pioneering company in biointelligent fertilizers. This partnership underscores our dedication to advancing sustainable agricultural practices. Over the past two years, sales of biological input have

experienced an average annual growth of 150%, reflecting the consolidation of this trend and our leadership in this expanding market.

In the machinery and equipment segment, we maintained partnerships with renowned manufacturers such as Valtra, New Holland, Massey Ferguson, JCB, and Jacto, along with a comprehensive after-sales support structure. In a scenario where many pieces of equipment are similar, we provide our members with a large after-sales structure, allocating qualified professionals to ensure access to technical assistance in 40 specialized workshops. Members can access original replacement parts delivered with speed and quality through this system. We provide producers with implements for various crops, small machinery, tools, and other retail items.

The fuel department offers special conditions for selling and delivering diesel to rural producers in over 300 municipalities across São Paulo, Triângulo Mineiro, and southern Minas Gerais, through Agripetro TRR. The operation is run by trained staff, and whenever we identify irregularities in farmers' or ranchers' tanks,

such as improper storage or safety issues, we encourage replacement and legal compliance to ensure a safe fuel supply. Additionally, we manage a network of fuel stations, with 14 units, where customers can find products such as filters, lubricants, and automotive services. We offer a comprehensive portfolio of products in our Rural Shopping stores for those dedicated to fruit and vegetable farming, typically small and medium-sized producers. Our specialized team is in the field and provides cooperative members with information on good production practices and technologies.





Services

ODS 2.3, 2.4, 6.4, 6.6, 7.2, 12.2, 13.1, 13.3 and 15.3

We continuously offer integrated solutions to our cooperative members, including services in precision agriculture, legal, financial, after-sales, and reverse logistics for agrochemical packaging.

We inaugurated the second DJI Agriculture Authorized Service Center and the first DJI mobile drone maintenance unit.

Campo Digital (Digital Field)

In the Campo Digital Coopercitrus ecosystem, we select and enable technologies dedicated to precision farming. We believe in science and innovation as drivers for Brazilian agribusiness to produce more and better, generating economic, social, and environmental returns. That's why we're continually adding innovative solutions to our portfolio, with proven results in the market.

Among the most in-demand solutions among producers is the use of spraying drones. These aircraft allow pesticides to be applied accurately, quickly, and economically, providing images and data that help with decision-making and crop management. We inaugurated the second DJI Agriculture Authorized Service Center and the first DJI mobile drone maintenance unit.



Concerning photovoltaic power generation, we have installed 48 plants, totaling 6.27 MWp, with the potential to generate 752 MWh/month. We can conduct feasibility analyses, create customized projects, and assist our members with financing and after-sales. In 2024, we announced a partnership with GSE Group with a focus on expanding photovoltaic plants (hybrid, off-grid and on-grid) in silos, access to modernized electricity grid infrastructure and unit automation for operational efficiency gains. Other solutions we provide via Campo Digital Coopercitrus include:

» **Autopilot** – The solution enables the application of precision farming practices that result in productivity gains, operational efficiency, reduced diesel consumption, and harvest losses. In 2024, we sold 410 pieces of autopilot equipment, which could cover over a million hectares annually. This technology contributed to a 12% increase in sugarcane productivity, a 9% reduction in diesel consumption, and a 33% decrease in harvest losses among our cooperative members. These improvements are attributed to enhanced planting uniformity, precision, and better alignment with the sugarcane base cut.



» **Geofert** – Georeferenced soil sampling to optimize production resources. Working in an integrated manner with the Application of Soil Amendments - at variable or fixed rates - these solutions enable producers to improve soil conditions and optimize productivity. Throughout the year, 198 thousand hectares were covered by these technologies. In sugarcane cultivation, small producers saw yield gains of up to 50 tons of cane per hectare (see 'Revista CooperCitrus' issue 453). Simulating

this gain across the entire area treated with this technology would result in an additional 2.3 million tons of sugarcane on the same productive land.

» **UAV (Drone)** – Using high-resolution georeferenced imagery, this technology enables the systematization of areas and data extraction on slope classes, runoff flow, elevation levels, and more. These insights enable the optimization of planting layouts across various crops, improving productivity and lowering diesel usage. In sugarcane, soy, corn, and coffee crops, we have cases that achieved up to a 5% increase in cultivated areas and a 20% reduction in diesel usage. In 2024, this technology was applied to 47,200 hectares;

» **GeocoperCitrus Satellite e** – The service enables precise diagnosis and effective control of weeds with productivity gains, labor optimization, and reduction of costs and the use of pesticides. The solution also guides diagnosis and gives precise recommendations for soil fertility management. In 2024, 12,300 hectares were assisted by this technology;

» **Save Farm** – Artificial Intelligence technology that identifies weeds and applies crop protection products only where needed, saving up to 95% in pesticide costs;

» **DJI Agras T50 Drone** – With a spraying capacity of up to 40 liters and a spreading tank of up to 50 kg, this drone optimizes operations by reducing water, diesel, and agrochemical consumption. It avoids soil compaction or plant damage caused by trampling or uprooting. It allows operation on sloped terrain or in areas with high soil moisture - benefits not achievable with other technologies. The sum of these benefits has resulted in productivity gains and cost reductions of up to 30% (see CooperCitrus Magazine 448). In a 100-hectare sugarcane field, we recorded a 2.75% increase in TRS (Total Recoverable Sugar) per ton of cane. This resulted in an additional revenue of R\$ 42.9 thousand compared to the control area that used aerial spraying. We are the leading DJI drone distributor in Brazil - DJI being the world's largest drone manufacturer - and we established the first Authorized DJI Service Center in the country. 30%

» **Mobile Drone Maintenance Unit** – A van

fully equipped as a workshop, providing on-site services directly at the members' farms, ensuring efficiency and minimizing maintenance downtime.

» **Telemetry** – Monitoring and alerts on the condition of the equipment, making it possible to monitor its entire operation, make quick decisions, and ensure the success of operations. Real-time measurements allow producers to optimize maintenance cycles, fuel consumption, and operating conditions, allowing them to reduce grain harvest losses, for example. (see CooperCitrus Magazine 450);

» **Fault mapping** – Identification of failure points for new continuous planting or partial replanting.

» **Agroflux** – Practical and precise measurement of spray nozzle flow rates.

» **Precision Planting** – precise placement of



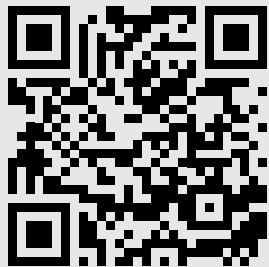


seeds at optimal spacing and depth.

» **Fert Control** – Attachable to any fertilizer distributor, it guarantees the correct distribution of inputs.

» **Irricontrol technology** – With advanced connectivity and efficient automation, total irrigation control in the palm of your hand.

» **Campo Digital App** – Through the app, users can explore and hire our agricultural technology services, check inventory, access personalized weather forecasts, and retrieve invoices and billing statements ([see Coopercitrus Magazine issue 456](#)).



Scan the QR code and
download the Campo
Digital app.

LOW-CARBON AGRICULTURE

Coopercitrus promotes low-carbon agriculture through a comprehensive approach that integrates technological innovation, sustainable practices, and community engagement.

In 2024, Coopercitrus' Scope 1 and 2 greenhouse gas (GHG) emissions accounted for less than 1% of the cooperative's total emissions. Scope 1 emissions were reduced by 4.4%, driven primarily by lower firewood consumption in grain dryers, due to a drier year resulting in grains with reduced moisture content.

In Scope 2, we observed a 37% increase in GHG emissions despite a reduction in total electricity consumption. This rise was due to a more than 40% increase in Brazil's National Interconnected System (SIN)'s average emission factor. In 2024, 94.9% of the electricity consumed by Coopercitrus originated from renewable sources, encompassing both electricity purchased directly from renewable sources and the renewable share (89.2%) of the SIN. Coopercitrus remains committed to reaching 95% of renewable energy use in its electricity matrix by 2025.

Over 99% of Coopercitrus' total emissions fall under Scope 3, linked to the agricultural activities of our cooperative members, including fossil fuel use in machinery and the application of nitrogen-based fertilizers and agrochemicals. Aware of this challenge, our mitigation strategies go beyond internal operations, strongly focusing on reducing emissions within cooperative members' activities.

One of our key tools to support the transition to low-carbon agriculture is the Campo Digital platform. This platform offers farmers access to technological solutions to reduce diesel, agrochemical, and fertilizer use, resulting in lower GHG emissions, reduced production costs, and improved productivity. This results in lower GHG emissions, reduced production costs, and improved productivity. The platform includes services such as georeferenced soil sampling (Geofert), drone-assisted localized spraying (Spray Drone), and satellite monitoring, all of which contribute to precision agriculture and resource optimization.

We also actively promote regenerative agricultural practices, including no-till farming, cover cropping, land leveling, pasture restoration, and reforestation. These practices enhance carbon sequestration and water infiltration in the soil, contributing to environmental sustainability.

Initiatives such as Cooper Semear and Cooper Nascentes have played a fundamental role in environmental restoration efforts. Cooper Semear focuses on recovering degraded areas, while Cooper Nascentes aims to restore water springs, thereby improving the hydrological cycle and water availability in micro-basins.

These comprehensive efforts underscore Coopercitrus' leadership in advancing low-carbon agriculture, aligning productivity, innovation, and environmental responsibility in a virtuous cycle of prosperity and sustainability.



Fincoop

Our portfolio was expanded with the creation of the fintech Fincoop, designed to offer cooperative members practical and personalized access to insurance, consortium plans, and financial, legal, and sustainability-related advisory services. The venture, which combines innovation and experience, was born with its team of specialized professionals and the partnership of Deloitte, a renowned global consulting firm.

The financial services offered simplify processes and increase producers' access to credit for purchasing inputs with pre-approved financial conditions that are less expensive and suited to their needs, made possible through partnerships with market institutions. The fintech also developed an accounting review model that creates an Income Statement for individuals - a document that supports cooperative members in accessing financing on advantageous terms. It also helps them analyze production costs and plan their cash flow.

The business unit can help cooperative members immerse themselves in or adapt to a market that has evolved regarding its demands for responsible farming practices. To this end, it supports producers in adopting practices and achieving recommended standards of governance and traceability.

In legal advisory, Fincoop will support us on guarantees, purchase agreements, and supplier portfolio, and will assist members with succession planning, aiming to ensure the continuity of rural businesses with security and efficiency.

The unit incorporated our insurance brokerage, which had operated independently until 2024. The change did not eliminate key features such as ease of access and special conditions for rural producers to protect their assets and lives through agricultural, crop, machinery, auto, home, and life insurance, among others, as well as in contracting consortium plans to support asset acquisition planning. In partnership with Unimed, Fincoop offers health cover for cooperative members and their families in São Paulo and Minas Gerais.



In 2024, we issued 3,800 insurance policies, over 60% of which were dedicated to the agricultural sector. Additionally, we supported the adjustment of 150 claims, resulting in total indemnities amounting to R\$ 5.4 million.





Cooper Irriga



Cooper Irriga brings together our sector, specializing in irrigation projects, marketing, implementation, and assistance. The initiative provides customized solutions for all types of crops, promoting the efficient use of water and energy.

To make it possible, we rely on partnerships with companies such as Bauer, which specializes in center pivot systems, and Netafim, which focuses on localized irrigation systems. The adoption of these resources, when properly planned, allows for increased productivity, reduced water consumption, and minimized risks for the producer. This year, we launched the largest pivot on the market, equipped with telemetry systems and voice command, suitable for crops such as papaya and citrus. We are fully prepared to implement irrigation projects, taking responsibility for every stage — from planning to delivering a fully operational system.

Irrigation has a direct impact on agricultural productivity. Among grain producers, some of our members have increased their average from one to 2.5 harvests per year. In citrus farming, there have been cases in which members were able to harvest their first orange crop 18 months earlier, thanks to irrigation systems implemented

from the time of planting ([see Coopercitrus Magazine issue 448](#)). The benefits of irrigation go beyond productivity gains. When properly managed, these systems allow the accumulation of rainwater, rivers, and springs during the rainy season and their efficient use during periods of water scarcity. In this way, irrigation becomes part of a water recharge strategy, contributing to the balance of aquifers.



Animal nutrition and health

We are allies of farmers for the best formation and management of pastures, intending to reduce costs and increase efficiency in livestock management. The segment contributed with the supply of technologies, seeds, fertilizers, herbicides, equipment, and service provision. In our relationship with cooperative members, we provide technical advice through agronomists, zootecnicians, and veterinarians on soil correction and fertilization, equipment adjustment, implements, and animal care. This specialized technical support, which is close to our cooperative members, has allowed the cattle to gain an average weight of 1.8 kg per day in a confinement system and reduce costs by 30% by optimizing the use of inputs generated on the property - corn silage and grain warehouse waste ([see Coopercitrus Magazine 455](#)).

Another highlight is the Mais Pasto (More Pasture) program, which tests and develops high-quality pasture management practices, promotes rotational grazing in paddocks, and encourages the recovery of degraded areas. The initiative has the support of external consultants and has benefited 150 producers, whose livestock is kept on an area of over 7,000 hectares. The actions of this program promote soil profile improvement by incorporating organic matter, increasing water infiltration, and thus combating desertification.



Increases in efficiency in agriculture allow for more food production without the need to dedicate more land to crops or livestock, in addition to reducing the potential negative impacts of products such as fertilizers or chemical pesticides on the environment, as the need for their use will be lower. Achieving more results while working in the same area also means reducing the exploitation of natural resources and using less fuel and machinery, which emit Greenhouse Gases.



Renova soja (Renew soy)



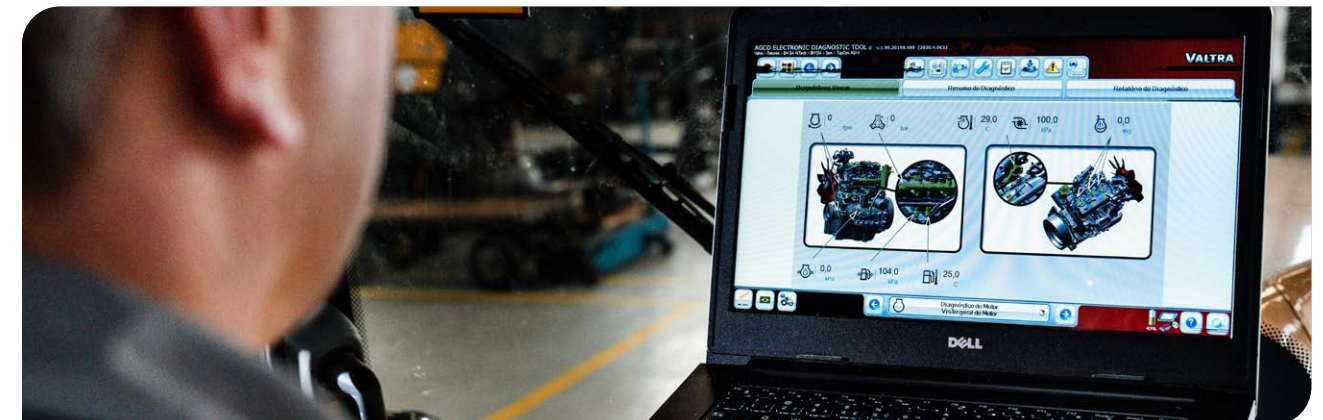
Renova Soja encourages the cultivation of soybeans to renew sugarcane plantations, generating economic, agronomic, and environmental benefits. This crop rotation technique brings advantages to the production system, such as soil improvement, reduced use of nitrogen fertilizers, pest and weed control through different molecules, allowing rotation and decreasing the chances of resistance, as well as increased productivity and income generation through grain commercialization.

The financial gains from growing soybeans can help reduce the costs of renewing sugarcane plantations, ranging from 30% to 100%. We offer interested cooperators assistance in all stages of sugarcane production and area renewal, from planting to harvest, with input scheduling, agronomic support, and knowledge transfer for managing this production system.



Workshops and after-sales

Throughout the period, our robust after-sales infrastructure remained a key differentiator in supporting cooperative members and clients who had acquired tractors, machinery, and equipment from leading market brands through our organization. The after-sales structure includes authorized workshops, with specialized professionals, to carry out preventive and corrective maintenance services and maintain an inventory of original spare parts, thereby extending equipment lifespan. Also noteworthy is the proactive approach of the after-sales teams, who monitor the life cycle of each piece of equipment sold and alert customers to the need for periodic reviews and inspections, resulting in better performance and longer equipment life.



Reverse logistics

Our members and other customers receive support for the proper disposal of used agrochemical containers. We are part of the Campo Limpo System, an initiative of the Instituto Nacional de Processamento de Embalagens Vazias – inpEV (National Institute for the Processing of Empty Packaging) based on shared responsibility between farmers, manufacturers, distribution channels, and the government. One of our responsibilities is to guide farmers and livestock breeders on the importance of triple rinsing and the proper return of packaging. We indicate, on the invoice for the purchase of agrochemicals, the location of waste collection points, strategically distributed throughout our area of operation, where the containers are sent to central facilities for proper separation, compression, and recycling.



Commercialization

More than just helping with cultivation from the beginning to the end of each cycle, we support producers in the commercialization, storage, and classification of crops such as soy, corn, and coffee. This last one stood out during the period due to the significant increase in grain acquisition, commercialization, and a substantial rise in prices. Another important move regarding the crop was our investment in warehouse infrastructure to better serve our members with the introduction of hoppers and dumpers. In

The barter system, available to cooperative members, allows them to exchange future crop production for inputs, machinery, and services

Araxá (MG), we completed the installation of equipment for processing and preparing the product, facilitating commercialization. On the other hand, our forecast for the soybean harvest did not materialize, particularly in the state of São Paulo, where crops were affected by climate issues, and we observed a shift of producers to the cultivation of other crops.

We provide cooperative members with access to barter operations, in which future production is exchanged for inputs, machinery, and agricultural technology services, which represent an excellent alternative for risk management, making it possible to cover costs, avoid exposure to market volatility, and anticipate profitability. We work with three additional sales modalities for grain and coffee producers: fixed, spot, and futures contracts. We advise cooperative members with up-to-date information on the grain market and personalized guidance to ensure the best parity.





We also offer coffee growers the chance to take part in the Nucoffee program, promoted by our partner Syngenta, which provides access to advanced technologies, guidance, and technical references to increase production and differentiate the beans.

Regarding grain storage, we maintain a network of seven proprietary silos with a total capacity of over 210,000 tons, along with a network of 45 partner silos to complement service to our members. This allows members to preserve product quality and take advantage of the best periods to market their crops. Our silos include complete systems for cleaning, environmental control, drying, walkways and grain conveyors, and undergo frequent audits to guarantee quality services. In 2024, we received 52,000 tons of corn and 145,000 tons of soy in our silos.

We also have eight of our own warehouses capable of holding 760,000 60-kilo bags of coffee. Of these, five are certified by the Rainforest Alliance. In order to expand our capacity, we rented units from third parties (20 at the end of 2024) in locations convenient for our members. In 2024, we received 800,000 bags of coffee.



Nucoffee Sustentia

Advocates the adoption of responsible and regenerative agricultural practices. In this group, producers work with key indicators involving soil health, water use, productivity, and profitability for the producer. The aim is that after two years of the project in the field, we can leverage regenerative agriculture, demonstrating that it makes sense for the environment, for production, and for the producer. At Sustentia, producers can also certify their production under the Rainforest Alliance standard. **In 2024, 37 properties achieved certification in a total area of 1,142 hectares and obtained a total prize of more than R\$ 2 million.**



Nucoffee Direct

Connects coffee producers directly with roasters and buyers around the world. The central idea is to value the specialty coffee produced, creating a more transparent and profitable chain, eliminating intermediaries, and strengthening the direct relationship between producer and customer. **The program covers 2,500 hectares among our members.**



Nucoffee Artisans

Adopts standardized and scientifically validated fermentation methods, adapted to the realities of Brazilian producers, to obtain high-scoring coffees with unique flavor and aroma characteristics. Supported by the Federal University of Lavras (MG) for five harvests, the program uses yeasts selected from the coffee crop, ensuring quality standards and increasing the product's value by up to 30%.





Industrialization

GRI 416-1 | 416-2

Our investments in industrialization also include directly sourcing feed, concentrates, minerals, and protein supplements for each stage of the life cycle of cattle, horses, pigs, goats, sheep, and poultry. These animal nutrition products are produced in four units: Colina (SP), Votuporanga (SP), Araxá (MG), and Cássia (MG). Together, they can manufacture more than 26,000 tons per month. During the year, we decided to suspend operations at our production unit in Araçatuba (SP), which will be replaced by the new CooperCitrus complex. The new facility will feature a more modern and automated plant, delivering higher quality, improved cost-benefit, and customized products tailored to the needs of producers.

A highlight of the period was the launch of a product line dedicated to horses. Made up of feed and mineral supplements, it has a variety of formulations that include organic minerals capable of improving animals' immunity. The new products are aimed especially at horses that don't participate in competitions. The feed is balanced and pelletized, which helps to avoid



respiratory problems, and ranges from 12% to 15% protein. The line includes a specific option for pregnant mares with higher protein requirements, especially in the last trimester of gestation and during lactation.

Our range of animal nutrition is manufactured from high-quality raw materials using a controlled process from start to finish. The products receive the Ministry of Agriculture's Registered Establishment for Animal Feed seal on their packaging and the Transgenic Seal. We fully comply with IN04/2007, the technical regulation on hygienic-sanitary conditions and good manufacturing practices for items intended for livestock nutrition. At our production units in São Paulo, when regulatory risk is zero, federal inspections occur every two years; however, if other conditions are identified, they occur more frequently. In Minas Gerais, inspections take place every 12 months. Regarding health and safety impacts caused by our products, we had no cases of non-compliance with laws or voluntary codes in 2024.



Participation in new businesses

In line with our growth strategy, focused on identifying and taking advantage of opportunities with relevant market potential that provide direct and indirect benefits to our cooperative members, in 2024, we announced the launch of our fintech, Fincoop, and our entry as partners in two companies: Tello and Agroallianz. These new business fronts take advantage of synergies with partners and enable economically viable, efficient, and environmentally responsible solutions, preparing our cooperative members for the challenges and opportunities of modern agriculture.

As part of our growth strategy, we launched Fincoop and expanded into two new business ventures

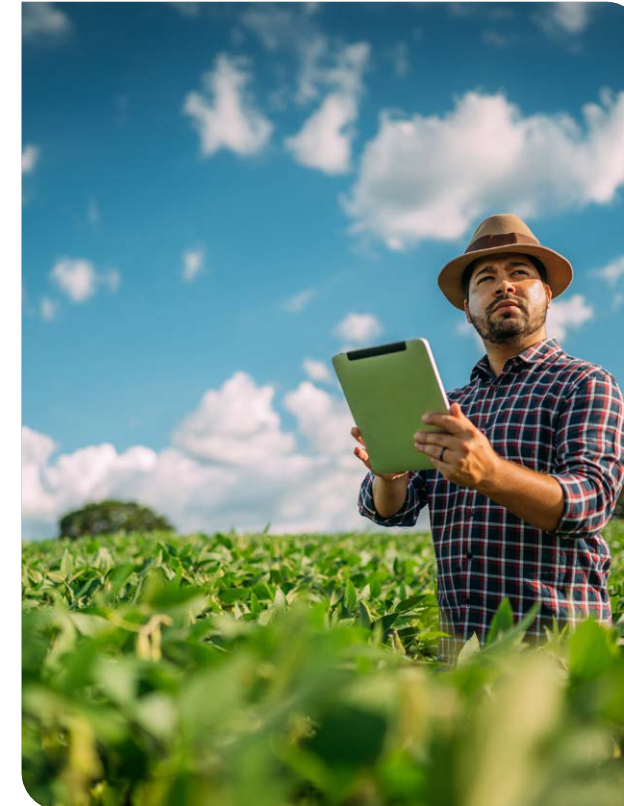
Tello

We set up Tello through an alliance with Amaggi, Souza e Lucas Participações, Viola Participações, and Tecno beef. Each of these organizations holds 20% of the share capital of the enterprise, which is dedicated to the development of biointelligent fertilizers to meet the growing demand from farmers.

The deal foresees an investment of R\$ 120 million in the first production unit, to be completed in 2025, in Altair (SP). It will occupy an area of 74,000 m² and will house a manufacturing line and a research and development center. The factory will have an initial capacity of 200,000 tons per year, but it will be built with an infrastructure that allows for doubling its production. The expectation is that, once operations begin, it will generate R\$500 million in revenue within 12 months. There are plans for a second plant to be located in Mato Grosso.

The new company project leverages the know-how of the five partner organizations to drive sustainability in agriculture by reducing the need for imported inputs in fertilizer production and utilizing renewable and locally available sources in Brazil. This approach also brings additional benefits, such as soil regeneration and a reduced need for chemical products. We will partner with

Amaggi as the channel through which Tello will access the market and reach customers, while Tecno beef and Souza e Lucas Participações will supply the strategic organic raw materials. Viola will contribute to innovation and product development.



Agroallianz

In April, we announced our participation in Agroallianz, a company controlled by the German group DVA, which resumed operations in Brazil in 2024. Our partner is globally recognized for the production and commercialization of chemical crop protection products, adjuvants, and biologicals. The partnership – we hold 15% of the joint venture's share capital – represents an opportunity to expand the portfolio and sales of inputs we offer to our members and other interested parties, as innovations will be made available in regions of the country where we are not yet present.

The new company's estimate in the Brazilian crop protection market is to reach 44 products (the company starts with 22 products, including fungicides, insecticides, and herbicides) and a revenue of USD 100 million by 2028. The DVA group has over 800 crop protection product registrations worldwide, with 38 approved in the country.

|| STRATEGY





Guidelines and achievements

In 2024, we continue to be guided by the strategic plan approved by the Board of Directors, valid until 2026, based on four macro guidelines to ensure the continuous and sustained growth of our business and that of our members. This will enable us to generate value for other stakeholders by paying taxes, creating jobs, and developing projects with a socio-economic and environmental bias for the benefit of society.

We have decision-making bodies made up of professionals with vast and complementary experience in the agricultural sector and cooperatives, and strong links and commitments to our work. Added to this is the agility and monitoring of performance due to the adoption of technological tools and the qualifications of our team of employees. These differentiators allow us to monitor key indicators and respond promptly to opportunities or obstacles, with subsequent route redesigns and risk mitigation.

Operational and Financial Efficiency

Gaining operational and financial efficiency to reduce costs and improve service.

Achievements in 2024

- Introduction of technologies to increase efficiency in logistics and supplier management.
- Guaranteed resources under favorable conditions – even in a scenario of rising interest rates and banking spread.
- The balance sheet is now audited by PwC, reinforcing the transparency and credibility of our actions.
- Review our Risk Dictionary and prioritize the threats to be mitigated.
- Qualification of controls and use of data for informed decision-making.

Adding value

Guideline for increasing the added value of products and services, business growth, and participation with current members in the established regions, with action and solutions for small, medium, and large member producers.

Achievements in 2024

- Improvements to coffee warehouses.
- Launch of equine feed line.
- Constant qualifications of the product and service portfolio.
- Portfolio of solutions in precision and regenerative agriculture.

ESG

We undertake initiatives with strong potential to differentiate us in the market, including governance enhancement and support for our members' success in economic, social, and environmental aspects.

Achievements in 2024

- Expansion of the number of ISO14001-certified units.
- Updating our Code of Conduct.
- Creation of the Governance learning path at Coopercitrus University.
- Progress in the Cooper Semear and Cooper Nascentes programs.
- Expansion of vocational course offerings – Heavy machinery maintenance.
- Dissemination of technologies and techniques to increase productivity and regenerative agriculture.



Organic expansion

Continuidade da estratégia de crescimento com aumento de cobertura de forma seletiva, buscando oportunidades com fornecedores, áreas de potencial de mercado relevante e carteira acessível de cooperados.

Achievements in 2024

- Creation of Fincoop's fintech.
- Creation of Tello, which is dedicated to the production of intelligent biofertilizers.
- Launch of Agroallianz.
- Inauguration of a specialized drone center in São Sebastião (MG).
- Opening of a dealership in Uberlândia (MG).

Objectives and necessary initiatives

As part of the process of defining our strategic plan, we have listed objectives that will drive its success, as well as initiatives linked to each of them.



Improving the cooperative's operational efficiency

- Advantageous commercial terms of purchase and sale.
- Operational efficiency based on the current structure; and
- Efficiency in the allocation of equity.



Improving relationships and business with cooperative members

- Active participation with cooperative members;
- Comprehensive value offering to cooperative members; and
- Using data for predictive actions.



Regionalized value proposition

- Regionalized value proposition, adapted to the local reality of the cooperative member; and
- New members in expansion areas.



Train staff and develop an attractive model to avoid employee turnover

- Train and equip the team to deliver the value proposition;
- Commercial turnover; and
- Attractiveness of the model and compensation policy; e
- Conversas de abertura com potenciais parceiros.



Be a benchmark in the ESG pillars

- Governance and strategic decision-making;
- Carbon credit measurement model and support; and
- Integration of small farmers into the value chain.



Seeking strategic partnerships to take advantage of synergies and competitive advantages over the competition

- Adherent partnership models;
- Prospects for strategic partnership; and
- Opening discussions with potential partners.

Corporate governance

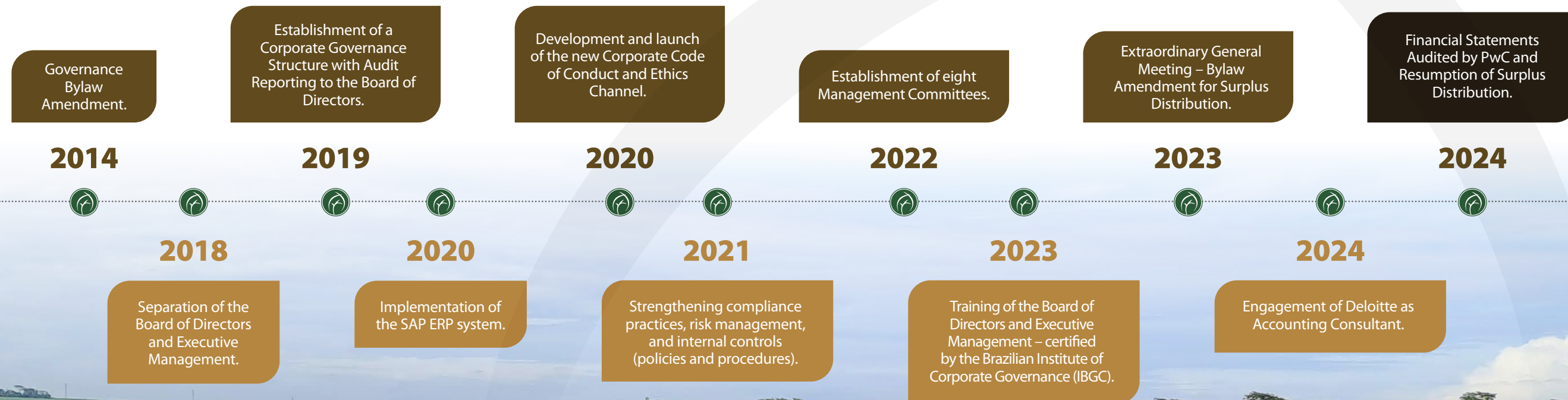
Governance structure
Ethics and compliance
Risk management
Information security
Business performance





GRI 2-12 | 2-24 | 3-3 on the material topic of Ethics, Risks, and Compliance

To honor our commitment to creating and sharing value with our stakeholders, we are guided by integrity, transparency, responsibility, and fairness. We strive to ensure that our activities remain economically, socially, and environmentally sound while minimizing risk exposure. We follow governance practices that are recommended and required in both national and global contexts. We also invest heavily in systems, controls, and audits to ensure relevant and reliable information and to meet the trust that our stakeholders place in us.



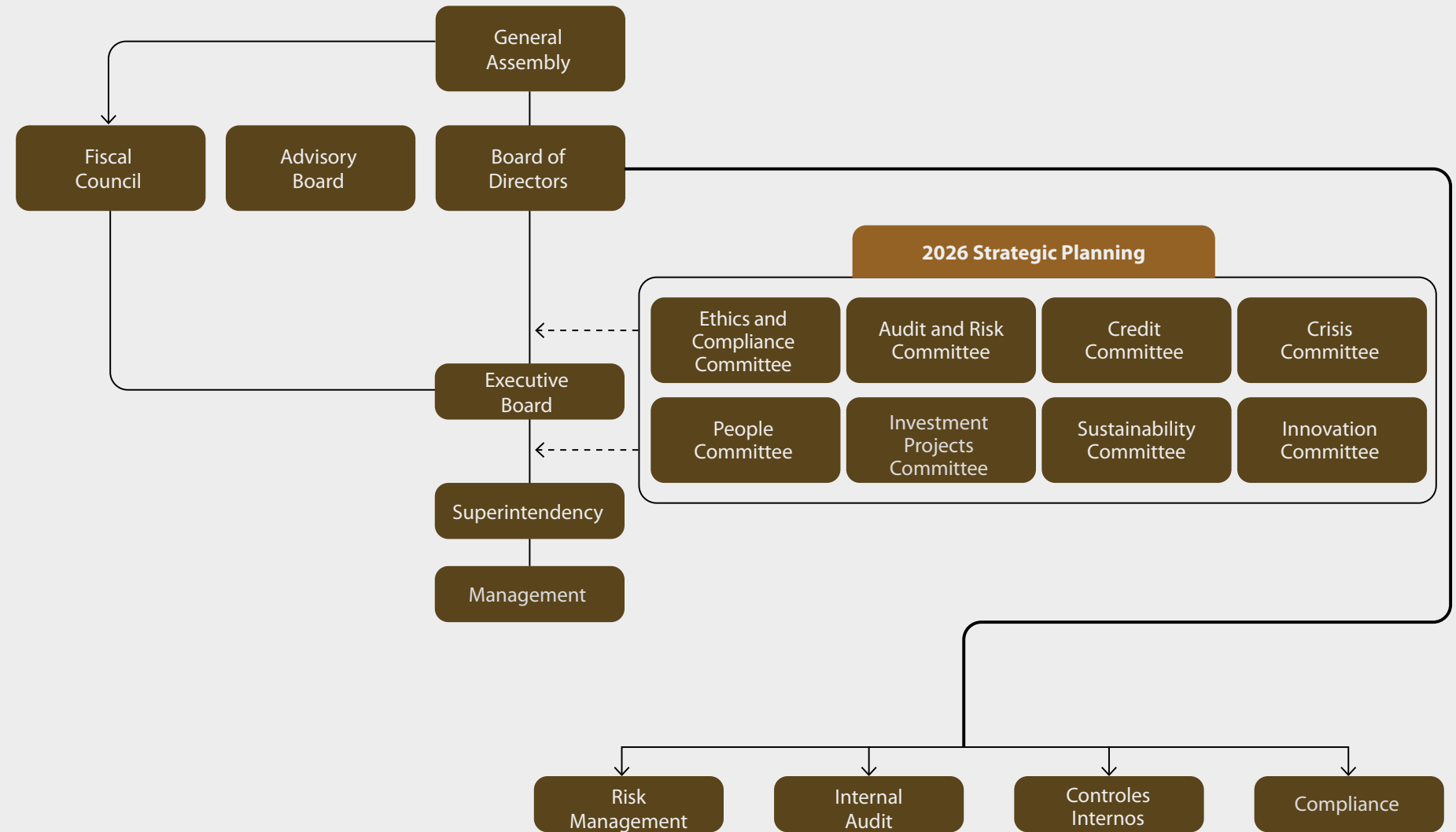


Governance structure

GRI 2-9 | 2-10 | 2-12-17 | 2-19 | 2-20 | 2-25 | 202-2 / SDG 16.6 and 16.b

In line with cooperative principles, our members have an active voice and participate in the deliberations and decisions on our strategic direction through the Annual General Assembly (AGA) or the Extraordinary General Assembly (EGA), held at least once a year. In these meetings, they approve the income statement and vote on the most important issues concerning the present and future of our operations.

Our Board of Directors (BoD), elected every four years at the AGA, comprises 12 members, who meet monthly to plan and set the overall business direction and monitor the implementation of the defined strategy and the consequent achievement of the desired results. The BoD's duties also include integrating and encouraging sustainable development practices related to education, environmental preservation, and cultural activities.





Board members do not hold any other position or office internally, nor are they prevented from serving on the boards of competing companies, and they are committed to complying with the Coopercitrus Code of Conduct. The board members also have the task of defining the composition of the Executive Board (EB) and evaluating the performance of its members. The compensation of members of the Board of Directors (BoD) and the Fiscal Council (FC) is approved by the General Meeting at each management turnover, while executive compensation is approved by the BoD.

In order to better fulfill its duties, the BoD is supported by an Advisory Board and Advisory Committees. The members of these bodies study pertinent business issues, gather information, and make recommendations so that the BoD's decisions are well-founded. All the Board of Directors and executive leadership members in this financial year completed the 64-hour Best Practices for the Board of Directors course run by the Brazilian Institute of Corporate Governance (IBGC).

Board of Directors



Matheus Kfoury Marino
Chairman of the Board of Directors



José Geraldo da Silveira Mello
Vice Chairman of the Board



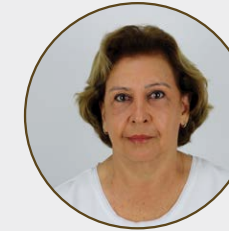
Ademir Ferreira de Mello Jr. André



André Luiz Perrone dos Reis



Ivan Antonio Aidar



Ivanilde Pinto Netto



João Carlos Pieroni



José Odilon de Lima Neto



Paulo Tinoco Cabral



Sebastião Blanco Machado



Walter da Cunha Stamato Filho



Victor P. Cosentino Campanelli



Fiscal Council

Voting member:



Sérgio Luiz Facio



**Ana Silvia Munhoz
Blanco Araújo**



João Roberto Gasperini



João Rossetti Neto



Pedro Ferreira Bertolami



**Aparecido Antônio
Lodo**

Substitute member:

Advisory Board



José Vicente da Silva

Executive Board



Fernando Degobbi
CEO



Sebastião Pedroso
Diretor Comercial e Marketing



Simonia Sabadin
Chief Financial Officer



In 2024, the following committees were set up, which, except for the Ethics Committee, which meets monthly, have bimonthly meetings:



**Ethics and
Compliance
Committee**

Handles complaints of violations of the Code of Conduct and Ethics.



**Sustainability
Committee**

Provides input on socio-environmental issues and monitors the implementation of the strategy for generating sustainable value.



**Innovation
Committee**

Evaluates and endorses technological innovation initiatives that serve the interests of both cooperative members and the cooperative entity.



**Investment Projects
Committee**

Selects projects aligned with strategic goals and monitors their progress and impact.



People Committee

Draws up measures relating to human resources development, remuneration, and talent retention.



Crisis Committee

Determines actions in response to events with financial, regulatory, operational, and/or reputational impacts.



Credit Committee

Assesses default risks and defines measures in situations of financial crisis.



**Audit and Risk
Committee**

Monitors the integrity of the financial statements, internal controls, and risk management.

Our management is overseen by the Fiscal Council, composed of three regular members and their alternates, who review our operations, services, balance sheets, reports, and accounts, and issue opinions that are later presented to the cooperative members.

The members of the Executive Board (three members, one of whom is a woman) are responsible for carrying out the decisions made by the board members to achieve organizational objectives and goals in line with the corporate strategy. To do this, the directors observe the budget approved for each period, monitor it, and present the results to the Board of Directors. The members of the Executive Board report to the Chief Executive Officer, who is responsible for assigning their compensation and benefits, considering their responsibilities, time dedicated to their roles, and professional competencies specific to their areas of operation. This compensation is submitted for approval by the Board of Directors. All the members of the Executive Board are hired in the local community - the municipalities where we operate.

To support the Executive Board and the Board of Directors, there is a Governance department, with duties on four fronts: Internal Audit, Risk Management, Internal Controls, and Compliance.



Ethics and compliance

GRI 2-15 | 2-24 | 2-25 | 2-26 | 406-1 /
SDG 8.7, 8.8, 10.3, 16.5 e 16.6

We encourage ethical and transparent behavior internally and seek to engage our stakeholders in these aspects. To this end, we maintain a Code of Conduct which, in 2024, was updated to adapt the language and incorporate new topics and stakeholders. The relaunch took place during a live broadcast aimed at employees, featuring executives who explained the content and emphasized the importance of everyone's commitment to the rules and recommendations outlined in the document. The updated version includes details of the responsibilities of leaders and employees and relevant issues such as the General Data Protection Law (LGPD), the fight against corruption, and different forms of harassment, from moral to electoral. The new code was addressed throughout the year in training sessions using Microsoft Teams across all branches, as well as through a dedicated module available on Coopercitrus University. These training sessions are an important tool for risk prevention, such as reputational and corruption risks, and are available to all our employees.

Another topic in the document refers to the Coopercitrus Ethics Channel, operated by a third-party company. Active 24 hours a day, the Channel receives communications about potential deviations from internal guidelines and applicable national and international rules and laws. The channel can be used by anyone, whether internal or external, and ensures anonymity for whistleblowers. Registered complaints are forwarded to the Ethics Committee to be investigated, according to a standard defined by internal policy. Based on the investigations and their conclusions, the disciplinary measures to be applied are defined, which must be fair, appropriate, and proportionate to the fault(s) committed and in line with current legislation. We also guarantee that we will not retaliate against anyone who makes complaints in good faith or refuses to carry out actions that they believe are contrary to the principles practiced and defended by Coopercitrus.

In 2024, we recorded one case of discrimination. The complaint was made anonymously by an employee via the Ethics Channel and was considered justified by the Ethics and Compliance Committee. The issue was addressed directly with the person involved, who was warned and apologized to their subordinates.

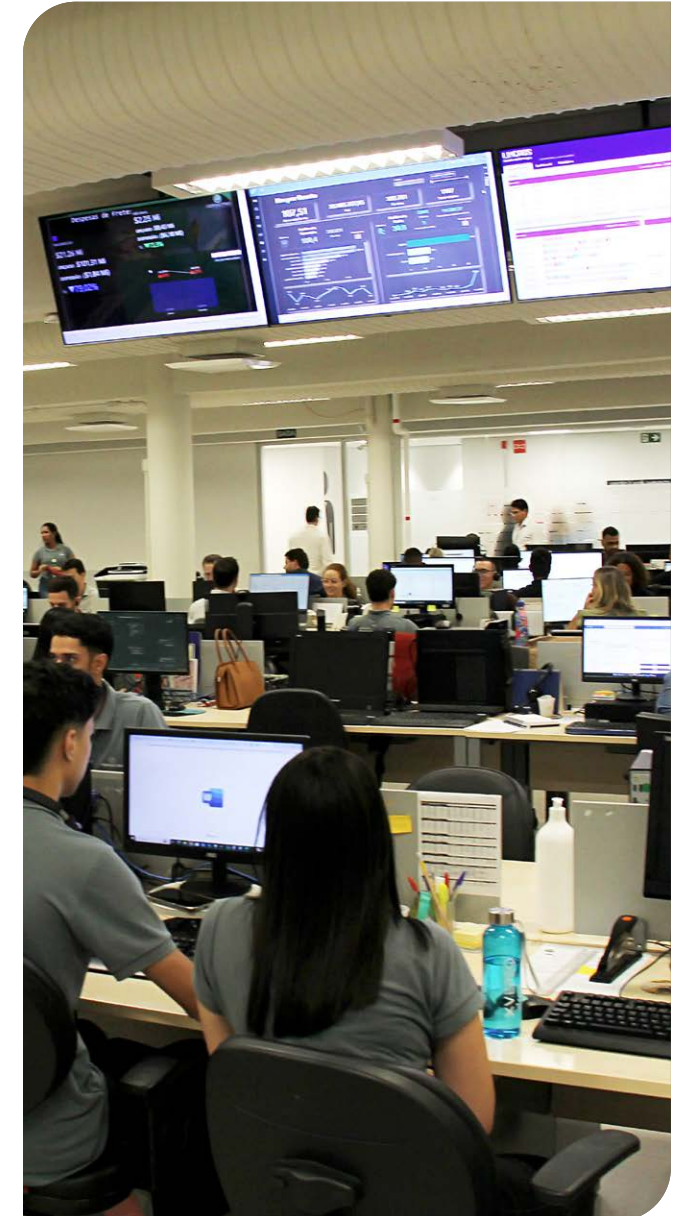


Ethics Channel

Website:

www.contatoseguro.com.br/coopercitrus

Telephone (24 hours): 0800 601 6895





All employees are committed to understanding the Code of Conduct and signing an acknowledgment term regarding its content. In addition to these actions, all potential conflicts of interest are monitored, analyzed, classified according to their severity, and addressed by the Ethics and Compliance Committee, the Audit and Risk Committee, and, if necessary, the Sustainability Committee. Our stakeholders are transparently informed about any potential conflicts of interest and the consequences of the measures applied.

For 2025, we plan to intensify the dissemination of content on rules and standards to be respected internally. With more frequent disclosures, we expect that everyone will be well-informed about their rights and duties.

Also evident in 2024 were the improvements made to the approval process for our suppliers, who now answer a questionnaire on compliance and formally commit to respecting our Code of Conduct ([find out more on page XX](#)). We made similar progress in our relationship with incoming members, who have signed an acknowledgment term regarding our Code of Conduct.

Código de Conduta

Coopercitrus - 2024



COOPERCITRUS
cooperativa de produtores rurais

Policies, regulations, and certifications GRI 3-3 on the material topic of Human Development | 2-23

Our portfolio of policies and regulations indicates what we expect in terms of commitment to sustainability and good ESG practices in our operations and among our stakeholders. These documents strengthen us against potential risks of violations of laws and rights.

- ✓ Code of Conduct
- ✓ Environmental Policy
- ✓ Sustainability Policy, in line with ISO 26000
- ✓ Corporate Policy on the Conduct of Suppliers of Agricultural Commodities
- ✓ ISO14001 certification



Risk management

GRI 2-13 | 205-1

In 2024, we revisited our Risk Dictionary through a process that included interviews with board members, executive directors, and managers. The work has made it possible to update the threats and opportunities to our operations, based on potential impacts and vulnerabilities. There was a reduction from 125 risks mapped in 2021 – the last period in which we conducted this type of assessment – to 92. Among the threats listed, 15 were identified as the most critical. The review process allowed us to recognize successful mitigation plans and establish benchmarks to be replicated.

Our risks are continuously monitored to understand how the current situation and contingencies, such as climate-related events, affect our objectives and projections. Additionally, we have coordinators in all of our committees, who are responsible for presenting the impacts to their respective bodies.

Risks are classified into five main groups: strategic, financial/accounting, operational, regulatory, and cybersecurity. Each risk is assessed in terms of its impact and probability of occurrence, and categorized as very high, high, medium, or low.

This classification helps in defining appropriate measures to mitigate them or, when appropriate, transfer them. Some risks are accepted as inherent to business. We follow a model that includes three lines of defense, inspired by the ISO 31000 guidelines and the Enterprise Risk Management - Integrated Framework, from the Committee of Sponsoring Organizations of the Treadway Commission (Coso). In 2024, we assessed our 185 operations (100%) and did not identify any non-compliances related to corruption in any of them.

Periodically, we seek to improve our maturity regarding information technology. To measure this progress, we use the COBIT (Control Objectives for Information and Related Technologies) framework, which assesses the alignment between our IT actions and business objectives, as well as the levels of control, governance, and value delivery associated. By the end of 2024, we were approaching Level 3 of the COBIT framework - out of five possible levels - which demonstrates the maintenance of managed, monitored, documented, and standardized processes. These resources enabled the automation of over 100 processes, resulting in improved quality and increased agility in the use of our information.

Among the projects completed in 2024, the following stand out:

- 1 Improvements to our logistics, including resources for the rapid issuance of Electronic Invoices (NFEs) and the implementation of TMS, software that improves visibility, tracking, and real-time control of the movement of goods;
- 2 Those aimed at the financial department, to reconcile information more quickly and accurately;
- 3 Improvements to the Campo Digital application, which now incorporates various features for the benefit of cooperative members;
- 4 The project to automate barter operations, now fully integrated with our ERP system; and
- 5 The adoption of the Ariba solution, which adds reliability and transparency to our procurement processes.



To prioritize our initiatives, we implemented a reference architecture framework to guide strategic decision-making and ensure alignment with organizational goals. Each department supplies information regarding their specific needs and proposals, encompassing expected returns, regulatory alignment, investment capacity, and other relevant aspects. With this information, the IT team meets periodically to prioritize the initiatives and validate their potential. The most promising initiatives are developed, while those with lower potential are dismissed, with justifications provided to the proposers.

We continue to make progress in the use of artificial intelligence. The technology handles actions and resolutions for all open service requests. A pilot project is underway, in partnership with one of the world's leading technology companies, to expand the use of AI across different areas. Through this, we organize workshops on the topic and maintain ongoing training on other resources offered in partnership with solution providers

The focus of the training sessions this year was also on our ERP, whose update, in partnership with SAP, will begin to be adopted in 2025. Regarding our ERP supplier, we resumed a project to assess whether the expected returns with new tools have been confirmed over time. To this end, we created the Digital Transformation Hub, which serves all internal areas. This exercise allows us to evaluate our progress and ensure that no one is left behind, growing together, including in IT.

The structuring process led to risk reduction and a critical analysis of 15 threats, providing greater visibility into mitigation plans





Information security

In terms of information security, we have reached a high level of maturity. This protects us from attacks and leaks, but we remain alert to threats by constantly monitoring them and carrying out practical vulnerability tests. In 2024, for example, we accredited a hacker to challenge our security and map the main risks that persist.

Our concern for information security goes hand in hand with our willingness to drive innovation internally and among our members. This is because good ideas need to be analyzed beforehand to avoid exposing the systems to vulnerabilities. We therefore have two professionals dedicated to identifying all the potential risks associated with each new project approved.

We are part of the UniAgro Hub, which brings together companies in the Brazilian agricultural sector that, like us, use SAP ERP. This group is

dedicated to discussing emerging technologies and innovations. As part of this, we suggest the creation of a dedicated branch for information security, to exchange experiences and best practices related to the topic. Thus, every 45 days, professionals from different companies meet to evaluate and select tools available on the market.

Another highlight is our alignment with the General Data Protection Law (LGPD), which implies constant monitoring of the new determinations issued by the authorities and adapting correctly and quickly. We take great care to protect the data of our more than 40,000 members and the people who contact us. We did not record any incidents related to data breaches in 2024. We are also looking for technological solutions to help us identify the most sensitive information in an automated way and improve its management.

Physical Security

In 2024, we invested in redesigning, revisiting, or establishing procedures related to asset security. We provide training on the subject at all our branches and have modernized the technologies used in our systems and the electronic monitoring of our units, replacing surveillance cameras with up-to-date models with features such as night vision.





Business Performance

Economic and financial results

We closed 2024 with a revenue of R\$ 8.54 billion, representing a 5.1% increase compared to the previous period. The positive performance reflects both our organic growth, with 997 members joining in 12 months, and the expansion of our business, financial strength, planning capacity, and management skills. This growth is also justified by the increased demand for our solutions, such as those offered through Campo Digital for precision agriculture execution or alternatives for biological inputs.

We are known for our responsible financial management, which prioritizes a consistently strong cash position to face, with as much calmness as possible, periods of market fluctuations – in the past two years, for example, we saw significant price variations in inputs and commodities – as well as geopolitical events and contingencies such as climatic factors. These factors have had a significant impact on the performance of our crops and livestock and on our business in recent years.

In 2024, we effectively faced the challenges arising from the increase in interest rates and banking spreads - movements that were not anticipated by analysts. Despite these undesirable variations, which have a negative impact on the agricultural sector due to limited sources of credit and the lack of government subsidies, we have managed to renew financial operations at competitive rates and secure funds on attractive terms for our members. We are partners of Desenvolve SP, an initiative that facilitates access to credit for irrigation projects, photovoltaic energy, the acquisition of drones, and precision agriculture. Through this partnership, our cooperative members can count on technical and operational support to apply for financing for agricultural infrastructure.

Another evidence of the seriousness with which we manage our finances was the maintenance of low levels of delinquency, standing at 0.66% per year. The rate of legal actions remained in line with prior periods, staying below 1.00% annually. Most of these lawsuits, initiated in the last two years, were resolved in 2024 in court settlements. This performance is partly attributed to the close

relationship with the producers, the careful granting of credit, and effective collection. The combination of these actions allows us to quickly identify risks, such as crop failures, and implement mitigating measures.

An important novelty in 2024 was the auditing of the Financial Statements by PricewaterhouseCoopers (PwC) Independent Auditors. This transition was implemented gradually with the support of Deloitte and supported by the implementation of SAP, which brings the necessary security to the cooperative's processes and data. The result is an increase in our market position, enhancing credibility with our members and the market in general.

Our main investments during the year were focused on the creation of Tello, Agroallianz, and Fincoop ([see more on page XX](#)), ventures that add value to our members and the market in general. Also standing out is the ongoing allocation of resources for the improvement of our ERP and the acquisition of tools that provide efficiency gains and better results, such as those dedicated to logistics qualification and supplier management,

expansion in automation and process robotics, and increased resources dedicated to information security. Another significant amount was invested in promoting retrofitting in stores and dealerships that are part of our network. To increase the effectiveness of resource allocation, we have a well-defined investment policy and a committee dedicated to the subject.

The addition of nearly one thousand new members, combined with organic growth, contributed to a revenue increase of over 5% for the year.



Distribution of surpluses

After 30 years, Coopercitrus resumes the distribution of surpluses. The results achieved during the year will allow for the distribution of R\$50 million among cooperative members in 2025, an amount determined after the allocation of legal and statutory reserves. This amount will be apportioned in proportion to the operations carried out by members with us during the financial year, in line with the decision taken by the Extraordinary General Meeting in December 2023. The distribution was possible due to the settlement of obligations related to the Special Asset Sanitation Program (PESA) and adjustments made to our Bylaws.

Statement of Added Value GRI 201-1

In Reais (Consolidated)

	2022	2023	2024
Net Revenue			
Net income from cooperative activities and other net revenues	9,117,596,409	7,666,823,654	7,940,781,570
Provision for doubtful debts	(2,434,460)	(10,000,000)	(4,970,553)
Other operating income	106,015,705	288,161,828	257,796,470
	9,221,177,654	7,944,985,482	8,193,607,487
Inputs purchased from third parties			
Raw materials consumed	(7,850,798,154)	(6,723,884,890)	(6,774,911,296)
Expenditure on materials, energy, third-party services and others	(276,851,898)	(352,568,897)	(407,841,166)
Other expenditure related to the cost of services rendered	(84,912,717)	(76,846,259)	(123,859,233)
	(8,212,562,769)	(7,153,300,046)	(7,306,611,695)
Withholdings			
Depreciation, amortization of acquisition costs	(77,031,428)	(70,741,026)	(80,501,493)
Net Added Value Produced by the Cooperative	931,583,457	720,944,410	806,494,299
Added Value Received in Transfer			
Equity Pickup	-	-	-
Financial income	218,256,118	314,295,886	338,320,420
Total Value Added to be Distributed	1,149,839,575	1,035,240,296	1,144,814,719
Distribution of Value Added	1,149,839,575	1,035,240,296	1,144,814,719
Personnel and charges	339,355,917	364,191,468	363,902,354
Taxes, fees and contributions	113,807,302	126,579,758	24,984,148
Interest and rent	538,998,902	501,605,410	705,780,628
Result for the year	157,663,790	42,839,385	50,147,270
Non-controlling Interest	13,664	24,275	319

The background of the entire image is a photograph of two hands shaking in a firm grip. The scene is set against a bright, warm sunset or sunrise sky, with the sun low on the horizon, creating a golden glow. The silhouettes of the arms and hands are dark against the bright sky. A dark green, semi-transparent rectangular box with rounded corners is positioned on the left side of the image, partially covering the handshake. Inside this box, the text 'Social development' is written in white, bold, sans-serif font. Below the main title, three lines of smaller white text list 'Our talents', 'Our members', and 'Our suppliers'.

|| Social development

Our talents
Our members
Our suppliers



Our talents

GRI 2-30 | 3-3 on the material topic of Human
Developmen | 202-2 | 407-1

Our progress relies on maintaining a talented and skilled team committed to our goals and values, respected, and properly rewarded. We ended the year with 3,333 employees, a decrease of 1.7% compared to 2023, due to reviewing processes and activities in search of greater efficiency.

We make a point of ensuring our professionals are familiar with our guidelines, goals, and achievements. To that end, we maintain specific communication channels with our employees, such as bulletin boards, email, and live sessions with the Executive Board. In 2024, six live-streamed sessions were conducted to promote engagement between leadership and teams and to disseminate key business topics. These events addressed, among other topics, the new Code of Conduct, the general assemblies and their roles, and potential cases of electoral harassment, with at least one thousand employees participating in each session.

To ensure a positive work environment, we regularly monitor the workplace climate through our managers, supported by the HR team, using specific tools designed for this purpose. This approach allows us to identify opportunities and implement the necessary actions for improvement.

Collective bargaining agreements cover all our employees, and we did not identify any supplier where workers’ rights to exercise their freedom of association or collective bargaining were violated or found to be at significant risk of violation.

Our team of 3,300 employees actively embodies and promotes our organizational goals and values



Number of employees by gender and region¹ GRI 2-7

	2022		2023		2024	
	Men	Women	Men	Women	Men	Women
Midwest	37	16	93	37	96	45
Southeast	2,379	788	2,422	837	2,341	851
Total by gender	2,416	804	2,515	874	2,437	896
Total	3,220		3,389		3,333	

1 There are no employees in the South, North, or Northeast. The figures concerning the 2023 report have been corrected, considering the employees of Fincoop and Agripetro, resulting in an increase in the number of employees. GRI 2-4



Health and safety

GRI 3-3 on the material topic of Working conditions I

403-1 | 403-2 | 403-3 | 403-4 | 403-5 | 403-8 | 403-9 |

403-10 | 404-2 / SDG 3.9

We strive to contribute to the well-being of our employees by adopting preventive and control measures and maintaining the Occupational Health and Safety System (OHS). This system is designed to meet legal requirements and follow internationally recognized standards and guidelines to enhance our health and safety management practices.

In 2024, we made progress in structuring and carrying out activities under the Integrated Health Program, such as cross-referencing data on occupational and supplementary health of employees and their dependents, which resulted in a risk matrix related to the health of this group. We map people or groups who are more vulnerable to diseases such as hypertension, diabetes, and cancer, which enables us to provide better care and guidance. Another achievement was the increased use of telemedicine services, which became more comprehensive and widely adopted among employees.



We also promote awareness campaigns on topics related to health and well-being. Our planning follows the 'color calendar', a nationally recognized initiative adopted by the Ministry of Health, which highlights awareness months such as White January (mental health), Yellow May (traffic safety), Purple August (violence against women), Pink October (breast cancer awareness), and Blue November (prostate cancer prevention). We also carried out actions to facilitate access to the flu vaccine, promoting immunization among employees.

Under the Comprehensive Health Program, we identified vulnerable groups and bolstered the support and care available to them

We seek to strengthen the safety culture among employees at all levels to provide suitable working environments and mitigate risks to the physical and mental integrity of those who work with us. By 2024, we had achieved a 51% reduction in the rate of high-consequence accidents and a 6% increase in the rate of recordable work-related injuries. This results from the greater proximity between the safety team and the business departments and the gradual increase in our safety culture. Our occupational health and safety management system covers all our employees and service providers. Of this total, 75% was assessed through internal audits; no external audits were conducted. The company complies with NR01 by implementing the Risk Management Program (RMP) and carrying out the Preliminary Risk Analysis (PRA), which are communicated to employees. Employees and service providers undergo safety onboarding training.

**Work-related injuries¹ GRI 403-9**

	2022		2023		2024	
	Number	%	Number	%	Number	%
Number and rate of fatalities	0	0	0	0	0	0
Number and rate of high-consequence (excluding fatalities)	2	0,33	4	0,47	2	0,23
Number and rate of recordable work-related injuries	47	7,72	23	2,71	25	2,87
Main types of work-related injury	Workplace and commuting accidents					
Number of hours worked	6,085,776		8,471,760		8,704,520	

¹ The calculation is based on 1,000,000 hours worked, in accordance with the NBR 14.280 methodology, and includes all employees and third-party service providers.

Data on workers who are not employees but whose work and/or workplace is controlled by the organization GRI 403-9

	2022		2023		2024	
	Number	%	Number	%	Number	%
Number and rate of fatalities	0	0	0	0	0	0
Number and rate of high-consequence (excluding fatalities)	0	0	0	0	0	0
Number and rate of recordable work-related injuries	0	0	0	0	0	0
Main types of work-related injury	Workplace and commuting accidents					
Number of hours worked	n.d.		673,220		693,220	

Despite these developments, we understand the need to intensify actions and disseminate behaviors that enable us to get closer to zero occurrences. We maintain structured procedures for reporting, handling, and classifying events, all of which are investigated in accordance with legal requirements and internal procedures to determine the root cause.

A relevant process in 2024 was the measurement and classification of risks related to work environments, which were then included in a threat matrix. The information intensifies the qualification of the Risk Management Programs of 92 of our units, where collective and administrative controls have been introduced. At 17 of our branches, we have made structural adjustments to machinery, equipment, and redundant safety protection barriers, with an investment of more than R\$2 million to guarantee the safety and continuity of our processes. Our Risk Management follows standardized anticipation, identification, assessment, and control steps. For routine activities, we use tools such as the Preliminary Risk Analysis; for non-routine activities, we use the Safe Work Permit and the Preliminary Occupational Hygiene Risk Analysis. To minimize risks, we adopt measures based on a hierarchy of controls, such as collective protection actions, the provision

of appropriate PPE, and continuous monitoring of employee health through the Occupational Health Medical Control Program (PCMSO), which includes occupational medical examinations and preventive actions aimed at promoting health and safety at work.

As planned for the period, we implemented a tool to calculate the Health, Safety, and Environmental Performance Index, also known as the Safe Practices Index (IPS). This indicator enables agile identification and handling of threats and non-conformities, based on reliable data and standardized criteria. During site visits, safety team technicians share the respective IPS reports to outline the necessary corrective actions. Every 45 days, the technicians return to the branches to review the work completed and assess whether further action is needed.

We produce technical reports and set up committees to deal with the most complex regulatory standards, such as NR10, NR12, and NR13. We have also adopted a 360° safety approach and, considering that our partners and service providers are an integral part of our operations, we implemented a documentation manual for service providers, reinforcing safety management in third-party activities.



Traffic accidents pose a significant risk to our professionals, so we pay special attention to this issue. We held a live broadcast, with the participation of the CEO, to reinforce the prevention of occurrences, as well as reviewing and improving administrative controls, which included reviewing the criteria of the Vehicle Use Policy and improving preventive maintenance and new measures to control speed limits. We have reinforced our Vehicle Safety Program, offering training courses for vehicle drivers. The meetings discussed appropriate procedures and disciplinary measures.

As a key driver of knowledge dissemination, CooperCitrus University leads most of the safety training efforts. The platform allows us to reach a broad audience across our units. It includes all mandatory training related to the current Regulatory Standards.

Our Internal Week for the Prevention of Accidents at Work is another necessary means of raising awareness and disseminating good safety practices. In 2024, the program promoted lectures, interactive activities, and subsequent quizzes on topics to further engage the participants.

To improve the Occupational Safety team's performance in analyzing and identifying hazards related to serious accidents, we trained its members in the Cause Tree investigation methodology. We also work with the Internal Accident Prevention Committees (Cipas) to raise awareness about incidents related to hands and the dangers associated with venomous animals, especially in units where there is more exposure to these risks. All our branches have a Cipa (Internal Accident Prevention Committee) or Fire Brigade representative with health and safety responsibilities.





Attracting and retaining professionals

GRI 2-30 | 3-3 on material topic of Human development | 404-2 / SDG 5.1, 5.5, 8.5, 8.8, 10.3, 10.4, 16.5 and 16.6

To attract and retain the best professionals, we frequently review salaries and benefits to ensure fairness while staying aligned with practices of other organizations in our sector and of similar size. We understand that by offering opportunities, we contribute to the communities in which we operate, making a positive and significant impact on social development and well-being by boosting local economies.

In 2024, we increased the bonuses given, especially to members of our commercial area, and maintained the benefits package extended to all employees. This package includes, among other things, medical (extended to dependents) and dental insurance, life insurance, a private pension plan, and access to the Association of Coopercitrus Employees (AFC).

We guarantee our professionals the right to join organizations representing their categories and working interests. By 2024, 90% of employees were covered by collective bargaining agreements. The 10% not covered were part of categories such as drivers and gas station attendants, which follow specific agreements in each region.

To communicate job opportunities to external audiences, we partner with a specialized nationwide platform. The selection processes are carried out by an HR team based in each region of operation, which has in-depth knowledge and can identify and select potential professionals. To recruit them, we work closely with the Coopercitrus Credicitrus Foundation and partner organizations through their programs, especially educational ones, to identify high-potential individuals interested in joining our team.



We encourage employees to grow through internal transfers and opportunities. We prioritize communicating vacancies to our professionals so they can apply - a practice that values those with us and opens possibilities for important career progression. In 2024, this internal selection was responsible for filling 42% of vacancies in leadership positions.

Although we don't have an official policy on diversity and inclusion, we always consider the feasibility of filling vacancies with people with disabilities. We also encourage the selection of women, especially for leadership positions. We will end 2024 with 13.6% of women in leadership positions.



In the context of opening spaces for young people still in academic training, we launched the program Young Cooperative, an internship opportunity for the children and dependents of our members. University students enrolled in courses such as Business Administration, Engineering, Agronomy, or related fields from the third semester onwards are eligible to participate. The immersion in the professional world takes place during their vacation period, when they can understand how we work and hone essential skills for their future careers. Another aim of the program is to encourage family succession among members. We are holding two editions of the program, the first in July 2024 and the second in January 2025.

In 2025, we will strengthen the regular internship program for other audiences. We will continue hiring Young Apprentices – a practice that delivers excellent results and a high rate of participant integration into our professional team. The young people who participate in the program can gain practical experience, develop technical and behavioral skills, and learn about topics such as time management, presentation techniques, and career management.

Another important tool for improving our activities is conducting interviews with employees who leave voluntarily to find out the reasons that motivated them.

Benefits provided to full-time employees that are not provided to temporary or part-time employees¹ GRI 401-2

Benefits	Features
Food/meal vouchers	Food vouchers - All employees - Meal vouchers - Only some positions are eligible according to union negotiations
Transport vouchers	Available to employees who need public or bus transportation
Medical insurance	National area of activity for employees and their dependents, with co-participation
Dental insurance	National area of operation for employees and dependents who choose to join
Life insurance	100% subsidized for all employees
AFC Club (Bebedouro)	A club available to all employees: >> Featuring swimming pools >> Snack bar >> Gym >> Leisure areas >> Sports courts >> Área de jogos
Assistance Program (Psychological Support and Guidance)	Available to employees and their legal dependents via 0800 at no cost
Profit Sharing Program (PPR)	All direct employees are eligible, with their respective targets linked to job level and goals
Private Pension	All employees are eligible, but only Group 1 employees are entitled to a co-payment. Group 1: employees earning a salary equal to or higher than 1 UR ² , who require supplementary income upon retirement; Group 2: employees earning less than 1 UR ² , whose retirement income needs are almost entirely met by Brazil's Social Security system.
Cars	Available for some positions, according to market practice
Annual check-up	It is granted as a benefit to senior executives, according to their position eligibility
Payroll loans	Through partnerships with financial institutions, it is granted at more attractive rates and with payroll deduction
Christmas basket	It is granted to active employees

¹ Disability and sick leave assistance, as well as maternity/paternity leave, are not considered benefits, as they are entitlements guaranteed by law.

² UR - UR – Confidential and strategic information of the company.



Skills development

GRI 404-2 / SDG 4.3, 4.4, 8.7, 8.8, 10.3, 12.8, 16.5 and 16.6

We offer opportunities for professional development, self-improvement, and knowledge sharing among our talents. Every year, we conduct the Training Needs Assessment - a task that considers the Individual Development Plans (IDP) resulting from our performance assessment process.

We continued with face-to-face and virtual training, which in 2024 amounted to an average of 17 hours of training per employee. Among the highlighted activities is the Onboarding and Refresher Program for Managers, aimed at professionals leading the teams in our stores. The program covers theoretical and practical content related to different business areas of the cooperative, such as procurement, logistics, and controlling. During this period, 74% of managers went through the program, which will continue in 2025 to cover all management.

Average hours of training per employee, by gender¹ GRI 404-1

Gender	2022	2023	2024
Men	13:29:30	20:30:24	18:01:21
Women	10:05:08	9:49:01	13:43:55
Total	12:39:01	17:15:43	16:52:09

¹ The figures were adjusted starting in 2023 to include employees from Fincoop and Agripetro, which affected the average number of training hours.
GRI 2-4

Average hours of training per employee, by functional category ¹ GRI 404-1

Functional category	2022	2023	2024
Administrative	8:48:26	07:33:54	09:33:56
Commercial	10:05:00	26:38:12	30:24:36
Executive	4:37:47	37:20:52	00:35:13
Leadership	22:33:02	23:01:54	22:14:35
Operational leadership	6:11:09	23:17:45	17:00:36
Operational	13:50:30	12:42:56	08:34:35
Professional	20:43:36	11:18:18	10:44:40
Technical	11:30:22	27:31:09	25:07:17
Total	12:39:01	17:15:43	16:52:09

¹ The figures were adjusted starting in 2023 to include employees from Fincoop and Agripetro, which affected the average number of training hours.
GRI 2-4

We have adopted a performance management program based on competencies essential to our success. The program includes a performance evaluation of employees - 108 managers and leaders participated in the process - with skills mapping, assessment (a report to identify behavioral patterns), calibration committees, and feedback to those evaluated. As the program effectively began in December 2023, we did not carry out a new cycle in 2024 to focus on fulfilling all the Individual Development Plans (IDPs) that had been initiated.

Also, during the year, we awarded prizes to the authors of the best proposals submitted to the first edition of the Safra Ideas Program, which had been launched the previous year. It encourages employees to innovate through a structured channel to receive improvement suggestions for our processes, products, and services. In the first year of the initiative, we received 408 ideas, of which 17 stood out, and their authors received letters thanking them for their participation. Five finalists were awarded prizes. For 2025, we will monitor the proposals to make their implementation feasible.



Coopercitrus University

GRI 2-24 / SDS 4.3, 4.4, 8.7, 8.8, 10.3, 12.8, 16.5 e 16.6

An important instrument for internal knowledge dissemination is the Coopercitrus University platform. Inaugurated in 2023, we are continually adding new courses to the platform that have exceeded 200. In 2024, a total of 27,000 course participations were completed, averaging eight courses per employee and accounting for over 50,000 hours of learning. The average satisfaction score regarding the platform and its content is 9.3 out of 10.

The portfolio is accessible to all our professionals via computers and cell phones. We have an infrastructure and a team dedicated to producing training courses with the collaboration of specialists from different internal departments. To complement the offer, we look for off-the-shelf options on the market, such as courses aimed at developing soft skills, which are essential in our activities.

Throughout the year, we introduced professional and personal development tracks. One of them is dedicated to corporate governance, where we detail our structure and the reasons why it is essential for achieving increasingly sustainable performance. Other highlights include those related to internal policies, agronomic crops, and the General Data Protection Law (LGPD). The mandatory development tracks were completed by 100% of our workforce. For 2025, we will expand the University's activities, focusing on the foundation of regulatory training, other institutional capacitations, and the technical knowledge required for job performance. In this way, we aim to provide our employees with comprehensive training, enabling them to improve the performance, development and sustainability of our business through our people.





Our members

SDG 2.3, 2.4, 3.9, 4.3, 5.5, 6.4, 12.2, 12.4, 12.8, 13.1
and 13.3

A constant presence on the farms, close to our members, is a principle we do not compromise. This allows us to understand the diverse needs of farmers and ranchers and identify aspects that can help them qualify their activities, making them more sustainable and less exposed to variations such as market, climate, or geopolitical fluctuations. This close bond strengthens relationships of trust and allows us to be precise in technical recommendations and knowledge transfer, as well as in building a portfolio of relevant solutions. By providing services and products that meet all stages of the production and commercialization process, we create a fruitful ecosystem and contribute to agribusiness growth as a whole.

We have Commercial Technical Consultants, specialists, and attendants in our units to better serve our members. The team, which is trained regularly, identifies the initiatives adopted on farms and indicates, based on well-founded knowledge, management techniques, products, and services that can positively impact crops and livestock. In 2024, we provided 343,000 services to cooperative members.

The data from the exchange of information and experiences between our employees and cooperative members is increasingly well processed, with the help of IT resources and improvements to our Customer Relationship Management (CRM) tools. This structure enabled the establishment of the Prospera program (Prosper program), resulting from the collaboration between our Marketing and Commercial departments, with the motto: Prosper the team. Prosper Coopercitrus. Prosper our Cooperative Members. The project includes initiatives that improve cooperative members' service, such as discussions on the portfolio of solutions available to each producer, according to the characteristics of their crops, livestock, and the region where they live.

Getting closer to our members means maintaining permanent communication channels. In 2024, we revised our Coopercitrus Magazine, which became a multiplatform magazine, with a presence on YouTube, Spotify, social networks, and a digital version. This transformation allows cooperative members to consume content wherever they are. Another novelty was the publication of Plant Health Guides by crop. We reached 2.5 million unique visits and 4 million content impressions in the year.

Another important tool for doing business with members is the Campo Digital app, which has undergone improvements. The new features allow users to check inventories, access weather forecasts customized based on the exact coordinates of the properties, and receive payment slips and invoices directly on their mobile phones, all in a fast and straightforward manner.



Follow us on social media





Events

Coopercitrus Expo



We reached the 25th anniversary of the **Coopercitrus Expo**, known as ‘the cooperative member’s home,’ which is the main event for engaging with our members. The event set a record for negotiations and welcomed more than 20,000 people from at least 600 municipalities across 24 Brazilian states, all interested in learning more about our operations, the agro sector, and the latest trends surrounding it. More than 160 leading companies in the machinery, implements, inputs, seeds, animal health and nutrition, insurance, irrigation, and precision technology sectors took part.

The event included lectures, practical demonstrations, and activities for specific audiences, such as students. We welcomed more than a thousand students from various schools, who learned about innovative agricultural technologies and sustainable techniques, while the teachers took part in activities specially designed for them. Another highlight was the Women in the Field - Agriculture is for them project. The initiative has been running for three years to help increase female leadership in agriculture and livestock farming. The program featured women experts, who gave lectures on everything from technical to behavioral topics.



Agrishow



We are present at the main Brazilian agribusiness events. The highlight was our participation in **Agrishow**, Latin America’s largest agricultural fair. Between April 29 and May 3, in Ribeirão Preto (SP), we set up a 4,200 m² booth that hosted more than 50 partner companies and team members from various internal departments. At our stand, visitors learned about the latest advancements in fertilizers, pesticides, seeds, tools, irrigation, animal health and nutrition, tractors, machinery, agricultural implements, precision agriculture, and other essential resources for rural activities. Our partners were prepared to bring the best solutions and commercial conditions to our cooperative members. Every year, we take more than 12,000 cooperative members to Agrishow. Our booth stood out as the most visited at the event, and we also secured the highest number of business deals.



Os Implementeiros (The Implementers)



A milestone in the year was the **Os Implementeiros** itinerant campaign, which covered ten municipalities in São Paulo, Goiás, and Minas Gerais. The initiative invited cooperative members to embark on a journey of innovation and technological modernization with our professionals and suppliers of agricultural machinery and implements. The campaign events in our stores updated participants on the portfolio available in our chain.

10º Encontro das Mulheres do Café

We participated in the 10th **Meeting of Women in Coffee**, held in September in Areado (MG). The event, conceived by cooperative member Marisa Contreras, promoted the exchange of experiences and strengthening the network of women in coffee cultivation. More than a thousand participants, including rural producers, industry leaders, and authorities, enjoyed lectures and debates with big names in agribusiness.

Workshop de Sucessão Familiar SDG 5.5

Another highlight was the **Family Succession Workshop**, offered to cooperative members by Fincoop, with more than 200 participants. Entitled Succession Planning and Asset Protection, the event reflected our mission of supporting the continuity of family farms in agribusiness and was attended by our foremost leaders. The high participation of women was also noteworthy, reflecting the growing tendency for women to be involved in the management and strategic decisions of rural businesses. The event included lectures on the national economic scenario and its implications for agribusiness, given by economist Priscila Pacheco Trigo, and on the main challenges and solutions for family succession, addressed by Aires Vigo, a lawyer specializing in succession and estate planning ([see CooperCitrus Magazine 455](#)).





Technical circuits

SDG 2.3, 2.4, 3.9, 12.2, 12.4, 12.8 and 13.1

New in 2024 was the promotion of the **1st Campo Digital Circuit**, in Boa Esperança (MG). Over two days, our precision agriculture ecosystem was highlighted, and innovations were presented that help with management, increase efficiency, optimize costs, and maximize profitability for producers. A total of 25 partner companies engaged with cooperative members to provide guidance and support on the use of solutions such as spraying drones, georeferenced soil sampling, automatic steering systems, flow controllers and dosers, inoculant sprayers, among

others. Suppliers of chemicals, agrochemicals, biologicals, and agricultural implements were present to exchange ideas and information about their products with our members.

Our **Technical Soy and Livestock Circuits** were maintained in 2024. These are meetings between cooperative members, companies, specialists, and our professionals to share experiences related to management techniques and technologies that can help increase productivity.



The Technical Soy Circuit toured 20 cities. The events dedicated to livestock totaled 23 events between São Paulo and Minas Gerais.

For livestock farmers, we reinstated the Open Doors project, through which cooperative members who use our feed could visit our plants and learn about the stages of feed production and handling. The visits take place at the plants in Votuporanga (SP), Cássia (MG) and Araxá (MG).

In addition to these actions, the **1st Citrus Innovation Seminar** was held in Bebedouro (SP), where citrus growers interacted with expert citrus consultants. On this occasion, the Variety Technology Showcase was launched, allowing producers to compare the performance of different scion and rootstock combinations. The Lecture Circuit was another initiative dedicated to citrus growers, with a view to sharing up-to-date information and discussing strategies for improving orange and lemon crops. In Monte Alto (SP), in January and February, more than 70 fruit and vegetable growers interacted with Danilo Franco, an expert consultant who gave guidance on optimizing the production of Tahiti Acid Lime, and on practices related to nutrition and pest and disease

control in the post-flowering period of citrus. Still in the second month of the year, the same professional was in Taquaritinga (SP) discussing strategies to ensure flower and fruit setting and techniques to maximize production. All the events were organized in partnership with FMC and ICL companies.

There was also the first edition of the **Rural Circuit**, the theme was Artisanal Cheeses, at our Araxá (MG) unit; the third edition of Women in the Field - Agriculture is for them, focusing on our female cooperative members, which aims to contribute to the increase of female leaders in the field; and the 10th Meeting of Women in Coffee, in Areado (MG), with more than a thousand participants, who enjoyed lectures and debates with big names in agribusiness.

The series of lectures on the Nutritional **Management of Coffee** was another highlight. The event, held in the cities of Garça, Pratânia and Torrinha, in the state of São Paulo, was attended by cooperative members, who were able to learn more about aspects related to the supply of nutrients and the control of pests and diseases at different stages of the crop. The initiative aimed to consolidate the last harvest's productive potential and prepare the crops for the 2025 harvest.



Commercial campaigns

We promote other events that are recognized by our members. In January, we held the 'Balcão do Agronegócio' (Agribusiness Counter), where we offered advantageous conditions for purchasing inputs, machinery, implements, and technology services. The same logic applies to the 'Balcão Hora Certa' (Right Time Counter), a campaign offering exclusive commercial opportunities to members, focused on the acquisition of materials for their crops and breeding at a strategic moment for these cultures.

We also highlight the 'Balcão da Pecuária' (Livestock Counter), a campaign that covered 26 cities in the interior of São Paulo and Minas Gerais, with actions to present options for animal management, nutrition, and health, as well as offers on products and services. During the event, our stores became meeting points for livestock farmers.

In December, we launched the Mais Proteção (More Protection) campaign, which offered special conditions for crop protection.

New units

In November, we opened the DJI Agriculture Authorized Service Center in São Sebastião do Paraíso (MG), which has certified specialists and offers original parts, overhaul, maintenance, and technical support for unmanned aircraft used in spraying activities. The workshop guarantees access to training and joins the ecosystem we have consolidated in the region, which includes an agricultural input store, a Valtra dealership, warehouses specializing in coffee, and a soil analysis laboratory.

We now offer specialized drone services to rural properties, with agility and the same service conditions found in authorized centers. To this end, we have set up a Campo Digital Mobile Unit equipped with all the tools and parts needed to provide technical and maintenance services and a satellite internet system.



In a strategic move to strengthen agribusiness in the Triângulo Mineiro, we launched the headquarters of our Valtra dealership in Uberlândia (MG), where we serve cooperative members from municipalities throughout the region, such as Araporã, Centralina, Monte Alegre de Minas, Prata, Tupaciguara, Indianópolis, and Irai de Minas. With a total area of 1,760 m², the unit has a showroom for machinery, implements, parts, and a modern and equipped workshop, which ensures quality after-sales service.

At our Primavera do Leste (MT) unit, the first in Mato Grosso, which opened in December 2023, members were able to take part in two classes of the Remote Aerial Agricultural Application Course (CAAR), which is mandatory by law for operating drones. The face-to-face training sessions followed the same model as the CAARs held at the Coopercitrus Credicitrus Foundation ([find out more on page 66](#)).



Benefits of being a **Coopercitrus member**



High-tech, genetically enhanced seeds tailored to the needs of our region.



Coopercitrus feeds for horses, cattle, swine, and poultry, produced to the highest quality standards.



Authorized dealer of the world's leading tractor brands.



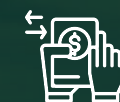
Futures market trading operations – barter and forward Contracts for coffee, soy, and corn.



Agricultural insurance solutions.



Consortium plans for machinery, tractors, and implements.



Exclusive payment terms and preferential rates.



Specialized workshops with expert technicians for machinery, implements, and tractors.



On-farm diesel delivery for cooperative members.



Grain reception and handling (soybeans, corn, and coffee).



Professionals trained in the sensory analysis of coffee quality.



Irrigation projects with monitoring for optimal water use and specialized technical assistance.



Support for producers beginning the cultivation of a new crop.



Training and best practices sharing with our members' teams.



Field monitoring for detecting potential crop issues.



Agronomic recommendations provided by a specialized team.



Cutting-edge agricultural inputs with proven results.



Biological pest control.



Access to cutting-edge technology with specialized technical support.



High-quality products at fair prices.



Our suppliers

GRI 2-6 | 308-2 | 407-1 | 408-1 | 409-1 | 13.4.1 / SDG 8.7, 8.8

We constantly seek to engage our business partners in continuous improvement processes to generate value throughout the value chain. We maintain a Supplier Relationship area, responsible for ensuring the alignment of commercial partners with our strategy through evaluation, qualification, and approval – a process enhanced in 2024 with the requirement for companies to complete a compliance questionnaire and formally commit to adhering to our Code of Conduct, relaunched during the period. In addition, there are specific assessments for critical suppliers in environmental matters, whose actions are monitored by the Environmental Department.

Additionally, during the period, we reinforced the alignment of our partners with the provisions of our Corporate Policy on the Conduct of Agricultural Commodities Suppliers, which, like our Code of Conduct, clearly prohibits forced and child labor. We also monitor whether our suppliers have signed Conduct Adjustment Agreements (TACs) related to conditions

analogous to slavery, taking corrective actions when necessary. We regularly consult public lists of companies involved in such practices and immediately block the receipt of goods if any involvement is identified, with the matter being submitted to the Sustainability Committee for further review. In 2024, we did not identify any significant risk of child, forced, or compulsory labor or any significant negative environmental impacts in our supply chain.

Another improvement during the year was in service level agreements (SLAs), intending to improve supplier management and guarantee maximum availability of our IT resources. We have reinforced the requirements for partners under penalty of termination, which include providing evidence of commitment to continuous improvement.

Our supply chain primarily comprises industries associated with the production of fertilizers, agrochemicals, agricultural machinery and implements, solar energy, animal nutrition

and health, as well as fuels and lubricants. At our feed factory, we work in partnership with suppliers of soy, corn, and other ingredients used in smaller quantities in the formulation. Our operational activities involve partnerships with companies in the areas of services, logistics, and MRO (Maintenance, Repair, and Operations). We also work with coffee suppliers linked to barter contracts, where payment can be made with future production.

While we do not currently have a specific policy addressing habitat conversion, we have implemented a Corporate Policy for the Conduct of Agricultural Commodity Suppliers. This policy focuses on monitoring socio-environmental aspects of our coffee and soybean suppliers





Local rural development

Coopercitrus Credicitrus Foundation (FCC)
Coperfam



Coopercitrus Credicitrus Foundation (FCC)

GRI 3-3 on the material topic of Local rural development

Since its establishment in 2019, the FCC has worked to inspire and implement solutions that result in excellent and sustainable farming. To this end, it has adopted initiatives focused on education, environmental stewardship, and research and development. The relevance and excellence of its initiatives have enhanced the attractiveness of our non-profit organization

to partners interested in contributing to the implementation and improvement of these programs. In 2024 alone, this collaboration resulted in over 30,000 interactions with our audience. Notably, during the transition from 2024 to 2025, we established a partnership with Rabobank, a multinational financial cooperative, which will invest in the Foundation's projects.





Education

GRI 203-1 / SDG 2.4, 3.9, 4.3, 5.1, 12.8, 13.3, 17.16 and 17.17

In the education pillar, the FCC provides communities access to short, medium, and long-term courses related to agricultural activities. Our in-depth knowledge of the sector allows us to identify teaching and learning needs and opportunities, and thus direct resources towards activities that will benefit those who participate in them directly and, subsequently, rural producers who can hire trained professionals to plan and carry out tasks. To carry out the educational activities, we have provided the FCC with infrastructure that includes ten classrooms, a computer lab, a library, and an amphitheater.

In 2024, we kept the Agribusiness Technical Course active, in partnership with the Paula Souza Center and Bebedouro City Hall. Lasting one and a half years, the course is taught by staff from the State Technical School (Etec) Prof. Idio Zucchi, from Bebedouro (SP). The course prepares students to work in rural properties, commercial and agro-industrial establishments, technical assistance, consultancy, rural extension and research companies, cooperatives, and producers' associations. Since 2022, we have trained 117 technicians.

Also, in partnership with Etec and aiming to meet the demand for agricultural machinery mechanics, we established in 2024 a new agreement between Etec and FCC, which will launch its first class in the Heavy Machinery Maintenance course in the first semester of 2025. The FCC will provide access to the machinery and its training room for the classes.



Launch of the Technical Course in Heavy Machinery Maintenance in 2024



Another learning option in conjunction with the Paula Souza Center relates to Big Data in Agribusiness. Fatec runs this higher education course in Bebedouro (SP), which had its first graduating class this year. Thus, after six semesters of classes, seven people could work in developing software and information systems solutions to solve problems in the context of agribusiness. Together, the ETEC and FATEC courses teach more than 200 students free of charge.



Another option for those seeking professional qualifications is the Remote Aerial Agricultural Application Course (CAAR). In 2024 alone, 404 professionals underwent CAAR training to operate drones on rural properties, guaranteeing mandatory certification, recognized by the Ministry of Agriculture, Livestock and Food Supply (MAPA) and the National Civil Aviation Agency (ANAC). The course comprises 35 hours of classes and covers topics such as: remotely piloted aircraft systems; exploration of the

drone market and its use in agriculture; ANAC regulations; rules from the Department of Airspace Control (DECEA) and the Ministry of Agriculture (MAPA); pesticide law, environmental crimes, and good agricultural practices; pests, diseases, weeds and the use of pesticides; toxicology, use of Personal Protective Equipment (PPE), ecotoxicology, and environmental contamination prevention; and application technology. Theory is combined with practical activities.



Also, in the context of operating unmanned aircraft, in 2024, we signed an agreement with the São Paulo State Government to launch the SP Drones Program. The aim is to ensure precise and effective spraying using this technology. The partnership provides for the development of a specific course for those who have completed the CAAR, focused on equipment calibration and product application in the field.

Also, during the year, the CooperCitrus Credicitrus Foundation promoted the following trainings:

- ✓ Good practices for using and conserving water on farms
- ✓ Safety in the correct use of pesticides NR 31.7
- ✓ Rural Empretec

Entrepreneurship

In 2024, we hosted the second edition of the Empretec Rural Seminar, sponsored by the United Nations (UN) and conducted in Brazil by the Brazilian Micro and Small Business Support Service (Sebrae). Dedicated to farmers, agricultural science technicians, traders and professionals working in the agribusiness sector, the activity took place between September 16 and 21 and follows a methodology applied in more than 40 countries to develop essential characteristics of entrepreneurial behavior in participants: persistence, taking calculated risks, demanding quality and efficiency, commitment and persuasion, and networking. Another purpose is to help them identify business opportunities. The idea is to increase the profitability of existing businesses and offer new solutions, with the consequent creation of jobs. During the seminar, participants carry out self-assessments and are encouraged to adopt behaviors that strengthen their potential and correct any shortcomings.



Environment

GRI | 304-2 | 304-3 / SDG 2.4, 6.6, 12.8, 13.3, 15.1, 15.2, 17.16 and 17.17

Cooper Nascentes and Cooper Semear are FCC programs for the recovery of water sources and Environmental Preservation Areas, respectively. Both share the aim of bringing practices to rural properties that will increase and preserve the availability of water and biodiversity, mitigate problems such as those caused by erosion, and raise awareness among the population, farmers, and other stakeholders about the importance of preserving the hydrological cycle.

In 2024 alone, Cooper Nascentes recovered 221 springs. Since the program began, 955 springs have been restored in São Paulo, Minas Gerais, and Goiás, with 104 municipalities served, 229 rural producers benefiting, and a total flow of 10.9 thousand m³ of water per day. The Foundation provides trained professionals who carry out the assessment, obtain the required permits, and restore the land, while the farmers pay for the necessary materials and provide a helper for the restoration. In 2024, the program was sponsored by Nortox, the Credicitrus Institute, and Mosaic.



Another highlight was our close collaboration with the municipalities of Bebedouro (SP) and Monte Azul Paulista (SP) within the framework of the program. The agreement with the municipality of Bebedouro began in 2023, to protect and revitalize the springs of the Consulta and Retiro streams, which are responsible for the local water supply, and to preserve other degraded water courses. The agreement provided training in restoration techniques for the city's Environment Department staff, where 28 springs were restored, including those in the Ecological Park. Seven springs have been restored through an alliance with the Monte Azul Paulista town hall. On World Water Day, this partnership involved mobilizing 60 students from Prof. Alzira de Freitas Casseb Municipal Elementary School, who understood the importance of this resource and the role of springs in the hydrological cycle and people's daily lives.



Through the restoration of the springs at the Ecological Park, we help ensure water availability, protect wildlife and flora, and establish the area as a recreational space for the local community.



Before



Bebedouro Ecological Park Lagoon – February 2024 – before the spring restoration.

After



Bebedouro Ecological Park Lagoon – December 2024 – after the spring restoration.



Through the Cooper Semear program, sponsored by BASF, Instituto Credicitrus, Coperfam, and InpEV, the advice offered by FCC ensured the proper planning and reforestation of 172.7 hectares in the Cerrado and Atlantic Forest biomes in 2024. With this action, the idea is to support producers in complying with environmental legislation relating to environmental preservation areas.

Cooper Semear is supplied with seedlings produced in a nursery run by the Coopercitrus Credicitrus Foundation. It produces around 100,000 seedlings of more than 100 native forest species yearly. In addition to serving the organization's environmental projects, the plants are sold to producers interested in investing in the restoration of degraded areas or reforestation.

Since 2020, in partnership with the Coopercitrus Credicitrus Foundation, cooperative members and supporting partners, we have restored 380 hectares in municipalities in São Paulo, Minas Gerais, and Goiás.



Research and development

SDG 2.4, 3.9, 12.8, 17.16 and 17.17

The FCC maintains an Experimental Field with 11 plots where, in partnership with agricultural companies, research and the development of solutions are carried out, as well as demonstrations of techniques and technologies to producers and students. The Foundation provides its partners with irrigation stands and access to the events and education areas, where they can carry out technical and practical development activities with suppliers and customers.

In partnership with Embrapa, ten citrus research trials have been carried out, which have resulted in the launch of three new citrus varieties.

In 2024, the FCC hired a researcher to work in the Experimental Field. The professional will conduct scientific research and validate product protocols to make a substantial contribution to the work carried out.

The organization also maintains a Soil and Plant Tissue Laboratory, where it is possible to conduct analyses to understand the soil's potential and needs, as well as detail the nutritional status of the plants. With a capacity for up to 20,000 procedures a year, the laboratory has recently acquired modern equipment to serve the region's producers.

FCC's highlight event of the year was the Citrus Innovations Seminar, which brought together experts, growers, and companies to discuss the latest innovations and the sector's challenges. After a period of discouragement caused by low prices and the impact of pests, the production of these fruits is again growing, especially due to market prices. Participants attended the presentations and visited the experimental areas, where innovative technologies and practices for citrus farming were demonstrated.





Coperfam

We are allies of the 'Cooperativa de Produtores Rurais de Agricultura Familiar' (Cooperative of Rural Family Agriculture Producers- Coperfam), established in 2012, which brings together 83 small producers from 22 locations, primarily concentrated in the northern region of the State of São Paulo. It is an enterprise that has shaped a successful model, enabling the human and social development of its members by ensuring the economic viability of their properties without government subsidies, favoring the permanence of families in the countryside.

The organization's main product is oranges. In 2024, it produced 348,000 boxes of the fruit, which led to revenues of R\$35 million and net surpluses of R\$7 million. Since 2014, Coperfam has held the Fairtrade seal of sustainability, certifying that trade is fairer for those who grow food. The seal guarantees differentiated remuneration for production, as a reward for respecting the law and the environment, and for adopting good practices in the production process. In 2024, the cooperative was selected from more than 400 applicants to take part in

the Nutrir+ acceleration program promoted by Citrosuco in partnership with Ago Social. The initiative, aimed at promoting sustainable and regenerative agriculture in the states of São Paulo and Minas Gerais, encompasses mentoring provided by Citrosuco professionals and the development of an Institutional Development Plan focused on business growth objectives.

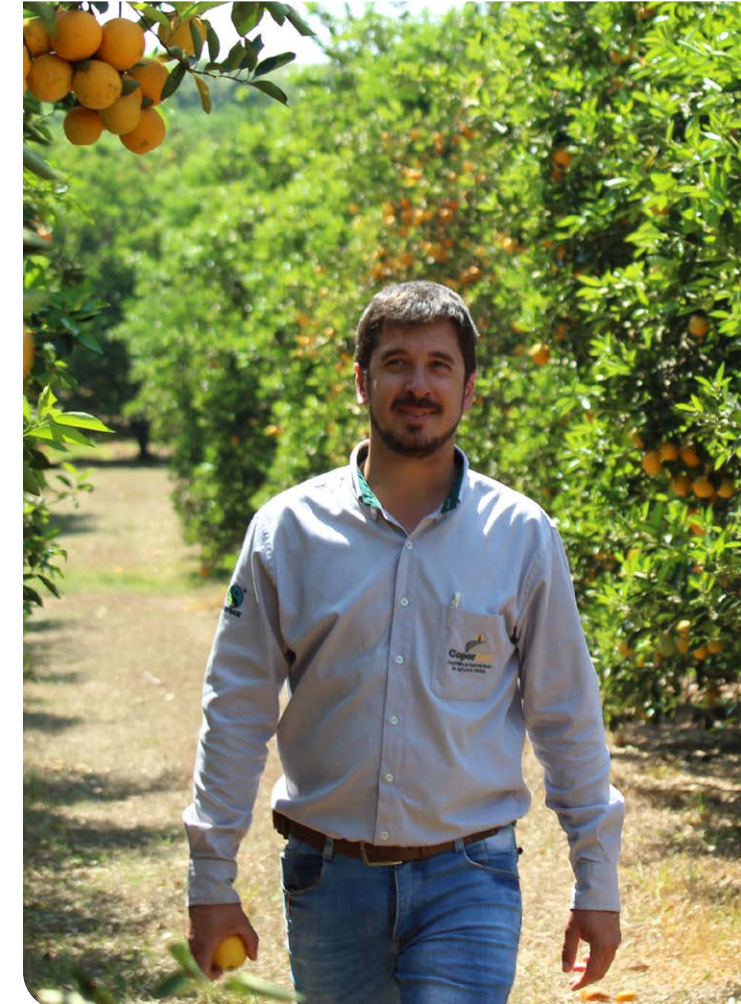
Coperfam is working to obtain the Fairtrade seal for the coffee produced by its cooperative members. It also encourages and seeks differentiation for other crops such as lemons and cassava, foods for which it has a processing structure.

The members also grew sugar cane, avocado, guava, ponkan, mango, sweet potato, and pumpkin. The cooperative supports them in marketing their products to retailers, including participation in the National School Feeding Program (PNAE). In 2024, 3,000 kg of oranges, 2,000 kg of peeled cassava and 560 kg of lemons were delivered to the program.

Coperfam provides cooperative members with access to machinery and implements, **totaling 28,000 loan hours for the year.**

Coperfam also facilitates access to machinery and implements for its members: the loans totaled 28,000 hours in the year.

We contribute to Coperfam by making experts available to advise small producers on best practices, available technologies, and by providing access to agrochemicals, fertilizers, machinery, and implements.



A hand is being washed under a stream of water. The background is a lush green forest with sunlight filtering through the leaves. The water is splashing, creating many small droplets. The hand is positioned in the center-right of the frame, with the water flowing over it from the top. The overall scene is bright and fresh, emphasizing the importance of clean water and environmental health.

Environmental development

Energy consumption

Emissions

Waste management

Water and effluents



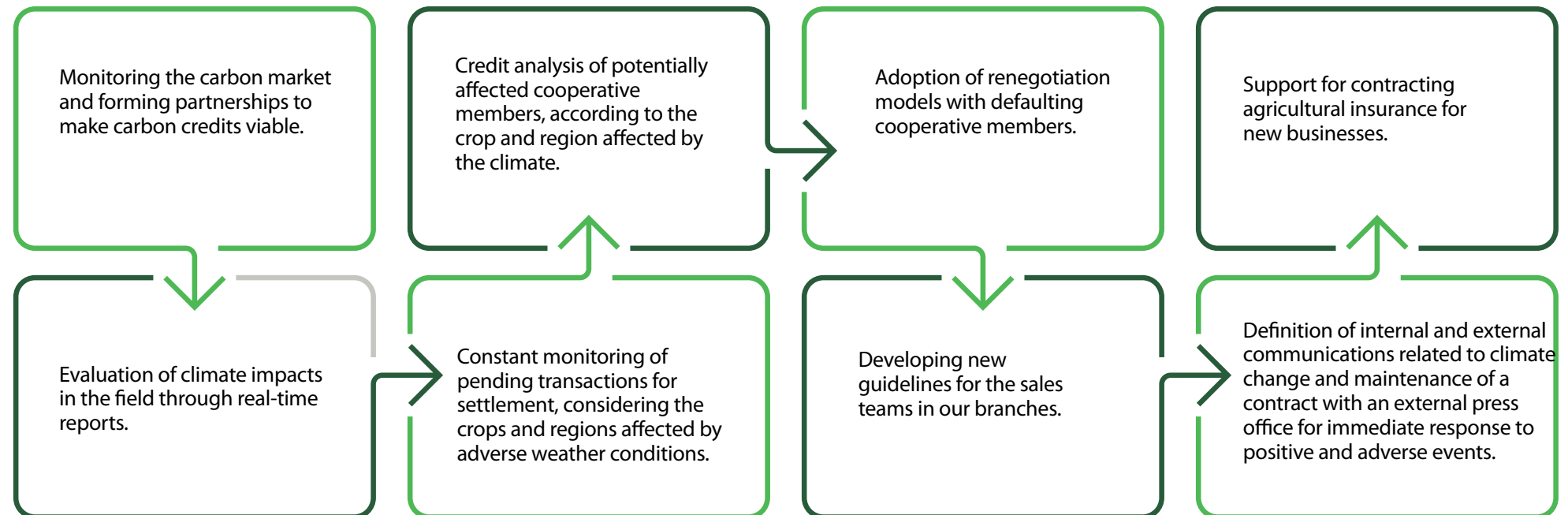
Guided by our Environmental and Sustainability Policy, we work to minimize our operations' direct and indirect negative impacts. At the same time, we seek to identify, capture, and disseminate opportunities to improve our operations and those of our associates to reduce greenhouse gas (GHG) emissions, avoid soil, water, and air pollution, increase the use of renewable energies, and practice regenerative agriculture and environmental restoration.

One of our focuses is to help slow down the process of climate change. Given the exposure of agriculture and livestock to climatic conditions, we are particularly sensitive to the issue. In 2024, the drought and high temperatures led to many fires in our operating area, affecting our cooperative members' productivity and cash generation.

At the same time, we recognize that tackling climate change can present opportunities. With the advancement of carbon market regulations, particularly the establishment of Brazil's Greenhouse Gas Emissions Trading System (SBCE), there is increasing potential to generate additional income through carbon credit trading. This presents significant origination opportunities within the national agribusiness sector. Another

opportunity lies in the growing demand for purchase and differentiated pricing of traced and certified products from units committed to progress on economic, social, and environmental issues.

Faced with this scenario, we have adopted measures to manage both the risks and opportunities of climate variations:





One of our primary contributions to environmental stewardship involves encouraging farmers to adopt more efficient and sustainable agricultural and livestock practices. To this end, we facilitate educational activities, including courses and meetings, designed to promote sustainable and regenerative farming methods. We also offer specialized advice, with professionals trained to indicate the best solutions and explain the environmental, economic, and social advantages of incorporating techniques and technologies that increase productivity and reduce the need for input. We enable farmers to access all the resources they need to promote change. Among the key practices and solutions we promote are:

Also noteworthy are the projects developed through the Coopercitrus Credicitrus Foundation aimed at restoring springs and preserving or recovering permanent preservation areas and legal reserves on our members' properties. These two practices promote water retention, infiltration into the soil, and the recharge of groundwater aquifers.



Biological pest control, which boosts the health of ecosystems.



Crop-Livestock Integration (CLI) system, optimizing land use, conserving biodiversity, improving productivity, and removing carbon from the atmosphere.



Cover Cropping and No-Till Farming techniques that protect the soil from erosion and improve its physical and biological structure, increasing water infiltration and retention capacity, reducing the need for fertilization, significantly removing carbon from the atmosphere, and steadily boosting productivity.



Planting Systematization, aimed to optimize land use by enhancing soil water infiltration and retention capacities, reducing erosion, and minimizing the need for machinery maneuvers.



Introduction of irrigation systems, such as drip or central pivot systems, which enable precise water resource management and increased productivity.



The use of drones makes it possible to monitor crops, map areas, detect pests and diseases, and do localized spraying, reducing the use of agrochemicals and fuel.

Environmental management

GRI 3-3 on the material topic of Environmental development

To ensure responsible operations, we maintain an Environmental Management System that covers all our units and the Coopercitrus Credicitrus Foundation (FCC). By 2024, ten of them and the FCC had ISO 14001 and had successfully undergone a recertification audit. Two new facilities – Agripetro in Bebedouro (SP) and the Feed Factory in Colina (SP) – were certified under ISO 14001.

We want all the best practices adopted in the audited units to be extended to the non-certified units. To this end, we increasingly encourage autonomy on environmental issues at each branch.

Units certified under ISO 14001:

- ✓ Bebedouro 1 (Headquarters)
- ✓ Bebedouro 2 (DCC),
- ✓ Bebedouro 5 (DGR)
- ✓ Bebedouro 16 (DMA),
- ✓ Bebedouro 18 (DC parts)
- ✓ Bebedouro 40 (UBS),
- ✓ Bebedouro 44 (Gas station)
- ✓ Bebedouro TRR (Fuel Distribution)
- ✓ Bebedouro 206 (DC)
- ✓ São Sebastião do Paraíso 115 (DGR)
- ✓ Cássia 173 (Factory)
- ✓ Colina 39 (Factory)
- ✓ Coopercitrus Credicitrus Foundation



Energy consumption

We prioritize, whenever possible, the use of renewable energy in our internal processes. This includes using ethanol in our light vehicle fleet, firewood in dryers at our industrial operations, and adopting renewable electricity through our photovoltaic plants and migrating all technically eligible units to the free energy market.

In 2024, we completed the installation of our photovoltaic plant in Araxá (MG), which is due to start operating in early 2025. The new photovoltaic plant will fully supply the energy demand of our units in Minas Gerais.

To ensure efficient energy use, we have adopted solutions such as prioritizing LED technology for lighting, acquiring high-performance air conditioners, and implementing soft starters. Our fleet of vehicles is monitored by telemetry, which helps us to optimize fuel use. During the year, we incorporated 15 more efficient - and therefore less polluting - trucks to replace the older models. We continue improving our digital tools and logistics processes to optimize routes.

Total consumption from non-renewable sources (GJ) GRI 302-1

	2022	2023	2024
Gasoline	306	594	619
Diesel	64,431	56,895	55,268
LPG	3,155	6,198	7,239
Total	67,892	63,687	63,125

Total consumption from renewable sources (GJ) GRI 302-1

	2022	2023	2024
Hydrated ethanol	59,883	73,451	77,010
Anhydrous ethanol	78	129	144
Biodiesel	7,551	6,896	8,212
Firewood	51,467	60,217	21,078
Total	118,979	140,693	106,444

Consumo de energia (GJ) GRI 302-1

	2022	2023	2024
i. electricity consumption - non-renewable and renewable	6,249	2,513	1,837
i. electricity consumption - renewable	45,221	42,283	33,952
ii. heating consumption	-	-	-
iii. cooling consumption	-	-	-
iv. steam consumption	-	-	-
Total	51,470	44,796	35,789

Total consumption (GJ) GRI 302-1

	2022	2023	2024
Total energy consumption within the organization	238,341	249,175	205,358



Emissions

Every year, we assess the greenhouse gas (GHG) emissions of our operations, in line with the GHG Protocol guidelines. The largest portion of our emissions is linked to our logistics chain, where we have adopted a series of actions to reduce our emissions, such as telemetry, replacing old vehicles with new ones, routing systems, and employee training. During the year, the reduction in our Scope 1 emissions was primarily due to a lower volume of wood burned in our industrial operations. This also resulted in a decreased share of renewable energy in our energy matrix, as the drier weather reduced the need to dry the soy and corn grains received at our facilities.

Total direct GHG emissions (Scope 1) (tCO₂e) GRI 305-1 | 305-2 | 305-3

	2022	2023	2024
Total direct emissions (Scope 1)	5,844	5,279	5,049
Total indirect emissions (Scope 2), calculated based on location.	1,046	187	257
Total of indirect emissions (Scope 2) calculated based on the market. (if applicable)	0	0	0
Total other indirect emissions (Scope 3)	862,773	910,996	890,264
Biogenic CO2 emissions (Scopes 1 + 3)	74,234	61,469	62,143

1 Gases included in the calculation: CO₂, CH₄, and N₂O. Base year 2022. GHG Protocol.

Intensity of GHG emissions¹ GRI 305-4

	2022	2023	2024
Total metric tons of CO ₂ emissions	6,890	5,466	5,306
Sales (t)	1,213,327	1,404,899	1,428,261
Intensity of GHG emissions (t CO ₂ eq / t product sold)	0.0057	0.0039	0.0037

1 Gases included in the calculation: CO₂, CH₄, and N₂O, Scopes 1 and 2, GHG Protocol

GRI 305-5

	2022	2023	2024
Reduction of GHG emissions as a direct result of reduction initiatives (in tCO ₂ eq)	-	859	147

1 Gases included in the calculation: CO₂, CH₄, and N₂O. GHG Protocol

2 The 2024 result reflects a reduction in diesel consumption, driven by fleet renewal efforts, the use of telemetry systems, and improved logistics planning.

Significant atmospheric emissions (t) GRI 305-7

	2022	2023	2024
NOX	14.4	15.5	14.8
SOX	0.3	0.7	0.8
Volatile Organic Compounds (VOC)	2.6	1.8	1.9
Hazardous Air Pollutants (HAP)	37.1	39.6	23.8
Particulate Matter (PM)	12.6	14.9	0.3



Waste management

GRI 306-1 | 306-2 / SDG 12.5

Our solid waste management policy promotes the principles of rethink, refuse, reduce, reuse, repair, recycle, and supports the advancement of a circular economy. We have adopted an electronic document signature platform and video call platforms, which reduce the generation of paper, the consumption of inputs, and the generation of waste linked to employee travel. We're looking for alternatives to landfills and dumps to dispose of discarded materials. All waste from our operations, classified as hazardous or non-hazardous, is properly segregated, stored, and disposed of. It is up to specialized and certified companies to correctly dispose of each non-reusable material according to its characteristics.

Waste materials with potential for repurposing, such as paper, plastics, and lubricating oils, are systematically redirected for reuse or recycling. This approach not only contributes to the reduction of environmental impact but also generates additional revenue streams. In 2024, 253 tons of waste were sent to these organizations, representing 19.6% of our total waste. We send expired or deteriorated animal feed and other by-products from our animal nutrition lines to composting, where they are transformed into fertilizers, contributing to soil regeneration.

We are also dedicated to encouraging and enabling the correct reverse logistics of agrochemical packaging. During the year, we decided to transfer the management of our packaging centers in Catanduva (SP) and Bebedouro (SP) to the National Institute for Empty Packaging Processing (InpEV). This ensures that the administration is carried out by organizations that are experts in the field.

Waste generated (t) GRI 306-3

Hazardous waste generated	2022	2023	2024
Used lubricating oil	74.0	71.9	88.5
Contaminated water	79.0	72.4	46.3
Material contaminated with oil	141.0	121.7	111.2
Electronics	8.0	0.6	0.1
Automotive batteries	1.0	0.3	0.5
Fluorescent lamps	1.8	1.4	1.5
Laboratory waste	1.0	-	0.3
Expired medication	0.6	2.6	-
Total hazardous waste generated	306.4	270.9	248.4

Non-hazardous waste generated	2022	2023	2024
Organic waste - composting	1,055.0	921.8	569.5
Organic waste - landfill	-	14.5	88.0
Pallets	94.0	60.4	92.1
Septic tank cleaning	976.0	241.0	220.7
Construction waste	495.0	n,d,	-
Tires	2.4	11.8	6.0
Scrap metal	59.0	21.4	24.4
Recyclable paper and plastic	22.0	36.3	39.7
Total non-hazardous waste generated	2,703.4	1,307.1	1,040.4
Total waste generated	3,009.8	1,578.0	1,288.8



Disposed and non-disposed waste (t) GRI 306-4 | 306-5

	2022		2023		2024	
	Waste not destined for final disposal	Waste destined for final disposal	Waste not destined for final disposal	Waste destined for final disposal	Waste not destined for final disposal	Waste destined for final disposal
Used lubricating oil	74.0	-	71.9	-	88.5	-
Contaminated water	79.0	-	72.4	-	46.3	-
Material contaminated with oil	141.0	-	121.7	-	111.2	-
Electronics	8.0	-	0.6	-	0.1	-
Automotive batteries	1.0	-	0.3	-	0.5	-
Fluorescent lamps		1.8	-	1.4	1.5	-
Laboratory waste		1.0	-	-	-	0.3
Expired medication		0.6	-	2.6	-	-
Organic waste - composting	1,055.0	-	921.8	-	569.5	-
Organic waste - landfill	-	-	-	14.5	-	88.0
Pallets	94.0	-	60.4	-	92.1	-
Septic tank cleaning	976.0	-	241.0	-	220.7	-
Construction waste	495.0	-	n.d.	n.d.	-	-
Tires	2.4	-	11.8	-	6.0	-
Scrap metal	59.0	-	21.4	-	24.4	-
Recyclable paper and plastic	22.0	-	36.3	-	39.7	-
Total waste	3,006.4	3.4	1,559.5	18.5	1,200.6	88.3
	3,009.8		1,578.0		1,288.8	



Waste not destined for disposal (t) GRI 306-4

Hazardous waste	2022		2023		2024	
	Within the organization	Outside the organization	Within the organization	Outside the organization	Within the organization	Outside the organization
Preparing for reuse	n.a.	n.a.	0.0	71.9	0,0	88.5
Recycling	n.a.	n.a.	0,0	0,0	0,0	2.1
Co-processing	n.a.	n.a.	0,0	121.7	0,0	111.2
Effluent Treatment Plant (ETE)	n.a.	n.a.	0,0	72.4	0,0	46.3
Other recovery operations	n.a.	n.a.	0,0	0.9	0,0	0,0
Total hazardous waste not destined for disposal	-	-	-	266.9	-	248.2

Non-hazardous waste	2022		2023		2024	
	Within the organization	Outside the organization	Within the organization	Outside the organization	Within the organization	Outside the organization
Preparing for reuse	n.a.	n.a.	0.0	0.0	0.0	92.1
Recycling	n.a.	n.a.	0.0	129.8	0.0	64.0
Composting	n.a.	n.a.	0.0	921.8	0.0	569.5
Effluent Treatment Plant (ETE)	n.a.	n.a.	0.0	241.0	0.0	220.7
Other recovery operations	n.a.	n.a.	0.0	0.0	0.0	6.0
Total non-hazardous waste not destined for disposal	-	-	-	1,292.6	-	952.4



Waste destined for disposal (t) GRI 306-5

Hazardous waste	2022		2023		2024	
	Within the organization	Outside the organization	Within the organization	Outside the organization	Within the organization	Outside the organization
Incineration (with energy recovery)	n.a.	n.a.	0.0	0.0	0.0	0.0
Incineration (without energy recovery)	n.a.	n.a.	0.0	4.0	0.0	0.3
Confinement in landfill	n.a.	n.a.	0.0	0.0	0.0	0.0
Other disposal operations	n.a.	n.a.	0.0	0.0	0.0	0.0
Total hazardous waste destined for disposal	-	-	-	4.0	-	0.3

Non-hazardous waste	2022		2023		2024	
	Within the organization	Outside the organization	Within the organization	Outside the organization	Within the organization	Outside the organization
Incineration (with energy recovery)	n.a.	n.a.	0.0	0.0	0.0	0.0
Incineration (without energy recovery)	n.a.	n.a.	0.0	0.0	0.0	0.0
Confinement in landfill	n.a.	n.a.	0.0	14.5	0.0	88.0
Other disposal operations	n.a.	n.a.	0.0	0.0	0.0	0.0
Total non-hazardous waste destined for disposal	-	-	-	14.5	-	88.0
TOTAL Destination by location	-	-	-	18.5	-	88.3



Water and effluents

GRI 303-1 | 303-2 | 303-3 | 303-4 | 303-5 / SDG 6.4

Our facilities are supplied by municipal utilities or through groundwater intake. To comply with legislation and specific standards, all wells are licensed, and the respective volumes captured are monitored weekly, in accordance with the permits and limits established in the licenses, ensuring that all branches operate within legal and environmental parameters. In 2024, we recorded a total water intake of 121 megaliters, an increase of 57%, driven mainly by Coopercitrus’ service to the municipality of Barretos (SP), which faced a major drought and had to seek support from other municipalities to supply its population using water trucks.

We develop and implement awareness campaigns on the conscious use of water to engage our stakeholders. Our management has adopted an agile system for opening calls, ensuring a quick and effective response in the event of pipe breaks or leaks.

We offer our members technical support to implement efficient irrigation systems and encourage the adoption of technologies to reduce water consumption and retain water on rural properties.

Regarding effluent disposal, our procedures fully comply with legislation such as Copam 08/81 and Decrees 13.481/12 and 8468/76. In locations where disposal occurs in areas not served by utility companies and without a public sewer system, we provide disposal through our septic tanks. Therefore, we do not dispose of them directly into bodies of water.

All water captured in our operations returns to the ecosystem after proper treatment. Thus, following the GRI standard, our operations have no water consumption, considering consumption as the difference between the total water captured and the total water discharged.

Total water intake (megaliters)^{1 2} GRI 303-3

	2022	2023	2024
Groundwater	50.3	43.3	58.1
Third-party water	32.1	33.7	62.8
Total water intake	82.4	77.0	120.9

1 There is no surface water or seawater intake. In addition, no water resources are used from areas subject to water stress; all the water collected comes from freshwater sources.

2 Fluctuation resulting from the service provided to the city of Barretos and the change in the method of accounting for volumes, which now considers the average water intake of the last three months multiplied by twelve.

Total water discharge (megaliters) GRI 303-4

	2022	2023	2024
Groundwater	50.3	43.3	58.1
Third-party water	32.1	33.7	62.8
Total disposal of water	82.4	77.0	120.9

1 There is no discharge of water onto the surface or into seawater. Additionally, there is no discharge in areas subject to water stress; all water was discharged into freshwater bodies.

Total water consumption (megaliters) GRI 303-5

	2024
Total water consumption	0
Total water consumption from all areas with water stress	0

Our approach to water management aims to comply with regulations and promote responsible and sustainable practices that minimize environmental impacts and contribute to the preservation of natural environments and the hydrological cycle.



|| Complements to GRI contents



Number of employees by type of contract, broken down by gender and region^{1 2 3} GRI 2-7

	2022						2023						2024					
	Effective		Interns		Apprentices		Effective		Interns		Apprentices		Effective		Interns		Apprentices	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Midwest	37	16	0	0	0	0	90	36	0	0	3	1	93	44	0	0	3	1
Southeast	2,359	743	1	8	19	37	2,395	785	3	4	24	48	2,303	796	2	6	36	49
Total by type of contract	2,396	759	1	8	19	37	2,485	821	3	4	27	49	2,396	840	2	6	39	50
Grand total	3,220						3,389						3,333					

1 There are no employees in the South, North, or Northeast.
2 Full-time employees, apprentices, interns (part-time), and the overall total (permanent staff) were considered. We do not have temporary employees or staff without guaranteed working hours.
3The figures concerning the 2023 report have been corrected, considering the employees of Fincoop and Agripetro, increasing the number of employees. | GRI 2-4

Number of non-employee workers whose work activities are controlled by the organization, by gender¹ GRI 2-8

By gender	2023		2024	
	Number	%	Number	%
Men	134	51.7%	124	51.9%
Women	123	47.5%	115	48.1%
Other ¹	2	0.8%	0	0.0%
Total	259	100%	239	100%

1 The most common workers are general services assistants, cafeteria attendants, gardeners, security guards, doorkeepers, and access controllers. Their work is cleaning & conservation, gardening green areas, 24-hour surveillance, day doorkeepers, and day access controllers. Gender is specified by the employees themselves.

Total number of non-employee workers whose work activities are controlled by the organization, by region¹ GRI 2-8

Employees by region	2023		2024	
	Número	%	Número	%
Midwest	12	4.6%	7	2.9%
South East	247	95.4%	232	97.1%
Total	259	100%	239	100%

1 In April and May, there was an increase in the number of floating workers due to the Agrishow, with an increase of 15 Cleaning & Conservation professionals and 16 Surveillance/Reception professionals. In June and July, during the Coopercitrus Expo, this fluctuation was even greater, totaling 34 Cleaning & Conservation professionals and 36 Surveillance/Reception professionals, in addition to what was provided for in the contract.



IUCN Red List species and national conservation list species with habitats in areas affected by operations¹ GRI 304-4

	2022	2023	2024
Critically endangered (CR)	121	127	130
Endangered (EN)	256	266	269
Vulnerable (VU)	197	176	180
Near Threatened (NT)	6	0	0
Low concern (NT, LC, and DD)	1,699	1,021	1,045

¹ The data represents the results of the IUNC Red List, filtering out the results for the states of São Paulo, Minas Gerais, and Goiás (the regions in which we operate).

Percentage of individuals in the organization's governance bodies by gender¹ GRI 405-1

	2022	2023	2024
Men	92.0%	91.3%	87.0%
Women	8.0%	8.7%	13.0%

¹ Gender as specified by the employees themselves.

Percentage of individuals in the organization's governance bodies by age group¹ GRI 405-1

	2022	2023	2024
From 30 to 50 years old	36.0%	43.5%	43.5%
Over 50 years old	64.0%	56.5%	56.5%

¹ There are no members of the governing bodies under the age of 30.

Employee category by gender GRI 405-1

	2022		2023		2024	
	Men	Women	Men	Women	Men	Women
Administrative	10.6%	17.8%	9.9%	18.9%	9.5%	18.9%
Commercial	17.8%	3.0%	19.0%	3.8%	18.5%	4.2%
Executive	0.7%	0.1%	0.6%	0.1%	0.6%	0.1%
Leadership	6.0%	1.3%	6.4%	1.2%	6.3%	1.2%
Operational leadership	3.1%	0.2%	3.1%	0.2%	3.3%	0.3%
Operational	24.4%	2.3%	23.2%	1.3%	23.1%	1.7%
Professional	1.5%	0.5%	1.4%	0.4%	1.3%	0.5%
Technical	10.7%	0.0%	10.6%	0.0%	10.6%	0.1%
Total	74.9%	25.1%	74.2%	25.8%	73.1%	26.9%

Employee category by age group GRI 405-1

	2023			2024		
	<30	30 - 50	> 50	<30	30 - 50	> 50
Administrative	15.5%	12.2%	1.5%	15.1%	11.6%	1.7%
Commercial	8.0%	12.7%	2.3%	7.4%	12.9%	2.3%
Executive	0.0%	0.3%	0.4%	0.0%	0.3%	0.4%
Leadership	0.7%	6.1%	0.8%	0.8%	5.9%	0.8%
Operational leadership	0.7%	2.1%	0.5%	0.8%	2.5%	0.4%
Operational	7.1%	12.5%	3.8%	7.7%	12.9%	4.2%
Professional	0.4%	1.2%	0.2%	0.4%	1.2%	0.2%
Technical	3.9%	5.9%	1.1%	3.8%	5.7%	1.2%
Total	35.8%	53.5%	10.7%	36.0%	52.9%	11.2%



Employee category by race¹ GRI 405-1

	2023					2024				
	Yellow	White	Black	Brown	Not informed	Yellow	White	Black	Brown	Not informed
Administrative	0.2%	22.8%	0.9%	4.6%	0.6%	0.2%	20.9%	0.9%	5.6%	0.3%
Commercial	0.2%	19.0%	0.5%	3.0%	0.3%	0.2%	18.8%	0.6%	3.4%	0.1%
Executive	0.0%	0.6%	0.0%	0.0%	0.1%	0.0%	0.6%	0.0%	0.0%	0.1%
Leadership	0.0%	6.6%	0.1%	0.7%	0.1%	0.0%	6.4%	0.2%	0.6%	0.1%
Operational leadership	0.1%	2.4%	0.2%	0.7%	0.1%	0.0%	2.7%	0.2%	0.8%	0.1%
Operational	0.3%	15.0%	1.9%	5.7%	0.6%	0.1%	14.8%	2.1%	6.8%	0.4%
Professional	0.0%	1.5%	0.0%	0.2%	0.0%	0.0%	1.5%	0.0%	0.4%	0.0%
Technical	0.1%	7.4%	0.8%	2.5%	0.2%	0.0%	7.3%	0.8%	2.7%	0.1%
Total	0.8%	75.5%	4.4%	17.4%	1.9%	0.6%	73.3%	4.7%	20.2%	1.2%

Race by gender GRI 405-1

	2022		2023		2024	
	Men	Women	Men	Women	Men	Women
Yellow	0.3%	0.2%	0.6%	0.2%	0.3%	0.3%
White	59.4%	20.5%	55.6%	19.9%	53.3%	20.0%
Indigenous	0.0%	0.0%	0.0%	0.0%	0.2%	0.1%
Not informed	11.7%	3.2%	1.2%	0.7%	0.6%	0.3%
Black	2.8%	0.7%	3.6%	0.7%	14.7%	5.5%
Brown	0.7%	0.5%	13.1%	4.3%	4.0%	0.7%
Total	75.0%	25.0%	74.2%	25.8%	73.1%	26.9%



Operations with local community engagement, impact assessments, and development programs¹ GRI 413-1

Percentage of operations with implemented local community engagement, impact assessments, and/or development programs, including the use of:

100%

Social impact assessments, including gender impact assessments, based on participatory processes	In consultation with cooperative members, business partners, and the Paula Souza Center (CPS), understanding the demand for skilled labor in agribusiness, Coopercitrus established the following courses: Technologist in Big Data in Agribusiness and Technician in Agribusiness. The courses aim to meet the demand for qualified agribusiness professionals and offer free training solutions to the community. In 2024, realizing the need for professionals trained in the maintenance of agricultural machinery, drones, and irrigation systems, we opened a new dialogue with the CPS that resulted in the opening of a new technical course, Heavy Machinery Maintenance, with the first class starting in the first semester of 2025. The courses are available to interested parties from any region who meet the CPS selection criteria, including passing the entrance exam.
Environmental impact assessments and ongoing monitoring	All our units comply with environmental licenses and their conditions. Added to this is the legal obligation to reverse logistics of empty agrochemical packaging with InpEV. Through the Coopercitrus Credicitrus Foundation, we support forest and spring restoration and recovery projects, which favor local biodiversity and the maintenance of the hydrological cycle that is essential to life.
Public disclosure of the results of environmental and social impact assessments	Annual sustainability report.
local community development programs based on local communities' needs	At the central hub, we offer technical and higher education courses through the Coopercitrus Credicitrus Foundation; in partnership with Senar and Sebrae, we offer courses at the central hub and other Coopercitrus hubs; the Coopercitrus University serves employees at all Coopercitrus centers, and our technical assistance, events, and technical circuits serve cooperative members in all our regions of operation.
Stakeholder engagement plans based on stakeholder mapping	Through the employee climate survey conducted across all units, we could better understand our employees' needs and guide development plans accordingly. With the cooperative members, our events, commercial campaigns, training, technical assistance, technical delivery, and the marketing team monitor this engagement with the cooperative members.
Broad-based local community consultation committees and processes that include vulnerable groups	We participate in the education committees of FATEC and ETEC, aiming to provide the best service to the community and continuously improve our courses. We also participate in the Municipal Environmental Council (COMDEMA), a consultative and deliberative body whose purpose is to advise, study, and propose environmental and natural resource policy guidelines to the Government Council. It also deliberates on standards and regulations compatible with an ecologically balanced environment, essential to a healthy quality of life, aiming to define goals and priorities for the municipality's sustainable development.
works councils, occupational health and safety committees, and other worker representation bodies to deal with the impacts	All our units have an Internal Commission for the Prevention of Accidents at Work (CIPA) and/or fire brigade members.
formal local community grievance processes	Our ethics channel assists all units.

¹ Legal HSE commitments, human resources actions, the Coopercitrus Credicitrus Foundation, the Ethics Channel, social networks, the Coopercitrus Magazine, and the Coopercitrus University are used as forms of engagement.



GRI Content Index

Statement of use: Coopercitrus has reported in accordance with the GRI Standards for the period from January 1 to December 31, 2024.

GRI 1 used: GRI 1: Foundations 2021

Applicable GRI Sector Standard(s): GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022

GRI standard	Disclosure	Location/Response	Omission		GRI Sector standard ref. no.
			Requirement(s) omitted	Reason	
General disclosures					
The organization and its reporting practices					
GRI 2: General Disclosures 2021	2-1	Organizational details	Coopercitrus is a limited liability cooperative society.		
	2-2	Entities included in the organization's sustainability reporting	There is no difference between the entities included in the financial statements and those covered in the sustainability report. The report does not include information on entities in which Coopercitrus holds a minority interest, nor does it involve mergers, acquisitions, divestments, or varying approaches throughout the application of the Standards.		
	2-3	Reporting period, frequency and contact point	The reporting period for the financial statements is the same as that of the Sustainability Report, published in May 2024.		
	2-4	Restatements of information			
	2-5	External assurance	The relationship between the organization and the assurance provider is commercial and strictly limited to the audit services related to the report.		



GRI standard	Disclosure	Location/Response	Omission		GRI Sector standard ref. no.
			Requirement(s) omitted	Reason	
Activities and workers					
GRI 2: Conteúdos gerais 2021	2-6	Activities, value chain and other business relationships	There are no other relevant business relationships or significant changes.		
	2-7	Employees			
	2-8	Workers who are not employees			
Governance					
GRI 2: General Disclosures 2021	2-9	Governance structure and composition			
	2-10	Nomination and selection of the highest governance body	The Board of Directors is appointed through voting at the General Assembly. The Bylaws do not establish diversity criteria. Any cooperative member may form a slate, provided they meet all the requirements set forth in the Bylaws.		
	2-11	Chair of the highest governance body	No member of the Board of Directors, including the Chair, is part of the executive body at any level (senior, middle, or lower management).		
	2-12	Role of the highest governance body in overseeing the management of impacts			
	2-13	Delegation of responsibility for managing impacts			
	2-14	Role of the highest governance body in sustainability reporting			
	2-15	Conflicts of interest	There is no controlling shareholder in the organization.		



GRI standard	Disclosure	Location/Response	Omission			GRI Sector standard ref. no.
			Requirement(s) omitted	Reason	Explanation	
GRI 2: General Disclosures 2021	2-16	Communication of critical concerns	b.	Information unavailable	It was not possible to determine the total number and nature of critical concerns communicated to the highest governance body during the reporting period.	
	2-17	Collective knowledge of the highest governance body				
	2-18	Evaluation of the performance of the highest governance body				
	2-19	Remuneration policies				
	2-20	Process to determine remuneration				
	2-21	Annual total compensation ratio				



GRI standard	Disclosure	Location/Response	Omission		GRI Sector standard ref. no.
			Requirement(s) omitted	Reason	
Strategy, policies and practices					
GRI 2: General Disclosures 2021	2-22	Statement on sustainable development strategy			
	2-23	Policy commitments			
	2-24	Embedding policy commitments			
	2-25	Processes to remediate negative impacts			
	2-26	Mechanisms for seeking advice and raising concerns			
	2-27	Compliance with laws and regulations			
	2-28	Membership associations	Coopercitrus is not involved in any sector associations.		
Stakeholder engagement					
GRI 2: General Disclosures 2021	2-29	Approach to stakeholder engagement			
	2-30	Collective bargaining agreements			
Material Topics					
GRI 3: Material Topics 2021	3-1	Process to determine material topics			
	3-2	List of material topics			



GRI standard	Disclosure	Location/Response	Omission		GRI Sector standard ref. no.
			Requirement(s) omitted	Reason	
Economic security and agricultural productivity					
GRI 3: Material Topics 2021	3-3	Management of material topics			
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed			13.22.2
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	All significant product and service categories undergo health and safety impact assessments aimed at continuous improvement. This encompasses all product categories produced at Coopercitrus' manufacturing facilities.		13.10.2
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	In 2023, no instances of non-compliance with laws or voluntary codes concerning the health and safety impacts of products and services were identified at our manufacturing facilities in Colina/SP, Araçatuba/SP, Votuporanga/SP, Cássia/MG, and Araxá/MG.		13.10.3
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	13.9.1	página do texto de insumos, serviços e industrialização			



GRI standard	Disclosure	Location/Response	Omission		GRI Sector standard ref. no.
			Requirement(s) omitted	Reason	
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	13.10.1	página do texto de industrialização			
	13.11.1	página do texto de ração e nutrição animal.			
Environmental development					
GRI 3: Material Topics 2021	3-3	Management of material topics			13.1.1
					13.2.1
					13.3.1
					13.4.1
					13.5.1
					13.6.1
					13.7.1
					13.8.1
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change			13.13.1
					13.2.2
GRI 302: Energy 2016	302-1	Energy consumption within the organization			



GRI standard	Disclosure	Location/Response	Omission		GRI Sector standard ref. no.
			Requirement(s) omitted	Reason	
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource			13.7.2
	303-2	Management of water discharge-related impacts			13.7.3
	303-3	Water withdrawal			13.7.4
	303-4	Water discharge			13.7.5
	303-5	Water consumption			13.7.6
GRI 304: Biodiversity 2016	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas			13.3.2



GRI standard	Disclosure	Location/Response	Omission		GRI Sector standard ref. no.
			Requirement(s) omitted	Reason	
GRI 304: Biodiversity 2016	304-2	Significant impacts of activities, products and services on biodiversity	No reduction in the number of species has been observed. Through the Cooper Nascentes and Cooper Semear programs, which involve the restoration of 221 springs and 172 hectares, a positive impact on species diversity in the restored areas is expected as part of the Coopercitrus Credicitrus Foundation's initiatives. One example of this is the reproduction and reforestation of Atlantic Forest areas with the Juçara palm (scientific name: Euterpe edulis), an endemic species of the Atlantic Forest. The fruits of the Juçara palm are a vital food source for approximately 70 forest animals. Due to uncontrolled exploitation for its heart-of-palm, the species has become confined to a few Conservation Units (CUs) and private Protected Areas, and is now classified as endangered.		13.3.3
	304-3	Habitats protected or restored			13.3.4
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations			13.3.5



GRI standard	Disclosure	Location/Response	Omission			GRI Sector standard ref. no.
			Requirement(s) omitted	Reason	Explanation	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions				13.1.2
	305-2	Energy indirect (Scope 2) GHG emissions				13.1.3
	305-3	Other indirect (Scope 3) GHG emissions				13.1.4
	305-4	GHG emissions intensity				13.1.5
	305-5	Reduction of GHG emissions				13.1.6
	305-6	Emissions of ozone-depleting substances (ODS)				13.1.7
	305-7	Nitrogen oxides (NOx), sulfur oxides Nitrogen oxides (NOx), sulfur oxides				13.1.8
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts				13.8.2
	306-2	Management of significant waste-related impacts	b.	Not applicable..	Waste management is conducted by the organization.	13.8.3
	306-3	Waste generated				13.8.4
	306-4	Waste diverted from disposal				13.8.5
	306-5	Waste directed to disposal				13.8.6
GRI 308: Supplier Environmental Assessment 2016	308-2	Negative environmental impacts in the supply chain and actions taken	None. We monitor the social and environmental issues of cooperative members, taking into account factors such as inclusion on lists of environmental embargoes or of work analogous to slavery. This action supports our Corporate Conduct Policy for Suppliers of Agricultural Commodities, which is an integral part of commodity purchase contracts.			



GRI standard	Disclosure	Location/Response	Omission		GRI Sector standard ref. no.
			Requirement(s) omitted	Reason	
	13.4.2	Coopercitrus is not primarily focused on its own agricultural production. An exception to this is the Araxá experimental station, which, like the Coopercitrus Credicitrus Foundation, has an educational purpose. No preservation areas were converted at the station, and this can be verified through satellite images.			13.4.2
	13.4.4	No natural ecosystems have been converted since the cutoff date on the organization's owned, leased, or managed lands.			13.4.4
Local rural development					
GRI 3: Material Topics 2021	3-3	Management of material topics			13.12.1 13.22.1
GRI 202: Market Presence 2016	202-2	Proportion of senior management hired from the local community			
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported			13.22.3
	203-2	Significant indirect economic impacts			13.22.4
Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs			13.12.2
	413-2	Operations with significant actual and potential negative impacts on local communities	The operations are located in São Paulo, Minas Gerais, Goiás, and Mato Grosso. No significant actual or potential negative impacts on local communities were identified during the reporting period.		13.12.3



GRI standard	Disclosure	Location/Response	Omission			GRI Sector standard ref. no.
			Requirement(s) omitted	Reason	Explanation	
Ethics, risks and compliance						
GRI 3: Material Topics 2021	3-3	Management of material topics				13.24.1 13.25.1 13.26.1
		Operations assessed for risks related to corruption				13.26.2
		Communication and training about anti-corruption policies and procedures	a, b, c, d, e.	Information unavailable	It has not been possible to quantify this indicator yet.	13.26.3
GRI 205: Anti-corruption 2016	205-2	Confirmed incidents of corruption and actions taken	There have been no verified cases of corruption.			13.26.4
		Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	In the 2024 reporting period, no cases of corruption or violations of antitrust and antimonopoly laws involving employees or business partners were confirmed.			13.25.2
		Political contributions	No political contributions were made.			13.24.2
Human development						
GRI 3: Material Topics 2021	3-3	Management of material topics				13.15.1
		Benefits provided to full-time employees that are not provided to temporary or part-time employees				



GRI standard	Disclosure	Location/Response	Omission			GRI Sector standard ref. no.
			Requirement(s) omitted	Reason	Explanation	
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee				
	404-2	Programs for upgrading employee skills and transition assistance programs	While we do not have a formal retirement program in place, we implement targeted initiatives to support employees during this stage of their careers.			
	404-3	Percentage of employees receiving regular performance and career development reviews	In 2024, we monitored the feedback process and the implementation of Individual Development Plans (IDPs)	a.	Not applicable..	No performance evaluations or career development assessments were conducted during the reporting period.
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees				13.15.2
	405-2	Ratio of basic salary and emuneration of women to men		a, b.	Confidential information	This information is confidential. We ensure compensation aligned with market practices and in compliance with the Consolidation of Labor Laws (CLT), and are committed to providing equal growth opportunities for all, without discrimination based on gender, race, or any other form of discrimination.



GRI standard	Disclosure	Location/Response	Omission		GRI Sector standard ref. no.
			Requirement(s) omitted	Reason	
Working conditions					
GRI 3: Material Topics 2021	3-3	Management of material topics			13.16.1
					13.17.1
					13.18.1
					13.19.1
					13.20.1
					13.21.1
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system			13.19.2
	403-2	Hazard identification, risk assessment, and incident investigation			13.19.3
	403-3	Occupational health services			13.19.4
	403-4	Worker participation, consultation,and communication on occupational health and safety			13.19.5
	403-5	Worker training on occupational health and safety			13.19.6
	403-6	Promotion of worker health			13.19.7
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships			13.19.8
	403-8	Workers covered by an occupational health and safety management system			13.19.9



GRI standard	Disclosure	Location/Response	Omission			GRI Sector standard ref. no.
			Requirement(s) omitted	Reason	Explanation	
GRI 403: Occupational Health and Safety 2018	403-9	Work-related injuries	In 2024, no work-related accidents were recorded among non-employee workers. The total number of hours worked by this group during the year amounted to 693,220.			13.19.10
	403-10	Work-related ill health	There were no reported cases of occupational diseases, nor did any occupational medical examinations indicate the presence of such conditions.			13.19.11
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken				13.15.4
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk				13.18.2
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor				13.17.2
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor				13.16.2
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	No violations of Indigenous Peoples' rights were reported within Coopercitrus's operations.			13.14.2



GRI standard	Disclosure	Location/Response	Omission		GRI Sector standard ref. no.
			Requirement(s) omitted	Reason	
	13.14.1	There is no overlap between areas operated by Coopercitrus and Indigenous Peoples' territories. This finding is based on cross-referencing the Rural Environmental Registry (CAR) of Coopercitrus's units with the public database of Indigenous Lands maintained by FUNAI.			
Additional Disclosures - indicators not included in the materiality assessment, but chosen by Coopercitrus for reporting.					
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	13.23.1	Suppliers of Agricultural Commodities (Soy and Coffee): The batches traded by Coopercitrus can be traced back to their originating farms through transaction invoices and internal records. Using a third-party platform, we monitor the CPF (Brazilian Taxpayer ID) and CAR (Rural Environmental Registry) numbers of our supplier base against public databases, including the Ministry of Labor and Employment's list combating labor conditions analogous to slavery, IBAMA, PRODES, and others. In cases of non-compliance with our Corporate Policy on Agricultural Commodity Supplier Conduct, suppliers may be blocked from our system. Factories (Sorghum, Corn, and Bran): Our supplier qualification process ensures both the eligibility of suppliers and the traceability of raw materials back to their production units. This includes verifying suppliers' registration with MAPA (Ministry of Agriculture, Livestock, and Supply).			



Letter of Assurance

FERSO led an independent assurance process of the Coopercitrus 2024 Sustainability Report, developed and prepared based on GRI (Global Reporting) standards. Initiative) Standards 2021. The process aims to provide stakeholders with an independent opinion on the quality of the information provided in the report.

Independence, competence and responsibilities

We work independently and ensure that no member of FERSO has consulting contracts or other commercial ties with Coopercitrus. FERSO is a company specialized in sustainability. The work was conducted by a team of experienced professionals trained in external verification processes. The preparation of the Sustainability Report, as well as the definition of its content, is the responsibility of Coopercitrus. The verification of the report was the subject of FERSO's work.

Scope and Limitations

The scope of our work includes information from the full version of the 2024 Sustainability Report, for the period covered by the report from January 1, 2024, to December 31, 2024. The independent assurance process was conducted in accordance with the AA1000AS standard (AA1000 Assurance Standard), as a Type 1 verification, providing a moderate level of Assurance. The verification of financial data was not the subject of FERSO's work. The financial data was audited by a specialized company, as stated in the report on the Financial Statements.

Methodology

The procedures developed during the assurance work included:

- Assessment of the content of the 2025 Sustainability Report;
- Understanding the flow of obtaining and generating information for the Sustainability Report;

- Sample selection of items and indicators to verify the information provided;
- Interviews with managers of key areas to confirm the relevance of information for sustainability reporting and evaluate the management and sources of data provided in the selected indicators;
- Checking compliance with GRI Standards and requesting adjustments to the report;
- Issuance of the Assurance Letter;
- Internal recommendations report.

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Main Conclusions

Based on the analysis of evidence and interviews conducted to verify the selected indicators, we summarize the following main conclusions:

- Regarding compliance with the GRI standards adopted in the 2025 Sustainability Report, Coopercitrus chose to prepare a report based on the GRI 1 standard and the GRI 13 sector standard. Coopercitrus declared the use of the standards used in the Content Index at the end of the report. FERSO confirmed the use of the standards through a selection of GRI items that were verified during the assurance process.
- During the interviews with managers, FERSO verified the evidence for the following specific topics: GRI 308: Environmental Assessment of Suppliers; GRI 415: Public policies; GRI 406: Non-Discrimination; GRI 409: Forced labor; GRI 401: Employment; GRI 404: Training and education; GRI 413: Local Communities 2017; GRI 202: Market presence; GRI 303: Water and effluents 2018 and GRI 306: Effluents and waste.
- FERSO requested some adjustments to the database presented during the audit, as well as adjustments to the text corresponding to the audited topics. All adjustments were met timely by the reporting company, as were the other revisions requested during the finalization of the report.
- During the reporting period, Coopercitrus demonstrated progress in addressing its key environmental and social impacts, expanding its sustainability initiatives, with a focus on restoration of water springs, the use of biological inputs and investments in renewable energy.
- The year 2024 brought significant growth in Coopercitrus operations, with the initiation of new ventures that will serve to improve services to cooperative members, modernize technologies and will directly positively impact the adoption of more sustainable management practices.

- Coopercitrus seeks to align its initiatives and programs with the targets of the Sustainable Development Goals (SDGs), and throughout the report shows activities that contribute to the achievement of practically all the objectives mentioned. However, we suggest presenting this alignment in a more objective way, establishing connections and metrics more directly linked to the listed targets.
- The SDG target 5.5 linked to women's participation at decision-making level still remains a challenge for the cooperative, while its performance in reducing emissions intensity demonstrated further progress in a period of growth and expansion of operations.

Final Considerations

Based on the scope of our work and the assurance procedures we performed, we concluded that nothing has come to our attention that leads us to believe that the information regarding sustainability performance in Coopercitrus' 2024 Sustainability Report is not presented fairly in all material aspects.

The company presents its performance clearly, providing a balanced view of its sustainability management and its impacts on the environment, people and society in general.

Sao Paulo, May 14, 2025





EXPEDIENT

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