

VITIVA

Sustainability Report

2022



Introduction

GRI 2-2, 2-3, 2-4, 2-5, 2-14



Below is our 2022 Annual Report, the eighth report of its kind, which we publish annually. The intention is not only to reinforce our principles and assumptions as a business organization and to demonstrate our management, performance and relationship strategies, our initiatives and results, rendering accounts to the market and society in general, but also, essentially, to indicate that we continue in our evolutionary process in favor of sustainable development and a balanced and responsible performance.

Context

In 2022, we had a challenging year for business activity, both in Brazil and on the world stage. In this context, elements such as persistent inflation, rising interest rates, rising costs and a slowdown in the activity level in markets such as the European Union, the USA and China (which projects lower growth in the world economy in 2023) as well as the Brazilian, a scenario aggravated by the extension of the War in Ukraine, with its resulting impacts, and by the problems arising from a world still seeking solutions to the consequences of the Covid-19 pandemic.

In addition to the political, economic and health challenges, there were adverse weather events in several regions, in Brazil and abroad, which had an effect on economic activities and socio-environmental stability. In Brazil, we had periods of excessively heavy rain, frost, and severe drought – the Pampa, for example, recorded in 2022 the smallest water surface area of its entire historical series.

However, even in this context and thanks to the assertiveness of our management and our operational efficiency, we achieved positive results in the year and continue on our journey of providing quality inputs for agribusiness. To this end, the Company's strategic focus on biotechnology solutions was fundamental, as a result of continuous investment in research, development, and innovation. In 2022, we complete 51 years in the Brazilian market, consolidating a consistent trajectory.

Within the scope of sustainable development, Vittia is a protagonist, advancing in its guidelines and practices of integrated management and sustainability. The emphasis on biotechnology, with the success of the lines of biological control, organominerals and biostimulants, is proof of that. Additionally, the evolution in governance, the growing concern with environmental management and advances in social responsibility are noticeable.

We are committed to good management, continuity and expansion of operations and businesses and sustainability in our day-to-day activities, seeking to generate value in our initiatives and practices.

Our main motivation is to deliver excellence in products and services to the farmer, contributing to an excellent and sustainable agriculture, with the use of adequate inputs, which works in favor of food security in Brazil and in the world.



The scope and correlations of this Report

GRI 2-2, 2-3, 2-4, 2-5, 2-14

This Report covers all our units, factories, storage and distribution centers and activities, as well as all entities that the Organization controls or in which it has an interest. The information covers the period from January 1, 2022 to December 31, 2022. This document is issued annually.

In relation to previous editions of this Report, it was not found, in this document, the need for changes or reformulations of information already reported.

GRI Use Statement – This reporting process has been prepared in accordance with the *Global Reporting Initiative's* (GRI) revised *GRI Standards 2021* model guidelines for sustainability reporting – “compliant” option.

This document also considered the correlations of our businesses and initiatives with the Sustainable Development Goals (SDGs) of the United Nations (UN) and, also, the assumptions of integrated reporting, in line with the guidelines



of the *International Integrated Reporting Council* (IIRC) and in accordance with the guidelines of the Brazilian Securities and Exchange Commission (CVM), as well as the precepts of the *Sustainability Accounting Standards Board* (SASB).

To prepare the report, interviews were conducted with the Organization's executives, as well as the analysis of documents, projects, and initiatives of the Company, as well as additional research. The entire content of this Report was approved by Senior Management, including the Board of Directors. Previously, the information was analyzed and validated by our Sustainability Committee, responsible for reporting to the Board.

And, in line with the best corporate analysis and auditing practices, the non-financial data in this document were audited by Bureau Veritas, in order to guarantee the correct rendering of accounts for the indicators addressed. An external assurance letter has been included in this Report.

The financial information, in turn, was analyzed and audited by KPMG Auditores Independentes, after being validated by Senior Management and our Audit Committee, based on international accounting standards (IFRS), the Brazilian Corporate Law, as well as accounting practices issued by the Accounting Pronouncements Committee (CPC) and the Securities and Exchange Commission (CVM).

The digital version of this Report is available on our website at <https://vittia.com.br/quem-somos/#sustentabilidade>.

We consider everyone's contribution essential and welcome so that we continue to improve our reporting process and communication with our stakeholders. In case of doubts, needs for additional clarifications or suggestions, send a message to the e-mail sustentabilidade@vittia.com.br.

Have a good read!

How to navigate this Report

The GRI indicators are highlighted throughout this document, by means of the number of each indicator in the places in the text where they are correlated. At the end of the Report, there is the consolidated GRI Indicators Table, with all the indicators, in addition to the SASB Indicators Table and the independent external assurance statement.

In the upper right corner of each Report page, there is an interactive menu, with the purpose of supporting navigation and access to information in a practical and dynamic way.

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The Vittia logo is displayed in a large, white, sans-serif font, centered over a background image of a vast green agricultural field with rows of crops stretching towards rolling hills under a clear sky.

Message from the CEO

GRI 2-22

“

More than 50 years ago, Vittia became part of the Brazilian producer's history. A strong partnership, which translates into constant commitment, responsibility, and success.

”

The year 2022 was really challenging, but I believe that we achieved satisfactory results. During the year, we had the outbreak of the War in Ukraine – with its developments and consequences –, weather events, logistical challenges, economic and tax issues, in short, a series of factors that, in some way, impacted agricultural activity.

Even so, we had very positive performance and results. We were able to create conditions, seize opportunities and seek solutions to problems and situations that arose.

The fundamental thing is that, during the year, we firmly followed the strategy we had outlined, of combining continuous improvements in production, storage and distribution, improvements in management and processes, as well as the refinement of our financial discipline and our internal controls, with the focus on strengthening commercial relationships with our customers (rural producers, resellers, and cooperatives), thus achieving adequate results in a sustainable manner.

We ended the year with net revenue of BRL851.2 million (+9.3% over 2021), adjusted EBITDA of BRL217.9 million (+23.8% over 2021), net income of BRL147.5 million (+36.9% over 2021), investment in CAPEX of BRL61.3 million (+17.6% over 2021) and investment in research, development, and innovation (RD&I) of BRL25.8 million (+ 57.5% over 2021).

The conflict between Ukraine and Russia created a complex scenario with great impacts and challenges. One of the consequences was the global fertilizer supply crisis. However, this panorama opened up a field of possibilities. Inoculants, one of our main product lines, enhance the biological fixation process of nutrients. Considering that the conflict





remains without a definitive outcome, there was an implication in the supply of basic fertilizers (with NPK), and this greatly affected the segment of soil conditioners and organominerals, generating strong price volatility and a mismatch between supply and demand in different periods of the year.

Producers, in this circumstance, began to reduce the use of NPK, which opened the field for new alternatives and technologies, such as biological products, a sector in which we have

grown significantly, in line with our aim of developing, producing, and offering technical assistance of use for the best offer of technologies in the field, with quality and in a sustainable way. In the biological products segment, we presented a representative growth of 36.7% in 2022, compared to the previous year.

The agricultural inputs sector in general, in Brazil, is a market of around BRL 120 billion and the estimate is that by 2030 it will reach around BRL 250 billion. We are well positioned to take advantage of this scenario's potential. Brazil helps feed around one billion people in the world, and the country plays a key role in global food security.

In this context, the rural producer has an essential function. It knows the challenges; it has been continuously modernizing and has been evolving together with agribusiness. There is also a very clear perception by all that it is necessary to preserve, protect and mitigate impacts on nature, promoting business sustainability. We don't need to deforest or damage the environment. We can promote the adoption of cultures in a sustainable and targeted way.

For our part, we increasingly want to support producers in this journey. Although farmers are already familiar with biofertilizers and inoculants, biopesticides are still new to many.

Therefore, it is necessary to build a history of product effectiveness in the main crops. With the increase in the experimentation of biological products, we increased our investment strategy in R&DI, strengthening the dissemination of our products, services, and solutions.

We continue to believe in the huge potential of the biological products market, which should grow a lot in the coming years. It is a market that could reach 2026, for example, moving, globally, USD 18.5 billion. We seek to provide effective and efficient biological solutions for rural producers, aiming at increasing quality and productivity and contributing to sustainable food production.

We want to be closer and closer to the producers. We have worked hard with development, in the agronomic and commercial areas, in order to offer our customers excellent products, services and solutions. There is a clear perception that new technologies and modern, quality inputs help to promote greater productivity and improve competitiveness, in addition to contributing to human health and the environment.

We are on the right way. We have a robust Research, Development, and Innovation area, working on improving current technologies and developing new technologies and solutions, bringing modernity and sustainability to

agricultural inputs. Care for the environment is daily. Sustainability is at the heart of our business. The non-use of nitrogenous fertilizers results in less emission of nitrogen oxides (NOx), for example.

In order to reinforce our focus on sustainability, in 2022 we joined the United Nations Global Compact, which attests to our commitment to sustainable policies and practices.

In terms of governance, we strengthen processes and controls with a focus on business sustainability, but with effective actions in the environmental and social areas.

To connect all this, we carried out a review of our strategic planning, in which ESG became an integral part of the work carried out. We know where we want to be and where we want to go. We seek greater functional organization, to achieve the growth of our Company, in the coming years, within a more systematized process. The plan is being reviewed, updated, and expanded. We have a clear direction, with responsibility, balance, and expertise, for us, for the market and for society in general. We work to strengthen the Company every day.

Ethics, for example, is not discussed, and is translated into human behavior. The renewal of the More Integrity Seal for Vittia, by the

Ministry of Agriculture and Livestock, makes us very happy. However, more than that, we are satisfied by the fact that ethical behavior is part of the Company's culture and the Company's daily life, of our employees and the relationship with our *stakeholders*.

Speaking of employees, our team is essential. Vittia is what it is today thanks, in large part, to our team. We are, every day, evolving more and more, and we continuously invest in the development of people. We have the capacity to grow, and we can effectively do a lot together, with the ability to seek continuous improvement and promote change.



More than 50 years ago, Vittia became part of the history of the Brazilian producer. A strong partnership, which translates into constant commitment, responsibility, and success. It is out of love for the field that we bring productivity to crops. Our unconditional passion for the field is the main reason that makes us move forward, because with each seed there's a new harvest. With each harvest, a new challenge. And it is with challenges that the foundations that support our journey are built.

In addition to what we already do, we are thinking, in the medium and long term, of increasing our portfolio and technologies for agriculture, but we also have plans to expand our activities in animal health. We want to be a reference in the production of high-tech inputs. Walking with heart and working with reason, every day.

Wilson Romanini
CEO

Highlights of the year

► We closed the year with **expressive economic and financial results**, such as:

- **Net revenue of BRL851.2 million (+9.3% over 2021).**
- **Adjusted EBITDA of BRL217.9 million (+23.8%).**
- **Net income of BRL147.5 million (+36.9%).**
- **CAPEX investment of BRL61.3 million (+17.6%).**
- **Investment in R&DI of BRL25.8 million (+57.5%).**

► Our **Biological Products** segment showed a **significant growth of 36.7% in 2022**, compared to the previous year.

► **New Storage and Distribution Center**, in Jataí (GO), and **Storage and Shipping Center**, in São Joaquim da Barra (SP).

► Proximity to the producer: **more than 9 thousand rural properties registered in our CRM.**

► Dissemination of knowledge in favor of sustainability: availability of an **online course on Biological Control**, with more than 3,000 enrolled, among producers and professionals in the agricultural sector.

► **Launch** of 2 macrobiological products and 2 microbiological products, in addition to 11 new recommendations for use/registered biological targets.

► **Implementation of the Operational Excellence Program in the Production area.**

► Adherence to the **UN Global Compact**, reinforcing Vittia's commitment to the principles of the Compact and the Sustainable Development Goals (SDGs).

► Update of our **strategic planning, integrated with ESG.**

► Definition of our **Purpose and reformulation of our Mission, Vision, and Values.**



- ▶ Implementation of the **Innovation Policy**, defining the system to approve new projects.
- ▶ **521 field studies/agronomic trials** were carried out, a similar number to the previous year, but with emphasis on **studies/trials with inoculants**, which more than doubled compared to 2021.
- ▶ **6.7% reduction in energy consumed within the Organization.**
- ▶ Conducted our first **organizational climate survey** with employees, with **77% adherence.**
- ▶ **Workplace Safety Management Program:** carrying out a diagnosis and implementing the program, in order to evolve in the safety culture.
- ▶ **50% reduction in the Severity Rate of Accidents**, compared to 2021. Two units in São Joaquim da Barra (SJBC and SJBF), which have the largest number of employees and **showed a 91% reduction in the Severity Rate**, stand out, in addition to the **43% reduction in the Frequency Rate** of accidents with and without leave.
- ▶ **Renewal of the More Integrity Seale.**



Awards/recognition

AMCHAM
PRÊMIO ECO



ECO 2022 Award

In an event that took place on July 28, 2022, we received the **Eco 2022 Award**, an initiative organized by the *American Chamber of Commerce for Brazil*, which aims to highlight companies that adopt socio-environmental and governance practices recognized in Brazil. With the theme “Biological solutions for sustainable agriculture,” we were the only company in the biological control sector to be recognized. Our performance with investments in research and technology, combined with solutions for agribusiness, contributed to the award’s success. This type of recognition motivates us to continue seeking the best solutions for productivity in the field, associated with care for the environment.

Learn more at: <https://www.amcham.com.br/noticias/sustentabilidade/amcham-revela-os-ganhadores-do-premio-eco-2022-2>.

The Best in People Management – Valor Carreira

In its 20th edition, the **Valor Carreira – The Best in People Management** study maintained its commitment to identify, recognize and reward, through the global methodology of Prosperity and Engagement of the Mercer consultancy, the companies that reinvent themselves and are ahead of their time, standing out by offering an environment where the employee’s experience is the main mechanism to conduct business in a prosperous and sustainable way, by integrating each individual into the Organization’s culture, with positive work experiences. The award listed the 35 companies best evaluated by their own employees/collaborators, based on the results of “The Best in People Management” survey. The results of the winning companies and the practices in which they stood out the most are recorded in the “Valor Carreira” yearbook. We obtained 4th place in the category “1,000-1,500 employees.”

To learn more, go to: <https://www.mercer.com.br/our-thinking/career/valor-carreira.html>.



Abrasca Annual Report Award

In the 24th edition (2022) of the **Abrasca Annual Report Award**, we were also among the five finalists in the category “Public Companies of Group 2,” for companies with net revenues of less than BRL 3 billion. In addition, we received an honorable mention in the “Corporate Governance” category. It was the first time that we participated in this award process, which aims to recognize the most appropriate corporate reports, considering a series of criteria, and to encourage the improvement of the preparation of reports with more clarity, transparency, quality and quantity of information and innovative character.

Other information at: <https://premioabrasca.com.br/saiba-quem-foram-os-vencedores-da-24o-edicao-do-premio-abrasca-de-relatorio-anual/>

Who we are

GRI 2-1, 2-6, 2-9, 2-10, 2-11, 2-12, 2-13, 2-15, 2-16, 2-17, 2-18,
2-19, 2-23, 2-26, 2-28, 3-3, 201-2, 205-1, 205-2, 205-3

VITTIA
GRUPO

Vittia

GRI 2-1, 2-6

We are **Vittia Fertilizantes e Biológicos S.A.**, a publicly traded Brazilian company, focused on **biotechnology (biological control and inoculants) and special plant nutrition**, covering products, services, and solutions for various agricultural crops.

In 2022, we completed 51 years in the market, operating primarily in the **production of inputs and services for agriculture and in the development of biotechnology for agricultural production**, aiming to support producers, with



an emphasis on quality, increased productivity, and sustainability. Our umbrella encompasses a **wide range of products, services, and solutions** (see below in the item on “Products, services and solutions”).

Our products, services and solutions are targeted and provide a **strong presence in different cultures**, at different stages, such as soy, coffee, corn, citrus, beans, cotton, sugar cane, fruit and vegetables, wheat, winter cereals, pastures, among others.

We have **eight industrial units** (distributed between the states of São Paulo and Minas Gerais), five Storage and Distribution Centers, a Research, Development and Innovation Center and modern laboratories, in addition to having highly qualified teams and quality certificates.

In our **value and production chain**, we cover:

- ▶ Research, development, and innovation.
- ▶ Production and development of fertilizers, biological control and other products and solutions.
- ▶ Storage, sales, and distribution.
- ▶ Technical support.

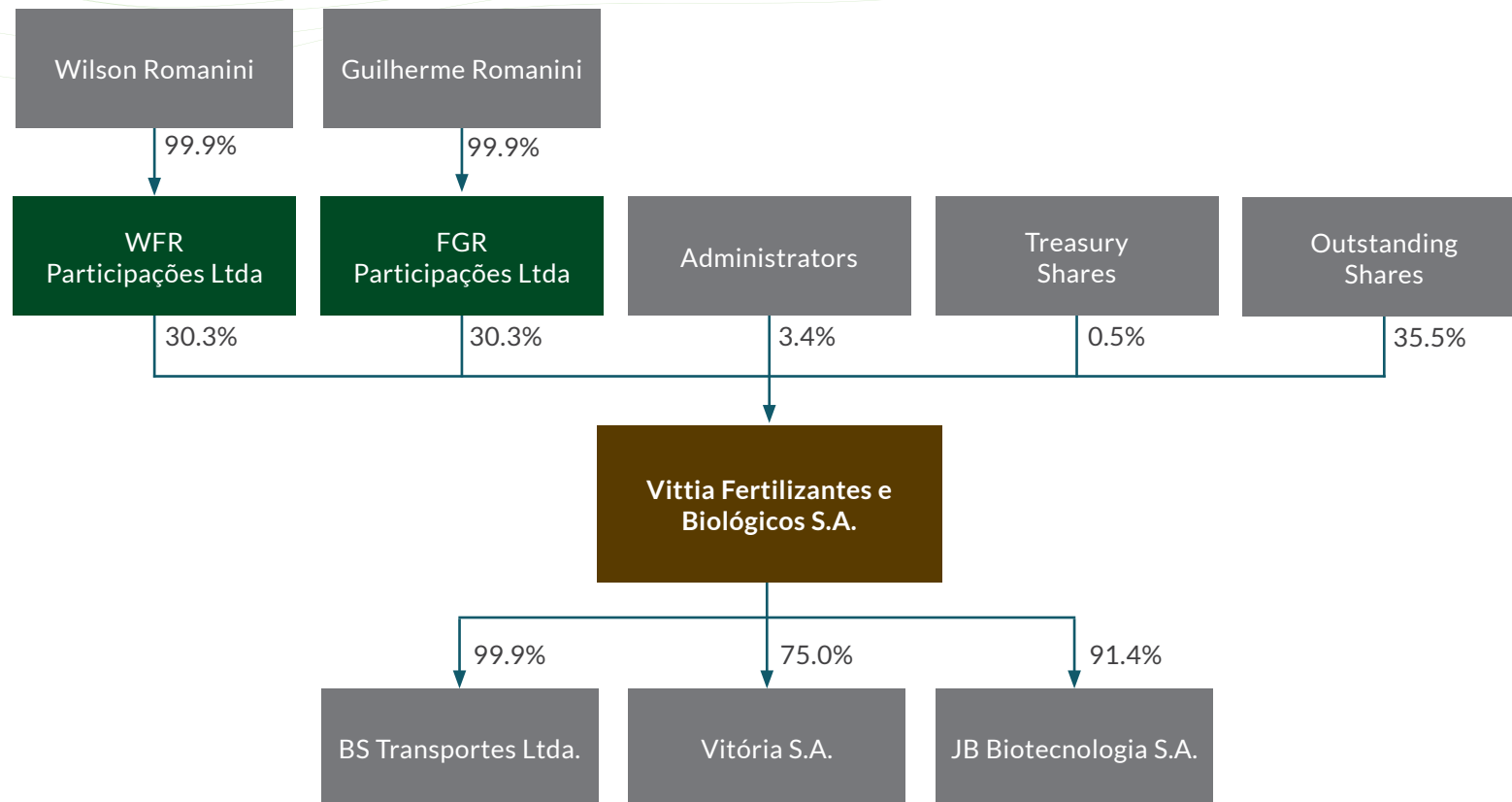
We serve customers throughout Brazil and abroad, notably in South America.

Throughout **our history**, we have grown not only through new developments and expansion or modernization of our portfolio and our activities, facilities, and units, but also through acquisitions.

The Company was founded in 1971, in the city of São Joaquim da Barra (SP). We started our activities as one of the first national producers of inoculants (or biological fertilizers), focused, at first, on the soybean market. Over the years, we have been expanding our scope of action and we have also started to produce and sell foliar fertilizers, soil fertilizers based on micronutrients (or soil micros), soil conditioners and organominerals, biological control, industrial products, and others. We also grew through acquisitions of other companies, which became part of the Organization.

To learn a little more about our history, visit: <https://ri.vittia.com.br/a-companhia/historico/>.

Corporate composition on 12/31/2022



Corporate identity

Our essence is represented by our corporate principles – Mission, Vision, Values and now, Purpose.

Within the scope of the readjustment process of our strategic planning, which started in August 2022, **we revised our corporate identity**. A new strategy was formulated, generating the need to review the organizational identity and align new challenges with employees, shareholders, customers, partners, communities, and society in general.

In this movement, we established our purpose, represented by ideals or beliefs that inspire why the Organization exists. It is long-lived and goes through different strategic cycles.

We also **readjusted our Mission**, which embodies what we do and for whom we do it, **the Vision**, which is where we want to get to, and **our Values**, which indicate what moves us.



Purpose

In everything we do, we believe in caring for crops, the Earth, and our people.

Mission

Contribute effectively to increasing customer profitability and improving the socio-environmental balance by delivering excellence in our products and services.

Vision

To be the best and most innovative supplier of sustainable technologies for agribusiness, customer service oriented.



Values

- ▶ Respect for human beings and the environment.
- ▶ Commitment to ethics and morals.
- ▶ Culture of innovation and results.
- ▶ Integrated vision in systemic solutions.
- ▶ Safe, healthy, and participatory work.

Our units and where we are

GRI 2-1, 2-6

Our industrial park is made up of **eight units**, six in the state of São Paulo and two in Minas Gerais, which are located as follows:

- ▶ São Joaquim da Barra (SP) – three factories
- ▶ Ituverava (SP)
- ▶ Serrana (SP)
- ▶ Artur Nogueira (SP)
- ▶ Patos de Minas (MG)
- ▶ Paraopeba (MG)

The **total installed capacity**, including all industrial units, is **over 450 million kilos, liters, or doses of products annually**.

Our **headquarters** are in São Joaquim da Barra (SP). Our **Research, Development and Innovation Center** is also located there.

As a support structure, we have **five Storage and Distribution Centers**, two located in Mato Grosso (Sorriso and Primavera do Leste), one in Bahia (Luís Eduardo Magalhães), one in Rio Grande do Sul (Ijuí) and one in Goiás (Jataí), in addition to the respective **commercial offices**, in the same locations.

This, added to the strategic location of our units, gives us greater capillarity, and facilitates distribution and service **in all states in Brazil and also in the international market, especially Paraguay, Uruguay, Chile, Ecuador, Argentina, Bolivia, and Peru**.

The logistical support of **BS Transportes** is also a part of our structure.



Installed capacity:

Factories

São Joaquim da Barra-SP (SJBF)
(SJBF) 100 million kg or liters
(special fertilizers)



São Joaquim da Barra-SP (SJBB)
45 million doses
(inoculants)



São Joaquim da Barra-SP (SJBC)
9 million kg or liters
Biocontrol
(microbiological)



Ituverava-SP (ITUV)
61 million kg
(soil micronutrient)



Serrana-SP (SERR)
31.8 million kg
(organomineral fertilizers)



Artur Nogueira-SP (ANOG)
42 million liters
(special fertilizers)



Paraopeba-MG (PARA)
100 kg
Biocontrol
(microbiological)



Pato de Minas-MG (PMIF)
81 million kg
(organomineral fertilizers)



Storage and distribution centers

- Luís Eduardo Magalhães/BA
- Sorriso/MT
- Ijuí/RS
- Primavera do Leste/MT
- Jataí/GO

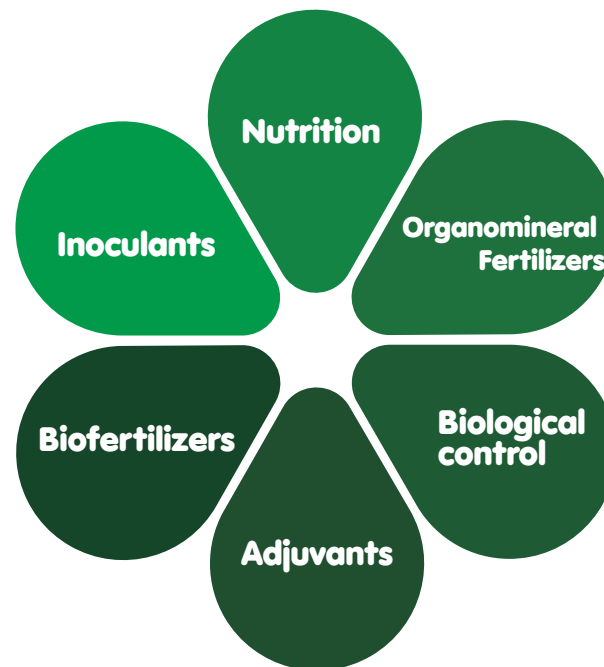
Logistics

- BS Transporte
São Joaquim da Barra/SP

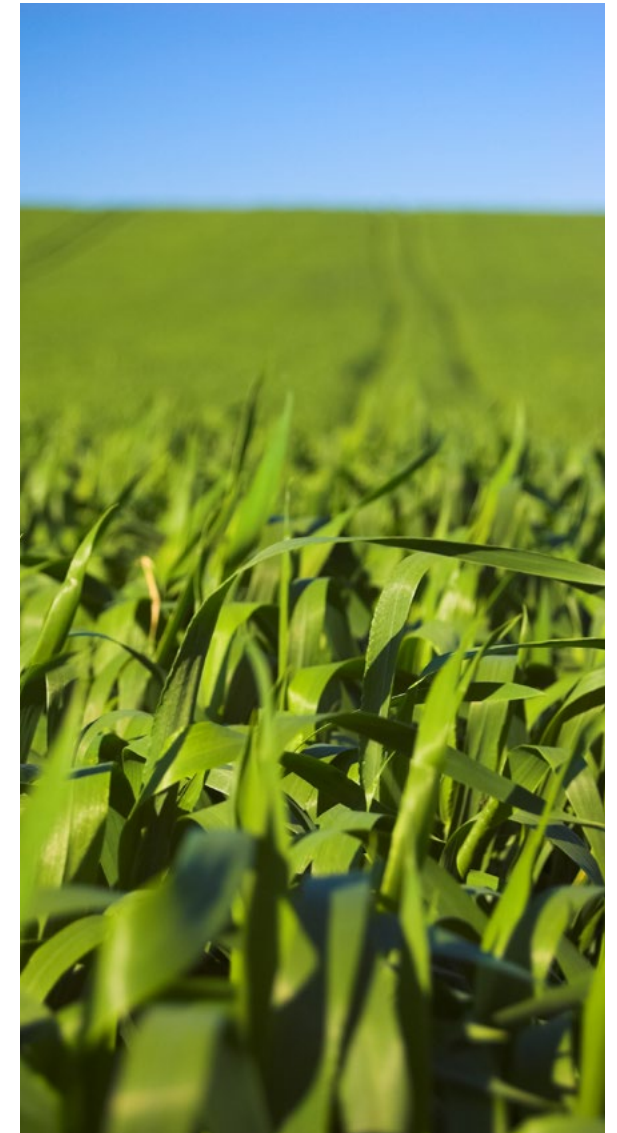
Vit Integra

Vit Integra is how we present our integrated solutions to the producer. With the slogan **“Integration that generates solutions,”** the concept seeks to bring together, in an integrated way, all the solutions we offer, with the aim of directing and defining the best strategies for each product line and for all types of cultivation, simplifying processes and maximizing results for clients.

The idea is to present to customers, in a simplified way and with the support of intelligent communication, all the products, services and solutions we offer, through an integrated and synergistic offer, thus contributing to generate effective solutions for the producer.



VIT
Integra



Products, services, and solutions

GRI 2-6

We produce and offer a **wide range of products, high technology inputs focused on modern agriculture, such as:** adjuvants, inoculants, acaricides, soil conditioners, biological defensives (macro and microorganisms), biological control products, foliar fertilizers, organomineral fertilizers, biofertilizers, granulated micronutrients and salts for agriculture and livestock.

Our portfolio is highly diversified and complementary. We have a wide portfolio of inputs for plant nutrition and protection, suitable for different agricultural crops.

Throughout our history, we have developed new products and acquired research and development skills to structure a set of effective and sustainable products, services and solutions for plant nutrition and protection.

The products and solutions we develop are able to meet the main needs related to plant protection and nutrition of national and international agricultural producers.

The product lines and solutions are grouped into **four major segments:**

- ▶ **Foliar Fertilizers and Industrial Products**
- ▶ **Soil micronutrient**
- ▶ **Soil Conditioners and Organominerals**
- ▶ **Biological Products**

And, in addition, the portfolio of products and solutions we develop can be divided into the following **categories.**



Vittia Solutions for Agribusiness





Among our products, **current highlight for biological products**, which include **inoculants**, bacteria that attach to the plant's root, intensify the process of biological fixation of fertilizers (nitrogenated, phosphorus and phosphate). The main product on the market is a selected bacterium of the genus *Bradyrhizobium* which, when associated with plant roots, manages to convert N₂ (nitrogen molecule) from the atmosphere into nitrogenous compounds, thus **reducing the need for industrial nitrogenous fertilizers**, which also represents an environmental differential. We are market leaders in this segment. **Biodefensives (or biological defensives)**, such as fungi and parasites created in the laboratory, are used to control pests and diseases in crops.

In 2022, we launched two macrobiological products and two microbiological products. In addition, we received 11 new usage recommendations for registered biological targets.

In February 2023, to emphasize our activities in the biological products segment, we announced the purchase of **agtech Agro21 Soluções Aéreas e Agronômicas**. This *startup* providing precision agriculture services focuses on the **aerial application of macrobiological agents, using drones**.

The objective is to further increase our portfolio and offer farmers application services, supporting them in promoting agility and efficiency in the field, seeking solutions that efficiently meet their needs and expectations regarding the management of their crops.

The use of macrobiological biodefensives linked to aerial release via drone makes life easier for the producer, as it integrates two technologies with high quality and yield, saving resources and time applied to management. With drone release, combating pests is more assertive and efficient, as macrobiological agents hunt the target and georeferenced release by drone has a high degree of precision.

All Agro21 aircraft are duly approved by the National Civil Aviation Agency (ANAC) and the National Telecommunications Agency (Anatel) for field operations. The company has a license

from the Agricultural Defense in each state where it operates, as well as a license and registration from the Ministry of Agriculture and Livestock and licenses from the Brazilian Institute for the Environment and Renewable Natural Resources (Ibama), the Environmental Company of the State of São Paulo (Cetesb) and the Regional Engineering and Agronomy Councils (CREAs).

With this acquisition, **we reinforce our position in the biological products segment**, starting to offer, in addition to the biological input, the application service to the farmer – closing the management cycle with the customer.

In the chapter on our “Economic and Financial Performance,” in this Report, we present the results by segment and by category.

To find out more details about each line, product, or solution we offer, visit our *website* – <https://vittia.com.br/>.



Strong Root Program



Our Strong Root Program is a “package” that aims to offer the producer the maximum productive potential in a single solution.

This is a joint application program of biological solutions, based on microorganisms, which provides more effectiveness in nodulation and nitrogen supply, resulting in vigorous and healthy roots and excellent control of plant diseases.

Remember that nodulation is an event restricted to a group of higher plants, the Eurosids I (Fagales, Cucurbitales, Rosales and Fabales). This symbiotic event is complex and involves a series of biochemical steps.

Through co-inoculation – which consists of combining the practice of traditional inoculation, with *Bradyrhizobium* sp., with inoculation with *Azospirillum brasilense*, aiming at greater and better nitrogen supply, better plant development and greater increases in productivity –, combined with biological tools of protection (combination of the most effective nematicide with the most powerful microbiological fungicide), the farmer obtains nitrogen fixation and root development, with protection against pests and diseases, and optimization of hormone production. These conditions provide: functional, healthy, and pathogen-free roots; greater effectiveness;

high quality; higher concentration of bacteria; maximum productive potential; efficacy in the management of phytonematodes; and extreme control of soil diseases.

Embrapa proved, through an experiment in 2021, the efficiency of co-inoculation in soybeans. Considering four trials, annual soybean re-inoculation with *Bradyrhizobium*, a practice already widely used by Brazilian soybean farmers, resulted in an average increase in grain yield of 222 kg/ha (3.7 bags), or 8.4%, while the treatment with co-inoculation resulted in an average increase of 427 kg/ha (7.1 bags), or 16.1%.

In this way, the Program’s proposal is an indispensable combination for the initial start-up of the crop: a complete inoculation and protection solution, which guarantees greater health and better development of the crop, leading to significant gains in productivity.

Launch: Meli-X Turbo

Biological nutrient extractor and plant growth promoter, **Meli-X Turbo**, launched in 2022, is our new and most complete inoculant. It is a nutrient extractor capable of producing compounds that act directly to promote root growth.

Developed with bacteria that are highly efficient in extracting different forms of phosphorus from the soil, which has low availability in Brazilian soils, and capable of producing compounds that act directly to promote root growth, it has a liquid formulation and is easy to handle.

Meli-X Turbo is a nutrient extractor capable of producing compounds that act directly to promote root growth and the formation of root hairs, favoring greater absorption of water and nutrients by the plant.

By promoting root growth, the product allows the plant to obtain healthy and functional roots, so that it can absorb the nutrients present in the soil.



Macrobiologicals on the rise

We entered the macrobiologicals segment in December 2020, through the acquisition of the *startup* JB Biotecnologia, a company specialized in the production of macrobiologicals, predatory insects and parasitoids, indicated for pest management programs in agricultural and forestry crops. Since then, we have invested in three fronts to develop this technology: new industrial processes to gain scale and product quality, expansion of the product portfolio and dissemination of technology in the field.

Our line of macrobiologicals has products with a high technological level. The parasitoids and predators are able to adapt to different climatic conditions and have a preventive control action, inhibiting the infestation of the pest both in the egg stage, as well as in the larval and pupal stage, guaranteeing the crop's productivity.

In early 2022, we formalized an exclusive partnership for technological development with another *startup*, Usina Biológica, with the aim of developing new industrial technologies for insect production. These technologies have been developed and tested on a laboratory scale, at the facilities of our Research, Development, and Innovation Center in São Joaquim da Barra (SP).

Corporate governance

GRI 2-9, 2-10, 2-11, 2-12, 2-13, 2-15, 2-16, 2-17, 2-18, 2-19, 2-23, 2-26, 3-3, 201-2, 205-1, 205-2, 205-3

Guidelines

In our corporate governance, we adopt modern practices, in line with the best practices in the market, based on principles that favor transparency and respect for all our stakeholders.

Our strategic direction and business management and monitoring and accountability models are based on strict ethical principles, establishing the bases and conditions for building, and maintaining a long-term relationship with our investors and other *stakeholders*.

We follow the guidelines, rules, and regulations of the Brazilian Securities Commission (CVM), the Brazilian Institute of Corporate Governance (IBGC) and B3's New Market (Brasil, Bolsa, Balcão), the Brazilian Stock Exchange.

Structure and advances in governance

GRI 2-9, 2-10, 2-11, 2-12, 2-13, 2-15, 2-16, 2-17, 2-18, 2-19

Our governance structure has:

Administrative Council

As provided for in our Bylaws, the Board is made up of five members, but can reach up to seven. All of them are elected and dismissible by the General Assembly, with a unified mandate of up to two years, reelection being permitted. Of the Board of Directors members, **at least two (2) or twenty percent (20%), whichever is greater, must be independent directors**. Currently, two of the five directors are independent.

Our Board of Directors meets periodically (in 2022, there were 20 meetings, 4 ordinary and 16 extraordinary), ensuring an agenda of analysis, evaluations, approvals, and definitions, always with transparency. In the rendering of accounts for the period, all matters relevant to management are addressed, including issues related to sustainability/ESG. Example: in 2022, we had an update to the Code of Ethical Conduct, approved by the Board. Topics are raised with the different areas and, mainly, by the advisory committees.



Assignments

GRI 2-12, 2-13, 2-17

The Board of Directors is responsible for defining the Organization's strategies, policies, and strategic direction, for establishing budgetary strategies for conducting business, for leading the implementation of the growth strategy and general orientation of the Company's businesses, for approving, amendment and/or revocation of the business plan and budget, for approving the Company's internal policies, codes, and regulations, as well as any other strategic, investment, annual and/or multi-annual plans, for defining the criteria and strategies for exposure and risk management and for establishing the Company's expansion projects, among several other attributions. Always with an eye on business perpetuation.

In 2022, it is important to highlight that work was carried out to update the strategic planning, with the Board participating in the process, in deliberations and in the final approval, regarding the new organizational identity, which was one of the "products" of this planning.

Specifically with regard to aspects of sustainable development and ESG issues, the Board of Directors is involved in discussions, either through guidelines proposed by the Sustainability Committee, or through other demands arising from stakeholders, including communication of concerns about impacts or other issues raised on the Ethics Committee. In addition, members are active in the knowledge generation agenda on the subject, participating in events and forums.

Further information regarding the Board's attributions, as well as guidance on its delegation of responsibilities, can be found throughout this Annual Report and at the following link, from our latest Reference Form:

<https://ri.vittia.com.br/informacoes-financeiras/documentos-cvm/>.

Board Composition

GRI 2-9, 2-11

The current composition of the Board is:

FRANCISCO GUILHERME ROMANINI

President of the Board

PATRICIA AMÉLIA BUENO

Independent vice president

GILMAR CHBÂNE BOSSO

Member (joined the Board in 2022)

RICARDO REISEN DE PINHO

Independent member

WILSON FERNANDO ROMANINI

Member

For the Board members' biography, access:

<https://ri.vittia.com.br/esg/diretoria-conselhos-e-comites/>

The Chairman of the Board of Directors is not a top executive of the Organization.



Selection and appointment to the Board

GRI 2-10

With regard to the **selection and appointment processes for the Board**, we point out that the nomination of candidates aims for the Board of Directors to be composed of members with a diversified profile, with an adequate number of independent directors and size that allows the creation of committees, the effective debate of ideas and the making of technical, impartial, and reasoned decisions.

The appointment of members to the Board must comply with the following criteria, in addition to the legal and regulatory requirements and those expressed in the Company's Bylaws:

- ▶ Alignment and commitment to the Company's Values and organizational culture, as well as our Code of Ethical Conduct.
- ▶ Unblemished reputation.
- ▶ Not have been subject to an unappealable decision that suspended or disqualified them, on the part of the Securities and Exchange Commission (CVM), making them ineligible for the positions of director of a publicly-held company.
- ▶ Not having been impeded by special law, or convicted of bankruptcy, prevarication, active or passive corruption, concussion, embezzlement, against the popular economy, public faith, property or the national financial system, or criminal penalty that prohibits access to public office.

- ▶ Academic background compatible with the attributions of the members of the Board of Directors, as described in the Bylaws.
- ▶ Professional experience in diverse subjects.
- ▶ Be exempt from conflict of interest with the Company (unless waived by the General Assembly).
- ▶ Availability of time to adequately dedicate oneself to the role and responsibility assumed, which goes beyond attending Board of Directors meetings and prior reading of documentation.

Knowledge about the best corporate governance practices, corporate law, regulation, and risk management will also be considered, aiming at a Board with multiple competences that can meet all the strategic demands of the business. We also seek a composition that considers age and gender diversity, in order to promote equal opportunities, regardless of whether they are indicated by controlling shareholders or by minority shareholders.

Board Remuneration

GRI 2-19

It is incumbent upon the Ordinary General Meeting (“AGO”), among the duties assigned to it by law, to set the annual global remuneration of the members of the Board of Directors and the Board of Executive Officers. The global amounts paid to the Company’s managers are calculated and updated annually by the IPCA, approved by the AGO and subsequently distributed among the managers by the Board of Directors.

The calculation and readjustment methodology takes into account the practices commonly adopted by the market, and is based on specific surveys carried out with a focus on companies in the same sector, as well as on the official inflation indexes released by the government, so that the remuneration of directors is periodically readjusted, ensuring the compatibility of values with the Company’s goals and guidelines, according to the evolution of performance indicators.

Board performance evaluation

GRI 2-18

We still do not have a formal process for assessing the Board’s performance, but it is a subject that is being discussed and addressed for future implementation. In addition, the Board is responsible for the individual evaluation of the members of the Company’s Board of Executive Officers, which is carried out annually and the result of which is disclosed only to the respective director who was subject to evaluation.



Board advisory committees

Audit Committee

Its responsibilities include: giving an opinion on the hiring and dismissal of independent audit services; evaluate the quarterly information, interim statements and financial statements; monitor the activities of the internal audit and the Internal Controls Area; assess and monitor risk exposures; evaluate, monitor and recommend to Management the correction or improvement of internal policies; and have means for receiving and processing information about non-compliance with applicable legal and regulatory provisions, in addition to internal regulations and codes, including provisions for specific procedures to protect the provider and the confidentiality of information.

Ethics Committee

Its responsibilities include: investigating denouncements, internal or external, of illegal or unethical acts; supervise, independently, compliance with the rules contained in the Code of Ethical Conduct, ensuring compliance, in accordance with the regulations; propose and approve the rules contained in the Code of Ethical Conduct and in the Company's policies; and carry out periodic training related to the Code of Ethical Conduct.

Sustainability Committee

Its responsibilities include: to advise on the definition of the Company's general strategy in relation to ESG, innovation and people issues, as well as recommend and validate policies, practices and disclosures that are in accordance with our principles, our strategies and our corporate identity (Mission, Vision, Purpose and Values), providing efficiency and agility to the Board of Directors in carrying out its attributions related to these themes, through the deepening of the themes under its responsibility.

Executive Board

It is composed of six directors, with a possible number of up to seven. They are elected and dismissible by the Board of Directors, with a two-year term of office, reelection being permitted.

It is responsible for complying with the guidelines and resolutions of the Board of Directors and for the daily management of the Company's businesses, operations, and administration.

Other (tactical) committees

- ▶ Strategic Management Tactical Committee
- ▶ Innovation Committee
- ▶ Occupational Safety Committee
- ▶ Finance Committee

The flow of integration of information and guidelines between the Board of Directors, the advisory committees to the Board, the Executive Board, the tactical committees and the units and areas, guided by the principles and precepts of responsibility, continuous improvement, and ESG/sustainability, directs the strategic plans of action and growth.

To learn about the members of the Board of Directors, advisory committees to the Board and the Executive Board, visit:

<https://ri.vittia.com.br/esg/diretoria-conselhos-e-comites/>.

Conflicts of interest in senior management

GRI 2-15

For possible situations of conflict of interest, we follow the rules contained in Brazilian legislation for these cases, as indicated in the terms of the **Brazilian Corporate Law**. If occurrences of this type are identified, they are managed by the Chairman of the Board of Directors. In accordance with said law, anyone who has conflicting interests with the Organization cannot be elected, unless waived by the General Meeting.

With regard to administrators who are also our shareholders, the Brazilian Corporation Law provides that the shareholder cannot vote in the resolutions of the General Meeting related to the appraisal report of assets with which to contribute to the formation of the share capital and the approval of their accounts as an administrator, nor in any others that may benefit you in a particular way, or in which you have conflicting interests with ours. The resolution taken as a result of the vote of a shareholder who has conflicting interests with the Company can be annulled; the shareholder responds for the damage caused and is obliged to transfer to the Company the advantages it has earned.

Additionally, we have a **Policy for Transactions with Related Parties**, which is in line with the requirements of the Brazilian Corporation Law, which provides that, in the event of a conflict of interest, it is up to the administrator to communicate to the others, as well as to the Board of Directors, about the conflict situation, preventing him from intervening in the operation and having to include in the minutes of the Board of Directors the nature and extent of his interest.



One year on the Stock Exchange, as a publicly-held company

On September 1, 2022, we celebrate one year since Vittia's debut on B3 (Brasil, Bolsa, Balcão), the official Brazilian Stock Exchange, whose initial public offering (IPO) ceremony was held at the headquarters of B3, along with several executives and guests.

Among the main achievements of this one-year period, we can remember:

- ▶ Valuation of shares greater than 30% compared to the IPO.
- ▶ Net income 44% higher in the period in question.
- ▶ Net income twice as high in the first half of 2022 compared to the same period in 2021.
- ▶ 123% increase in storage and shipping capacity.
- ▶ Adherence to the UN Global Compact, attesting to our commitment to sustainable practices.

Ethics, integrity, and compliance

GRI 2-23, 2-26, 205-1, 205-2, 205-3

Our **Integrity Program** includes resources and tools for monitoring and dealing with situations related to integrity and *compliance* aspects, including the application of training and periodic evaluations. Training is carried out according to need, at least once a year.

Code of Ethical Conduct and Ethics Manual

GRI 2-23

We have a **Code of Ethical Conduct**, the guidelines of which are found in the **Ethics Manual**, which is applicable and distributed to all members of the Management bodies, other employees and interns, partners, service providers and suppliers.

The document addresses the standards of behavior, performance and attitudes expected in matters such as relationships in the work environment, relationships with customers, suppliers, competitors, and public bodies, in addition to guidelines on ethical conduct in

various types of situations, respecting individual differences, laws, ethical principles and our organizational culture.

Our Code of Ethical Conduct is dynamic, it is constantly being evaluated and developed. If there is a need to make changes, these are analyzed by the Ethics Committee, which meets in order to deliberate on possible changes to the Code, annually. In 2022, the Code was updated, adding new topics and guidelines.

All of our employees know and are trained on the content of the Code of Ethical Conduct at

the time of their hiring; directors, at the time of their election. In addition, whenever there are updates to the Code's content, it is again publicized and made available to all. Tips on the Code are also constantly disclosed in actions and internal communication vehicles.

The Ethics Manual is available on our website at:

https://vittia.com.br/wp-content/uploads/2021/03/Manual-de-Etica_Vittia.pdf.



Access via
QRCode:



Anti-corruption

GRI 205-1, 205-2, 205-3

We value and care for an ethical posture. **We do not tolerate**, under any circumstances, the practice of corruption and demand that our employees and third parties never offer, promise, give or authorize the payment of anything of value or undue advantage to any public agent or third party related to it or to other third parties, so that acts may or may not be performed for personal benefit, for the Company or for third parties.

The Code of Ethical Conduct determines that all our employees must be committed to the Anti-Corruption Law, the Law of Administrative Improbability and our internal policies and rules, as well as the actual content of the Code. In the document, there is a specific chapter to deal with donations and sponsorships, which must always be made in a transparent manner, in accordance with the applicable legislation and based on a formal contract or with the respective receipt. We do not accept donations to legal entities that have any connection with public agents.

We have **control points** related to anti-corruption aspects and all of our business operations are reviewed in this regard.

In 2022, 100% of the members of the governance bodies and 100% of the employees were informed and trained in anti-corruption policies and procedures. During the period, **we had no record of any confirmed cases of corruption.**



Reporting channel

GRI 2-25, 2-26

We maintain a **whistleblowing channel**, to which complaints can be sent, even in confidence, regarding illegal practices, situations that do not follow the rules of ethical conduct or aspects that violate the guidelines of our Code of Ethical Conduct or our policies and standards. Employees, third parties, partners, and representatives of the communities in which we are present can activate the channel.

When making complaints, anonymity is guaranteed for employees and external people reporting who do not wish to identify themselves. We do not accept any type of punishment or retaliation against whistleblowers in good faith.

All reported cases are investigated by the Ethics Committee and, in certain cases, verification may be submitted to the Board of Directors for evaluation.

Complaints and any other manifestations can be forwarded to the complaints channel by **email** (comiteetica@vittia.com.br) or through the **website**:

https://portal.vittia.com.br/index.php?_token=f0591d28b6e7b2f3028a8510c6e4af05

In 2022, we received 37 complaints through the whistleblowing channel, 11 of which were complaints and 26 were suggestions.

More Integrity Seal

Since 2020, we have maintained our **More Integrity Seal** certification, awarded, and approved by the Ministry of Agriculture and Livestock, which certifies companies that employ with social responsibility, focus on environmental sustainability, and adopt ethical practices, such as fighting bribery and corruption, that is, companies that develop good integrity, ethics, sustainability, and responsibility practices.

To receive the More Integrity Seal, the company or cooperative must demonstrate the practice of certain requirements, such as: having a *compliance* program; have a code of ethics and conduct; have effective reporting channels; have actions focused on social responsibility and environmental sustainability; and promote training to improve the organizational culture.

In addition, it is necessary to be up to date with labor obligations, not have fines related to the subject in the last two years, not have cases of adulteration or falsification of processes and products inspected by the Secretariat of Agricultural Defense of the Ministry of Agriculture and Livestock, have actions of good agricultural practices in line with the Sustainable Development Goals (SDGs) of the United Nations and not have committed environmental crimes in the last 24 months.



Human rights

We are committed to respect and non-violation of human rights.

Our Code of Ethical Conduct explicitly provides for this commitment, which is also the subject of internal rules and training on integrity and compliance.

We seek to contribute to the guarantee and respect for human rights with regard to care for employees, communities, and the environment, with investments in studies and projects that aim to minimize situations of vulnerabilities and social risks.

We do not accept, under any circumstances, and repudiate any form of discrimination or any manifestation of prejudice related to aspects such as origin, gender, race, religion, social class, sexual orientation, physical disability, or any other prejudices that may exist. **We prohibit and do not practice child labor, forced**

or slave labor, abuse of working conditions and abuse of power or hierarchical position.

We promote actions to ensure respect for human rights among the Company's stakeholders, throughout our value chain. **Our suppliers, for example, must ensure compliance with Brazilian legislation and the protection of human rights, including non-tolerance of child labor, forced or slave-like labor and discrimination.**

These guidelines are expressed in our Code of Ethical Conduct. Sanctions arising from non-compliance with these principles are defined by our Ethics Committee, guaranteeing the suspected employee or external representative the right of defense.

The Code is updated, whenever necessary, so that we are always in line with best practices. The document was updated in 2022, adding new topics and directions, due to the evolution in governance, the Company's IPO, and the alignment with the Global Compact guidelines.



Risk management and internal controls

GRI 3-3, 201-2

Risk management

As a guideline for risk management, we have a **Corporate Risk Management Policy**, in line with the best national and international risk management practices.

The Corporate Risk Management Policy, applicable to all areas, establishes management guidelines and contemplates the development, dissemination and implementation of the institutional risk management culture, through guidance on identification, analysis, assessment, treatment, monitoring and communication of risks that may affect the Organization, in order to prevent their occurrence or minimize their impacts, and in order to promote continuous improvement in the Company's activities, in addition to establishing the structure for this management, with the clear and objective definition of roles and responsibilities.

To learn more about our Corporate Risk Management Policy, visit:

<https://api.mziq.com/mzfilemanager/v2/d/677af05d-7fde-431a-b693-f2f81e7b3161/635743f3-ebdd-b2ed-a896-6a037db71d05?origin=1>.

The **main risks** related to our activities and operations are:

Strategic risks

Risks that may harm the Company's business model, competitiveness, and performance.

Operational risks

Risks arising from failures in processes, controls and equipment, lack of consistency and adequacy of information systems, as well as those arising from errors or fraud, which harm or make it impossible to carry out our activities.

Financial risks

Risks that may adversely affect the Company's finances, related to the exposure of our financial operations.

Legal/regulatory risks

Risks related to legal or regulatory sanctions, with financial or reputational loss, as a result of failure to comply with the application of laws, legal rules, agreements, and regulations, including all applicable laws.

Cyber risks

Risks that may expose the Company's information assets to known or unknown threats or cyber-attacks, which may harm or make it impossible to continue our regular activities.



For the protection and management of these risks, **we follow the risk management model** of the COSO – *Committee of Sponsoring Organizations of Treadway Commission*, COSO 2013, the ABNT ISO 31000: 2009 standard and the Guidance Guide for Corporate Risk Management of the Brazilian Institute of Corporate Governance (IBGC).

Risk management activities comprise **five major steps**:

- ▶ **Identification** of risks.
- ▶ **Analysis and understanding** of each risk.
- ▶ **Assessment** of which risks need treatment and prioritization for treatment and implementation.
- ▶ **Treatment** (involves selecting one or more options to modify risks, as well as adopting and implementing those options).
- ▶ **Critical monitoring and review** to ensure that controls are effective and efficient.

The risk management framework is based on the three lines of defense methodology, as follows:

First line of defense

- ▶ Comprised of operational managers from the business and support areas.
- ▶ Effectively manages and owns risks. .

Second line of defense

- ▶ Formed by the areas of *Compliance*, Internal Controls and Risk Management.
- ▶ Focuses on risk prevention and supervision, with emphasis on internal controls and compliance.

Third line of defense

- ▶ Composed of the Internal Audit.
- ▶ Provides senior management and governance bodies with structured assessments of mapped risks.

We are advancing and revising our **Risk Matrix**, covering all the risks identified in our operations and in our business, in order to evolve in our mitigation and management processes.

Risks and opportunities related to climate change

GRI 201-2

Changes in climate, all over the world, have caused impacts, disturbances and transformations that are increasingly visible and frequent. The subject has become strategic in scientific, academic, business, and social circles.

We are moving towards monitoring and mitigating these risks, and we have already been able to identify the following risk points:

- ▶ Regulatory and legal impacts: arising from regulatory changes that encourage the transition to a low-carbon economy or arising from the risk of litigation, such as, for example, the taxation of nitrogenous fertilizers.
- ▶ Technological: arising from the emergence of improvements and innovations towards an economy with greater energy efficiency and low carbon.
- ▶ Market: due to the increase in the cost of raw materials.
- ▶ Reputation: related to changes in perceptions, from customers and society in general, with regard to the Organization's positive or negative contribution to a low-carbon economy.

▶ Physical risks (or acute risks): arising from extreme weather events (such as cyclones, storms, floods, frosts, prolonged droughts), with increased intensity and frequency.

▶ Chronic risks: refer to long-term changes in weather patterns (for example, rising average temperatures and changes in precipitation patterns) and which, therefore, can have different consequences for the agribusiness sector over time.

Opportunities include: improvements in resource use efficiency (reduction in water use and consumption, energy efficiency, reuse of materials and waste, increased recycling); use of low emission energy sources; use of new technologies; participation in the carbon market; development of new products and solutions for climate adaptation; public sector incentives; among others.

Our activities are directly linked to agricultural production, which is substantially dependent on weather conditions, and any variations in weather can have a significant impact on our

operations. Droughts, floods, heat waves, frost, hail, and excessive rain are some of the weather phenomena that can adversely affect the timing and yields of the harvest, the area planted and *commodity* prices. As a consequence, the production volumes of special fertilizers and biological defensives, as well as their quality and cost, may be reduced or altered, which may adversely affect the Company's sales and results.

Global warming can also contribute to the emergence of new phenomena or to the greater intensity and greater frequency of the occurrence of weather events. The minimum and maximum temperatures, rainfall, and other characteristics of the climatic micro-regions in which we are present may undergo changes that impact our business.

Internal controls

We are permanently attentive to our structure of internal controls and, therefore, our operational structure, internal controls and risk management is being improved, in order to evolve in the effectiveness of the Corporate Risk Management Policy.

Among the main **control points**, we highlight:

- ▶ Internal policies and rules.
- ▶ *Compliance* and anti-corruption actions.
- ▶ Availability of the reporting channel, with continuous improvement.
- ▶ Performance of the Ethics Committee, with quarterly meetings to discuss all the complaints received by the complaints channel and the actions for the due dealings.
- ▶ Structuring of the Internal Audit, with a risk-based scope of action and periodic reporting to the Board of Directors, in accordance with the best corporate governance practices.

We seek to **improve the processes and practices of internal controls and risk**

management, always aiming at greater security and risk mitigation and with the aim of improving the Organization's control levels. In this sense, in 2022, we started a project with specialized consultancy to structure the Internal Audit Policy, as well as the documentation of internal controls and process review.



Corporate policies

We have a series of corporate policies, which standardize and bring order and regulation to various activities, among which we can highlight:

- ▶ **Trading Policy** (for trading the Company's securities, by its shareholders and managers).
- ▶ **Disclosure Policy** (which establishes the rules for disclosing relevant acts and facts of the Organization).
- ▶ **Related Party Transactions Policy.**
- ▶ Remuneration Policy.
- ▶ **Nomination Policy** (for nomination of managers and members of the Board of Directors' advisory committees).
- ▶ Corporate Risk Management Policy.
- ▶ **Innovation Policy.**
- ▶ Occupational Safety Policy.
- ▶ Information Security Policy.

Participation in associations and class entities

GRI 2-6, 2-28

We participate and/or have representative interactions in the following associations/entities:

Abisolo

The Brazilian Association of Vegetal Nutrition Technology Industries (Abisolo) represents and defends the interests of companies producing important inputs that contribute to increasing the quality, productivity, and sustainability of Brazilian agriculture.

CropLife Brasil

The Association brings together specialists, institutions and companies that work in research and development of technologies in four essential areas for sustainable agricultural production: germplasm, biotechnology, chemical pesticides, and biological products.

The entity is dedicated to prospecting and establishing partnerships with different segments of society, promoting education for the adoption and correct use of technologies in the field and fostering permanent dialogue with consumers, opinion makers and governments and government agencies.

Ethos Institute

The Ethos Institute for Business and Social Responsibility is a civil society organization of public interest (OSCIP) whose mission is to mobilize, raise awareness and help companies and other organizations to manage their businesses in a socially responsible way, making them partners in building a fair and sustainable society. It operates predominantly from four major areas: human rights, management for sustainable development, integrity, and environment.

InpEV

The National Institute for the Processing of Empty Containers (InpEV) is a non-profit entity, created by manufacturers of crop protection products, with the aim of promoting the correct disposal of their products' empty containers. It acts as an intelligence center and is responsible for the operation of packaging reverse logistics throughout the country.

abisolo 

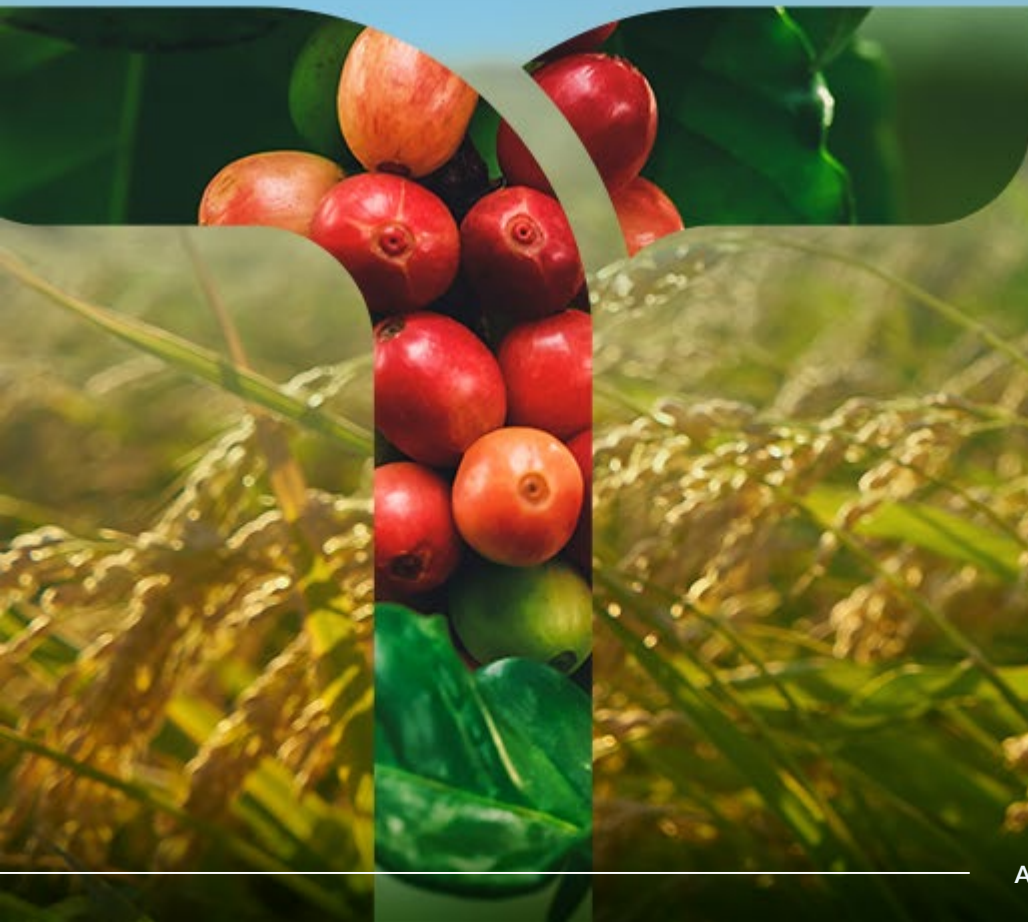
CropLife 
BRASIL

INSTITUTO
ETHOS

 inpEV

Materiality

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



In our continuous improvement process, we permanently seek to align our materiality with the needs of our stakeholders, with our strategic direction and considering the internal and external scenarios and market trends, in addition to the principles of ESG themes.

In this sense, our last materiality review took place in 2021.

The purpose of the process was to update the material topics and prioritize the focus of action perceived as the most representative for the Company and for the interested parties, capturing changes in expectations and becoming even more in tune with the Sustainable Development Goals (SDGs) of the United Nations (UN) and with the guidelines issued at the United Nations Conferences on Climate Change (COPs).

Materiality is always taken into account in our strategic planning and in our projects and initiatives, as well as in our relationship with our stakeholderse.

In order to ensure greater robustness and security in the review process, we conducted the assessment with the support of an independent external consultancy, following the best international practices and the guidelines of the *Global Reporting Initiative* (GRI), the *International Integrated Reporting*

Council (IIRC) and the Sustainability Accounting Standards Board (SASB).

The following steps were followed in the review process:

Identification of stakeholders

Stakeholders were identified using the methodologies of the AA 1000 *AccountAbility Principles* 2018 and AA 1000 *AccountAbility Stakeholder Engagement Standard* 2015.

As a result of this process, we have seven main interest groups:

- ▶ Investors
- ▶ Executives and other Vittia leaderships
- ▶ Clients
- ▶ Consumers
- ▶ Scientists
- ▶ Banks
- ▶ Public authorities



Key topics and concerns raised by audiences:

Theme	Investors	Vittia Executives	Vittia Leadership	Clients and Consumers	Scientists	Banks	Public Authorities
PILLAR: E- ENVIRONMENTAL							
Product innovation and sustainable solutions	*	*	*	*	*	*	*
Environmental management		*					
Biodiversity	*					*	
PILLAR: S-SOCIAL							
Human capital management, diversity, and inclusion	*	*	*		*	*	*
Health and safety			*				
Engagement and relationship with stakeholders, communities, and social investment							*
Relationship and satisfaction of customers and consumers		*	*	*			
Human rights				*			*
PILLAR: G-GOVERNANCE							
Risk and business opportunity management	*	*				*	*
Business ethics and integrity, transparency and governance, and legal compliance and regulatory frameworks	*		*	*	*	*	*
Sustainable value chain and purchasing practices			*				
Economic performance, market presence and investments and financial assets	*	*				*	
Technology and digital revolution	*			*	*	*	

Internal and external interviews and conversations

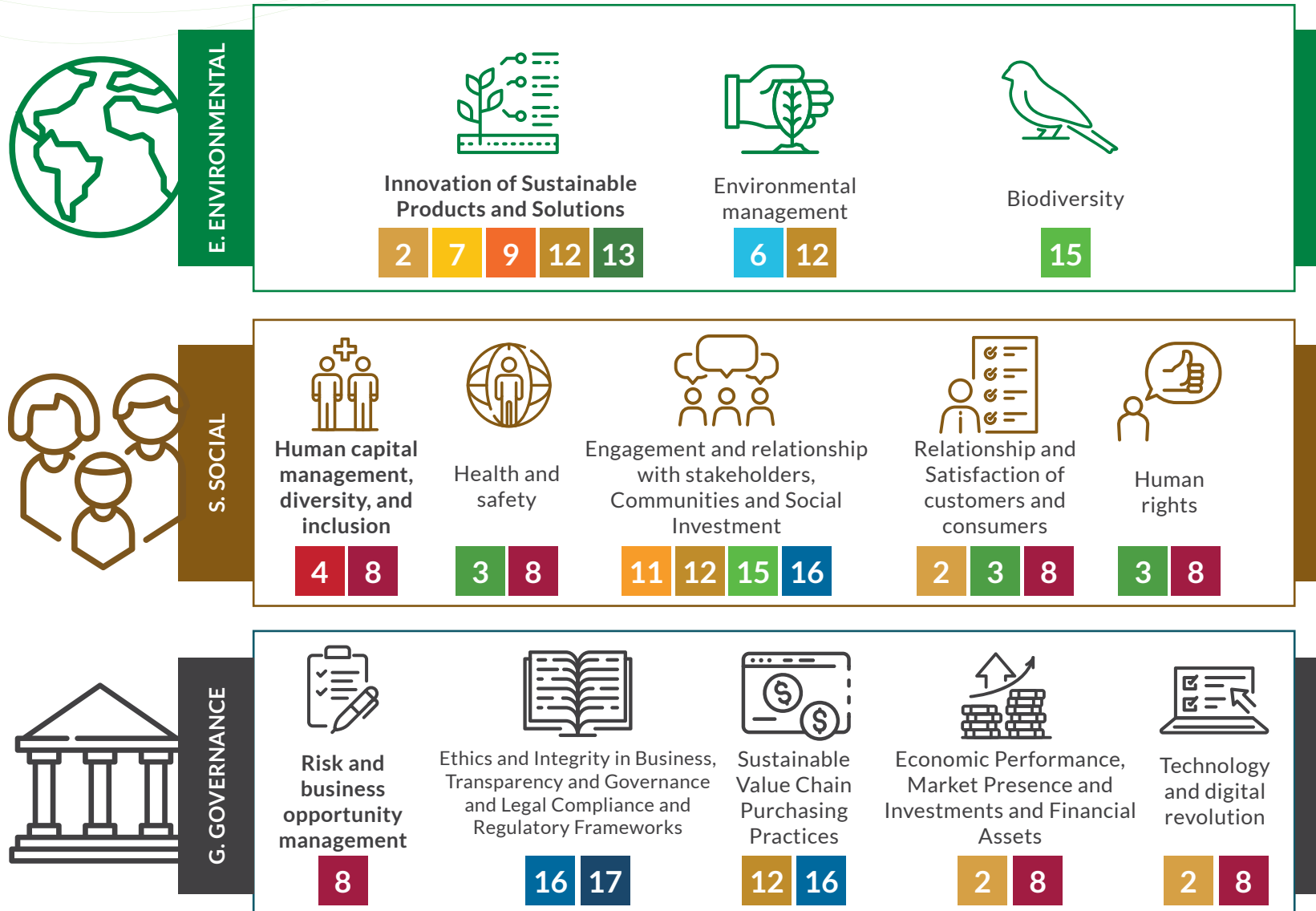
After identifying the *stakeholders*, internal and external representatives were consulted on relevant issues from the perspective of the ESG pillars. More than 100 internal leaders and more than 50 external stakeholders were interviewed, in addition to online interviews, which also included customers and consumers.

Definition of material themes

Based on this survey with stakeholders, we defined **13 material topics** for our focus on sustainable development. Of these, **three were considered strategic** and have a greater focus on our ESG agenda. For these strategic material topics, a specific working group was created, responsible for the development of new projects, indicators, and targets. With regard to other topics, which are also a priority for the Company, they are monitored by the Sustainability Committee.

Correlation of material topics with the Sustainable Development Goals (SDGs)

We have the following correlations of our material themes with the SDGs:



Operating strategies

GRI 2-6, 2-23, 2-24, 2-27, 2-29, 3-3, 206-1, 416-1, 417-1, 417-2



Strategic planning

Our strategic planning is reviewed and updated whenever necessary, and includes all of our business and operations direction, strategic plans, scenarios (internal and external) and future perspectives.

In 2022, we started to include ESG/sustainability issues in our strategic planning, as a fundamental part of our business and value generation.

This happened in August 2022, when we began to **readjust our strategic planning**, valid from 2023 to 2027. The objective is to align the different visions of the business, which was important for us to determine the Company's purpose, and to demonstrate how the needs of customers, employees, partners, and other *stakeholders* are met, as well as society in general. We want to evolve in our products, services, and solutions, but we are increasingly looking to create value for farmers.

At the beginning of the strategic planning readjustment project, interviews and consultations were carried out with directors, with members of the Executive Board and with managers and other employees. That is, the construction of the new strategic planning was conducted with several internal contributions.

Strategic pillars

During the project, five themes were defined for discussion as the Organization's **strategic pillars**:



Market



ESG



Operational Excellence



People



Innovation and Technology

Five thematic groups were formed to work on building guidelines, strategies, and project proposals. We are confident that, as of 2023, we will make significant advances in these projects, with positive effects on our operations.



Strategic planning products/deliverables

As the main “products/deliveries” of the strategic planning, the following were established:

Corporate identity review

We readjusted our Mission, Vision and our Values and instituted our Purpose. See more details in the item “Corporate identity,” in the chapter “Who we are” of this Report.

Strategic programs and projects

For the five themes that we define as strategic pillars – Market, People, ESG, Innovation and Technology and Operational Excellence –, several linked programs and projects were stipulated, permeating the Organization as a whole.

Strategic Map

In November 2022, the third planning workshop took place, with around 50 people, including members of the Board of Directors, when all the work was reviewed and the **Strategic Map was consolidated, with the definition of global goals and priority projects.**



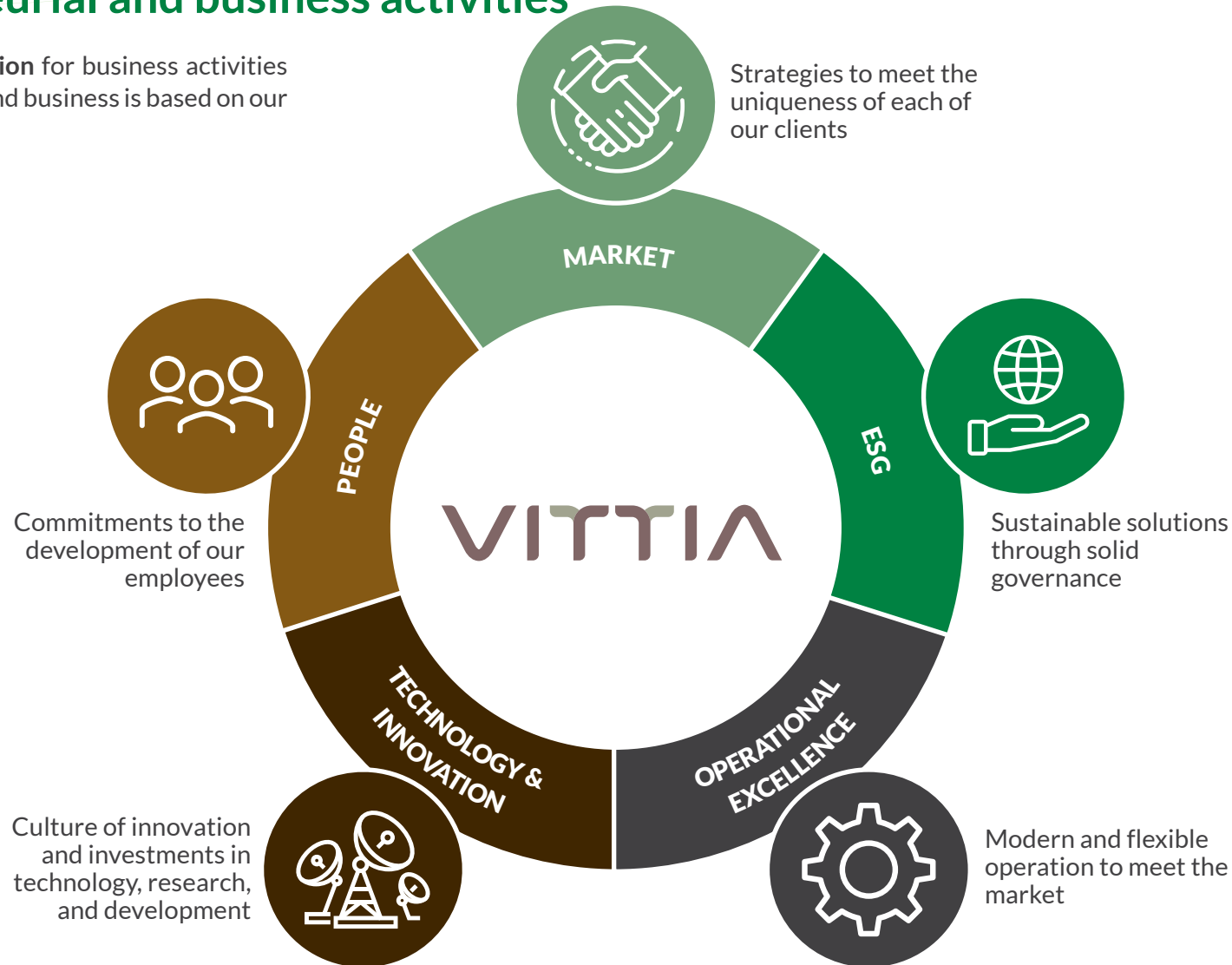
	Strategic pillars	Programs and projects
Market	Strategies to meet the uniqueness of each of our clients	<ul style="list-style-type: none"> • Segmentation strategy and market access model • Excellence of the commercial force • Develop principle methodology • Optimize portfolio to reduce complexity
ESG	Sustainable solutions through sound governance	<ul style="list-style-type: none"> • Explore new sustainable solutions • Institutionalize and legitimize ESG practices • Strengthen risk management and compliance
Operational Excellence	Modern and flexible operation to meet the market	<ul style="list-style-type: none"> • Structure the S&OP process • Structure the Operational Excellence program - Commercial Pillar • Improve and expand the Operational Excellence program - Manufacturing Pillar
People	Commitment to the development of our employees	<ul style="list-style-type: none"> • Develop people retention and development initiatives • Develop talent attraction program • Internal communication
Innovation and Technology	Culture of innovation and investments in technology, research, and development	<ul style="list-style-type: none"> • Promote a culture of innovation • Structure intelligent data management • Biological technologies for the market

Strategic direction

GRI 2-29

Entrepreneurial and business activities

Our strategic direction for business activities and for operations and business is based on our five strategic pillars:





In addition, four points stand out in our business positioning:

Leading biotechnology platform

We are among the main producers of organic agricultural inputs, in one of the most relevant agro markets in the world.

Sustainability at the heart of our portfolio

We have a complete portfolio of plant nutrition and protection solutions that provide productivity and sustainability.

P&DI

- ▶ Resources, solutions, technologies, and advances built on more than 50 years dedicated to research, development, and innovation.
- ▶ The most complete portfolio of biological products on the market, with proprietary technologies.

Market access

- ▶ Robust sales force, with national coverage.
- ▶ Multichannel commercial strategy, with highly specialized sales teams.

Stakeholder	Communities	Public authorities and regulatory bodies	Researchers and Teaching and Research Institutions	Customers and Consumers	Executives, Leadership and Vittia Collaborators	Investors and Banks
Engagement	<ul style="list-style-type: none"> ▶ Telephone; ▶ Email; ▶ Website; ▶ Letters; ▶ Regional events; ▶ Interaction with field workers; ▶ Residents' Association meetings. 	<ul style="list-style-type: none"> ▶ Website; ▶ Events; ▶ Email; ▶ Technical visits; ▶ Phone; ▶ Reference Form; ▶ Reports; ▶ Committee meetings. 	<ul style="list-style-type: none"> ▶ Events; ▶ Partnerships signed by contract to conduct studies and tests and research. 	<ul style="list-style-type: none"> ▶ Contact by phone, website, or email; ▶ Technical visits; ▶ Social Networks; ▶ WhatsApp; ▶ Partnerships with consultants; ▶ Sales convention; ▶ Courses and Lectures. 	<ul style="list-style-type: none"> ▶ Meetings or direct contact; ▶ Climate Survey; ▶ Management Rituals; ▶ Social Networks; ▶ Trainings; ▶ Committees; ▶ Daily Safety Dialogues (DDS); ▶ Sales Convention. 	<ul style="list-style-type: none"> ▶ Meetings or direct contact; ▶ Website and IR Email; ▶ Periodic information disclosed on the website and on the CVM (Reference Form and Announcements to the market); ▶ Capital market events; ▶ Visits to operations; ▶ Investor Day; ▶ Social Networks.
Frequency	Monthly and on demand	On demand	On demand	Daily and on demand	Daily	Daily

Ongoing look to growth

In driving growth, we are **targeting both organic growth and acquisitions**. We have permanently invested in expanding our portfolio of products, services, and solutions by increasing production, but we are also always on the lookout for acquisition opportunities.

We have created a proven platform for **business consolidation and integration**, which also stems from our successful history of **strategic acquisitions**, which aggregate us in terms of access to new markets, expansion of

the product portfolio, new research and development skills and operational synergies. In recent years, we highlight four strategic acquisitions:

- ▶ Samaritá (2014), which allowed us to expand our markets and further diversify our customer base, with producers from other crops, such as citrus.
- ▶ Biovalens (2017), which marked the beginning of our operations with biological control.

- ▶ Vitória Agro (2020), which produces organomineral fertilizers based on organic waste.

- ▶ JB Biotecnologia (2020), which produces biological control based on macrobiologicals (predators and parasitoids).

Once new companies are acquired, we explore all the alternatives and potentialities, to extract the maximum value during the integration process.

Integrated Management System (SGI)



To support operations and business management and day-to-day operating strategies, we have an **Integrated Management System (SGI)**, with an **integrated view of our corporate performance and the use of indicators to monitor results**. Indicators are linked to strategic objectives.

With a focus on operational excellence, the system has features for troubleshooting and opportunities for improvement.

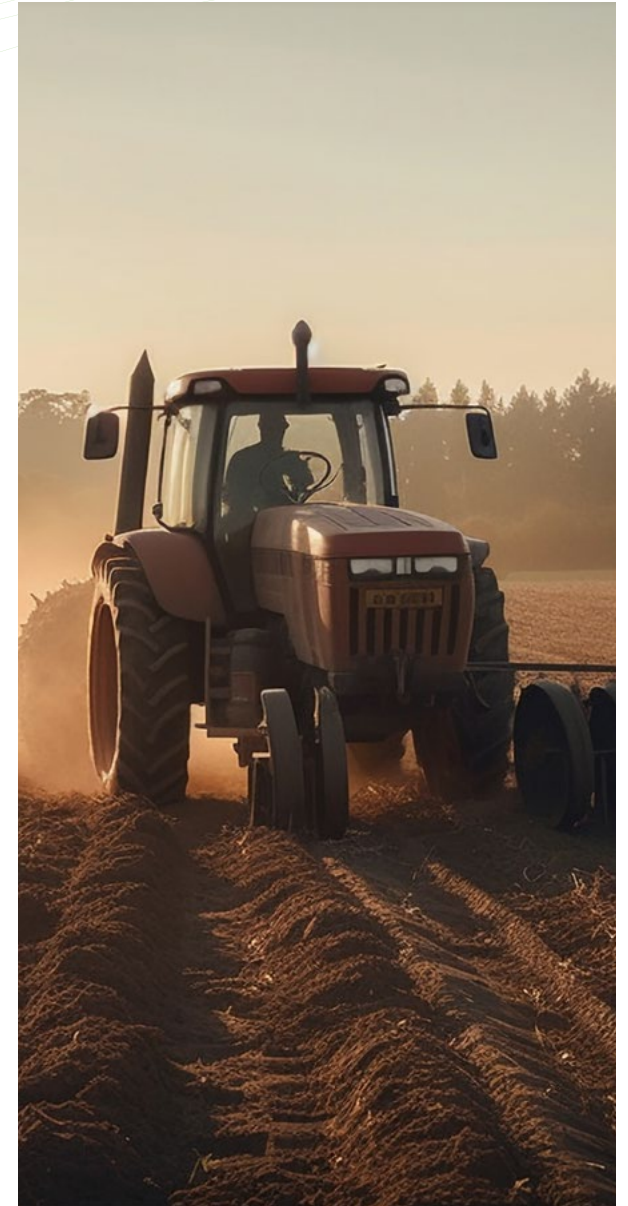
In the case of indicators, if satisfactory results are not obtained, it is possible to map and critically evaluate deviations, which enables the creation of **action plans**, with the aim of avoiding recurrences.

In this way, **the system allows us to have a holistic view of all our processes**. That is, we were able to report our data at the three management levels: business, tactical and operational.

The system is divided into modules, so that each area can use it as needed, with central monitoring being the responsibility of the SGI Area.

Our SGI allows us to:

- ▶ Strengthen the results-based management culture.
- ▶ Align the entire Company around goals and deliverables.
- ▶ Support the execution of strategic planning.
- ▶ Consolidate information from different areas and units.



Operational management

GRI 2-6, 3-3

We develop, produce, market, and distribute plant nutrition and protection products, with different formulations and added levels of technology. For this purpose, we have the **appropriate competences** in research, development, and innovation, as well as in the production, commercialization and distribution of fertilizers and biological control.

Our operational performance is backed by an **integrated action**, involving the areas of: research, development, and innovation;

industrial; supplies and logistics; commercial; marketing; and regulatory affairs. In addition to help from support areas, such as people management, IT, and others.

In order to direct our operational management in the industry, we have an **Industrial Master Plan**, developed in line with the Organization's strategic planning, which is constantly reassessed and revised, with the aim of ensuring the full functioning of our manufacturing operation, increasing operational efficiency,

and serving all markets with our lines of products, services, and solutions.

The combination of our industrial infrastructure (with our eight production units) with our operational expertise acquired over the last five decades positions us among the main developers and manufacturers of biological products in Brazil, as well as among the largest producers of specialty fertilizers in the country.



Operational Excellence Program

We also have an **Operational Excellence Program**, which is being developed gradually. This is a long-term project, with many different ramifications, for which we fundamentally seek to guarantee safe and efficient operation. The program aims to analyze the performance of the areas in the requirements established as essential to operational excellence. As a result, each area, operating unit and storage and distribution center has an express result from 0% to 100%, which demonstrates the current level of adherence to the best management practices, as well as the main opportunities to increase the result.

Five priority pillars are applied, defined as “**middle pillars**,” which support the program’s method. And there are also the pillars of results. Within the established management principles, there is a causal correlation between the middle pillars and the result pillars, that is, meeting the requirements of each middle pillar significantly increases the potential performance of the indicators organized within each result pillar.

In May 2022, **work began to structure the Program’s guidelines and standards, to achieve the Industrial Area’s strategic objectives**, seeking to improve planning, increase data reliability and support the structuring and monitoring of actions at the

strategic, tactical, and operational levels, strengthening routine management cycles (PDCA and SDCA methods).

For the year 2022, the objective was to build a **management tool, focused on operational excellence**, within a performance of managers based on the most effective management methods and practices, both in terms of results and routines. The project included a *workshop*, already held, for leaders (managers, supervisors, and coordinators), in order to involve managers in building the tool, aiming to create commitment and a sense of teamwork.

MIDDLE PILLAR	SUBPILLAR
Culture and people	Sizing and skills
	Transformative leadership
Risk vision	Risks
	Changes
Processes	Definition and optimization
	Productivity, losses, and waste
Systems and information	Information and knowledge management
	Tools and systems
Rules and procedures	Internal procedures
	Legal requirements

RESULT PILLAR	SUBPILLAR
Costs	General Manufacturing Expenses (GGF)
	CAPEX
Customer satisfaction	Delivery
	Quality
ESG	Environment
	Occupational health and safety
	Priority material topics
Organizational climate	References in the main market metrics on the subject

Development of new products, solutions, and technologies

The process of **developing new products, solutions and technologies** normally involves the following steps: identification, study, and culture of microorganisms (bacteria and fungi) with agricultural potential; development of new proprietary formulas and industrial processes; and formulation of new plant nutrition and protection products.

To support all production stages, we have:

- ▶ Center for Research, Development, and Innovation.
- ▶ State-of-the-art laboratory and equipment infrastructure, located in our main industrial plants.
- ▶ Differentiated production processes, which give us more efficiency and agility in the product development and production stages.
- ▶ Access to an exclusive bank of strains, with around 2,000 varieties of fungi and bacteria in the characterization and selection phase, for the development of microbiological inputs for agriculture.
- ▶ Innovation Policy and evaluation flowchart for deliberation and approval of new projects and new technologies, with definitions of the responsibilities of the departments and sectors involved.



5S Program

On a daily basis, our **5S Program**, which works on organizational culture, with a focus on increasing the efficiency of the Company's processes, also contributes to operational efficiency, based on continuous improvement in aspects such as routines, procedures, cleaning, conservation, accident prevention, elimination of waste, incentive to creativity and good practices, among others.

The 5S Program aims to increase quality and productivity at work and improve the organizational climate and physical conditions of the work environment, in addition to greater organization and promotion of health and safety. In this way, **the program has been widely disseminated at all levels of the Company.**

Training is developed by the Integrated Management System Area (SGI), together with the Personnel Management/Human Resources Area.



"Industry 4.0"

Our industrial operations are supported by continuous technological advances, as a result of the processes, systems, and tools we use, in tune with the parameters of **"Industry 4.0."** Once finished, **our products are even traceable** by means of QR Code or bar code, allowing storage in the most appropriate place, facilitating their location in the warehouse, helping to choose the most efficient route for collection, drastically reducing the margin of error in the control of physical and accounting stock and even serving as a source of accurate information for decision-making regarding infrastructure, such as, for example, the occupancy rate.

Regulatory Affairs

With regard to the regulation of developed technologies, we have a **Regulatory Affairs Sector**, which is dedicated to preparing dossiers and conducting and monitoring the regulatory procedures required by the competent authorities. This integration ensures greater agility, assertiveness, and quality throughout the rigorous process of registering new products and, consequently, greater speed in offering new technology to the market.



Commercial management

GRI 2-6, 2-27, 3-3, 206-1, 416-1, 417-1, 417-2

Broad portfolio, diverse solutions, and abundant opportunities

As we have a **broad portfolio of product lines** and offer **solutions for all phases of the planting cycle**, this profile opens up multiple doors and opportunities for us with customers and the market, in addition to increasing the potential for profitability and cost reduction, as we sell more products and become a preferred supplier to our customer base.

We are among the largest domestic manufacturers in the inoculant market and are among the largest players in foliar fertilizers in Brazil. Regardless of this, **we have invested a lot and made additional efforts** in recent years in the **biological products segment**, because we believe in the enormous potential of this segment and, also, in line with our direction towards sustainable development.

Because we currently have **one of the largest portfolios of biological biocontrol and special**

fertilizers, including biological fertilizers, endorsed for a wide application in the most diverse agricultural crops in Brazil, in addition to **a robust portfolio of new products** (in different stages of development), **we are strategically positioned to meet the growing demand in these markets.**

These factors, combined with our strategy of **continuous proximity to our customers**, place us in a strategic position to **capture new business opportunities**. It is also worth highlighting that we have the necessary technical training to continue innovating and seeking to develop new products and new solutions.

We have built a **relationship of trust and exchange of knowledge with farmers**, bearing in mind that they carefully choose products for crop management. In the case of biological

inputs, the agricultural producer tends to apply the products in small areas and gradually increase them. In this way, our sales are both commercial and technical work.

GRI 206-1

It is also important to point out that we obey market rules and respect our competitors. In 2022, we had no case of lawsuits for unfair competition, antitrust and monopoly practices.

Sales strategies

We are present throughout the national territory, with greater predominance and great penetration in the states of São Paulo, Minas Gerais, and Mato Grosso. However, over the last few years we have implemented strategies and initiatives to increase our participation in regions with great agricultural potential, but where historically we had no relevant presence, such as the Midwest region as a whole. Regional diversification, as well as diversification by culture, are key points in our commercial direction.

As for sales, we built a robust commercial platform, with a **multichannel strategy, which encompasses different sales channels**, such as direct sales (carried out by our own team), sales by third-party distributors and sales to or by cooperatives.

Our **commercial revenue comes from the sale of our products, services, and solutions to customers of different agricultural crops**, such as soy, corn, cotton, coffee, citrus, winter crops, beans, sugar cane, cotton, fruits and vegetables, wheat, pastures, which positions us as a platform capable of meeting the most varied demands of the Brazilian agricultural market.

In addition, in order to make our production chain even more efficient, we also carry out industrial sales of raw materials, intermediate

products and products for the fertilizer industry and others, such as animal nutrition.

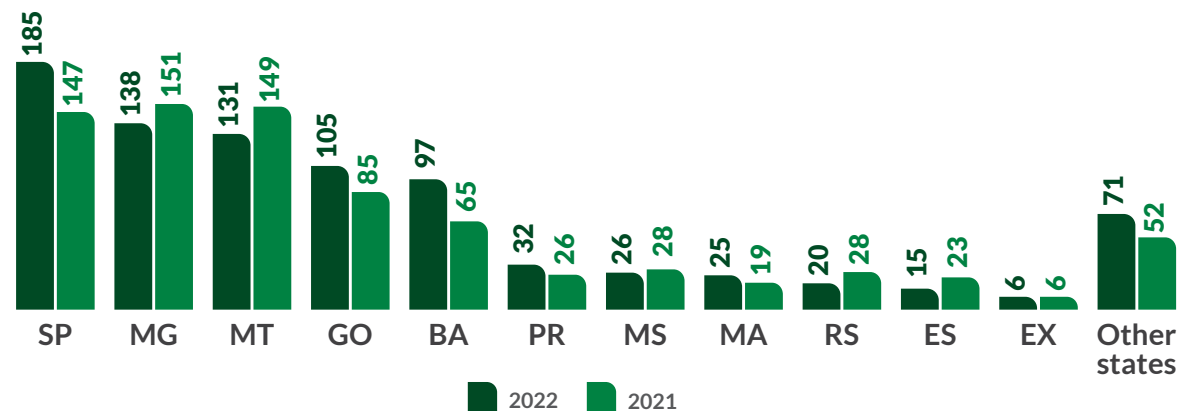
We aim to expand our business and geographic coverage, increase sales and distribution capillarity and access agricultural producers of different profiles and cultures.

We are present, with our sales, in Brazil and abroad, which are distributed as follows:

To support this direction, **we have a specialized sales and support team**, with highly qualified professionals, who accompany farmers in the field, seek to understand their needs and offer the products, services and solutions from our portfolio that are most suitable for each customer, in addition to ongoing technical support.

The presence of our professionals in the field strengthens the relationship with customers, increases the credibility of our brand and our products and solutions, and increases sales potential.

Distribution of net revenue (BRL million)



Sales Convention

From May 31 to June 2, 2022, we held the **2022 Sales Convention**, with the aim of presenting to our employees, firsthand, our market positioning, reinforcing Vittia's growing participation in the agricultural inputs sector, in addition to reinforcing sales strategies and disseminating technological knowledge, with the right to internal awards and recognition.





Product labeling and safety

GRI 2-27, 416-1, 417-1, 417-2

All of our products are assessed for potential health and safety impacts. As a result, the products have a **Safety Data Sheet for Chemical Products (FISPQ)**, in the format of the Globally Harmonized System of Classification and Labeling of Chemicals (GHS), generated according to ABNT 14725 guidance, through *software* from a company specialized in health, safety and environment, which automates the process of preparing and managing regulatory documents.

In addition to the FISPQ, the *software* generates the label and the Emergency Form, in Portuguese, English and Spanish, as well as allows real-time services, supports all aspects of chemical product management, and contains fully integrated libraries of regulatory content. MSDS and other documents strictly follow current legislation and reinforce transparency with customers and regulatory bodies. Therefore, these documents inform about registration, storage, transport, toxicity, application recommendation, risks to the environment, validity, and guidance for use, in addition to providing a direct access channel with our Agronomic Department, in case of doubts.

We also have an internal audit on the subject, with the purpose of demonstrating compliance with all regulatory legal requirements, which certainly contributes to the fact that we do not have cases of non-compliance.

In 2022, there were no cases of non-compliance with voluntary codes. In inspection action, it was identified that an inoculant had incomplete identification, but the analysis was performed on the secondary packaging (box); on the primary packaging (label) the identification was complete, as verified by the inspector and described in the opinion issued by the Ministry of Agriculture and Livestock. The case is at the administrative appeal stage.



Business model and value creation

GRI 2-6

In our value creation process, the Company's business model is based on our principles (Mission, Vision, Purpose, Values and Code of Ethical Conduct), on our essence and on our internal culture. This model directs plans and actions and generates new solutions.

To **support this model**, we permanently seek operational excellence, we have a large collection of technical and scientific knowledge, we have a diversified portfolio of products, services and solutions and we have a robust governance structure, which integrates the operation into day-to-day operations, but it is also focused on sustainable growth, supporting our ability to generate value by mapping and managing risks and opportunities – carried out through our own internal process – in line with

the premises of ethics, integrity and *compliance* and with the precepts of sustainable development.

In day-to-day activities, our business model is verticalized and encompasses the processes of research and development of products, services and solutions, industrial production, storage, commercialization, distribution, and support, which allows us to have greater operational efficiency, capillarity for distribution of products and proximity to customers.

Our business and value generation model is shown below, considering the capital structure of the integrated report.



Financial Capital

- ▶ Investments in the manufacturing units, in the Storage and Distribution Centers, in the Storage and Shipping Center and in logistics.
- ▶ BRL25.8 million invested in Research, Development, and Innovation.
- ▶ Development of products, solutions, and technologies.
- ▶ Shares traded on the Stock Exchange (B3).



Manufactured Capital

- ▶ Total installed capacity of more than 450 million kilos, liters, or doses of products annually.
- ▶ R&DI center with more than 1300m²
- ▶ 05 Distribution Centers
- ▶ Operational Excellence Program.



Intellectual Capital

- ▶ More than 70 professionals dedicated to R&D.
- ▶ Innovation Policy.
- ▶ About 300 specialized professionals dedicated to sales and technical support in the field.
- ▶ Agreements and partnerships with universities and other research centers.



Human Capital

- ▶ Growth and development of our employees.
- ▶ Attracting new talent.
- ▶ Health and Safety Program.
- ▶ Total of 1,210 employees.



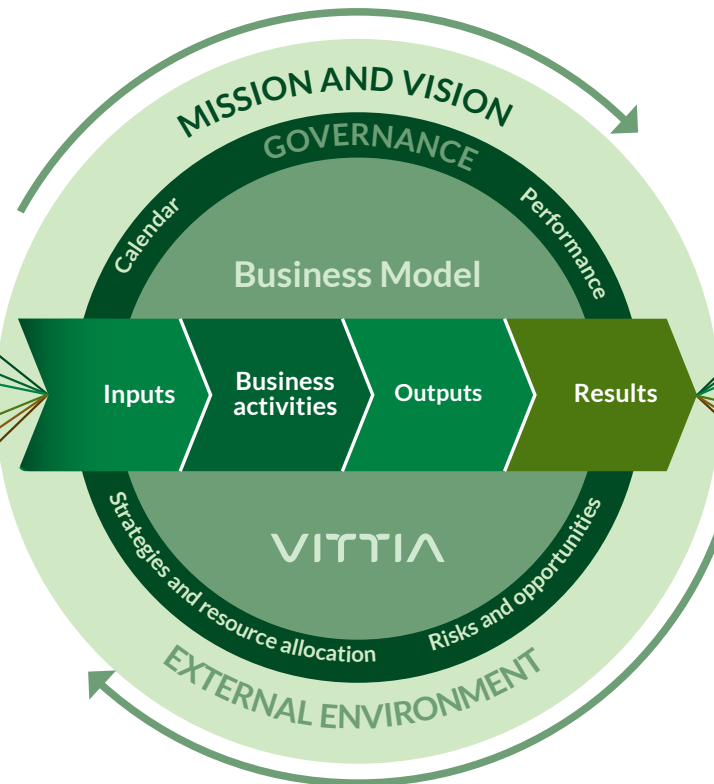
Social and Relationship Capital

- ▶ Commitment to respect and non-violation of human rights.
- ▶ Implementation of a new CRM tool.
- ▶ Consistent partnerships, strategies, and actions in the relationship with suppliers, partners, communities and other stakeholders.



Natural Capital

- ▶ Constant improvements in the management of the use of water resources, energy, and materials, as well as in the generation of waste and emissions.



Financial Capital

- ▶ Net income of BRL851.2 million.
- ▶ Adjusted EBITDA of BRL217.9 million.
- ▶ Distribution of dividends, in the amount of BRL 18.6 million.
- ▶ Distribution of Interest on its Own Capital, in the amount of BRL 33.5 million.

Manufactured Capital

- ▶ Expansion of the biological defensive plant, expansion of inoculant production capacity and transferring and expanding the production of nitrates and phosphites.
- ▶ Beginning of operations at the new Storage and Shipping Center.

Intellectual Capital

- ▶ Launch of 2 macrobiological products and 2 microbiological products, in addition to 11 new recommendations for use/registered biological targets.
- ▶ 521 field studies/agronomic trials.
- ▶ 28 bioprospecting projects, including new products and knowledge generation, and 13 tests.
- ▶ Development of 23 prototypes of microbiological products.
- ▶ Execution of 163 projects in R&DI Fertilizers.
- ▶ Structuring of 83 protocols with research institutions.

Human Capital

- ▶ Job creation: 6.7% growth in the number of employees, compared to the year previous.
- ▶ Inclusion of Vitta in the directory "The Best in People Management - Valor Carreira."
- ▶ Increase in the average hours of training per employee.
- ▶ General reduction of 50% in the Severity Rate compared to the previous year.

Social and Relationship Capital

- ▶ Organization of 31 "Field Days" events.
- ▶ 2,962 customers in Brazil and abroad.
- ▶ Increased volume of purchases from local suppliers.
- ▶ Intensive online course in Biological Control, with more than 3,000 enrolled.
- ▶ More than 9 thousand rural properties registered in our CRM.
- ▶ Total of BRL 800,000 in donations, including initiatives in health, culture, sport, Municipal Funds for the Rights of Children and Adolescents.

Natural Capital

- ▶ Reduction of 28.7% in the amount of raw materials used, compared to the previous year.
- ▶ Decrease of 6.7% in energy consumed within the Organization.
- ▶ Significant reduction in atmospheric emissions of Scopes 2 and 3 (indirect emissions).
- ▶ Recognition in the ECO 2022 Award, with the case on "Organic solutions for sustainable agriculture."

Emphasis on R&D and innovation

GRI 3-3

We are fully convinced that efforts and investments in Research & Development and Innovation are crucial for us to continue to evolve in our performance and business objectives.

We have a **robust Research & Development and Innovation structure**, which starts with our Research, Development and Innovation Center and extends to a web that includes universities and other research centers. The main objective is to stimulate the **development of solutions that are differentiated and/or innovative, but also sustainable**, continuously offering efficiency and productivity to our customers.



Covering more than 1,300 m², our **Research, Development and Innovation Center** has state-of-the-art laboratories and equipment, greenhouses for applied research, development and innovation in bioprospecting, bioprocesses, and agronomic experimentation, all operated by a multidisciplinary team, made up of highly qualified professionals, who combine a focus on technology and attention to sustainability to generate solutions that contribute to the defense and nutrition of plants.

Our team at the center is extremely qualified and is constantly updating (in terms of knowledge), made up of doctors, masters, postgraduates, graduates, and technicians with diverse backgrounds in biotechnology, engineering, chemistry, biology, agriculture, and bioprocesses.

With this structure, we seek to develop new products and solutions (especially the most efficient and sustainable family of biodefensives), which can benefit customers and society as a whole.



Fronts of action of the Center for Research, Development, and Innovation

The center's activities are focused on four major fronts:

Bioprospecting

It contemplates the systematic search for organisms, enzymes, compounds, processes, and parts from living beings that have economic potential and, eventually, lead to the development of a commercially viable product, beneficial for agriculture. We have a bank with a wide variety of fungi, bacteria, and strains of microorganisms for exclusive access.

In bioprospecting, we had 28 projects in 2022, including new products and knowledge generation, and 13 trials.

Bioprocesses

Responsible for the development of biological control, inoculants and biofertilizers, based on organisms identified in the bioprospecting stage. On this front, we also develop processes and approval of materials with the competent bodies and entities.

In bioprocesses, we had the following highlights in 2022:

- ▶ Obtaining the **Biosafety Quality Certificate (CQB) level 1** for work with genetically modified microorganisms.
- ▶ Two projects contemplating the transfer of technology to the industrial area.
- ▶ Execution of three pilot batches in the industrial area, with the aim of improving processes, longer shelf life and agronomic efficiency.
- ▶ *Startup* for the P&DI pilot area, making it possible to carry out fermentations on a 180L scale.
- ▶ Development of 23 prototypes of microbiological products with concentrated suspension, microencapsulated and emulsifiable concentrates for agronomic efficiency tests.



Fertilizers

The focus is on dedication to the development of adjuvants – compounds and technologies that increase the effectiveness and efficiency of applications –, foliar fertilizers, organominerals and biofertilizers.

In 2022, 163 R&DI Fertilizer projects were carried out, focusing on formulation improvements, new products in the portfolio, approval of new materials and suppliers, in addition to material reindustrialization processes.

We can also highlight, in RD&I Fertilizers:

- ▶ Improvement of knowledge and experience in different types of formulations.
- ▶ Increase in the team's degree of specialization.
- ▶ Investment in new equipment to evaluate the performance of the portfolio's formulations, as well as in the development of other new formulations.
- ▶ 26 formulations were improved to reduce costs and optimize processes.

Agronomic R&D

Focusing on plant improvement and development actions and on agronomic projects in partnership with external entities and institutions.

To reinforce this R&DI framework, in 2022 we established the **Innovation Policy and criteria for evaluating new technologies**, focused on evaluating research, development and innovation projects. With this, we want to further foster a culture of innovation throughout the Company, including encouraging all areas to generate and bring new ideas.

Finally, it is important to highlight that we maintain **more than 170 strategic partnerships with more than 140 research centers, universities, associations and specialized consultants**, who have helped us in hundreds of field researches, carried out with different products and in different cultures, and continue to provide relevant contributions in the validation of laboratory and field tests, in different edaphoclimatic conditions throughout the national territory, in addition to sharing knowledge and experiences.

In this context, it is important to highlight, in 2022:

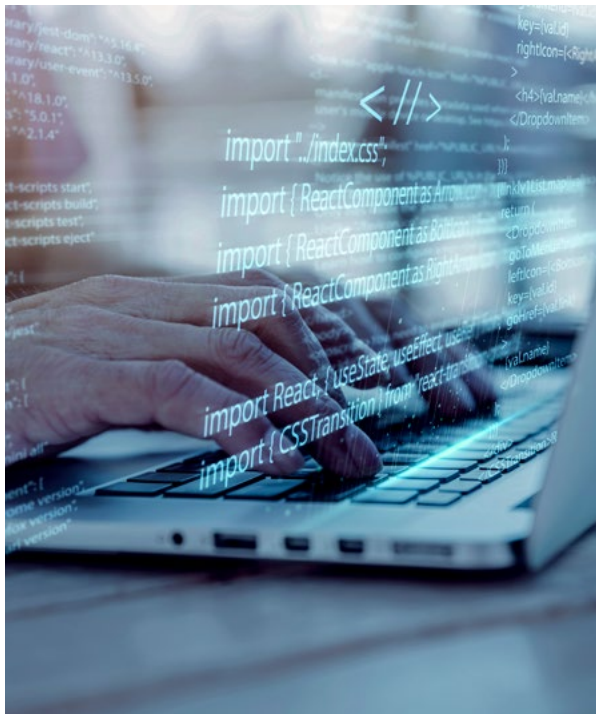
- ▶ Our Market Development Area structured **83 protocols with research institutions**, promoting and fostering scientific knowledge.
- ▶ During the year, **521 field studies/agronomic trials were carried out, in partnership with 144 partner institutions**, with the involvement of 200 researchers. Emphasis on inoculants, in which the number of studies/tests more than doubled.

Number of agronomic tests

Agronomic studies	2020	2021	2022
Adjuvants	2	4	1
Biofertilizers	37	24	32
Microbiological	212	324	298
Macrobiological	25	33	4
Inoculants	4	46	106
Organominerals	13	38	61
Suspension concentrated	1	14	2
Atypical defensives	38	39	17
Total	332	523	521

Technology

On the technology side, we have specific policies and procedures to standardize and detail management controls necessary to maintain high levels of security, as well as for the safe development of systems and to detect and remedy any vulnerabilities in operating systems, applications, mobile devices, resources of cloud and network devices.



Event brings together specialists in the biological management of plant pests and diseases

From November 7 to 10, 2022, we held the second edition of **VIT EXPERT**, at our headquarters in São Joaquim da Barra (SP). Researchers, consultants, and specialists in biological management of pests and diseases from all over the country, Vittia and other companies and organizations participated in the event. The event had lectures, exhibitions and debates and stimulated the exchange of knowledge and information.

On the 7th and 8th of November, the program was aimed at specialists in the grain production chains, with the presence of more than 60 professionals. On the 9th and 10th of November, the focus was on citrus, coffee, and sugarcane crops, for a group of 50 guests.

We understand that this meeting represents a significant initiative for the development and dissemination of biotechnology in Brazilian agriculture, in addition to being an opportunity for networking and sharing experiences and

information, with a series of lectures and debates focused on the area of biodefensives and the technological advancement of the sector in the country.

Participants were also able to get to know and understand how our processes work in the laboratories of the Research, Development, and Innovation Center (R&DI) and in our biological production plant, the largest in the segment in Latin America.



2022 Edition of the Brazilian Congress of Entomology

We were present at the XXVIII Brazilian Congress of Entomology, which took place between August 30th and September 2nd, 2022. Great researchers and the largest biological control companies in Brazil participated. The event provided an environment for discussions about innovations, in addition to the exchange of experiences among participants.

We were part of the scientific program, through the presentation of a poster with the results of the work developed in partnership with researcher Suelen Moreira and the assistant researcher at the Chapadão Foundation, Claudemir Marcos Theodoro. The researchers highlighted the importance of biological control in the management of the corn leafhopper (*Dalbulus maidis*), a pest that has impacted corn production in Brazil, mainly due to the indirect damage caused to the crop, such as the transmission of the stunting complex and the thin streak virus.



Presence in Natural Products and Biocontrol

We were present at the fifth edition of Natural Products and Biocontrol, in Perpignan, France, from September 20 to 23, 2022. The event aimed to bring together researchers from industry and research institutes, in order to discuss mechanisms of action of biological elicitors involved in the biocontrol process of plant diseases.



Brazilian Seed Congress

In September 2022, we participated in the **XXI Brazilian Seed Congress**, which took place in Curitiba. Companies and seed entities that are a reference in the Brazilian market were present, as well as great researchers and companies specialized in the segment of specialties for production, processing, quality, and treatment of seeds.

At the event, we had the opportunity to demonstrate the performance of our seed treatment technologies.



Sustainability: a central element in our management

GRI 2-23, 2-24, 3-3

Sustainable development is at the heart of our business, strategies, and operations, permeating all of our activities across the board. We have advanced, over time, in several internal and relationship initiatives, involving the Company's areas and mobilizing stakeholders.

We have the **Sustainability Committee**, responsible for encouraging and intensifying the sustainable development's culture dissemination in the Organization, also in line with the premises and guidelines of our **Integrated Management System (SGI)**. We also set up a **specific working group** focused on our strategic material topics.

We also have an **SGI and Sustainability team**, which seeks to integrate initiatives aimed at quality, sustainability, and work safety.

In line with our position in favor of sustainability, in July 2022 **we joined the UN Global Sustainability Pact**.

The Global Compact is a voluntary initiative, a call for companies to align their strategies and operations with the Ten Universal Principles established by the Compact, in the areas of human rights, labor, environment and anti-corruption, and to develop actions that

contribute to confronting the societal challenges. It is the largest corporate sustainability initiative in the world, with more than 16,000 participants, including companies and organizations, distributed in 70 local networks, covering 160 countries. In Brazil, there are already almost 2,000 participating companies. The pact includes guidelines for promoting sustainable growth and citizenship, through committed and innovative agendas and corporate leadership.

On a day-to-day basis, we seek to incorporate the commitments mentioned in the Pact, for responsible business conduct, in all our activities and business relationships, mainly through our organizational culture, our governance structure and our strategies for operating and creating value with *stakeholders*, mentioned throughout this Report.

Internally, our employees receive information about commitments in internal communication actions and in certain training courses.



Sustainability in agriculture

In agriculture, sustainability is increasingly becoming an essential aspect of development. An agricultural activity is sustainable when it respects the environment, is fair from a social point of view and is economically viable for the producer.

This vision **includes the conscious use of resources, inputs, and technologies**, with the adoption of agricultural practices that seek the balance of the environment, adequate soil conservation and the conscious and balanced use of natural resources, allowing future generations to benefit and promoting quality of life and food security.

We seek to contribute to sustainable agriculture and, therefore, we seek to develop innovative and pioneering products aimed at achieving greater sustainability in agriculture, which puts us in a good position to meet, for example, the demand for organic

products. In this context, we can mention our **lines of inoculants**, which help to reduce greenhouse gas (GHG) emissions, and **bio-defensive** solutions to control pests and diseases of various crops. Horticulture, for example, is a sector of extreme importance for agricultural activity and, consequently, for food and people's health. However, the occurrence of pests and diseases can reduce the yield and productivity of this type of crop. For this reason, **we support the integrated management of pests and diseases**, with the use of our bio-defensive products.

Our effort towards sustainable agriculture is in line with the global challenge of providing food for a growing population.

Sustainability in Agriculture



The concern with sustainability in our lines of products, services, and solutions

Some characteristics of our products reinforce our concern with the sustainability of our businesses and our operations, especially with regard to reducing impacts, increasing safety for employees and customers and the circularity of waste.

We highlight, for example, the following points:

REDUCTION OF GREENHOUSE GAS EMISSIONS

INTRODUCTION OF INOCULANTS AND BIOLOGICAL PRODUCTS (WITH NITROGEN FIXING BACTERIA)

- ▶ REDUCTION OF NITROGEN-BASED PRODUCTS WITH HIGH POTENTIAL GHG EMISSIONS

REDUCTION IN THE USE OF CHEMICAL DEFENSIVES

INTRODUCTION OF BIOLOGICAL PESTS TO (PARTLY) REPLACE CHEMICALS

- ▶ REDUCTION OF SOIL AND EFFLUENT CONTAMINATION
- ▶ INCREASE IN THE SAFETY LEVEL FOR EMPLOYEES (APPLICATORS) AND FINAL CONSUMERS

EFFICIENT WASTE TREATMENT

TRANSFORMATION OF WASTE FROM OTHER INDUSTRIES INTO HIGH QUALITY ORGANOMINERAL PRODUCTS (RICH IN MINERALS AND NUTRIENTS)

- ▶ TRANSFORMATION OF ORGANIC AND OTHER INDUSTRY WASTE INTO ORGANOMINERAL PRODUCTS AND FERTILIZERS FOR HIGH QUALITY SOIL (RICH IN MINERALS AND NUTRIENTS)

Our product, service and solution portfolio strategy is strongly guided by constant concern for sustainability. **The manufacture, marketing and distribution of our products and solutions encourage the transition to regenerative agriculture, minimizing impacts on the environment and society.**

The use of inoculants directly contributes to the reduction of greenhouse gas (GHG) emissions, as this technology replaces the use of nitrogenous fertilizers from the petrochemical chain that release nitrous oxide (N₂O), a greenhouse gas that, in addition to remaining for more time in the atmosphere, has the potential to be harmful to the environment, contributing to global warming. The heating power of this gas is 310 times greater than CO₂.

Biological control, on the other hand, can replace highly toxic chemical pesticides, which are questioned by various segments of society, due to possible damage to the environment and human health, including both consumer health and the safety of field applicators.

The lines of organominerals and soil microorganisms are based on the efficient treatment of residues produced by other industries, through the transformation of such residues into high quality organomineral conditioners (rich in minerals and nutrients). Vitória, one of our subsidiaries, uses the **circular economy** concept in its business model, as it collects organic waste from producers and uses it as raw material for organomineral fertilizers.

In this way, we believe that our constant concern with socio-environmental aspects puts us in a differentiated competitive position, bearing in mind that more and more customers are seeking, and even demanding, environmentally cleaner solutions in their production processes.

Congress discusses global carbon market

From May 18 to 20, 2022, the **Global Carbon Market Congress – Decarbonization and Green Investments** took place in Rio de Janeiro. The event, promoted by Banco do Brasil and Petrobras, had the institutional support of the Ministry of the Environment and the Central Bank of Brazil. The objective was to debate the carbon credit market and present corporate strategies and projects to boost green businesses, with a focus on innovation and sustainability.

The meeting also sought to connect leaders from different segments and other audiences around the theme “Brazilian and global carbon credit market,” according to the results presented at the 26th United Nations Conference on Climate Change (COP26). We participated in the session entitled “Fertilizers and the green agenda.”

The event, which was exclusive to guests, had government representatives, from the federal, state, and municipal spheres, regulatory agencies, sector entities, startups and around 100 CEOs of large companies in Brazil and abroad.

Certifications

We have the following certifications:

Spray Adjuvants Program



Organized by the Agronomic Institute (IAC), an agency of the Department of Agriculture and Supply of the State of São Paulo, it grants the **Official Seal of Functionality for Agricultural Adjuvants**. The seal ensures the functionality of agricultural adjuvants and is awarded only to companies that have products approved in evaluations carried out by specialists from the Center for Engineering and Automation (CEA), of the IAC, certifying the functionality and reliability of the adjuvants sold in Brazil.

IBD Approved Input



Granted by IBD Certifications, it ensures our respect for the environment, with good working conditions and highly reliable products. Evaluates the possibility of using commercial inputs available on the market, in accordance with the main guidelines for organic production (according to standards in the USA, Europe, the *International Federation of Organic Agriculture Movements* (Ifoam), or the International Federation of Organic Agriculture Movements, in addition to Japanese, Canadian, Brazilian and *The Biodynamic Federation Demeter International standards*. It has its own and unique guidelines and procedures, worldwide, which guarantee safety, credibility, and reliability to approved inputs and to producers and companies interested in using them. IBD Certifications is the largest certifier of organic products in Latin America and the only Brazilian certifier of organic products accredited by Ifoam, ISO/IEC 17065 product certification of *Demeter International* (certification of products resulting from biodynamic agriculture), the *National Organic Program of United States Department of Agriculture* (USDA/NOP) and approved for the use of the Brazilian System of Organic Assessment and Conformity seal (Sisorg).

People management – “Proud to be Vittia”

GRI 2-7, 2-8, 2-20, 2-23, 2-30, 3-3, 401-1, 403-1, 403-2, 403-3, 403-4, 403-5,
403-6, 403-7, 403-8, 403-9, 403-10, 404-1, 404-3, 405-1, 406-1





Guidelines and assumptions in people management

GRI 2-7, 2-8, 2-23, 3-3, 401-1

The slogan “**Proud to be Vittia**” really represents an expression that cuts across all of our businesses and operations, as what we have achieved in more than five decades of activity was thanks, in large part, to a qualified and committed team, which is proud to be a part of it and makes us proud of its performance and engagement. People are at the heart of our operation.

We consider **fundamental guidelines** in our people management strategies and initiatives:

- ▶ Meritocracy.
- ▶ Emphasis on the growth and development of people.
- ▶ Human and organizational development running together.

Our **people management** focuses mainly on **three main fronts**:

- ▶ Development
- ▶ Employee loyalty
- ▶ Attracting new talent

We closed the year with **1,210 employees**, a growth of 6.7% compared to 2021, of which 1,080 are permanent and 130 are temporary or have no guaranteed workload, all of whom are hired under the CLT regime and covered by a collective agreement. Employees are mainly concentrated in the Southeast region, where 87.3% of our workforce is located. Our **female representation is of 38.0%**, 3.5 percentage points more than last year.

In day-to-day management, we follow the labor legislation in force in the country and the assumptions and standards of the International Labor Organization (ILO).



GRI 2-7

Employed workers

a) By gender (gender as specified by the contributors themselves)

Number of employees	2020			2021			2022		
	H	M	Total	H	M	Total	H	M	Total
Permanent	492	240	732	612	291	903	678	402	1,080
Temporary	66	28	94	130	101	231	58	57	115
No hourly rate guarantee	-	-	-	-	-	-	14	1	15
Total	558	268	826	742	392	1,134	750	460	1,210

M = Men / W = Women

b) By region

Region	2020			2021			2022			
	T	P	Total	T	P	Total	T	P	S	Total
North	0	10	10	0	10	10	0	11	0	11
Northeast	1	9	10	0	14	14	0	21	2	23
Midwest	0	51	51	0	57	57	0	70	6	76
Southeast	93	636	729	230	786	1,016	115	935	6	1,056
South	0	26	26	1	36	37	0	43	1	44
Total	94	732	826	231	903	1,134	115	1,080	15	1,210

T = Temporary / P = Permanent / S = No guaranteed workload

Notes:

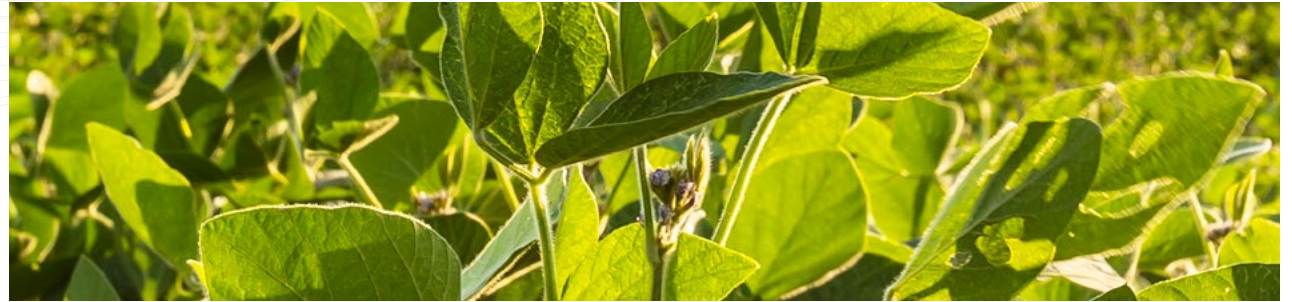
- 1) All employees with contracts for an indefinite period are considered permanent.
- 2) All employees with a fixed-term contract (apprentice, intern, and seasonal workers) are considered temporary.
- 3) Collaborators in the PJ modality are considered without guaranteed workload.
- 4) The base date of 12/31/2022 was used and not the average of the year. That is, the fluctuation of the year had no impact on the number, since we used the database on 12/31/2022.



GRI 2-8

Workers who are not employed

We have, in the Company, **81 fixed third parties** (base date 12/31/2022), employees of a contracted company, who work on our premises as providers of cleaning services, concierge/reception, collective restaurant, cafes, building maintenance and maintenance of air conditioning.



GRI 401-1

Total number and rate of new employee hires during the reporting period, broken down by age group, gender and region

Indicator	2020		2021		2022	
	Number	Rate	Number	Rate	Number	Rate
Total number and rate of employees hired, by age group						
Under 30	5	0.61	325	28.66	380	31.40
Between 30 and 50	119	14.41	265	23.37	202	16.69
Over 50	191	23.12	19	1.68	6	0.49
Total	315	38.14	609	53.71	588	48.60
Total number and rate of employees hired, by gender						
Men	206	24.94	361	31.38	315	26.03
Women	109	13.20	248	21.87	273	22.56
Total	315	38.14	609	53.71	588	48.60
Total number and rate of employees hired, by region						
Midwest region	37	4.48	28	2.47	42	3.47
Northeast Region	1	0.12	7	0.62	14	1.16
North region	3	0.36	6	0.53	6	0.50
Southeast region	259	31.36	544	47.97	501	41.40
South region	15	1.82	24	2.12	25	2.07
Total	315	38.14	609	53.71	588	48.60

Total number and rate of employee turnover during the period covered by the Report, broken down by age group, gender and region

Turnover	2020	2021	2022
By age group			
Below 30	4.48	5.04	7.94
Between 30 and 50	7.11	8.36	8.90
Over 50	1.70	1.15	1.08
Total	13.30	14.55	17.92
By gender			
Men	9.90	9.80	12.27
Women	3.40	4.75	5.65
Total	13.30	14.55	17.92
By region			
Midwest region	1.24	1.44	2.16
Northeast Region	0.31	0.14	0.48
North region	0.31	0.29	0.36
Southeast region	10.67	11.52	14.07
South region	0.77	1.15	0.84
Total	13.30	14.55	17.92

Note: Data for 2020 and 2021 has been updated



We were included in the “Valor Carreira” directory

In 2022, we participated in the survey “**The Best in People Management – Valor Carreira**,” organized by the Mercer consultancy and *Valor Econômico* newspaper, which is committed to recognizing companies that have the best people management practices and differentiated work environments. **In our case, this participation also worked as a climate survey** (our first initiative in this sense), given that, as part of the process, employees are invited to answer a questionnaire.

In this “Best in People Management” study, **77% of our employees completed the survey**. The online questionnaire involved questions about culture of integrity, organizational agility, responsible leadership, healthy work environment, fair reward, attractive careers, thriving individuals and engagement.

As a result, announced in December 2022, we were recognized and ranked among the 35 companies that were included in the “Valor Carreira” yearbook.

Based on the survey, we are carrying out an in-depth analysis, so that we can guide action plans and/or improvements internally.

HR practices

GRI 2-20, 404-3

Recruitment and selection

With regard to attracting talent, our recruitment and selection processes and assumptions are in line with market and sector practices.

In order to increase the approach, **in 2022 we started a more targeted work**, with a communication and marketing plan focused on reinforcing our brand and our essence, strengthening the bond with contractors and other employees.

Over time, we have privileged **internal recruitment** to fill most vacancies. For some more specific vacancies, we work simultaneously with internal and external recruitment.



Career and performance evaluation

GRI 404-3

Within the scope of the focus on **development**, we have a **Career and Succession Plan**, which in 2022 included the review of the current salary table and the restructuring of rules and procedures for assessing potential and remuneration.

We carry out annual **performance assessments**, with the respective **feedback**, applied to most of our employees. The number of employees covered has grown each year. In 2022, **92% of employees** received regular performance and career development evaluations, an increase of 5.9 percentage points over the previous year.

In 2022, we restructured the assessment via the system and the self-assessment, initially for around 40% of employees, with the aim of streamlining and improving the process and so that they better understand their vision of the process and the development plan.

For the rest of the employees, the evaluations continued to be carried out according to the previous systematic, that is, in two types – one for the administrative and operational public

and the other for leaders and the sales force. For administrative and operational publics, **feedback** is given by the direct manager. In the assessment of leaders and the sales force, **feedback** is built based on development points by the immediate manager, with subsequent calibration with the Board and the People Management/Human Resources Area, which gives rise to the **Individual Development Plan (PDI)**. After the construction of the evaluation, we have the moment of calibration between all the directors and the CEO and, only after that, the **feedback** is given to all those evaluated.

In terms of **loyalty**, we have an annual **cycle of promotions and merits**, which works in conjunction with the Career and Succession Plan.

GRI 404-3

Percentage of employees receiving regular performance and career development reviews

Number of employees	2020			2021			2022		
	H	M	Total	H	M	Total	H	M	Total
Total	86.1%	71.8%	81.7%	87.3%	83.7%	86.1%	95%	87%	92%

M = Men / W = Women

Number of employees	2020	2021	2022	
	H+M	H+M	H	M
Presidency and Board of Directors (N-1)	57.1%	80.0%	100%	100%
Management (N-2)	85.3%	136.7%	94%	100%
Other Leadership Positions (N-3)	79.4%	96.2%	95%	98%
Technical and Administrative	79.7%	85.4%	89%	79%
Operational	82.3%	82.9%	99%	98%
Total	81.7%	86.1%	95%	87%

M = Men / W = Women



Compensation and benefits

GRI 2-20

In terms of **loyalty**, with regard to **compensation**, we adopt salary practices that are compatible with the market and the sector in which we operate.

We carry out **salary research**, which allows us to have a view of the market and a *benchmark* of the salary practices of companies in the agro sector.

Our People/Human Resources Management Area is responsible for maintaining and updating the **salary table**, which, under the terms of our **Remuneration Policy**, is a document that indicates salary groups and ranges, with each salary range corresponding to a salary group and is designed according to salary surveys and annual collective agreements. In addition, the Area is also responsible for the individual and formal performance assessment schedule of the Company's employees, to be followed by the Board of Directors, as well as for preparing and reviewing the Remuneration Policy.

Salary increases can be granted on an annual basis, as well as bonuses for spontaneous merits that aim to demonstrate recognition of the performance of our employees.

In terms of **variable compensation**, we have a Profit-Sharing Program (PLR), with defined premises that cover all employees. We also have a specific Profit-Sharing Program, which includes our sales force and our coordinators, managers, and directors.

With regard to **benefits**, our employees have all the benefits provided for in the Collective Bargaining Agreements signed with the category's unions. In addition to these, we also offer spontaneous benefits:

- ▶ Medical assistance (health plan)
- ▶ Dental assistance
- ▶ Food allowance
- ▶ Transport allowance
- ▶ Expense allowance
- ▶ Life insurance
- ▶ Private pension

Training and development

GRI 404-1

As part of the actions of our development front, **we encourage and support the professional development of our employees and, in this sense, we continuously invest in training actions**, as we understand that a trained and qualified team is essential for us to be able to face market challenges and achieve the set objectives.

Each year, managers carry out a survey of training needs, so that the Personnel Management/Human Resources Area can build a training plan, contemplating the desirable training for the period. Mandatory training, on the other hand, is indicated by position and/or function, such as, for example, training related to ethics and *compliance*, which are intended for all employees, and training in safety, especially those related to Regulatory Standards (NRs), which are identified through a matrix based on each position.

In November 2022, we resumed our **Leaders Academy**, which had been interrupted due to the Covid-19 pandemic. The objective is to encourage discussions and share knowledge with leaders, with specific training.

GRI 404-1

Average training hours carried out by employees, per year

Average training hours	2020	2021	2022
By gender			
Men	5.18	1.09	1.38
Women	4.06	0.87	1.28
Total	4.41	1.02	1.93
By functional category			
Presidency and Board of Directors (N-1)	-	0.10	0.50
Management (N-2)	0.59	0.33	10.82
Other Leadership Positions (N-3)	4.00	0.87	19.00
Technical and Administrative	0.19	1.33	37.58
Operational	4.71	1.05	26.98
Total	4.08	1.02	1.93

As can be seen in the tables below, **in 2022 we significantly increased the average hours of training carried out**, compared to the previous year, even more so considering that the year 2021 was still marked by the Covid-19 pandemic and its restrictions.

Diversity and inclusion

GRI 3-3, 405-1, 406-1

We believe in diversity and inclusion, with the complementarity of skills, knowledge and experiences and the plurality in terms of race, ethnicity, gender, age, culture, religion, and other points. We understand that a more diverse and inclusive work environment is more productive and we do not tolerate any form of discrimination or prejudice.

However, we are still evolving in terms of developing plans and concrete actions in favor of this theme. We are deepening studies and analyzes on the subject, and the subject is even on the agenda of our Sustainability Committee, so that we can assess how to advance in this topic that is so important for the business environment and for society as a whole.

In 2022, there was no record of cases of discrimination in the Company.

It is important to highlight that the number of women in the Company has increased each year, as can be seen in the table of employees by gender, in the item “Guidelines and assumptions for people management,” in this chapter “People management – proud to be Vittia.”



PinkFarm Brazil highlights the work of high-performance women

From October 5 to 24, 2022, we participated in the ***PinkFarm* Brazil** event, produced by the *My Farm Agro* platform, with live and *online* transmissions.

Each broadcast lasted approximately 60 minutes and was made available on our internal and external platforms.

The objective of this initiative was to share agricultural knowledge, through the voice of professionals who **stand out for their technical and behavioral skills**, highlighting the work of high-performance women. The cycle of lectures was led by women of national protagonism in technical, communication and people management areas.

At the same time, during the broadcasts, a solidarity Pix option was made available, destined for a hospital specialized in cancer treatment, with the purpose of reinforcing the fight against breast cancer, in a month known to be dedicated to the cause (“Pink October”).

GRI 405-1

Diversity in governance bodies and employees

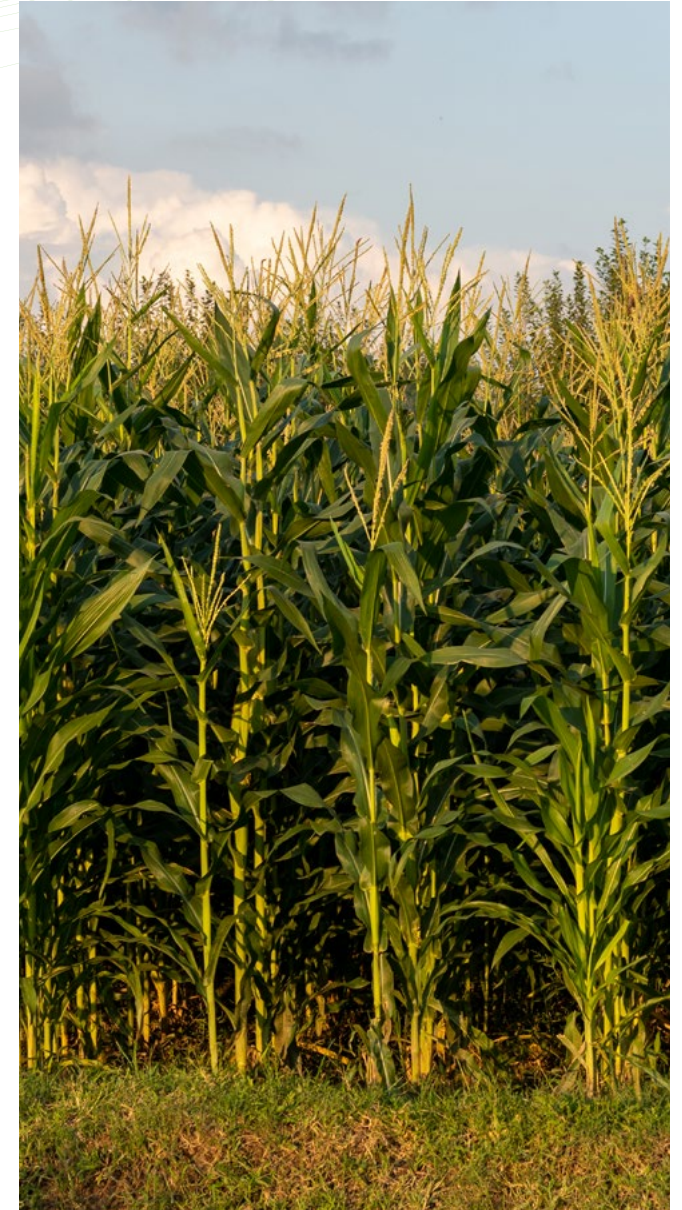
Percentage of governance body members	2020	2021	2022
By age group			
Below 30	0%	0%	0%
Between 30 and 50	20%	20%	20%
Over 50	80%	80%	80%
By gender			
Men	100%	80%	80%
Women	0%	20%	20%

Percentage of employees by functional category and by gender	2022	
	Men	Women
Presidency and Board of Directors (N-1)	89%	11%
Management (N-2)	74%	26%
Other Leadership Positions (N-3)	72%	28%
Technical and Administrative	49%	51%
Operational	73%	27%

Note: This is the first year we report this data; therefore, there are no consolidated numbers referring to previous years.

Percentage of employees by functional category and by age group	2022		
	< 30	30-50	>50
Presidency and Board of Directors (N-1)	0%	77.78%	22.22%
Management (N-2)	8.51%	82.98%	8.51%
Other Leadership Positions (N-3)	19.61%	73.20%	7.19%
Technical and Administrative	57.59%	39.63%	2.78%
Operational	36.88%	53.36%	9.76%

Note: This is the first year we report this data; therefore, there are no consolidated numbers referring to previous years.



Union relations

GRI 2-30

We respect the full exercise of union activities and all our employees are covered by **Collective Bargaining Agreements** entered into with the unions of the categories related to our activities.

We maintain close relationships with the various labor unions that represent our employees, and the collective agreements and conventions to which we are a party or those negotiated directly have, in general, a duration of 12 months. We value compliance with the applicable labor legislation and the conditions agreed upon in the collective instruments entered into with the unions, applying them equally to unionized and non-unionized employees.

In 2022, there were no reports of work stoppages or strikes at the Company.



Health, safety, and well-being

GRI 3-3, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10

Aspects of people's health, safety and well-being are essential in our management and operations.

Our occupational health and safety framework complies with the rules and guidelines of the Ministry of Labor and other relevant legislation (federal, state, and municipal), especially the Regulatory Norms (NRs) related to occupational safety and health and the guidelines and requirements for the management of occupational risks and prevention measures in occupational safety and health (OSH). All our employees are covered.

In order to deepen this position even further, in 2022 we began the process of improving our **Occupational Safety and Health Management System**, which includes a new **Corporate Behavioral Safety Program**.

As part of this implementation, we carried out the following activities throughout 2022:

Workshop for presentation of diagnosis. In this event, dynamics and reflections were carried out on the maturity curve of our actions related to health and safety issues, and suggestions were collected for a new **Occupational Health and Safety Policy** (to be implemented) and the next steps of the System's improvements implementation were presented. In a second moment, the results of the *workshop* were presented to the Board of Directors and to our Integrated Management System (SGI) structure.

"Safety D-Day," for survey of serious and imminent risks and analysis of deviations. In the week of May 16 to 20, 2022, the "Safety D-Day" was held in all our units, a breakdown of several actions, which began with a *workshop* with a specialized consultant. Mainly focused on promoting behavioral changes, this initiative had the participation of leaders (managers, coordinators, supervisors, leaders, and safety technicians). The *online* routine management tool was used to carry out inspections, resulting in corrective actions.

Review of communication **procedures, analysis,** and investigation of accidents, in addition to evaluating proposed indicators.

Definition of the structure and leadership for the new configuration of the Occupational Health and Safety Management System.

Training and qualification on the system, with defined leaders and other professionals involved in the project.

Implementation of the Occupational Safety Management Program

In 2022, after a diagnosis, the effective implementation of our **Occupational Safety Management Program** began, as part of the Occupational Health and Safety Management System, with the objective of developing and reinforcing a culture of safety, going through increasing stages for continuous and sustainable improvement.

We call these stages the **3 Ps**:

- **Projects** (structuring and work environment).
- **Pattern** (procedures and rules).
- **People** (education for prevention and human behavior).

The program covers **14 fronts**, which have guiding implementation guides:

- Leadership and Administration
- Control of Hazards and Risks
- Training Plans
- Planned Inspections
- Accident Investigation
- Individual Protection Equipment
- Emergency Service
- Critical Activities and Special Authorizations
- Occupational Health and Hygiene
- Engineering Controls
- Contractor Management
- Vehicle Safety
- Behavioral Safety
- Legal Requirements

Of the actions that took place in 2022, we highlight the first stage (**Projects**) of the Occupational Safety Management Program, with:

- Security *Workshop* with Senior Management.
- Elaboration of the Occupational Health and Safety Policy, to be implemented.
- Development of material on Support – Serious and Imminent Risks – Risk Perception.
- Beginning of the preparation of manuals and implementation guides contemplating the Occupational Health and Safety Management System with the improvements.
- Definition of indicators.
- Support in identifying employee profiles to work on the integrated implementation of the Occupational Health and Safety Management System.
- Training of those involved in the implementation.

Day-to-day health and safety management

For analyzes and day-to-day activities, in addition to the Health and Safety Area, we have the **Occupational Safety Committee**, made up of managers, leaders and the **Specialized Service in Safety Engineering and Occupational Medicine (SESMT)**, which is made up of technicians, nurses, occupational physicians and occupational safety engineers. The Committee meets monthly, or on demand, to deliberate on the main indicators, as well as on improvement actions, management of deviations, projects, programs and investments in health and safety at work.

Furthermore, we point out:



GRI 403-4

Six of our units also have an **Internal Commission for Accident Prevention (CIPA)**, which ensures the participation of workers in matters relating to health and safety at work.

The units are: the three plants in São Joaquim da Barra (SP), Artur Nogueira (SP), Ituverava (SP) and Patos de Minas (MG).

Daily Safety Dialogues, in all operational units.

Right of refusal. Our employees are guaranteed the right of refusal for activities with serious and imminent risks.

GRI 403-5

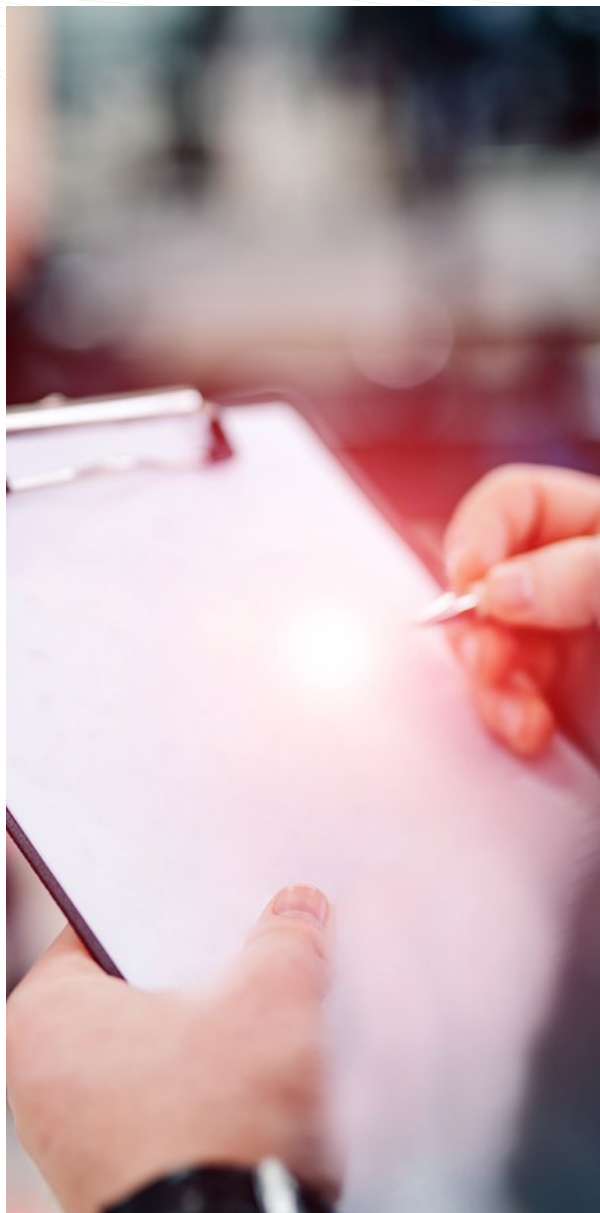
Constant training and qualifications in health and safety at work for employees. Health and safety training and qualification actions have been intensified. In 2022, there were 6,525 hours of training/qualification.

5S program. Our 5S Program, based on the organizational culture and focused on processes and continuous improvement, also focuses on occupational safety, seeking to disseminate knowledge of 5S procedures, in order to ensure the fulfillment of responsibilities according to each function and engage all areas, guiding the implementation

of the senses, through standards established in procedures, and ensuring that the 5S Program is implemented in all areas and units, which also contributes to greater safety.

GRI 403-6

In terms of health, we have an **Occupational Health Program** and maintain a **medical clinic** in São Joaquim da Barra (SP), with a health team made up of an occupational physician, an occupational nurse, and an administrative assistant, who attend to the demands of the units, including carrying out periodic examinations and drafting legal documents. We also have the support of a specialized third-party company for the elaboration of ergonomic reports and laboratories for external medical examinations. All employees also have access to the **Health Plan**. In addition, we have the **Dental Plan**, optionally, and we also have the **Psychological Support Program**, carried out by an internal team.



Hazard identification, risk assessment and incident investigation

GRI 403-2, 403-3, 403-5, 403-7

In order to **identify and assess dangerousness and other risks**, we carry out, in all our work activities, specific surveys (physical, chemical, biological, ergonomic and risk of accidents), in compliance with Regulatory Standard (NR) 01 - General Provisions and Survey of Occupational Risks.

Additionally, in compliance with NRs 15 and 16, we carry out a qualitative assessment that results in the Technical Report on Unhealthy and Dangerous Conditions (LTIP).

Unhealthiness is mitigated or eliminated through information, training, and targeted projects, as well as the use of Personal Protective Equipment (PPE) and Collective Protection Equipment (CPE).

We have a team of professionals who are qualified and registered with the competent bodies, in accordance with the guidelines of NR 04 (Specialized Services in Safety Engineering and Occupational Medicine), with a worksafety engineer, worksafety technicians, a work doctor and Work nurse.

Annually, we carry out an assessment of occupational health and safety (SSO) indicators, an assessment of the performance and competence of OHS professionals and continuous training focused on updating current legislation.

Employees in general receive initial training on the subject, in addition to specific training and mandatory work safety. And they must follow the guidelines of the Code of Ethical Conduct and Occupational Safety standards.

We also have a defined system, with a system-structured management model, to carry out **the registration, investigation, and management of corrective actions for all accidents/incidents at work** involving our own workers.

The work of our **health services**, in turn, takes place in conjunction with work safety actions and initiatives, to identify what may contain dangerousness in the activities carried out. We have the risks mapped and, also, the framing and training of the people who operate or act in these activities.

Occurrence of accidents and occupational diseases

GRI 403-9, 403-10

In 2022, there were no records of fatal accidents. However, despite the increase in the number of accidents with leave, the **Severity Rate** had a 50% reduction compared to 2021, and in the Fertilizer and Biological Units in São Joaquim da Barra (SP), which have the highest number of employees, there was a reduction of 91%, in addition to a 43% reduction in the Frequency Rate of accidents with and without leave. There was also an increase in the number of accidents with mandatory reporting, mainly as a result of adaptations related to the integration processes of new units acquired in recent years (Patos de Minas and Paraopeba, in Minas Gerais).

There were no records of occupational diseases in 2022.

GRI 403-9

Work accidents

Indicator	2020		2021		2022	
	Number	Index	Number	Index	Number	Index
Deaths resulting from accidents at work	0	0.0	0	0.0	0	0.0
Accidents at work with serious consequences (except deaths)	7	3.8	17	7.0	25	8.64
Mandatory reporting accidents at work	10	5.43	23	9.47	31	10.71



Relationship with customers

GRI 2-6, 2-29, 3-3

We value a **close and quality relationship with our customers**. We continuously seek to understand the needs of our customers and work towards their satisfaction.

In 2022, we reached **2,962 customers** in Brazil and abroad. Our customers are: commercial establishments, final consumers/rural producers, fertilizer industries, suppliers, export customers and other industries.



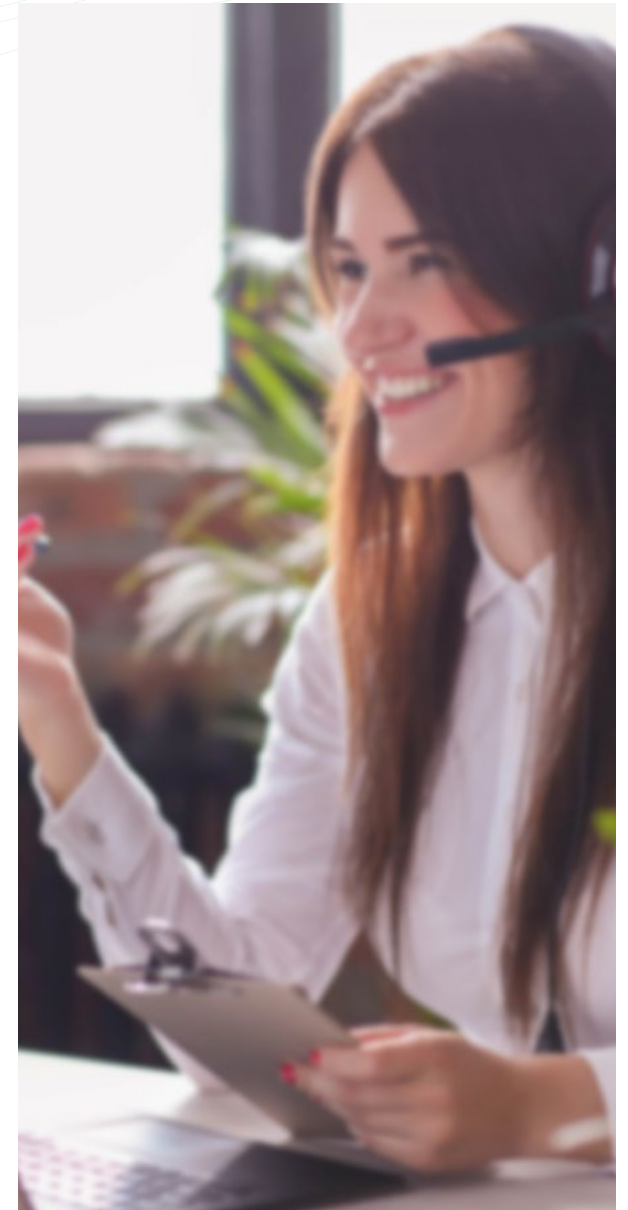
Closer relationships with customers

GRI 2-29

We continually maintain a strategy of **strengthening and deepening relationships with customers**. To this end, we permanently seek to organize our sales structure, so as to be able to work side by side with producers, reinforcing our products and services with them, especially biological control, and promoting sustainable agriculture, with a reduction in the use of chemical inputs and the reduction of production costs, contributing to the sustainability of food production.

This constant presence in the field helps to maximize the quality and productive potential of crops, with our products, services and solutions and the support of our team of specialists.

As part of our actions, over the last few years, we have established a **greater presence at the main fairs and events in the Brazilian agro sector**, which facilitates rapprochement with customers and potential customers. Each year, we have participated in several of these types of events.



We are also active on social networks, and we are present in publications in the sector. In this way, we manage to get closer to our customers and guarantee access to useful and quality informational content for our customers and potential customers.

Another way of maintaining and even increasing proximity to customers are the “Field Day” events, organized by companies, organizations, associations, or cooperatives, in

different regions of the country, which bring together rural producers, distributors and professionals, in which we can bring our experts and present technologies and/or reinforce our products, services and solutions. In 2022, we had 31 demonstrative field events, with 100% biological management.

For example, in June 2022, in partnership with the Cooperative of Cane Planters of the State of São Paulo (Coplacana), a branch in Chavantes

(SP), we participated in the **2022 Milho Safrinha Field Day**, organized by Produtiva Consultoria Agrônômica and Cerealista Cerqueira César.

At the event, Vittia technologies for corn cultivation were presented, with emphasis on the biological insecticide Bovéria-Turbo, essential in controlling one of the main pests of the crop, the corn leafhopper.



Sales and support team

We have a team of specialized professionals dedicated to the sale and technical support of products, services, and solutions for our customers. The professionals are spread across the five regions of the country and receive continuous and intensive training, for constant development and technical training. This training is applied from the beginning of the employee's work in the Company, and we monitor the impacts of this initiative through several indicators, mainly related to sales and the turnover of professionals.

Due to the fact that each region of Brazil has different climatic and soil conditions, our sales and technical support team provides **personalized service**, always seeking to understand the customer's needs, the type of crop and the challenges to be faced.

In July 2022, we implemented a new **Customer Relationship Management** (CRM) tool in order

to improve our customers' mapping and analysis processes. With the new tool, we've improved things like:

- ▶ More assertive customer mapping (we have more than 9,000 rural properties registered in the CRM).
- ▶ More accurate definition of the periodicity and frequency of visits.
- ▶ Team engagement with customers.
- ▶ Improvement of the relationship with the market.
- ▶ Standardization of tasks.
- ▶ Remote management.
- ▶ Broader and clearer indication of where to direct effort and investment.
- ▶ Support for a more strategic conduct (what to do, how to do it, when to do it and where to do it; correct direction).
- ▶ Improved operational excellence of the Commercial team.



Purchasing and supplier management

GRI 2-6, 3-3, 204-1



Purchasing and supplier management

GRI 2-6, 3-3, 204-1

Our operations and purchasing processes are divided into **two main groups of supplies: raw materials and packaging**. In this context, we have established specific procedures for contracting and purchasing national and international suppliers.

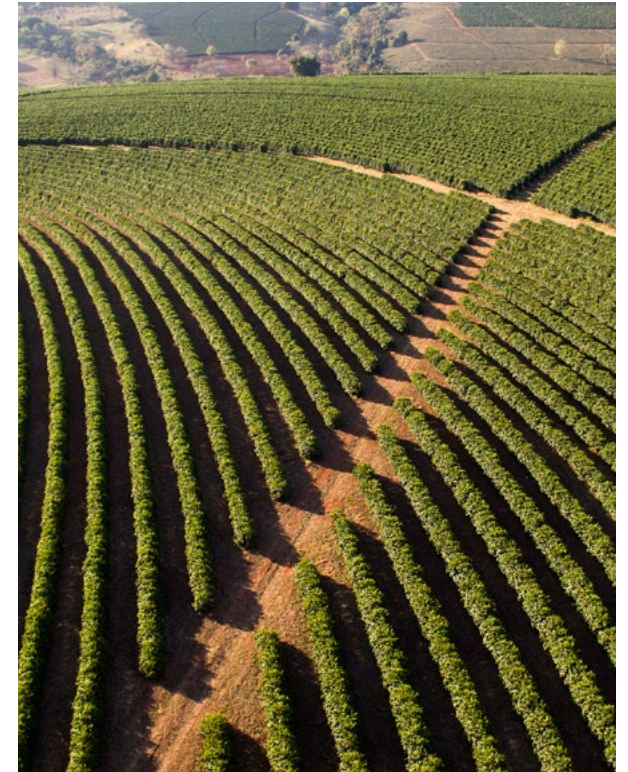
Purchasing and storage planning has significant impacts on our operations, due to the seasonality of the markets in which we operate. As around 30% of our raw materials are imported, any change that occurs in the external scenario or in maritime freight, affecting availability and prices, reverberates in our operational activities and in our production.

When purchasing from international suppliers, the majority of raw materials are commodities, with market prices. In order to carry out purchases, approvals are required proving the integrity of the Company in terms of quality standards, socio-environmental aspects, and delivery capacity.

As for purchases from national suppliers, we carry out two types of purchases:

- ▶ **Product purchases through contracts.** These contracts are made for products with greater demand and which are more representative within the Company's portfolio, in addition to basic items such as MRO (Maintenance, Repairs and Operations) and PPE (Personal Protection Equipment).
- ▶ **Spot purchases.** In this modality, non-recurring items are purchased or for issues or situations that are not needed or in which it is not possible to enter into longer contracts. Market quotations are made and a supplier registration process is carried out. Even in these non-recurring purchases, suppliers are checked in terms of the company's integrity in ethical, socio-environmental issues and quality standards.

With regard to inventories, we have strict control, through the regular carrying out of inventories for control purposes, in addition to adequate operating systems and dedicated employees for these functions. One of our differentials is the ability to work with low product loss rates in the stock of products without turnover.



In 2022, we reviewed and readjusted the structure of our Supply Sector, focusing on continuous improvement. In addition, efforts are being made to systematize a supplier self-assessment process (including sustainability/ ESG criteria).

Proportion of expenses with local suppliers

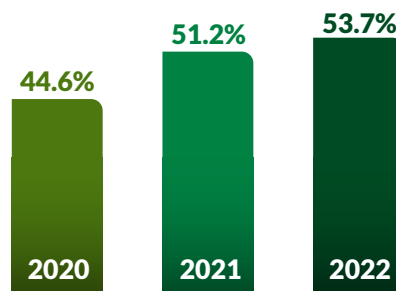
As of 2022, we started to report, in a structured way, the expenses indicator with local suppliers.

It is noteworthy that, in 2022, purchases from local suppliers represented **53.7% of our total purchase volume**, which meant an increase of 9 percentage points compared to 2020.

GRI 204-1

Proportion of expenses with local suppliers

Percentage of purchasing budget used at major operating units that is spent on local suppliers



Notes:

- a) Important operating units = our manufacturing units.
- b) We consider as "local" purchases made in the states of São Paulo and Minas Gerais, where we maintain manufacturing units.



Supplier management

GRI 2-6, 3-3

In 2022, we worked with **1,469** national and international **suppliers**, covering the supply of raw materials, supplies and services.

Our **process of analyzing, contracting, homologating, registering, and evaluating suppliers** takes into account not only commercial, administrative, and legal parameters, but also some socio-environmental aspects.

For **hiring and approval**, all suppliers must comply with all the guidelines and prerequisites contained in our **Contractor Manual**, which provides guidance and description of responsibilities in the execution of supplies and services.

Upon **registration**, all documentation related to certificates and licenses inherent to the activity of each supplier is required. Documentation related to labor, social security, environmental and land issues is also required. In addition, all our contracts have clauses focused on human rights, as **we do not admit, in partner companies, suppliers or service providers, the occurrence of forced labor, slave labor or child labor.**

With regard to **evaluation**, suppliers are monitored and evaluated. Additionally, when evaluating national suppliers of raw materials

and packaging, we use a self-assessment methodology, covering environmental aspects (such as waste and effluent management), social aspects (including issues related to accident management and social programs) and governance aspects (such as control of documents and records). It is a system that has been perfected over the years.



Logistics and storage

GRI 2-6

Bearing in mind the territorial dimension in Brazil, we have **Storage and Distribution Centers strategically positioned**, in places close to the most relevant producing regions for the national agribusiness.

In addition to being a reference in our logistics chain, our Storage and Distribution Centers play an important role in supporting our strategy of having physical customer support points, and contribute to increasingly consolidate the presence of our brand in the areas of influence.

Complementarily, we also have logistical support from **BS Transportes** for the transport of products.

The capillarity of the Warehousing and Distribution Centers, located in regions where we also have commercial offices, as well as the proximity to customers, means that we can respond to demands quickly and efficiently.



Storage and Distribution Center in Sorriso (MT)

Relationship with communities and society

GRI 2-23, 2-29, 3-3, 413-1



Within the scope of our activities, we understand that it is **fundamental to develop lasting, constructive relationships and to be attentive to the needs of the communities close to our operations**, contributing to promote the locations' development.



Interaction and relationship guidelines

In all the communities where we operate, we have a positive impact in terms of economic development, whether through job and income generation, tax collection or moving the economy forward, to specific initiatives such as opportunities for young people, donations, and social projects.

We reached all of Brazil, taking the Vittia brand to the entire Brazilian territory. The places where we have more interaction and impacts are in Ituverava (SP), where our production unit is located within the city, and in São Joaquim da Barra (SP), where our headquarters are located and we also have a production unit very close by.

The relationship is usually carried out with representatives of public bodies and civil and community entities, such as associations, cooperatives, and others.

We want to continue advancing in our initiatives and in the management of social issues.

It is a process of continuous evolution, with a permanent eye on how we can improve our interaction and communication with communities and our performance in social projects.

We believe in a better world for future generations and we seek to follow the path of sustainability/ESG, considering that the engagement of society as a whole, including communities, in sustainable development is essential. We therefore envision **opportunities for improvement in structuring management processes that strengthen relationships with the communities surrounding our units** and our communication channels.

Another important point is that, in 2022, **we formally joined the United Nations Global Compact**. Among the ten Universal Principles of the Global Compact, the human rights principles establish that companies must:

- Support and respect the protection of internationally recognized human rights.
- Guarantee their non-participation in human rights violations.

These principles reinforce what we have already been practicing in our day-to-day interactions and monitoring of suppliers.



Impacts of social projects and investments

In 2022, we began a review of our processes for choosing, managing, controlling, and evaluating the impacts of social projects and investments. As this initiative evolves, we will provide more information on our social networks and also in the next edition of this Report.

This review is part of our ESG journey. We want to identify projects and investments that are aligned with our essence and our Values.

In this movement, we entered into a partnership with an external company, to support us in defining the projects that benefit from tax incentive laws. This company also supports us in management, passing on project schedule information, consolidating results obtained, etc.

In addition to communities, other relevant stakeholders are customers, associations, and cooperatives. In this sense, we foster relationships and manage events.

About our initiatives with communities

We have conducted different fronts of action with the communities, either through assistance actions or through the encouragement and promotion of knowledge. Thus, we can highlight:

Business School Integration Center (CIEE), which supports us in hiring young people for different areas, indicating candidates with the required profile for each area and offering theoretical courses that serve as a basis for intellectual and behavioral development, as well as for facing labor market challenges. In addition, at CIEE we are also able to identify new talents, who are hired during the process or after its completion.

Intensive course in Biological Control (from theory to practice). Held from June 28 to

September 6, 2022, it had more than three thousand participants, with 480 students obtaining a certificate. We have the support of the *My Farm Agro* platform. The objective of the course was to update producers and professionals in the agricultural sector on new technologies and management practices, as well as to disseminate knowledge and prepare professionals in the sector to carry out adequate control of agricultural diseases and pests.

Psychological follow-up. In Ituverava, our relationship also encompasses a well-structured project, with periodic meetings and monitoring by a psychologist, dedicated to the support and development of 30 vulnerable families.

Donations, gifts, and social actions, which bring immediate benefits to local populations and increase our positive impact. In 2022, donations through incentive laws totaled around **BRL 800,000**, covering projects to support and encourage culture and sports, as well as Municipal Funds for the Rights of Children and Adolescents.

Donations also occur directly, in the form of basic necessities, such as food baskets, blankets, hand sanitizer, among other items, in addition to celebrations on commemorative dates, such as Mother's Day, Father's Day and Children's Day.



Some examples of donations:

In early 2022, still committed to supporting communities with regard to care related to Covid-19, we donated 70% gel alcohol to hospitals and entities close to our headquarters in São Joaquim da Barra (SP).

The following institutions received donations:

- ▶ São Joaquim da Barra (SP): Santa Casa de Misericórdia de São Joaquim da Barra, Asilo Conferência São Vicente de Paulo, Asilo Lar and Escola José Olintho Fortes Junqueira.
- ▶ Guará (SP): city hall of Guará.
- ▶ Ipuã (SP): Santa Casa de Ipuã.
- ▶ Morro Agudo (SP): Hospital São Marcos.
- ▶ Orlândia (SP): Hospital Beneficente Santo Antônio.
- ▶ Ituverava (SP): Municipal Health Department. APAE of Ituverava, the Ituverava Life Valuation Institute (IVVI), Shelter for the Elderly “Comendador Takayuki Maeda,” Santa Casa de Ituverava, Creche Nossa Senhora do Carmo and Sebenol Sociedade Espírita Beneficente Nosso Lar were also considered.

On February 10, 2022, we donated 150 market baskets of our donation to the Social Solidarity Fund of Ituverava (SP). The donation was delivered to the Secretariat of Welfare and Social Integration and to the Social Solidarity Fund of the municipality.

The baskets were donated to vulnerable families.

We also donated 150 baskets to the Social Solidarity Fund of São Joaquim da Barra (SP).



Vittia supports the 20th anniversary celebration of the Coffee Quality Contest

The 20th edition of the Alta Mogiana Region Coffee Quality Contest and the 4th Cerejas do Café Contest had their award night on November 4, 2022, in the city of Franca (SP).

Vittia was one of the main sponsors and supporters of the event.

The Alta Mogiana Region is made up of 23 municipalities located in the states of São Paulo and Minas Gerais. The Alta Mogiana Region Contest is organized and carried out by the Alta Mogiana Specialty Coffee Producers Association (AMSC).

In this 2022 event, after months of harvesting and preparing the coffees, the final result was announced in a ceremony at Espaço Cedro, in Franca (SP), with more than 300 guests, including 70 producers present and contest finalists.

The celebration of the contest's 20th anniversary was permeated with emotions and tributes. This edition of the competition received a total of 127 samples for the "Natural" and "Controlled Fermentation" categories – a new category, which values the producer who invests in technologies in grain post-harvest.

In the 4th Cerejas do Café Contest, aimed at producers in the region, through the Grupo de Mulheres do Café, 36 samples were entered, also divided into the "Natural" and "Controlled Fermentation" categories.

The pre-selection of the competitions was carried out by tasters from the region, who scored the coffees in the sensory evaluation methodology of the *Cup of Excellence*, the main world

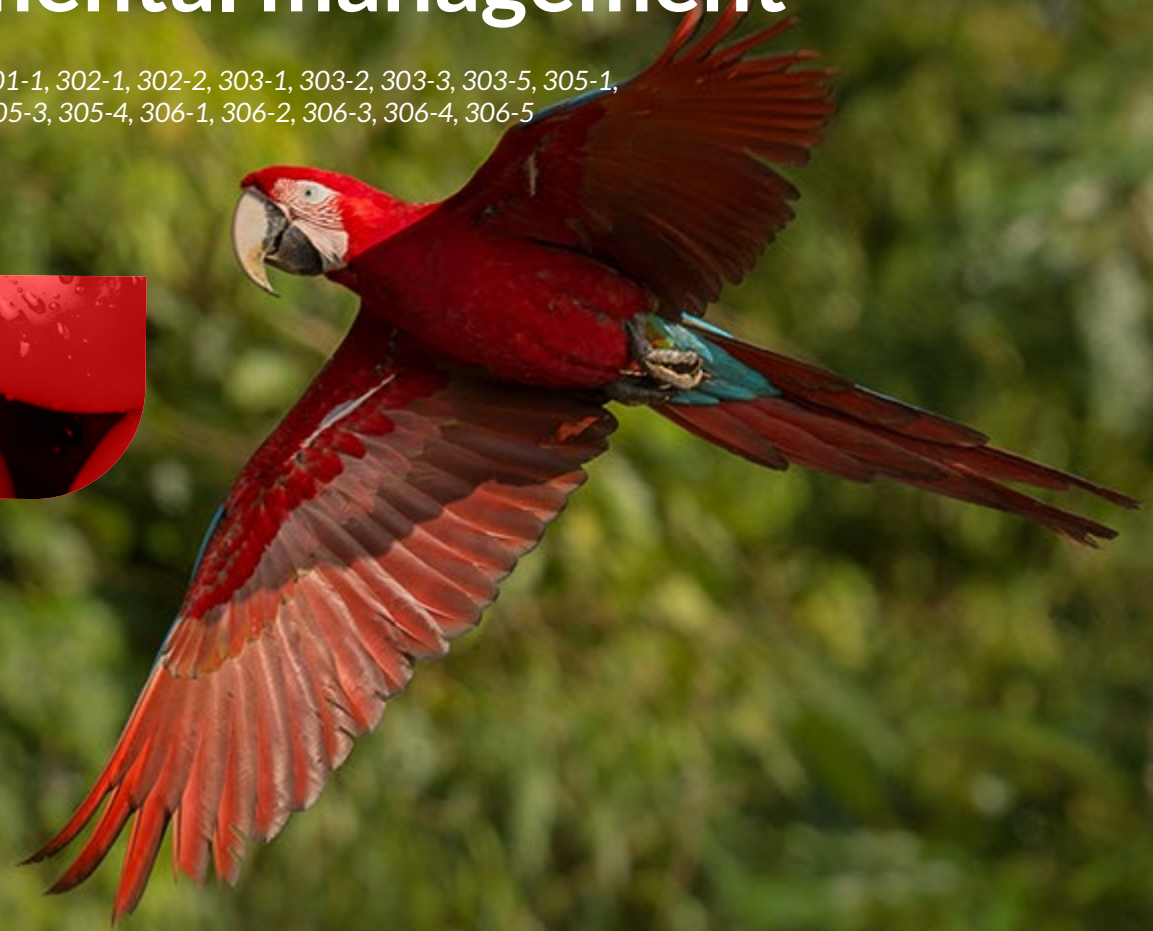
competition. At the end of the contests, ten national judges were selected for the classification, with the coordination of the main judge, Júlio Ferreira, partner-owner of Doca Complexo Cafeeiro, and Mogiana Assessoria.

The top five in each category participated in an auction held shortly after the races, which ended during the awards ceremony. In total, BRL 137,150.00 were raised, a record number for the region over the 20 years.



Environmental management

GRI 2-25, 3-3, 301-1, 302-1, 302-2, 303-1, 303-2, 303-3, 303-5, 305-1,
305-2, 305-3, 305-4, 306-1, 306-2, 306-3, 306-4, 306-5



Environmental management guidelines

GRI 2-25, 3-3

We seek, on a daily basis, to develop our operations with the least possible environmental impact and also focusing on criteria such as preservation, reuse, and sustainable options. Our environmental management begins with the **Sustainability Committee**, which is the bridge with the Board of Directors and supports Senior Management in defining and forwarding strategies related to ESG, innovation and people issues.

Our operational activities are developed considering the promotion of preservation and protection of the environment and the prevention of pollution. We have a **structured Environment Area**, together with the Integrated Management System Management (SGI), ensuring the management of significant environmental aspects and impacts, in addition to monitoring the legal aspects related to the Company's activities. For this reason, we maintain an **environmental risk matrix**, which is constantly updated.

From a legal point of view, our business and activities are subject to a wide range of laws, rules, and regulations, at the federal, state, and municipal levels, related to the protection of the environment. This entails several

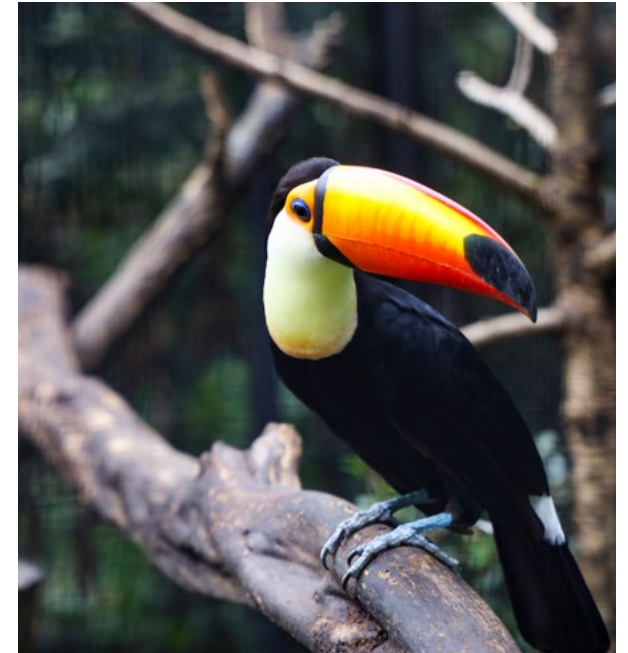
obligations of an environmental nature. Our activities require the constant obtaining and/or renewal of environmental licenses, on which we depend for the installation and operation of the production units.

Regardless of legal requirements, **what moves us in our environmental management are our beliefs**. Concern for the planet and the environment has always been part of our essence, and is expressed in our corporate identity.

A very emblematic case is the **biological products** segment, in which we have invested and grown significantly in recent years. These are products that have proven effectiveness and advantageous costs compared to traditional chemical products. And its operation offers lower toxicity and lower risk of environmental and human contamination.

Thus, below we address our management strategies and initiatives with regard to **water resources, energy efficiency, waste, and emissions**, in addition to reporting the **amount of materials used**.

With regard to **biodiversity**, it is important to emphasize that our operations do not have a significant impact on the biodiversity of the



regions close to our units. Even so, work is still underway aimed at enabling us to structure and report, in a standardized manner, information and data related to biodiversity in our geographic areas.

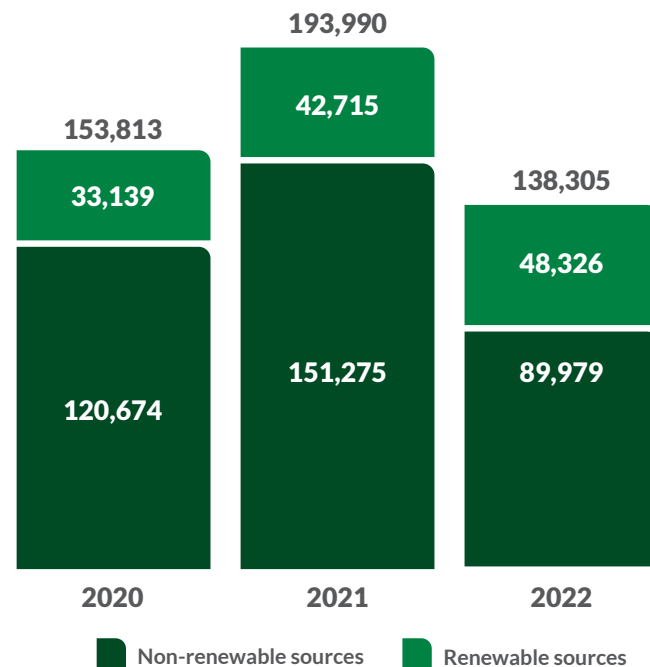
Materials used

GRI 301-1

With regard to the materials used in 2022, we had:

GRI 301-1

Materials used (in tons)



In the reported period, we thus had a **28.7% reduction** in the amount of raw materials used, 65% of which from non-renewable sources and 35% from renewable sources.



Water resources management

GRI 303-1, 303-2, 303-3, 303-5

In our activities and operations, water is used for: use in production, consumption, cleaning in sectors and personal hygiene of employees.

We carry out daily and monthly management of the collection volume and use of water on our premises. We hold a fixed monthly meeting, covering all the leaders of each unit, in order to identify deviations and propose improvements with regard to water consumption.

Each unit monitors and manages funding indicators, which have been more reliable since January 2019, when we optimized our processes. Currently, the target used in the units is the one established in the funding grant. In addition, since 2020 we have implemented the Aguapé project, focusing on reducing water consumption in all manufacturing units.

The volume of water consumed in 2022 was **129.93 ML**, outside the water stress area, remaining at similar levels compared to the previous year.

We also highlight that **we reuse 148,000 liters of water** throughout the year.

We do not dispose of water and effluents.

GRI 303-3

Water withdrawal (in megaliters – ML)

Indicator	2020	2021	2022
All areas – water ≤ 1000 mg/l			
Surface waters	0	0	0
Groundwater	78.04	127.06	127.76
Sea water	0	0	0
Produced waters	0	0	0
Third-party waters	3.52	2.58	2.68
Total volume of water collected	81.56	129.64	129.93

Note: None of the catchments are in a water stress area, as assessed by the WWF Water Risk Filter tool.

GRI 303-5

Water consumption (in megaliters – ML)

Indicator	2020	2021	2022
Water ≤ 1000 mg/l			
Water under hydric stress	0.00	0.00	0.00
Waters out of hydric stress	81.56	129.64	129.93
Total volume of water consumed	81.56	129.64	129.93

Energy efficiency

GRI 302-1, 302-2

To generate the energy needed in our activities, in addition to electricity, we use seven other types of fuel: liquefied petroleum gas (LPG), diesel, gasoline, acetylene, firewood, charcoal and hydrous ethanol.

Our activities and operations, in 2022, consumed **261,662 GJ of energy**, a **reduction of 2.8%** compared to the previous year. This reduction is mainly due to the decrease in the consumption of LPG, firewood, and charcoal (within the Organization).

Outside the Organization, we had an increase in energy consumption of 6.6%, but we reduced the consumption of diesel and gasoline.

Energy consumption (in gigajoules - GJ)				GRI 302-1 - within the Organization			GRI 302-2 - outside the Organization		
Indicador	2020	2021	2022	2020	2021	2022	2020	2021	2022
Consumption of fuels from non-renewable sources									
LPG	80,807	99,467	102,798	-	-	-	-	-	-
Gasoline	9,594	13,210	13,745	956.47	2,460	1,488	956.47	2,460	1,488
Diesel	6,824	6,863	10,901	12,716.13	13,340	15,568	12,716.13	13,340	15,568
Acetylene	77	137	38	-	-	-	-	-	-
Aviation kerosene	-	-	-	635.59	574	1,172	635.59	574	1,172
TOTAL	97,302	119,67	127,482	14,308.19	16,374	18,630	14,308.19	16,374	18,630
Consumption of fuels from renewable sources									
Firewood	47,163	78,459	61,388	-	-	-	-	-	-
Charcoal	19,331	20,635	18,992	-	-	-	-	-	-
Hydrous ethanol	2,343	3,197	3,139	335.2	1,101	403	335.2	1,101	403
TOTAL	68,837	102,291	83,518	335.2	1,101	403	335.2	1,101	403
Energy consumed (purchased)									
Electricity	35,143	47,413	50,662*	-	-	-	-	-	-
TOTAL	35,143	47,413	50,662	-	-	-	-	-	-
Total energy consumed									
Fuels from non-renewable sources	97,302	119,677	127,482	14,308.19	16,374	18,630	14,308.19	16,374	18,630
Fuels from renewable sources	68,837	102,291	83,518	335.2	1,101	403	335.2	1,101	403
Electricity	35,143	47,413*	50,662	-	-	-	-	-	-
TOTAL	201,282	269,383	261,662	14,643.39	17,475	18,630	14,643.39	17,475	18,630

Note: * We have an energy supply contract via the Free Market and I-REC Certificate for a volume of 14,050 MWh, corresponding to 50,580 GJ from renewable sources.

Waste management

GRI 306-1, 306-2, 306-3, 306-4, 306-5

In our production processes, we use different types of raw materials, basically composed of minerals extracted from the environment. These materials are subjected to mixtures, thus generating the formulations that make up the various products in our vast portfolio. In this process, **solid waste with high nutritional availability** is generated, basically composed of zinc, manganese, copper, and boron. Such residues have great economic value, which enables us to produce secondary products, such as Tech Salt Br, Tech Salt of Zinc and Tech Salt of Manganese. These products are used in our operations, thus closing the circle, and composing the portfolio of granular and bran fertilizers.

Our activities also generate **Class I waste** (waste contaminated with oil, used PPE, rubber, etc.), which is rigorously segregated, temporarily stored, and disposed of in an environmentally appropriate manner by waste treatment companies that are a reference in the environmental market.

For the defensive line, our products are filled in containers of 1, 5, 10, 20, 50 and 1,000 liters, thus generating **waste characterized as plastic packaging**. Aiming at the proper control and treatment of this waste, we have an active and

effective partnership with InpEV (National Institute for the Processing of Empty Packaging), an institute that has numerous points for receiving packaging throughout the national territory, thus contributing so that Brazil will be recognized as one of the biggest references in reverse logistics for empty crop protection packaging in the world.

Finally, we still have the generation of **recyclable materials** (paper, plastic, iron, aluminum, stainless steel, and others), which are destined for reprocessing, enabling the origination of new materials.

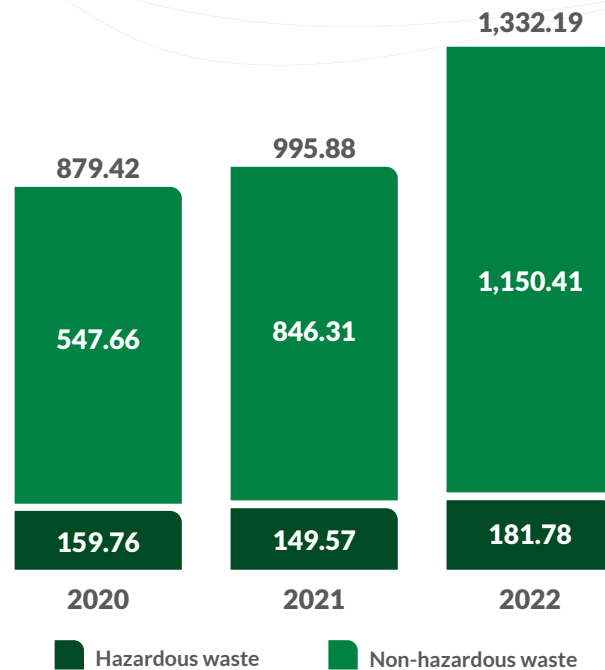
We are continuously looking for the best solutions to make the best possible use of waste materials from our industrial processes.

In 2022, around **1,332 tons of waste** were generated, an increase of 34.3% compared to the previous year, with approximately 1,150 tons classified as non-hazardous waste and around 182 tons of hazardous waste. Of this volume, 878 tons of waste were destined for reuse and recycling and 454 tons were destined for final disposal, most of which was destined for confinement in landfills.



GRI 306-3

Waste generated (in tons)



GRI 306-4 - Waste not intended for final disposal

Outside the Organization (in tons – t)	2020	2021	2022
Non-hazardous waste			
Reuse	0	0	-
Recycling	609.47	672.46	738.385
Other recovery operations	0	0	0
Total	609.47	672.46	738.39
Hazardous waste			
Reuse	0	0	139.569
Recycling	0	0	-
Other recovery operations	0	0	0.113
Total	0	0	139.68
Avoided waste (hazardous + non-hazardous waste)	609.47	672.46	878.07

GRI 306-5 - Waste intended for final disposal

Outside the Organization (in tons – t)	2020	2021	2022
Non-hazardous waste			
Incineration (with energy recovery)	0	46.77	-
Incineration (no energy recovery)	0	0.07	-
Landfill confinement	110.7	200.06	412.024
Other disposal operations	0	0	-
Total	110.7	246.9	412.024
Hazardous waste			
Incineration (with energy recovery)	133.77	141.2	-
Incineration (no energy recovery)	0	0.11	12.895
Landfill confinement	25.99	8.25	29.2
Other disposal operations	0	0	-
Total	159.76	149.57	42.095
Total waste	270.46	396.48	454.12

Attention to climate change – emissions

GRI 305-1, 305-2, 305-3, 305-4

We have focused permanent efforts to reduce our emissions. We prepare, annually, the **Greenhouse Gases (GHG) Inventory**, in line with the criteria of the ABNT NBR ISO 14064:2022 Standard and with the parameters of the Brazilian GHG Protocol Program. Since 2021, our inventory has been externally audited.

In 2022, with regard to our emissions, we can highlight:

- ▶ Our activities were responsible for the emission of **8,980tCO₂e from Scope 1 (direct emissions)**, which represents an increase of 13.7% compared to the previous year, related to the increase in the categories of mobile combustion, fugitive emissions, solid waste, and effluents. It should be noted that we improved our management of inventoried sources, resulting in a better assessment of the fugitive emissions category.
- ▶ Our **Scope 2 emissions (indirect emissions) decreased by 64.6%** over last year, due to the reduction in the emission factor of the electricity grid.
- ▶ In **Scope 3 emissions (indirect emissions)**, we had a **23% reduction** compared to the previous year, especially in the category of goods and services sold. In total, **14,038 tCO₂e were emitted**, considering goods and services purchased, displacement of employees and business trips, waste generated in operations (both organic waste and waste sent to landfills and incineration), transport and distribution (*upstream*) and use of products sold. That is, the analysis covers the different stages of our value chain, demonstrating our commitment to transparency and the search for improvements. But we want to go further, and we continue to invest in improvements in processes, systems, and equipment.

GRI 305-1

Direct emissions (Scope 1) of greenhouse gases (GHG)

Indicator (tons of CO ₂ equivalent - tCO ₂ e)	2020	2021	2022
Direct GHG emissions (Scope 1)	6,543	7,897	8,980
Biogenic CO ₂ emissions	7,791.79	11,551	8,331.79

GRI 305-2

Indirect emissions (Scope 2) of greenhouse gases (GHG) from energy acquisition

Indicator (tons of CO ₂ equivalent - tCO ₂ e)	2020	2021	2022
Indirect (Scope 2) GHG emissions from energy acquisition, based on location	599	1,703	603
Indirect GHG (Scope 2) emissions from energy acquisition, based on market	-	274.36	9.03

GRI 305-3

Other indirect emissions (Scope 3) of greenhouse gases (GHG)

Indicator (tons of CO ₂ equivalent - tCO ₂ e)	2020	2021	2022
Indirect GHG emissions (Scope 3)	21,112	18,236	14,038
Biogenic CO ₂ emissions	133.35	206	212

GRI 305-4

Intensity of greenhouse gas (GHG) emissions

Indicator	2020	2021	2022
GHG emissions intensity index for the Organization (tCO ₂ e/Net revenue, in BRL million)	53.24	35.74	27.75
GHG Emissions (E1+E2+E3) (tCO ₂ e)	28,254	27,836	23,621
Specific metric (Net revenue, in BRL million)	530.646	778.9	851.191

In addition to GHG emissions, we monitor other significant atmospheric emissions from our operations: Nitrogen Oxides (NO_x), Particulate Matter (PM), Sulfur Oxides (SO₂) and Fluorides. Fixed emission sources are found at our units in São Joaquim da Barra (SP) and Ituverava (SP), due to the wood-fired boiler, bag filter, granulator, and dryer operations. Isokinetic sampling analyzes are carried out in compliance with the **Atmospheric Emissions Monitoring Plan (PMEA)**, by accredited companies, which attest to satisfactory performance and with parameters within the emission standards recommended by environmental legislation.



Economic-financial performance

GRI 2-29, 3-3, 201-1



Even in the face of the challenging 2022 landscape, which mixed a scenario of persistent inflation, high interest rates, rising costs, the War in Ukraine and unfavorable weather events in several places in Brazil and in the world, the year 2022 was one of achievements and accomplishments for the Company. We managed to stay on the path of growth in a balanced, responsible, and sustainable way, with adequate results.

Due to the quality and excellence of our products, services and solutions, the assertiveness of our management and strategies, operational efficiency, continuous improvement and permanent investment in research, development, innovation, and high technology, we closed the year with growth rising, and increasingly gaining the trust and preference of our customers and partners.



Main results

GRI 3-3

In the 2022 financial year, we presented a consistent growth, in general. We closed the year with:

- ▶ Net revenue of BRL 851.2 million (9.3% above 2021).
- ▶ Adjusted EBITDA of BRL 217.9 million (23.8% above 2021).
- ▶ Net income of BRL 147.5 million (36.9% above 2021).

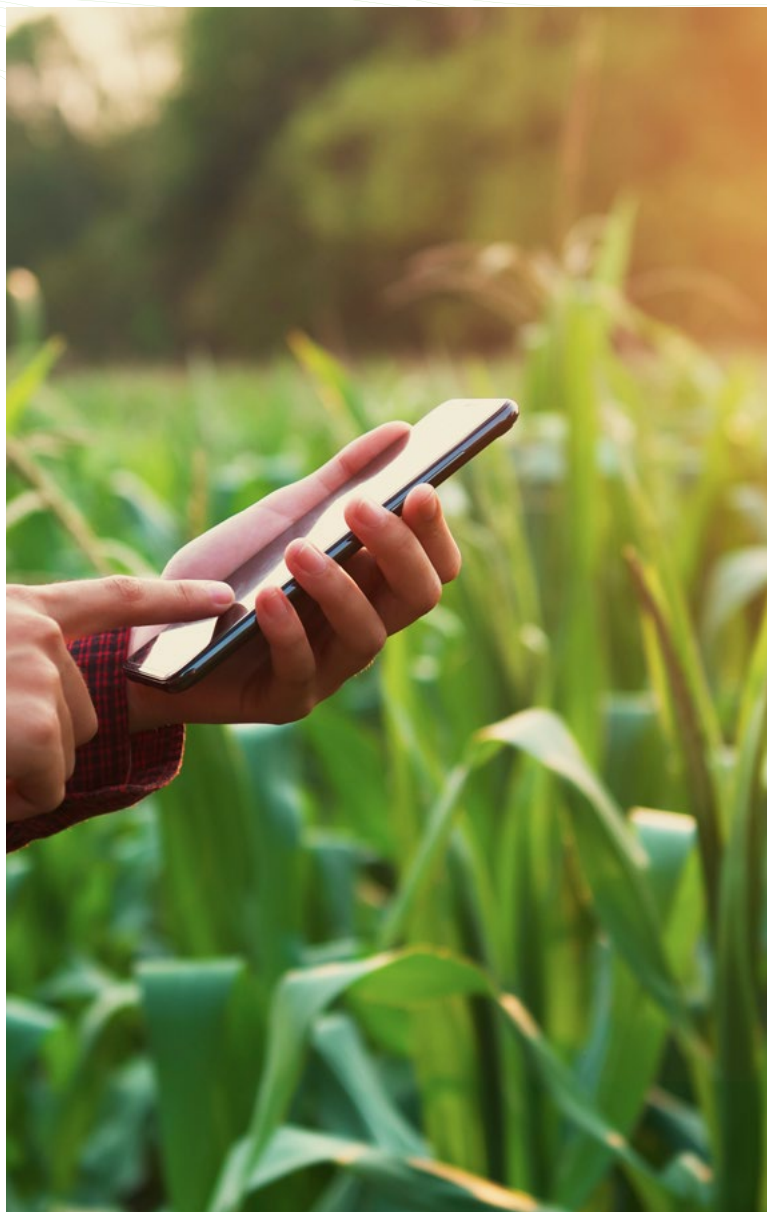
Also noteworthy:

- ▶ In the Biological Products segment, net revenue was almost BRL 200 million (36.7% above 2021).
- ▶ Investment of BRL 61.3 million in CAPEX (17.6% above 2021).
- ▶ Investment of BRL 25.8 million in Research, Development, and Innovation (57.5% more than in 2021).

The main consolidated results are shown in the table below:

Economic-financial performance

In thousands of BRL	2022	2021	Change %
Net Revenue	851,191	778,915	9.3%
Cost of product sold	(524,720)	(494,712)	6.1%
Gross profit	326,471	284,203	14.9%
Gross margin	38.4%	36.5%	1.9 p.p.
Operational expenses	(145,203)	(141,364)	2.7%
Operating profit (loss)	181,268	142,839	26.9%
Adjusted EBITDA	217,896	176,069	23.8%
Adjusted EBITDA Margin	25.6%	22.6%	3.0 p.p.
Net financial result	(10,787)	(10,486)	2.9%
Income tax and social contribution	(22,996)	(24,614)	(6.6%)
Net income	147,485	107,740	36.9%
Net margin	17.3%	13.8%	3.5 p.p.
Investments (fixed and intangible)	61,315	52,132	17.6%



Operating income

In our operations, we had growth in the lines of foliar fertilizers (23.4%), biological defensives (41.8%) and inoculants (25.8%).

Gross revenue by product lines/categories

In thousands of BRL	2022	2021	Change%
Foliar fertilizers	411,852	333,661	23.4%
Soil micronutrient	141,875	150,533	(5.8%)
Industrial products and others	70,708	75,875	(6.8%)
Biodefensives (or biological control)	151,200	106,633	41.8%
Inoculants	74,338	59,085	25.8%
Soil conditioners and organominerals	95,108	132,214	(28.1%)
Gross income	945,081	858,001	10.1%

In the table below, for segment information purposes, the lines of biological control and inoculants are consolidated in the “Biological products” item, as well as lines of industrial products and others are consolidated with the line of foliar fertilizers, in the segment “Foliar fertilizers and industrial products.” **Net revenue in 2022 amounted to BRL 851.2 million (+9.3% above 2021)**, mainly due to growth in biological products lines (+36.7% vs. 2021) and foliar fertilizers and industrial products (+16.8% vs. 2021).

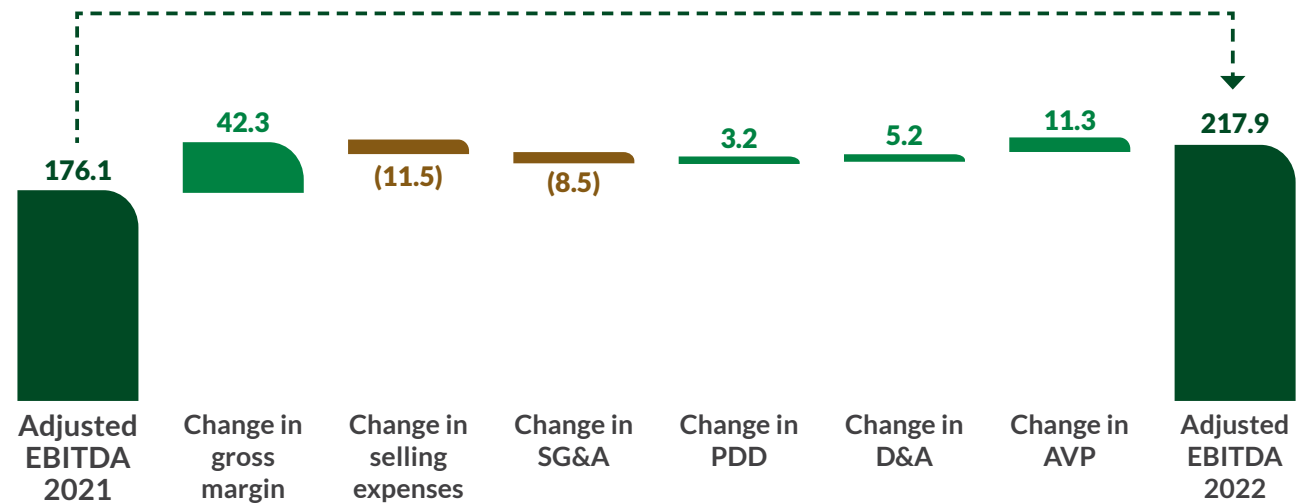
Net operating revenue by segment

In thousands of BRL	2022	2021	Change%
Foliar fertilizers and industrial products	439,174	376,087	16.8%
Soil micronutrient	125,850	131,992	(4.7%)
Biological products	199,688	146,051	36.7%
Soil conditioners and organominerals	86,479	124,785	(30.7%)
Net revenue	851,191	778,915	9.3%

Adjusted EBITDA and EBITDA Margin

We generated an adjusted EBITDA (disregarding the adjustment, to present value, of accounts receivable and non-recurring events) in 2022 of BRL 217.9 million (+23.8% above 2021), and an adjusted EBITDA margin of 25.6% (+3.0 p.p. above 2021), the main factor being the increase in sales, which surpassed the growth pace in the commercial and administrative structure, consequently boosting the result, which grew significantly more than sales. This improvement shows that market development actions and the structuring of the Company's sales force and distribution have generated significant results in the field, boosting new technologies. Thus, we continue to achieve our strategic objective of accelerated growth with profitability.

Evolution of adjusted EBITDA (BRL million)



Notes:

SG&A = General, administrative, other, and non-recurring expenses.

PDD = Provision for doubtful debts.

D&A = Depreciation and amortization.

AVP = Adjustment to present value.

Statement of income for the year

The statement of income for the year – net profit – reached BRL 147.5 million, a growth of 36.9% compared to 2021.

Income statement (in BRL thousands)	2022	2021	Change%
Net revenue	851,191	778,915	9.3%
Cost of sales	(524,720)	(494,712)	6.1%
Gross profit	326,471	284,203	14.9%
<i>Gross margin</i>	38.4%	36.5%	1.9 p.p.
Selling Expenses	(70,272)	(58,740)	19.6%
Provision for expected credit losses	1,595	(1,566)	N/A
Administrative and general expenses	(86,932)	(74,530)	16.6%
Other net operating income (expenses)	10,406	(6,528)	N/A
SG&A	(145,203)	(141,364)	2.7%
Operating profit	181,268	142,839	26.9%
Financial income	59,015	35,278	67.3%
Financial expenses	(69,803)	(45,764)	52.5%
Financial result	(10,788)	(10,486)	2.9%
Profit (loss) before income tax and social contribution	170,481	132,354	28.8%
IR and CSLL - Current and Deferred	(22,996)	(24,614)	(6.6%)
Period result	147,485	107,740	36.9%
<i>Net margin</i>	17.3%	13.8%	3.5 p.p.



Indebtedness

The Company's gross debt reached BRL228.2 million in 2022 (-7.0% vs. 2021), while net debt was BRL139.6 million in 2022 (-10.1% vs. 2021). **The net debt/EBITDA ratio reached 0.71x (-0.08x compared to 2021)**, due to the amortization of bank debt, as well as the increase in EBITDA in the period.

In thousands of BRL, except %	2022	2021	Change%
Loans and financing (current)	168,133	199,436	(15.7%)
Loans and financing (non-current)	60,102	45,934	30.8%
Gross debt	228,235	245,370	(7.0%)
(-)Cash and cash equivalents	(88,630)	(89,998)	(1.5%)
Net debt (i)	139,605	155,372	(10.1%)
Net Debt/EBITDA LTM	0.71x	0.79x	(0.08)x



Investments in CAPEX and in Research, Development, and Innovation

Investments in CAPEX were BRL 61.3 million in 2022 (+17.6% above 2021). The increase is mainly a reflection of investments in the new Storage and Shipping Center, expansion of the biological defensive plant, expansion of inoculant production capacity and the transfer and expansion of production of nitrates and phosphites. Highlights:



Storage and Shipping Center

In 2022, BRL 10.0 million were invested in the Storage and Shipping Center, located in the municipality of São Joaquim da Barra (SP), totaling BRL 31.3 million invested in Phase 1. The unit started operating in June 2022, shortly after the release of the Fire Department Inspection Report (AVCB). With a projected capacity for 14,000 *pallet* points, this investment provided a 123% increase in Vittia's capacity for *pallet* positions, reaching 25,400. In addition to the increase in capacity, we also had significant gains in control, operational efficiency, safety, and customer service.

For 2023, we have an investment in Phase 2, focusing on cold storage. The planned investment is BRL 9.2 million, for the construction of a cold room with 2,118 positions and increase in the storage capacity of the Storage and Dispatch Center by over 2,100 *pallet* points, totaling 27,500 *pallet* points.

Expansion of the biological defensive plant

Investments in the plant, in 2022, amounted to BRL 16.6 million, out of a total of BRL 20.1 million budgeted for doubling the production capacity of solid fermentation and increasing operational flexibility, enabling simultaneous and safe production of a greater number of microorganisms/products (with lower risk of losses due to contamination). These investments refer to Phase 2 of the project, scheduled for completion in the second quarter of 2023.

Expansion of inoculant production capacity

BRL 2.7 million were invested in 2022, out of a total of BRL 2.8 million planned, to expand the production capacity of inoculants, from the current 35 million doses/year to 44 million doses/year.

Research, Development, and Innovation

In 2022, the amount invested was BRL 25.8 million, an increase of 57.5% compared to the previous year, representing 3.0% of the Company's net revenue (+0.9 p.p. above 2021).

Added Value Statement (DVA)

GRI 3-3, 201-1

The **Added Value Statement (DVA)**, based on macroeconomic concepts, seeks to present the contribution of the Company and its subsidiaries in the formation of the Gross Domestic Product (GDP), through the calculation of the respective added values, both by the Company and its subsidiaries as well as that received from other entities, and the distribution of these amounts to employees, government spheres, asset lessors, creditors for loans, financing and debt securities, controlling and non-controlling shareholders, and other remuneration that configure wealth transfer to third parties.

Thus, said added value represents the wealth created by the Company and its subsidiaries, in general; is measured by revenues from sales of goods and services provided, minus the respective inputs acquired from third parties, also including the added value produced by third parties and transferred to the Company and its subsidiaries.

Thus, with regard to added value, we had:

In thousands of BRL, except %	Controller		Consolidated	
Added Value Statement	2022	2021	2022	2021
Revenues	844,751	736,632	918,671	839,711
Sales of goods, products, and services	869,434	751,616	945,081	858,001
Adjustment to present value - AVP	(25,918)	(13,814)	(28,005)	(16,724)
(Provision)/reversal for expected credit losses	1,235	(1,169)	1,595	(1,566)
Inputs purchased from third parties	(506,203)	(466,604)	(564,532)	(544,731)
Cost of products, goods and services sold	(386,241)	(359,410)	(435,562)	(424,044)
Materials, energy, third-party services, and others	(119,962)	(107,194)	(128,970)	(120,687)
Gross added value	338,548	270,028	354,139	294,979
Depreciation and amortization	(14,192)	(9,262)	(15,751)	(10,553)
Net added value produced by the Company	324,356	260,766	338,388	284,427
Added value received in transfer	38,971	31,251	59,015	32,624
Financial revenue	44,651	28,689	59,015	32,624
Equity in subsidiaries	(5,680)	2,562	-	-
Total added value to be distributed	363,327	292,017	397,404	317,051
Added value distribution	(363,327)	(292,017)	(397,404)	(317,051)
Personnel	(99,455)	(84,307)	(109,646)	(92,838)
Direct remuneration	(84,175)	(66,916)	(92,724)	(73,942)
Benefits	(11,087)	(14,086)	(12,321)	(15,242)
FGTS	(4,193)	(3,305)	(4,601)	(3,654)
Taxes, fees, and contributions	(67,896)	(62,931)	(70,471)	(73,362)
PIS/COFINS and ICMS	(40,636)	(43,005)	(47,475)	(48,748)
Income Tax and social contribution	(27,260)	(19,926)	(22,996)	(24,614)
Remuneration of third-party capital	(45,974)	(37,668)	(69,803)	(43,111)
Interest and bank charges	(45,974)	(37,668)	(69,803)	(43,111)
Others	-	-	-	-
Equity remuneration	(150,003)	(107,111)	(147,485)	(107,740)
Period result	(150,003)	(107,111)	(147,485)	(107,740)

Relationship with investors

GRI 2-29

We have sought to improve and strengthen our relationship with investors. In this sense, **on November 18, 2022, we held the first edition of our Investor Day, which we call Vittia Investor Day**, a public event aimed at investors, analysts, and other interested parties.

This event was attended by around 40 investors in person, in addition to members of our Executive Board and the Company's Board of Directors. It was also broadcast live on the Company's official YouTube channel, with great repercussions. In 2023, we will hold the second edition.

Capital market

Our shares – Vittia Fertilizantes e Biologistas S.A. (B3: VITT3) – **are traded on B3's New Market**, the highest level of corporate governance in the Brazilian stock market. In addition, we are part of the Differentiated Corporate Governance Index (IGC B3), the Corporate Governance Index – New Market (IGC-NM B3) and the Differentiated Tag Along Stock Index (ITAG B3).

An important piece of news during the year was that we approved, on June 13, 2022, a **share buyback program**. Through this program, the Company can acquire up to 2 million common shares, representing 1.39% of its total issued shares and 3.93% of its total outstanding shares. At the time, we had 50.8 million common shares outstanding, representing 35.2% of our share capital.

The shares to be acquired will remain in treasury, cancel, or later sell the shares in the market, aiming to maximize value generation for Vittia's shareholders, through transactions to be defined later (including even mergers and acquisitions). The repurchase program has a maximum period of 12 months, with the final date being June 14, 2023. By the end of 2022, 750 thousand shares had been repurchased at an average price of BRL9.41, corresponding to 37.5% of the buyback program executed.

Distribution of results

In April 2022, we announced the approval of the **distribution of dividends**, in the amount of BRL 18.6 million (BRL 0.130 per share), referring to 2021, of which BRL 3.4 million accounted for as mandatory dividend and BRL 15, 2 million as an additional dividend, based on the shareholding position on May 4, 2022, with payment made on June 3, 2022.

In addition, in December 2022, we also announced the approval of the **distribution of Interest on Owned Capital**, in the amount of BRL33.5 million (BRL0.235 per share), calculated on the Company's Shareholders' Equity for 2021, to be imputed to the mandatory minimum dividend, based on the shareholding position on December 16, 2022, with payment made in two installments, the 1st installment being paid on January 4, 2023 and the 2nd installment paid on May 8, 2023.

Prospects – a look to the future



Our intention, in the short, medium, and long term, is to continue growing in a responsible, balanced, conscious and sustainable way, either through organic growth – development of new products and/or expansion of activities and facilities –, or through acquisitions, partnerships and other opportunities.

In the short term, with the planting of the last crop started at a strong pace and appropriate prices of the main agricultural *commodities* in the international markets, we understand that there are good productivity prospects for the farmer. With favorable weather conditions and agricultural prices in international markets maintained at an adequate level, we have a perspective of closing the summer harvest with good profitability for rural producers.

We believe in a year with a favorable scenario for the 2022/2023 harvest and we will continue

with our investment plan, with a priority focus on the biological products segment. In February 2023, we acquired Agro21 Soluções Aéreas e Agronômicas, a company specialized in the aerial application of macrobiologicals, via drones. With the acquisition, we reinforced our position in the segment, starting to offer, in addition to the biological input, the application service to the farmer, closing the management cycle with the customer.

Another important piece of news, especially for investors, is the release of trading in the Company's shares to retail investors, after an 18-month grace period related to the IPO held in September 2021. In addition, in 2023, we will also hold the 2nd edition of the *Investor Day* by Vittia, an event that achieved great repercussions in 2022.

With the current customer base, we intend to explore sales and cross or complementary business opportunities more intensely, with the support, in particular, of our Vit Integra program, which offers our customers complete guidance on the integrated management of products and on different solutions.

We will continue to direct **great efforts towards development, research, and innovation**. We have several fronts in this direction, among which biological products have stood out, which have significant potential for the coming years.



In the medium and long term, we believe we are well positioned, thanks to our broad portfolio, our expertise, and our commercial capillarity, to act as a platform for consolidating the sector and continue to evolve in the market for agricultural input manufacturers, mainly the biological products. We want to capture the continued trend of farmers to increase their use of technology in the field.

In order to continue growing, in addition to improvements in the portfolio of products, services and solutions, new developments and expansion of activities and facilities, **acquisitions** are on our radar, which allow us to quickly expand our presence in new and existing geographic markets and segments, increasing our verticalization process, our client portfolio, in addition to our product portfolio and industrial and technological competencies.

In relation to our acquisition strategy, our focus is currently on:

- Opportunities to access new markets and segments, or consolidate our presence in segments in which we already operate, such as, for example, special fertilizers, organominerals, biological products, among others.
- Acquisition of new competences in research and development of new products and technologies.
- Acquisition of new complementary products to our portfolio.
- Opportunities to extract operational synergies during the integration of acquired companies.



GRI Indicator Table



Applicable GRI sector standard	Disclosure	Pages in sustainability report	Notes and omissions		
			Requirement	Motive	Explanation
GRI2 GENERAL CONTENTS 2021	2.1. Organization Details	Pages 12, 13 and 16			
	2.2. Entities included in the organization's sustainability report	Pages 2 and 4			
	2.3. Report period, frequency and contact	Pages 2 and 4			
	2.4. Information reformulations	Pages 2 and 4			
	2.5. External verification	Pages 2 and 4			
	2.6- Activities, value chain and other business relationships	Pages 12, 13, 16, 19, 38, 51, 55, 59, 89, 93, 96 and 97			
	2.7- Employees	Pages 72, 73 and 74			
	2.8- Workers who are not employees	Pages 72, 73 and 75			
	2.9- Governance structure and composition	Pages 12, 24 and 25			
	2.10- Selection and appointment to the highest governance body	Pages 12, 24 and 26			
	2.11- Chairman of the highest governance body	Pages 12, 24 and 25			
	2.12- Role played by the highest governance body in defining purpose, values and strategy	Pages 12, 24 and 25			
	2.13- Delegation of responsibilities for managing impacts	Pages 12, 24 and 25			
	2.14- Role played by the highest governance body in sustainability reporting	Pages 2 and 4			
	2.15- Conflicts of Interest	Pages 2, 24 and 29			
	2.16- Communication of crucial concerns	Pages 12 and 24			
	2.17- Collective knowledge of the highest governance body	Pages 12, 24 and 25			
	2.18- Performance assessment of the highest governance body	Pages 12, 24 and 27			
	2.19- Compensation policies	Pages 12, 24 and 27			
	2.20- Process for determining remuneration	Pages 72, 77, 79			

Applicable GRI sector standard	Disclosure	Pages in sustainability report	Notes and omissions		
			Requirement	Motive	Explanation
	2.21- Proportion of total annual remuneration	Information not available			
	2.22- Declaration on the sustainable development strategy	Pages 6, 7 and 8			
	2.23- Commitments and Policies	Pages 12, 24, 30, 43, 67, 72, 73 and 98			
	2.24- Implementation of Commitments and Policies	Pages 43 and 67			
	2.25- Remediation of Negative Impacts	Pages 31, 104 and 105			
	2.26- Mechanisms for counseling and raising concerns	Pages 12, 24, 30, 31			
	2.27- Compliance with laws and regulations	Pages 43, 55 and 58			
	2.28- Participation in associations	Pages 12 and 38			
	2.29- Approach to engagement with stakeholders	Pages 43, 46, 89, 90, 98, 113 and 121			
	2.30- Collective bargaining agreements	Pages 72 and 83			

Applicable GRI sector standard	Disclosure	Pages in sustainability report	Notes and omissions		
			Requirement	Motive	Explanation

MATERIAL TOPICS

GRI3 MATERIAL TOPICS 2021	3-1- Process for determining material themes	Pages 39 to 44			
	3-2- Material topics list	Pages 39 to 44			
MATERIAL THEME 1: Product innovation and sustainable solutions					
	3-3- Form of material theme management	Pages 104 to 112			
GRI 301: Materials 2016	GRI 301-1 Materials used by weight or volume	Pages 104 and 106			
GRI 302: Energy 2016	GRI 302-1 Energy consumption within the organization	Pages 104 and 108			
	GRI 302-2 Energy consumption outside the organization	Pages 104 and 108			
GRI 305: Emissions 2016	GRI 305-1 Direct emissions (Scope 1) of greenhouse gases (GHG)	Pages 104, 111 and 112			
	GRI 305-2 Indirect emissions (Scope 2) of greenhouse gases (GHG) from energy acquisition	Pages 104, 111 and 112			
	GRI 305-3 Other indirect emissions (Scope 3) of greenhouse gases (GHG)	Pages 104, 111 and 112			
MATERIAL THEME 2: Human capital management, diversity, and inclusion					
	3-3- Form of material theme management	Pages 72 to 82			
GRI 401 Employment 2016	401-1 New hires and employee turnover	Pages 72, 73 and 75			
GRI 404: Training and Education 2016	404-1 Average hours of training per year, per employee	Pages 72 and 80			
	404-3 Percentage of employees receiving regular performance and career development reviews	Pages 72, 77 and 78			
GRI 405: Diversity and Equal Opportunities 2016	405-1 Diversity in governance bodies and employees	Pages 72,81 and 82			

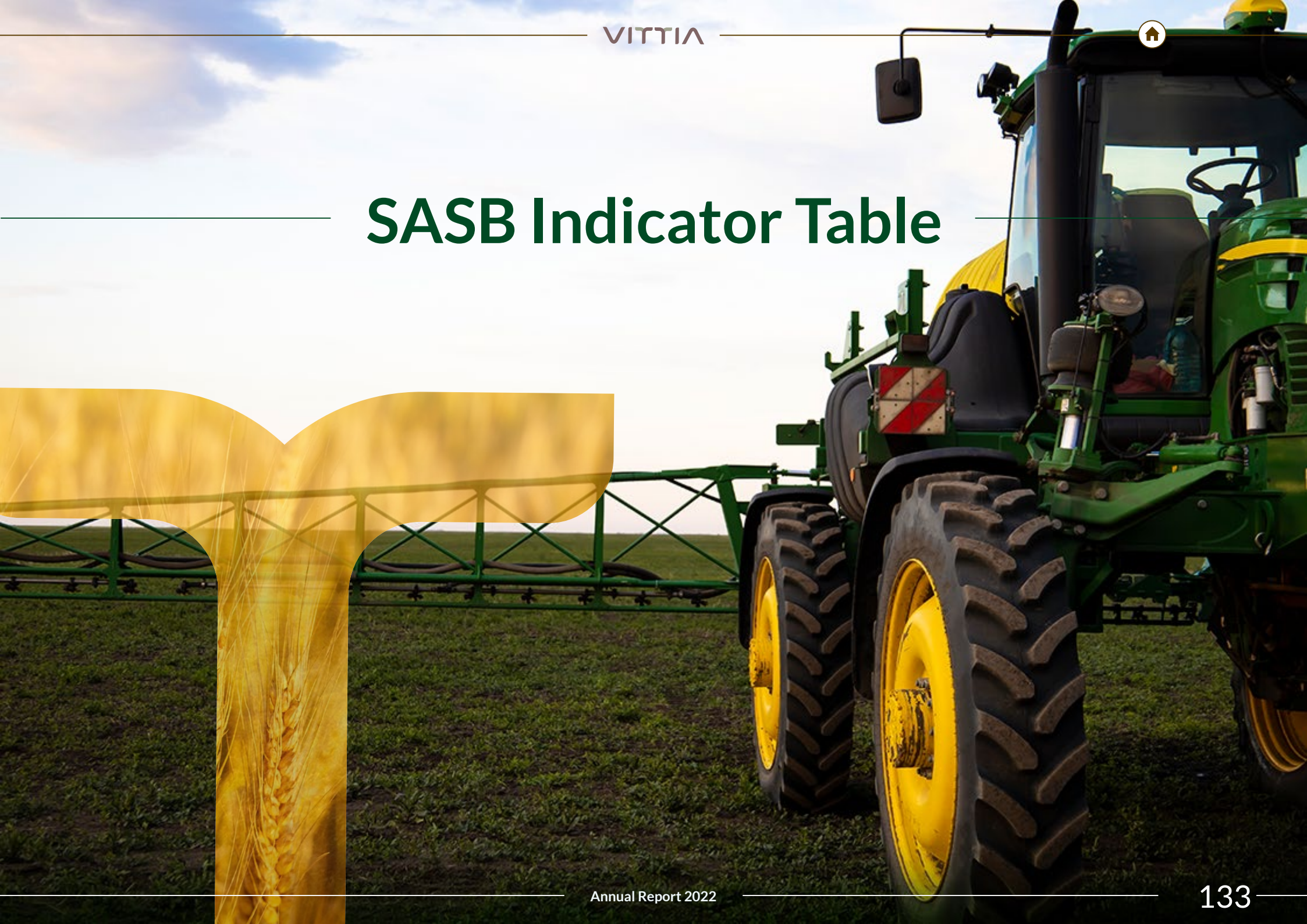
Applicable GRI sector standard	Disclosure	Pages in sustainability report	Notes and omissions		
			Requirement	Motive	Explanation
MATERIAL THEME 3: Risk and business opportunity management					
	3-3- Form of material theme management	Pages 34 to 37			
	There is no related GRI Indicators	Pages 34 to 37			
MATERIAL THEME 4: Environmental management					
	3-3- Form of material theme management	Pages 104 to 110			
GRI 303 Water 2018	GRI 303-1 Interactions with water as a shared resource	Pages 104 and 107			
	GRI 303-3 Water withdrawal	Pages 104 and 107			
	GRI 303-5 Water consumption	Pages 104 and 107			
GRI 306- Waste 2020	GRI 306-1 Waste generation and significant impacts related to waste	Pages 104 and 109			
	GRI 306-2 Management of significant impacts related to waste	Pages 104 and 109			
	GRI 306-3 Waste generated	Pages 104 and 109			
	GRI 306-4 Waste diverted from disposal	Pages 104, 109 and 110			
	GRI 306-5 Waste directed for disposal	Pages 104, 109 and 110			
MATERIAL THEME 5: Biodiversity					
	3-3- Form of material theme management	Information not available			
GRI 304: Biodiversity 2016	GRI 304-2 Significant impacts of activities, products, and services on biodiversity	Information not available			

Applicable GRI sector standard	Disclosure	Pages in sustainability report	Notes and omissions		
			Requirement	Motive	Explanation
MATERIAL THEME 6: Health and safety					
	3-3- Form of material theme management	Pages 83 to 88			
GRI 403 Occupational Health and Safety 2018	GRI 403-1 Occupational health and safety management system	Pages 83 to 88			
	GRI 403-2 Hazard identification, risk assessment and incident investigation	Pages 83 to 88			
	GRI 403-3 Occupational health services	Pages 83 to 88			
	GRI 403-4 Participation, consultation and communication of workers on occupational health and safety	Pages 83 to 88			
	GRI 403-5 Training workers on occupational health and safety	Pages 83 to 88			
	GRI 403-6 Promoting workers' health	Pages 83 to 88			
	GRI 403-7 Prevention and mitigation of impacts on occupational health and safety directly linked to commercial relationships	Pages 83 to 88			
	GRI 403-8 Workers covered by an occupational health and safety management system	Pages 83 to 88			
	GRI 403-9 Work-related injuries	Pages 83 to 88			
MATERIAL THEME 7: Engagement and relationship with stakeholders, communities, and social investment					
	3-3- Form of material theme management	Page 98			
GRI 413 - Local Communities 2016	GRI 413-1 Operations with local community involvement, impact assessments and development programs	Page 98			

Applicable GRI sector standard	Disclosure	Pages in sustainability report	Notes and omissions		
			Requirement	Motive	Explanation
MATERIAL THEME 8: Relationship and satisfaction of customers and consumers					
	3-3- Form of material theme management	Pages 43 to 58			
GRI 416- Saúde e Segurança do Consumidor 2016	GRI 416-1 Assessment of the health and safety impacts of product and service categories	Pages 43, 55 and 58			
GRI 417- Marketing e Rotulagem 2016	GRI 417-1 Requirements for product and service information and labeling 8	Pages 43, 55 and 58			
	GRI 417-2 Incidents of non-compliance concerning product and service information and labeling	Pages 43, 55 and 58			
MATERIAL THEME 9: Human rights					
	3-3- Form of material theme management	Page 33			
	Transversal themes. There is no related GRI Indicators	Page 33			
MATERIAL THEME 10: Business ethics and integrity, transparency and governance, and legal compliance and regulatory frameworks					
	3-3- Form of material theme management	Pages 12, 24, 30, 21, 43 and 55			
	GRI 2.9 to GRI 2.21				
	GRI 2.27				
GRI 206 Unfair competition 2016	GRI 206-1 Lawsuits for unfair competition, trust and monopoly practices	Pages 43 and 55			
GRI 205 Anti-Corruption 2016	GRI 205-1 Operations assessed for risks related to corruption	Pages 12, 24, 30 and 31			
	GRI 205-2 Communication and training on anti-corruption policies and procedures	Pages 12, 24, 30 and 31			
	GRI 205-3 Confirmed incidents of corruption and actions taken	Pages 12, 24, 30 and 31			

Applicable GRI sector standard	Disclosure	Pages in sustainability report	Notes and omissions		
			Requirement	Motive	Explanation
MATERIAL THEME 11: Sustainable value chain and purchasing practices					
	3-3- Form of material theme management	Pages 104 to 111			
	GRI 2.6				
GRI 308: Supplier Environmental Assessment 2016	GRI 308-1 New suppliers that were screened using environmental criteria	Information not available			
	GRI 308-2 Negative environmental impacts in the supply chain and actions taken	Information not available			
GRI 414: Supplier Social Assessment 2016	GRI 414-1 New suppliers that were screened using social criteria	Information not available			
	GRI 414-2 Negative social impacts in the supply chain and actions taken	Information not available			
MATERIAL THEME 12: Economic performance, market presence and investments and financial assets					
	3-3- Form of material theme management	Pages 113 and 120			
GRI 201: Economic performance 2016	GRI 201-1 Direct economic value generated and distributed	Pages 113 and 120			
	GRI 201-2 Financial implications and other risks and opportunities arising from climate change	Page 36			
MATERIAL THEME 13: Technology and digital revolution					
	3-3- Form of material theme management	Pages 44 to 49			
	There is no related GRI Indicators				

SASB Indicator Table



Topic	Accounting Metric	Category	Unit of Measure	SASB Code	2019	2020	2021	2022
Greenhouse Gas (GHG) Emissions	1) Global gross Scope 1 emissions, 2) Percentage covered by the emission limitation regulations	Quantitative	t CO ₂ eq e %	RT-CH-110a.1	4,892 t CO ₂ e, 0%	6,543 t CO ₂ e, 0%	7,897 t CO ₂ e, 0%	7,809 t CO ₂ e, 0%
	Description of the short- and long-term strategy or management plan for Scope 1 emissions, emission reduction goals, and performance analysis on those goals	Discussion and analysis	n/a	RT-CH-110a.2	The Company's strategic direction involved solutions in biotechnology, fruit of the continuous investment in research, development, and innovation. In 2022, we completed 51 years in the Brazilian market, which consolidated a consistent trajectory.			
Air Quality	Air emissions of the following pollutants: 1) NO _x (excluding N ₂ O), 2) Sox, 3) Volatile organic compounds (VOCs), 4) HAPs	Quantitative	t	RT-CH-120a.1	These indicators will be reported in the next few years			
Energy Management	1) Total energy consumed, 2) Percentage of electricity from the grid, 3) Percentage of renewable energy, 4) Total self-generated energy	Quantitative	Gigajoules (GJ), %	RT-CH-130a.1	(1)- 160,915 GJ, (2)- 17.4%, (3)-37% *, (4)- 0%	(1)- 201,282 GJ, (2)- 17.5%, (3)-34% *, (4)- 0%	(1) 269,383 GJ, (2) 17.60 %, (3) 55.6% , (4) 0%	(1) 261,662 GJ, (2) 19.36%, (3) 51.25% , (4) 0%



Topic	Accounting Metric	Category	Unit of Measure	SASB Code	2019	2020	2021	2022
Water Resource Management	1) Total water captured, 2) Total water consumed, 3) % of each item located in high or very high water stress areas	Quantitative	1.000 m3, %	RT-CH-140a.1	(1)- 80.88 (1,000 m3= ML), (2)- 80.88 (1,000 m3=ML), (3)- 0%	(1)- 81.56 (1,000 m3= ML), (2)- 81.56 (1,000 m3=ML), (3)- 0%	(1)- 129.64 (1,000 m3= ML), (2)- 129.64 (1,000 m3=ML), (3)- 0%	(1)- 129.93 (1,000 m3= ML), (2)- 129.93 (1,000 m3=ML), (3)- 0%
	Number of incidents and nonconformities associated to water quality standards, laws, and regulations	Quantitative	Number	RT-CH-140a.2	0	0	0	0
	Water risk management and description of the strategies and practices to mitigate such risks	Discussion and analysis	n/a	RT-CH-140a.3	We assess the risks associated to water through WWF's water risk filter tool, and our operations occur in water stress areas. We have implanted, since 2020, the Aguapé project, focused on reduction of water consumption in all plants. The volume of water consumed in 2022 was 129.93 ML, outside the water stress area, and has remained at similar levels, compared to the previous year. It is worth mentioning that we reused 148 thousand liters of water over the year.			

Topic	Accounting Metric	Category	Unit of Measure	SASB Code	2019	2020	2021	2022
Hazardous Waste Management	1) Quantity of hazardous waste generated, 2) Percentage of recycled waste	Quantitative	t, %	RT-CH-150a.1	1067.78 t and 28.5%	879.40 t and 69%	995.88 t and 68%	1,332,19 t and 66%
Engagement with local communities	Discussion of the engagement processes to manage the risks and opportunities associated to community interests	Discussion and analysis	n/a	RT-CH-210a.1	We generate positive impact in terms of economic development by generating job and income, including youth oriented initiatives. In this regard, the Company-School Integration Center (CIEE) supports us in the hiring of youth for different units. In 2022, donations through incentive laws totaled around R\$ 800 thousand, and contemplated projects for support and incentive to culture and sport, as well Municipal Funds for the Rights of Children and Adolescents.			

Topic	Accounting Metric	Category	Unit of Measure	SASB Code	2019	2020	2021	2022
Occupational Health and Safety	1) Total rate of reportable incidents (TRIR), 2) Fatality rate for (a) direct employees and (b) subcontracted employees	Quantitative	Rate	RT-CH-320a.1	(1)- Not reported	(1)- 1.086 **	(1)- 1.894 **	2.142 t **
	Description of the efforts to evaluate, monitor and reduce the exposition of employees and subcontracted workers to long-term health (chronic) risks	Discussion and analysis	n/a	RT-CH-320a.2	In 2022, after diagnosis, the effective implementation of our Occupational Safety Management Program was started, as part of the Occupational Health and Safety System, intended to develop and reinforce a culture of safety, undergoing growing stages to obtain continuous and sustainable improvement. We call these stages 3Ps: 1. Projects (structuring and work environment). 2. Pattern (procedures and rules). 3. People (education for prevention and human behavior).			

Topic	Accounting Metric	Category	Unit of Measure	SASB Code	2019	2020	2021	2022
Product design for greater efficiency in their use stage	Revenue from products designed to provide greater efficiency in their use stage	Quantitative	Reporting currency	RT-CH-410a.1	Not reported	Biological products - R\$ 87,626 in thousand R\$	Biological products- R\$ 146,051 in thousand R\$	Biological products-R\$ 200,000 in thousand Reais we recorded a significant growth of 36.6% in 2022, against the previous year
Safety and Environmental Management for chemical products	1) Percentage of products containing Globally Harmonized System of Classification and Labeling of Chemicals (GHS) of Category 1 and 2 Substances Hazardous to health and the environment, 2) Percentage of such products that have been subjected to a risk evaluation	Quantitative	% as per revenue and %	RT-CH-410b.1	These indicators will be reported in the next few years			
	Discussion of the strategy to: 1) Manage the concerns related to chemical products and 2) Develop alternatives to reduce their human and/or environmental impact	Discussion and analysis	n/a	RT-CH-410b.2	These indicators will be reported in the next few years			



Topic	Accounting Metric	Category	Unit of Measure	SASB Code	2019	2020	2021	2022
Genetically Modified Organisms	Percentage of products as per revenue containing Genetically Modified Organisms (GMO)	Quantitative	% as per revenue	RT-CH-410c.1	These indicators will be reported in the next few years			
Management of Regulatory Frameworks	Discussion of the corporate positions regarding regulations and/or proposed government policies pertaining to the environment and social factors that affect the industry	Discussion and analysis	n/a	RT-CH-530a.1	These indicators will be reported in the next few years			
Emergency Response Preparedness and Operational Safety	Process Safety Incidents (PSI), Total Rate of Process Safety Incidents (TRPSI), and Severity Rate of Process Safety Incidents (SRPSI)	Quantitative	Number and rate	RT-CH-540a.1	These indicators will be reported in the next few years			
	Number of transportation incidents	Quantitative	Number	RT-CH-540a.2	These indicators will be reported in the next few years			

Activity Metric	Category	Unit of Measure	SASB Code	Page or report
Production by reportable segment	Quantitative	m3 and/or t	RT-CH-000.A	These indicators will be reported in the next few years

Notes:

* We have energy supply contract via free energy market, and I-REC Certificate for the volume of 14,050 thousand MWh, corresponding to 50,580GJ from renewable source.

* 200,000 hours worked.

SASB (Sustainability Accounting Standards Board) is a non-profit organization that defines standards for financial reports. SASB was founded in 2011 to develop and disseminate sustainability accounting standards. SASB developed a full set containing 77 standards related to different industrial sectors. In November 2018, SASB published these standards, specific to sectors, which are globally applicable and identify a minimum set of financially relevant sustainability themes, and the associated metrics for each sector.

In the specific case of Vittia Group, the Chemical Industry standards were used.

For further information on SASB, visit www.sasb.org

SASB indicators of Vittia Group chemical industry summarize the performance in financially relevant sustainability themes, and provide, whenever possible, performance trends in the last 3 years of SASB metrics. Changes in data and re-statements may occur throughout the year due to the improvement of collection methods.

Consult Vittia Group Annual Report to obtain further details about the reporting methodology.

Consult the Year 2022 Release to access a full set of financial and production data.

Independent verification statement



DECLARAÇÃO DE VERIFICAÇÃO INDEPENDENTE – BUREAU VERITAS

INTRODUÇÃO

O Bureau Veritas Certification Brasil (Bureau Veritas) foi contratado pela Vittia Fertilizantes e Biológicos S.A. (Vittia) a conduzir uma verificação independente do seu Relatório de Sustentabilidade de 2022 (doravante denominado Relatório).

As informações publicadas no relatório são de inteira responsabilidade da administração da Vittia. Nossa responsabilidade encontra-se definida conforme escopo abaixo.

ESCOPO DO TRABALHO

O escopo desta verificação abrangeu os padrões e Princípios¹ da Global Reporting Initiative™ para Relatórios de Sustentabilidade, incluindo indicadores específicos Sustainability Accounting Standards Board (SASB), e se refere à prestação de contas do período de 01 de Janeiro a 31 de Dezembro de 2022.

RESPONSABILIDADES DA VITTIA E DO BUREAU VERITAS

A elaboração, apresentação e conteúdo do Relatório são de inteira responsabilidade da administração da Vittia. O Bureau Veritas é responsável por fornecer uma opinião independente às Partes Interessadas, de acordo com o escopo de trabalho definido nesta declaração.

METODOLOGIA

A verificação contemplou as seguintes atividades:

1. Entrevistas com responsáveis pelos temas materiais e pelo conteúdo do Relatório;
2. Verificação remota sobre processos corporativos e unidades operacionais (São Joaquim da Barra e Patos de Minas) da Vittia;
3. Análise de evidências documentais fornecidas pela Vittia para o período coberto pelo Relatório (2022);
4. Avaliação dos sistemas utilizados para compilação de dados;
5. Análise das atividades de engajamento com partes interessadas (*stakeholders*) desenvolvidas pela Vittia;

¹ Materialidade, Inclusão de Stakeholders, Contexto da Sustentabilidade, Completude, Equilíbrio, Comparabilidade, Exatidão, Tempestividade, Clareza e Confiabilidade

6. Avaliação da sistemática utilizada para determinação dos aspectos materiais incluídos no Relatório, considerando o contexto da sustentabilidade e abrangência das informações publicadas.

O nível de verificação adotado foi o Limitado, de acordo com os requisitos da norma ISAE 3000², incorporados aos protocolos internos de verificação do Bureau Veritas.

LIMITACOES E EXCLUSOES

Foi excluída desta verificação qualquer avaliação de informações relacionadas à(ao):

- Atividades fora do período reportado;
- Declarações de posicionamento (expressões de opinião, crença, objetivos ou futuras intenções) por parte da Vittia;
- Exatidão de dados econômico-financeiros contidos neste Relatório, extraídas de demonstrações financeiras, verificadas por auditores independentes;
- Inventário de emissões de Gases de Efeito Estufa (GEE) verificado externamente em um processo independente;
- Dados e informações de empresas coligadas, sobre as quais não há controle operacional por parte da Vittia.

As seguintes limitações foram aplicadas a esta verificação:

- A Confiabilidade de dados foram verificados de forma amostral, exclusivamente à luz das informações e dados relacionados aos temas materiais apresentados no Relatório;
- As informações econômicas apresentadas no Relatório foram verificadas especificamente frente aos princípios de Equilíbrio e Completude da GRI.

² International Standard on Assurance Engagements 3000 – Assurance Engagements other than Audits or Reviews of Historical Financial Information.

PARECER SOBRE O RELATÓRIO E O PROCESSO DE VERIFICAÇÃO

- Ao longo do processo de verificação constatamos uma sistemática confiável de coleta e consolidação de dados que compõem o Relatório. Os responsáveis pelos temas materiais, que responderam à verificação, demonstraram conhecimento adequado sobre os indicadores e o processo de elaboração do Relatório;
- A Vittia possui um estudo de materialidade, que foi revisado em 2021. Somos da opinião que o método adotado possibilitou a elaboração de um Relatório que aborda de forma equilibrada os principais impactos das atividades da empresa. Todavia, a metodologia não contempla integralmente as informações sobre a definição de seus grupos de stakeholders. Adicionalmente, o Relatório de Sustentabilidade não apresenta indicadores associados a todos os temas materiais;
- Constatamos que a Vittia não relata o indicador Geral 2-21 referente as informações sobre a proporção da remuneração total anual, no que se refere a indivíduos mais bem pago da organização e a remuneração total anual média de todos os empregados;
- Os dados apresentados para atender aos indicadores GRI 302-1, 302-2, 305-2, 305-3 e 305-4, fazem parte do Inventário de emissões de Gases de Efeito Estufa (GEE) da Vittia, certificado por uma terceira parte em 2023, com base na NBR ISO 14.064-1/07;
- No que diz respeito ao GRI 201-2, constatamos que a Vittia mapeou os principais impactos, riscos e oportunidades de suas operações. Entretanto para o ciclo de 2022 não foi possível verificar de forma específica os riscos econômicos, ambientais e sociais;
- Foi verificado que a Vittia não reporta dados referentes à Segurança Operacional e Preparação e Resposta de Emergência, visto que os valores de incidentes de segurança de processo não estão disponíveis atualmente;
- Observou-se a implementação de sistemática por meio do software Monitor para gestão de resíduos, que permite a emissão direta dos documentos associados e registra os dados de maneira automática. Somos da opinião que a adoção desse sistema contribui para a confiabilidade dos dados apurados no período;
- Verificou-se a implementação de melhorias na gestão de recicláveis, o que levou a um ganho financeiro por meio da venda dos resíduos;
- Foi verificado que o processo de homologação de fornecedores foi aprimorado com a inclusão de requisitos de sustentabilidade na lista de documentos solicitadas e monitoramento de qualidade dos serviços. Entretanto, a gestão de qualidade de fornecedor não considera requisitos de sustentabilidade;
- Verificamos que a Vittia gerencia o tema Ética e Corrupção, por meio de canal de denúncias e comitê interno. Entretanto, não é realizada devolutiva aos reclamantes e as tratativas adotadas, para os casos procedentes, não são divulgadas;

- Foi verificado que a Vittia realizou um processo de reestruturação da estratégia da organização, onde o tema ESG foi considerado. Foram definidos projetos específicos direcionados aos pilares e temas materiais.

RECOMENDAÇÕES

- Definir e publicar seus grupos de stakeholders e as formas de engajamento com os mesmos, considerando abordagem e frequência de engajamento, incluindo identificação de riscos, mapeamento de comunidades e canal de comunicação com a comunidade local (vizinhanças como um todo);
- Apresentar indicadores associados aos temas materiais Tecnologia e Revolução Digital, Direitos Humanos e Biodiversidade;
- Reportar o indicador geral 2-21 referente as informações sobre a proporção da remuneração total anual, no que se refere a indivíduos mais bem pago da organização e a remuneração total anual média de todos os empregados;
- Reportar o modelo de gestão para identificação e mitigação de riscos econômicos, ambientais e sociais;
- Demonstrar informações acerca da Segurança Operacional e Preparação e Resposta de Emergências, considerando as premissas do indicador SASB RT-CH-540a.1, RT-CH-540a.2;
- Apresentar forma de gestão adotada para o tema Cadeia de fornecimento e indicadores associados, demonstrando a inclusão de requisitos de sustentabilidade;
- Divulgar tratativas adotadas aos casos de denúncias relacionadas à ética e corrupção, bem como estabelecer sistemática de devolutiva aos reclamantes.

CONCLUSÃO

Como resultado de nosso processo de verificação, nada chegou ao nosso conhecimento que pudesse indicar que:

- As informações prestadas no Relatório não sejam equilibradas, consistentes e confiáveis;
- A Vittia não tenha estabelecido sistemas apropriados para coleta, compilação e análise de dados quantitativos e qualitativos, utilizados no Relatório;
- O Relatório não seja aderente aos Princípios para definição de conteúdo e qualidade do padrão GRI para relatórios de sustentabilidade.

DECLARAÇÃO DE INDEPENDÊNCIA E IMPARCIALIDADE

O Bureau Veritas Certification é uma empresa independente de serviços profissionais especializado na gestão de Qualidade, Saúde, Segurança, Social e de Meio Ambiente com mais de 190 anos de experiência em serviços de avaliação independente.

O Bureau Veritas implantou e aplica um Código de Ética em todo o seu negócio para garantir que seus colaboradores mantenham os mais altos padrões em suas atividades cotidianas. Somos particularmente atentos a prevenção no que concerne ao conflito de interesses.

A equipe de verificação não possui qualquer outro vínculo com a Vittia, que não seja a verificação independente do Relatório de sustentabilidade. Entendemos que não há qualquer conflito entre outros serviços realizados pelo Bureau Veritas e esta verificação realizada por nossa equipe.

A equipe que conduziu esta verificação para a Vittia possui amplo conhecimento em verificação de informações e sistemas que envolvem temas ambientais, sociais, de saúde, segurança e ética, o que aliado à experiência nessas áreas, nos permite um claro entendimento sobre a apresentação e verificação de boas práticas de responsabilidade corporativa.

CONTATO

<https://certification.bureauveritas.com.br/fale-conosco/>

São Paulo, Julho de 2023.

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Pictures

Banco de imagens da Vittia

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Version in English

Arabera Traduções

We would like to thank the support and dedication of Vittia's corporate and industrial areas when collecting and adapting the information contained in the current document.

Combustech's web-based system has been used to collect data on the GRI indicators submitted in the current report.

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