



VITTIA
DEFESA E NUTRIÇÃO

**Sustainability
Report**

2023

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About this Report GRI 2-3 | 2-4 | 2-5

In this Sustainability Report, we present our quantitative and qualitative actions and results in the economic, social and environmental spheres, relating to the period from January 1st to December 31st, 2023. We also address internal culture, strategy, governance, policies, and corporate goals and targets.

The document follows the guidelines from the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB) and considers Integrated Reporting assumptions proposed by the International Integrated Reporting Council (IIRC) and guidance from the Brazilian Securities and Exchange Commission (CVM).

The information contained herein, financial or otherwise, refers to our entire operations (see opposite) and has undergone external verification by Bureau Veritas, which is also responsible for auditing the Emissions Inventory. The financial data reported are the same as those set out in the Financial Statements, which are audited by the company KPMG ([click here](#)). The process is led by the Sustainability area and the teams involved in the report (HR, Regulatory, Supplies, Environment, Occupational Safety, Legal). The Executive Board and the Sustainability Committee are responsible for monitoring and tracking the result of the process. The Council does not participate in the verification process.

The topics covered were defined and prioritized based on the materiality process, conducted in 2021 in partnership with internal and external stakeholders. Through in-person and/or online queries, they highlighted the issues they believe to be the most relevant to our operations, due to the current and potential impacts on the economy, communities and planet. We linked each of the topics to the Sustainable Development Goals (SDGs) proposed by the United Nations (UN), to be achieved by 2030.

This report is an instrument that reinforces our transparency towards stakeholders and is an important management tool, as it allows us to monitor developments and obstacles faced to be an increasingly sustainable Company. We have been producing editions of the document since 2016, and all of them, including this one – which does not contain any reformulation of information in relation to the previous version – are available on our website for consultation and download.

Any questions, complaints, suggestions or compliments about this document can be sent to the email sustentabilidade@vittia.com.br.



Factories

- ✓ São Joaquim da Barra (SP): SJBF unit (Fertilizers), SJBC unit (Biologicals), SJBB unit (Inoculants)
- ✓ Ituverava (SP) (ITUV)
- ✓ Serrana (SP) (SERR)
- ✓ Arthur Nogueira (SP) (ANOG)
- ✓ Patos de Minas (MG) (PMIF)
- ✓ Paraopeba (MG) (PARA)
- ✓ Agro21: company acquired in 2023 whose scope is the application of inputs via drone



Distribution Centers

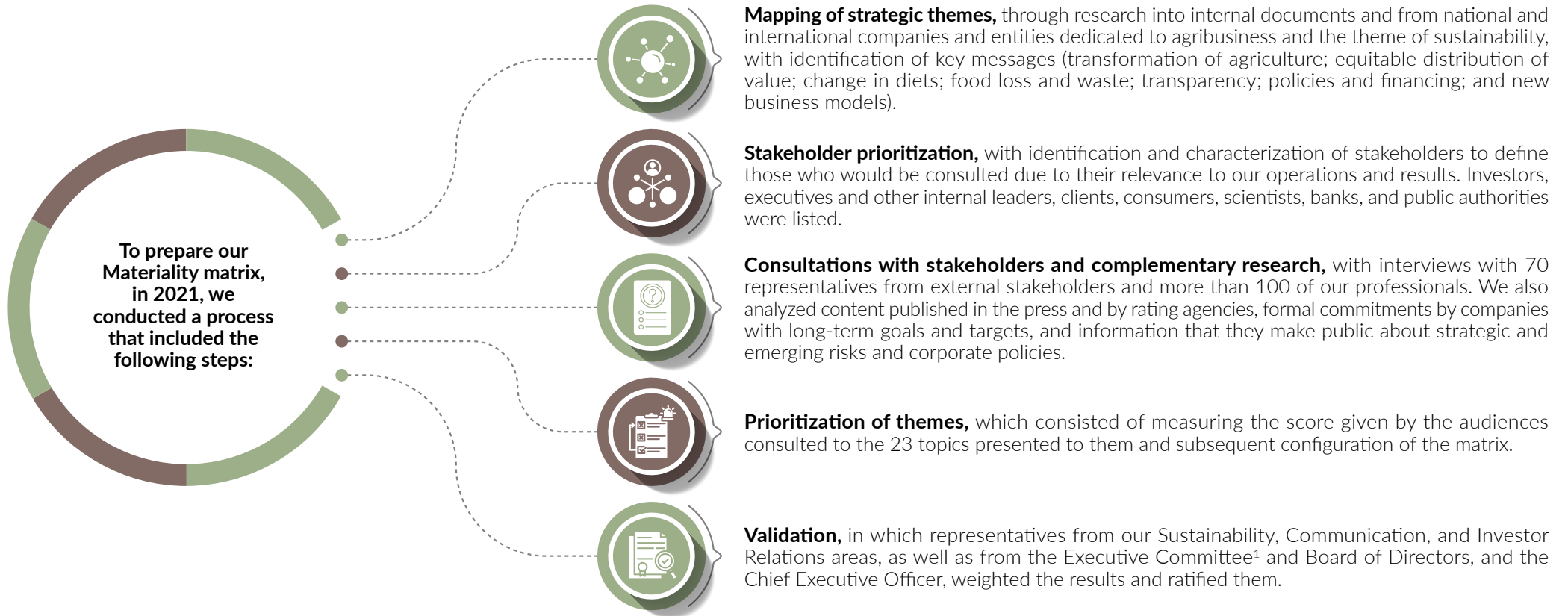
- ✓ Luís Eduardo Magalhães (BA) (LEMA)
- ✓ Sorriso (MT) (SORR)
- ✓ Ijuí (RS) (IJUI)
- ✓ Primavera do Leste (MT) (PLES)
- ✓ Jataí (GO) (JATA)
- ✓ Araguaína (TO) (ARAG)



Carrier

- ✓ BS Transporte (São Joaquim da Barra)

Materiality process GRI 3-1 | 3-2



1. In 2023, it was comprised of managers representing different areas, but its activities were suspended because the material topics were being addressed within the scope of strategic projects and respective management rituals.

The 13 topics defined as material are listed below. Ten of them are monitored by the Sustainability Committee and the Audit Committee. For handling the other three – Human Capital, Diversity and Inclusion Management; Risk and Opportunity Management; and Innovation of sustainable products and solutions –, understood as the most strategic, we set up specific Working Groups, which are responsible for projects related to them within the scope of our Strategic Planning. Furthermore, the Sustainability Committee monitors the actions from the R&DI, marketing structuring strategy, and people management areas.

- 1 Innovation of sustainable products and solutions
- 2 Environmental management
- 3 Biodiversity
- 4 Management of human capital, diversity and inclusion
- 5 Health and safety
- 6 Engagement and relationship with stakeholders, communities and social investment
- 7 Customer and consumer relationships and satisfaction
- 8 Human rights
- 9 Risk and business opportunities management
- 10 Business ethics and integrity, transparency and governance, and legal compliance and regulatory frameworks
- 11 Sustainable value chain and purchasing practices
- 12 Economic performance, market presence and investments and financial assets
- 13 Technology and digital revolution

Stakeholder engagement GRI 2-29

During the materiality process, we contacted investors, executives and other internal leaders, suppliers, customers and consumers (including resellers, cooperatives), scientists and educational institutions, banks, public authorities, the local community, and civil society organizations.

They were identified using the 2018 AA 1000 AccountAbility Principles and 2015 AA 1000 AccountAbility Stakeholder Engagement Standard methodologies. The goal of engagement is to generate opportunities and value for the business, identify potential impacts, and monitor and support activities and projects.

Therefore, we seek to establish lasting bonds and relationships with these audiences, based on dialogue, ethics, respect and transparency. We provide communication channels for receiving complaints and an IR channel for questions and clarifications.

Specifically dealing with the internal audience, the Internal Communication project gave a new perspective and direction to the communications, reinforcing the organizational culture and corporate values. We also launched the Traga sua Ideia channel (e-mail tragasuaideia@vittia.com.br), in which employees are encouraged to express themselves and present ideas and innovations for processes or products. The materials are received and analyzed by a small group of people responsible for the R&DI and Strategic Management area.

2023 Highlights



Growth of 9.2% in revenues from biological products.



New project of Internal Communication dedicated to structuring and disseminating our Culture of Care.



Construction of the factory of Macrobiologicals in Artur Nogueira (SP).



Investments of R\$ 50.1 million, with R\$ 29 million being R&D and Innovation.



Opening of three Distribution Centers: in Bahia, Minas Gerais and Tocantins.



Winning, for the second consecutive year, the Eco Award.



Biovittia Program (100% Biological Fields) in more than 50 experimental fields.



Advances in programs of Manufacturing Operational Excellence and Occupational Safety Management.



Beginning of restructuring of the Commercial area with the aim of optimizing effectiveness in human and financial resources.



Completion of phase II from investment in expanding capacity and flexibility at the biological defensives factory in São Joaquim da Barra (SP).

R\$ 248.3 million in gross revenue from the **Biologicals segment.**



Wilson Romanini
CEO

Message from Management GRI 2-22

The lessons learned and our know-how, developed over more than five decades dedicated to boosting agribusiness, provide us with the conditions to face the typical fluctuations of rural activities – an open-air industry subject to adverse weather conditions and /or variations in mood in the national and international markets – with maturity and without major surprises. The responsibility for creating value for all our stakeholders permeates our decision-making and practices and motivates us to seek an operation that is always profitable and increasingly efficient, that is, sustainable.

The year 2023, as we predicted, brought difficulties to cattle farmers and ranchers, and, consequently, to our businesses – starting with the weather conditions, over which our possibility of control is minimal. The El Niño phenomenon was predicted, but its intensity was underestimated, which interfered with the cultivation and schedule of different crops. The difficult scenario was also marked by the stagnant world economy and rising interest and inflation rates, and our customers had to live with high production costs and falling prices for many commodities – the value of food products fell, on average, 13.7% in the year, according to the United Nations' Food and Agriculture Organization (FAO). A record harvest and negative premiums for soybeans also interfered with performance and results, which led to difficulties in trade negotiations. Due to all these reasons, farmers and ranchers saw their investment and purchasing capacity decline, which led many to postpone as much as possible the planning for the following harvest and for purchasing inputs.

This is not the first and certainly will not be the last adverse period that agriculture, and us in particular, face. If, on one hand, the undesirable scenario frustrated some of our expectations for the year, on the other hand it reinforced the relevance of our strategic planning and highlighted our team's commitment to its execution. We closed the period with decreases of 11.2% in gross and net revenues (which totaled R\$ 839,050 and R\$ 756,109, respectively) when compared to 2022 and our adjusted EBITDA fell 34.9% (R\$ 141.7 million). However, we were able to celebrate increased sales and revenues from organic products, our main focus, achieving more space in important segments of agriculture (such as sugarcane, coffee and fruits), maintaining low levels of debt and leverage, and executing all investments scheduled for 2023. We have long ago chosen to form and continually expand a diverse and qualified portfolio to serve different profiles of producers and agricultural crops, anywhere in Brazil and abroad, and we strive to maintain a financial condition that allows us to continue incorporating resources necessary for continuous improvements.

Thus, in 2023, we completed phase 2 of the expansion of our microbiological factory, whose capacity for solid fermentation doubled and to which we also added flexibility for the simultaneous and safe production of a greater number of products. We also made progress, in line with plans, in the construction of one of the largest and most modern macrobiological biofactories, and in strengthening our storage, shipping and distribution network, with an increase in capacity in São Joaquim da Barra (SP) and the opening of two Distribution Centers – in Bahia and Tocantins –, which allows us to serve more and more producers with our products, in an agile and timely manner.

We also increased resources targeted to Research, Development and Innovation (R&DI), activities that are essential for delivering effective, accessible solutions that are consistent with the desires and needs of customers. To address these issues, we employ 74 professionals, 46 of whom are exclusively dedicated, in addition to seeking partnerships with universities and institutions recognized for excellence in the production and application of knowledge. In the year, R\$ 29.0 million was assigned to this sector – an increase of 19.3% compared to 2022 –, equivalent to 3.84% of our net revenue; in other words, the share increased by 0.81 percentage point in 12 months. At the end of the year, we had more than 90 projects in the biological research line underway and another 157 related to formulation improvements or process and approval of new materials and suppliers related to fertilizers. Over the period, we launched four new products and 25 new recommendations for biological use/target.

Excellence in our operations and solutions is the most compelling way for us to contribute to social, economic and environmental developments in all regions in which we are present directly or indirectly. We are dedicated to demonstrating in practice, in the field, that the use of biological products, like the ones we offer, no longer is an “alternative” way of managing crops and pastures, but a reality with attractive and proven agronomic and economic results. To bring this accurate and reliable information and guidance to as many producers as possible, in 2023 we expanded our team, now with 274 professionals, from the commercial and market development areas, who interact directly and incessantly with those who work with crops and

pastures. In 2023 alone, professionals made 78,500 visits to producers, cooperatives and resellers, and were involved in maintaining and monitoring more than 2,100 demonstration fields.

To this team and all other employees, in addition to fair rewards for their efforts, we provide training opportunities to create or deepen technical and human skills. More than 33,000 hours of training were made available during the year, an indicator that should be expanded with the consolidation of our Corporate University, launched in 2023, which will gradually incorporate courses and content relevant to all of our activities. We want our professionals to grow with us and feel proud to be part of the team – which also requires ensuring spaces where physical and mental well-being is prioritized. This purpose motivated us to review the corporate policy on safety and health, and to continue the management program to qualify actions and strengthen the culture related to them, with the reduction of potential risks associated with work activities. With our Culture of Care, we want to reinforce the message that **“Taking Care of Yourself is Taking Care of Everyone”**.

We value merit, but we understand that an environment where ideas and demands are heard, and the sense of community is strong, is essential for us to achieve what we can, should or want. The achievements we had in 2023 and in previous years are directly linked to the dedicated and integrated performance of our employees who, with their work, help us gain the trust, loyalty and partnership of customers, shareholders, investors, suppliers and communities.

The relevance of our strategic planning and the commitment of our team were essential for us to face obstacles and increase sales and revenue.

I thank all these audiences for being with us and contributing to the construction of a path of growth and improvement, and for believing in what we do and propose. Sharing ideas and experiences is essential for cultivating intelligent and efficient solutions, as well as healthy and ethical relationships. This is the only way we will overcome complex and demanding scenarios and shape a better world.

Wilson Romanini
CEO

A photograph of two men in silhouette shaking hands in a field at sunset. The man on the left is wearing a dark cap and a long-sleeved shirt. The man on the right is also wearing a dark cap and a long-sleeved shirt. The background is a warm, orange and yellow sky over a field of crops. A large, stylized white number '4' is on the left side of the image.

4. Organizational profile

GRI 2-1 | 2-6

Committed to contributing to advances in productivity and sustainability in the field, we, Vittia S.A., develop, manufacture, sell and distribute solutions for growing different crops, such as soybeans, coffee, corn, citrus fruits, beans, cotton, sugarcane, produce, wheat, winter cereals and pastures, in their different stages.

For farmers, we offer a broad and complementary portfolio, consisting of inoculants, adjuvants, acaricides, soil conditioners, biological defensives (macro and microorganisms), foliar fertilizers, organominerals, granulated micronutrients for soil, and salts. These products are manufactured in our eight industrial units, two of which are located in Minas Gerais, in Paraopeba (MG) and Patos de Minas (MG), and six in the State of São Paulo, in the cities of Artur Nogueira (SP), Ituverava (SP), Serrana (SP) and São Joaquim da Barra (SP) – where we were born in 1971, and where we also maintain our headquarters, the Research, Development and Innovation Center (R&DI), and a structure for storage and shipping.

We also offer precision agriculture services, with the application of inputs with drones, and technical support for rural producers. Agronomic guidance and recommendations to customers, of the most varied profiles and sizes, are the responsibility of a team of 274 specialized professionals who serve them directly on their properties or through cooperatives and resellers. The work by these employees, along with maintaining a network of seven strategically located storage and distribution centers, guarantees the presence of our products in all Brazilian states and in foreign markets, especially in South American countries such as Argentina, Bolivia, Chile, Ecuador, Paraguay, Peru and Uruguay.

We were one of the pioneers in the manufacturing of biological fertilizers in Brazil, initially focused on soybean cultivation. Over the decades, through organic growth and acquisitions, we have diversified our activities and, currently, our range of solutions meets the main needs of national and international producers in relation to the protection and nutrition of their crops and pastures. We are among the main players in the national inoculants market and the most significant foliar fertilizer companies in Brazil. We also stand out for our growing investments in R&DI, which provide us with constant launches and qualification of the portfolio, in line with the demands of customers and markets.

Since September 2021, we have been listed on B3 – Brasil, Bolsa, Balcão, where, on December 31, 2023, 35.7% of our shares (VITT3) were traded on the Novo Mercado, a segment made up of companies that voluntarily adopt corporate governance practices that are additional to those required by Brazilian legislation. The remainder of our share capital belonged to the controlling shareholders (60.7%) and administrators (3.0%), while 0.6% was held in Treasury².



2. Data from 12/31/2023.

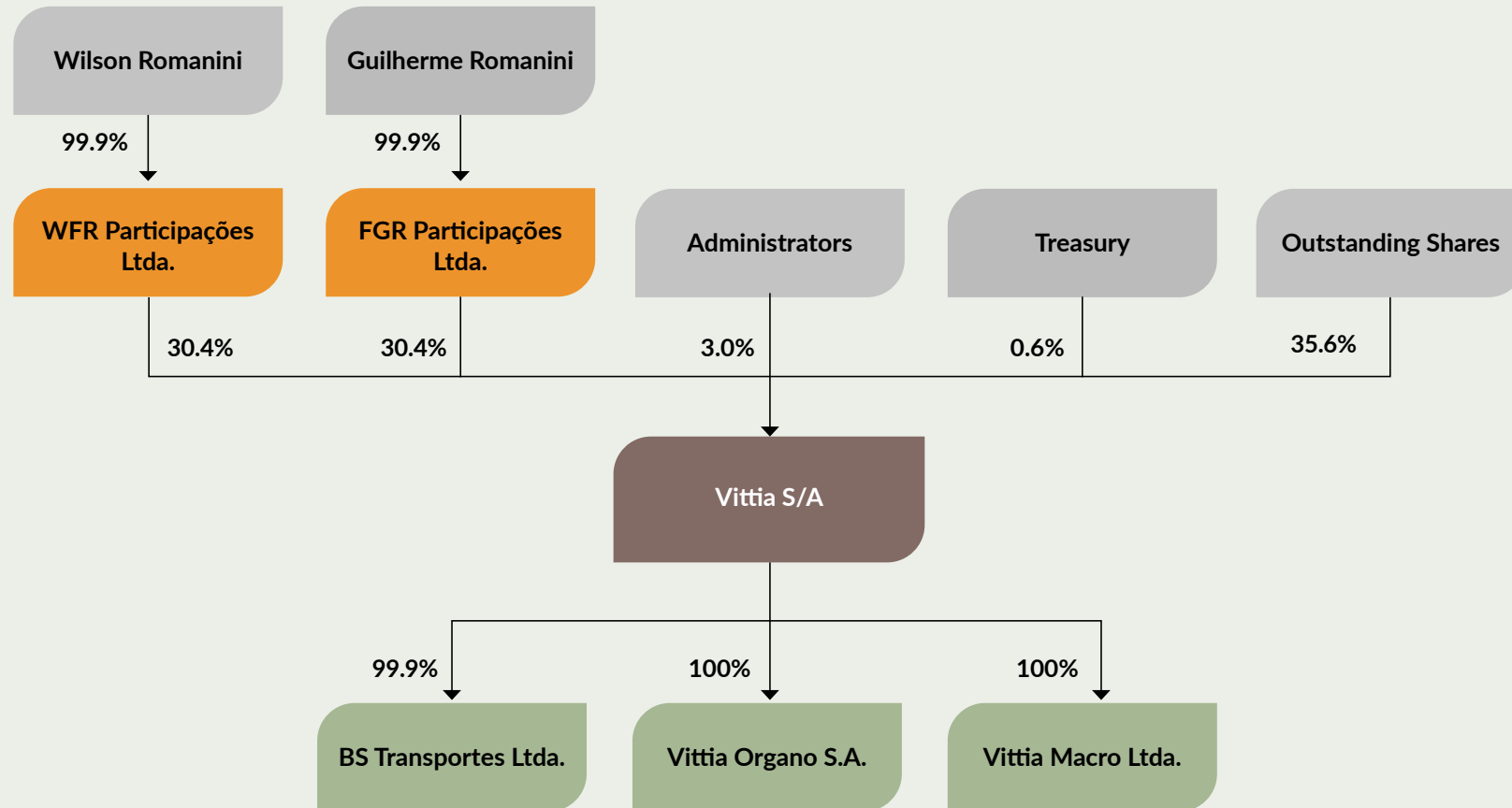
Corporate culture

For more than 50 years, we have preserved our essence while considering the new needs and aspirations from stakeholders, especially rural producers, to be relevant in their paths. On a daily basis, we seek to practice **our Values** to fulfill **our Mission**, confirm **our Vision**, and honor **our Purpose**. All these guidelines point in the same direction: **Our Culture is to take care of yours!**

We operate under solid principles to **meet the needs and aspirations** of our stakeholders.



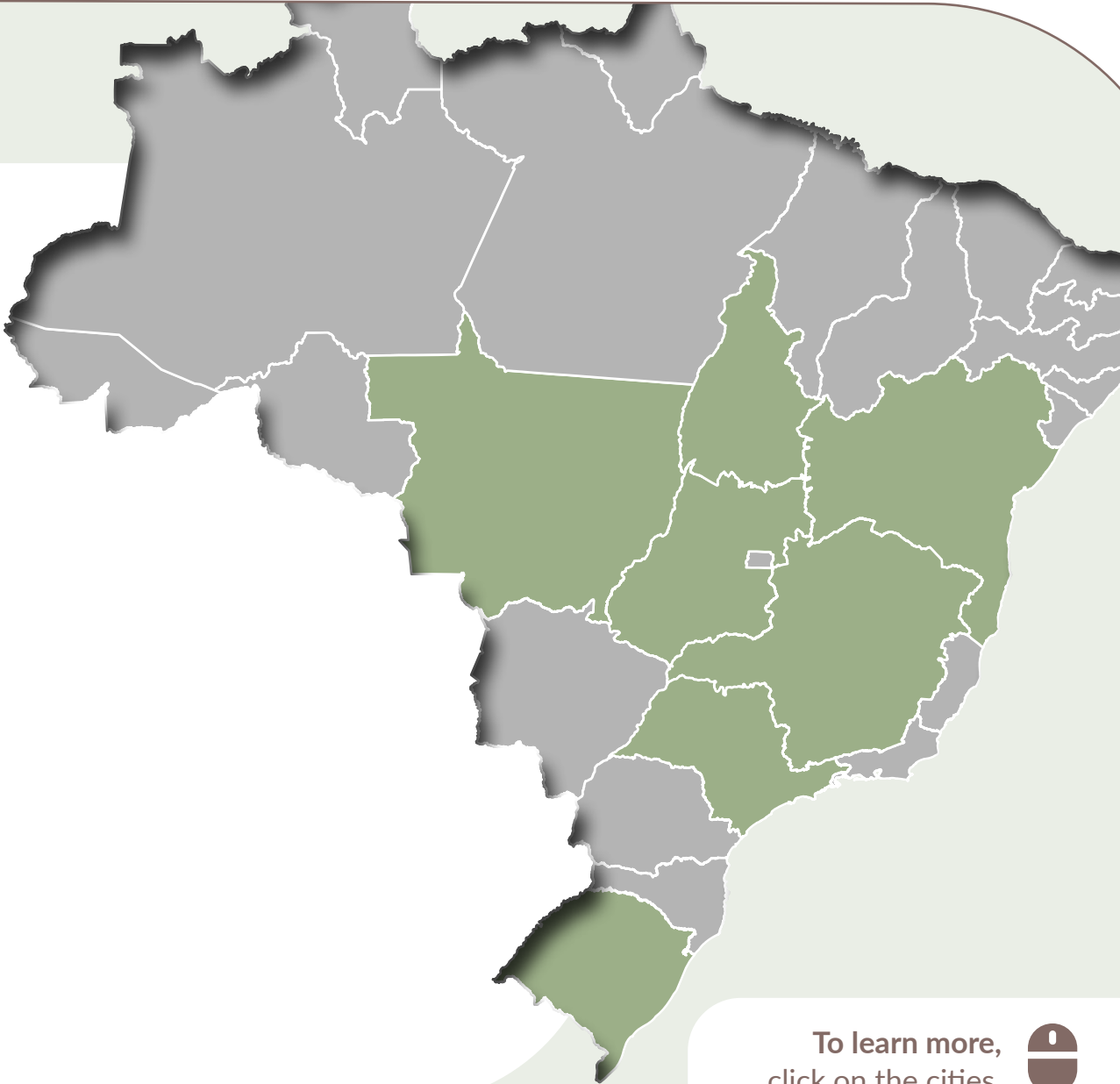
Organizational structure GRI 2-2




Base date: 12/31/2023

Note - The subsidiary Vitoria Fertilizantes is now called Vittia Organo S.A. (Patos de Minas) and JB Biotecnologia was renamed as Vittia Macro S.A. (Paraopeba and Artur Nogueira).

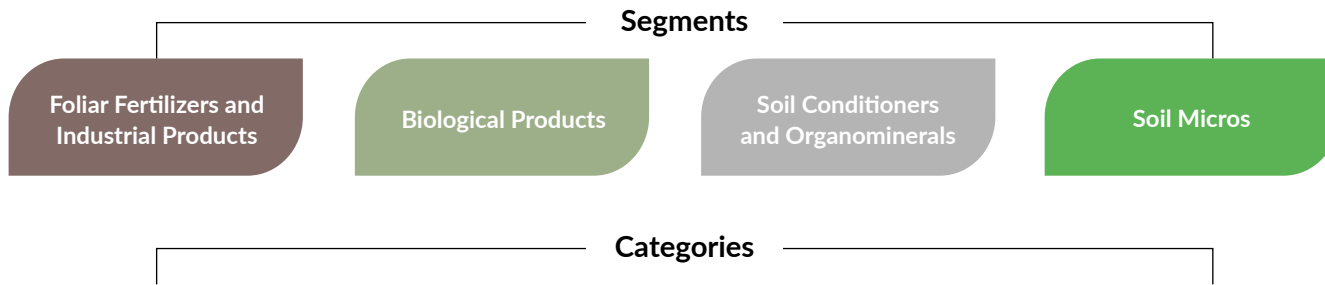
Our presence



To learn more, click on the cities. 

Our portfolio

In our Research & Development Centers, laboratories and industrial units, we create, manufacture and/or improve the following products:



Acknowledgment

In 2023, for the second year in a row, we received the Eco Award, granted by the American Chamber of Commerce in Brazil (Amcham) to companies that adopted the best practices dedicated to sustainability. The event, one of the most traditional in Brazil, reached its 40th edition, in which we were recognized in the Sustainability in Products & Services category, with the Biological Solutions for Climate Resilience case. In this work, we related the use of biological control technologies to the reduction of damages caused by water deficit and climate change in soybean crops.



The full case be seen at:
vittia.com.br/solucoes-biologicas-para-a-resiliencia-climatica/



To learn more,
 click on categories.

A woman wearing a light blue button-down shirt, dark jeans, and a grey baseball cap is standing in a field of green plants. She is holding a tablet computer in her left hand and a pen in her right hand, appearing to be taking notes or reviewing data. In the foreground, a tripod-mounted device, possibly a camera or a sensor, is visible. The background shows a vast field of similar plants under a bright, hazy sky, suggesting a rural or agricultural setting. The overall lighting is soft and warm, indicating it might be early morning or late afternoon.

5. Management and strategy

In 2023, we remained guided by the five-year strategic plan, developed on the previous year, which involves five pillars capable of boosting our efficiency, our differentials and business, also creating value for the audiences with which we interact. The following are related to our material topics:



The advances achieved result especially from programs and projects – linked to each of the strategic pillars – that were deepened and implemented in 2023. They are a total of 15, each of them with leaders, sponsors, co-responsible parties, teams, responsibilities, schedules, goals and targets defined. We also focused our attention on the pillars by establishing a strategic management department, which monitors processes and developments in a comprehensive manner.

We created management processes for programs and projects, which include monthly meetings with professionals of different levels of responsibility in the teams involved in the actions, to evaluate and report results, handle deviations, validate corrections, and define guidelines. All data on ongoing initiatives is included in management software for monitoring. The strategic programs and projects for 2023, by pillar, were:



At the end of this cycle, we defined projects to be discontinued, either because they have achieved the main goal, or because they have been re-prioritized. Thus, from 2024, among those that will continue and new proposals, we will have a total of nine projects.

Sustainability

Although all the pillars from our strategic planning are highly relevant to the smooth operation of our business and for achieving our aspirations and commitments, ESG (acronym for Environmental, Social and Governance) stands out for being transversal to all our areas and activities. Furthermore, they are related to our material topics and the Sustainable Development Goals (SDGs) to which we are best able to contribute.

During the year, within the scope of the ESG Strategic Pillar, we developed work to define our corporate positioning in relation to each of the axes and made progress in defining internal responsibilities and writing our corporate guidelines. We are also dedicated to understanding how to acclimate employees by making a diagnosis about their perceptions regarding sustainability and ESG, which supports the development of training and information initiatives that also dialogue with the broader Internal Communication Program.

At the end of the year, we gathered our leaders at an event especially dedicated to ESG to present the main concepts linked to the topic and the expression “Business Sustainability”. The idea was to raise awareness about the need to practice them on a daily basis and the benefits of doing so. On that occasion, we disclosed our ESG positioning, which was defined as follows, for each of the axes:



Environmental

- ✓ Use natural resources efficiently and sustainably, through the adoption of techniques/methods aimed at protecting and preserving ecosystems, conscious consumption of water and energy, energy efficiency, reuse of materials, and reduction of effluents and waste.
- ✓ Act proactively on the climate agenda, seeking to reduce Greenhouse Gas emissions and monitoring risks and opportunities related to climate change.
- ✓ Act with a focus on eliminating hazards and reducing environmental risks.
- ✓ Promote the adoption of biological solutions in agribusiness to minimize environmental impacts.

Social

- ✓ Positively impact the local communities where we operate through dialogue and engagement and social investment programs.
- ✓ Promote a work environment based on respect for human rights and the values and ethical principles established in the Code of Ethical Conduct, with a commitment to promoting inclusion and equity at all internal levels, without discrimination based on race, color, gender, religion, sexual orientation, age, political opinion, region of origin, social status or any other aspect.
- ✓ Curb and make efforts to fight any practices of forced labor, child labor or labor in conditions similar to slavery, as well as the sexual exploitation of children and adolescents not only in our operations, but also in the value chain.
- ✓ Promote actions and programs with the aim of expanding representation, respect for individuality, and the development of employees, suppliers, communities and other stakeholders.
- ✓ Develop safe solutions for agribusiness and our customers.
- ✓ Communicate and engage through internal programs and institutional partnerships such as Abisolo, Global Compact and Amcham.

Governance

- ✓ Structure and strengthen transparency and integrity mechanisms, ensuring the operation under the best governance practices.
- ✓ Act in compliance with legal standards and implement measures to fight illicit conduct practices.
- ✓ Identify relevant sustainability factors for long-term value creation, considering the interrelationship between the external impact on society or the environment and the internal impact on corporate value.
- ✓ Periodically communicate the performance of financial and non-financial indicators to internal and external audiences.
- ✓ Promote and protect human rights and fundamental freedom in all business relationships.
- ✓ Disseminate the use of the Ethics Channel to internal and external audiences to receive reports of illegal or unethical conduct.
- ✓ Seek continuous improvement in the areas of Regulatory Affairs and Internal Audit and maintain certification in the Mais Integridade Seal.
- ✓ Ensure participation and communication of progress to the Global Compact network as well as the achievement of targets from the 100% Transparency Movement.





Acknowledgment

In 2023, we obtained the renewal of the Mais Integridade Seal, a certification created by the Ministry of Agriculture, Livestock and Food Supply (Mapa) to acknowledge the practices of social responsibility, environmental sustainability and ethics adopted by companies and agricultural cooperatives based in Brazil. Applicants must send a series of documents to prove the existence of a compliance program, regularity of labor obligations, among others. Qualification is carried out in accordance with the basic requirements in four approaches:

Anti-corruption — Adherence to the Business Pact for Integrity and Against Corruption from Ethos Institute is required.

Social responsibility — The organization cannot have an infraction notice related to child labor in the last 24 months.

Sustainability — The company or cooperative must not have pending fines related to the inspection of the agricultural area.

Sectoral requirements — Only organizations in the cotton and fishing sectors must provide, respectively, a sustainability report and a certificate of good practices. Pork protein and reforestation organizations do not need to present these documents.

Ethics and compliance GRI 2-10 | 2-15 | 2-16 | 2-23 | 2-24 | 2-25 | 2-26 | 2-27 | 3-3 – Human rights | 3-3 – Business ethics and integrity, transparency and governance, and legal compliance and regulatory frameworks

Our corporate values include a commitment to ethics and morality in all our practices, decisions and relationships, which includes intolerance towards the violation of any human right, including all forms of discrimination, the use of child and/or slavery-like labor, and situations characterized as harassment and/or abuse of power.

We believe that business success and expansion must be guided by correct and responsible conduct and respect for internal guidelines and standards, as well as applicable external laws or regulations. We want all our employees, as well as other stakeholders, to share our belief in relation to these premises, because the materiality of the topic may reflect negative impacts related, for example, to legal compliance, transparency, integrity and ethics.

The behavior expected from our professionals and partners is described in our Code of Ethical Conduct, a document that is annually reviewed to incorporate aspects that guarantee its relevance and currency. The publication must be respected by partners, shareholders, advisors, committee members, directors, employees (CLT or not), apprentices and interns, as well as by any individual, legal entity or entity that acts, directly or indirectly, on our behalf or have access to confidential information or information of a strategic, financial, technical, commercial or business nature relating to our operations.

The Code of Ethical Conduct details attitudes to be applied in relationships with customers, competitors, suppliers, government agencies and co-workers, in addition to topics related to gifts and hospitality, donations and sponsorships, accounting and financial records, anti-corruption, conflicts of interest, confidentiality and data processing. In addition, the Policy on Transactions

with Related Parties establishes rules applicable to decisions relating to transactions involving related parties and situations with potential conflict of interests. Information on situations of conflict of interest (such as cross-participation in governance bodies, accumulation of positions and existence of majority shareholders) are disclosed to stakeholders in the Reference Form.

The management and disclosure of the Code are the responsibility of the Ethics Committee, an advisory body to the Board of Directors – to which concerns considered crucial and critical risks are forwarded and handled jointly with the Audit Committee. Executives can report on different topics to the Board of Directors and advisory committees when they deem it necessary to share and discuss any potential impacts.

The Ethics Committee is also responsible for querying and investigating reports related to illegal acts or those that violate the code or other internal policies, standards or guidelines. Typically, these cases are reported by whistleblowers – who are guaranteed anonymity and non-retaliation – through our Reporting Channel, accessible to any citizen via email (comitedeetica@vittia.com.br) or via our corporate website. In 2023, 47 contacts were received, 42 of them via the reporting channel and 5 via members of the ethics committee, resulting in 35 reports related to the Code of Ethical Conduct. After investigation, 22 were considered valid and resulted in six written warnings, four dismissals, 11 verbal instructions, and one financial refund. The main reasons for complaints were moral harassment and non-compliance with internal rules, related to item 2.6, “Relations in the workplace”, from our Code of Ethical Conduct. No complaints and/or situations of prejudice and discrimination were received.

Sanctions for proven violations are determined by the Ethics Committee and may include warning, suspension, terminations, or dismissal for just cause. In cases where complaints affect a member of the committee, the responsibility falls to the Board of Directors. Regarding suppliers and third parties, we protect the right to suspend payment or terminate relationships, whether commercial or of any other nature, with those who violate the guidelines and standards set out in the Code of Ethical Conduct, which accompanies our contracts. Legal measures are also adopted in all cases whenever applicable.

To go deeper into some topics and comply with internal deliberations and/or rules issued by the Brazilian Securities and Exchange Commission (CVM) and Brasil, Bolsa, Balcão (B3), we maintain specific policies, such as the ones concerning Transactions with Related Parties, Negotiation of Securities, Disclosure of Material Act or Fact, and Confidentiality and Intellectual Property. There is also the Nomination Policy, which establishes the guidelines, criteria and procedures for nominating members to the Board of Directors, Executive Board and advisory committees. As a general guideline, the document provides that the candidate nomination process must aim for eligible positions to be filled by members with a diverse profile, taking into account knowledge, experience, behavior, cultural aspects, age group and gender. Also, those nominated for the positions must be highly qualified, with notable professional, technical and academic experience and an unblemished reputation.

All professionals who join our team, regardless of hierarchical level, are introduced to the Code of Ethical Conduct and trained in relation to the document. In addition to communication and awareness actions involving the topics covered by the publication, annually and/or whenever it undergoes some type of modification, we train our team to make them aware of the incorporations and reinforce other key messages. In 2023, there were 321 hours of courses on ethics and compliance.

We also have an Internal Audit Policy that defines the scope of action and practices to be carried out by the homonymous area, which includes the preparation and execution of an annual plan with the definition of processes, areas and locations that will undergo review. Through independent and objective assessments, we seek to ensure and demonstrate that our activities are carried out in accordance with the plans, principles, regulations, expectations of stakeholders and other guidelines and responsibilities of each business area. Internal Audits follow consolidated international standards, such as those established by the Institute of Internal Auditors, and contribute to the identification and analysis of business exposures to risks. They enable the assurance, establishment or maintenance of internal controls. Auditors also advise areas in preparing action plans to correct or eliminate gaps, approved by executive levels.

Our policies and codes are constantly enhanced to ensure best practices. The Audit Committee monitors these verification processes and is also responsible for presenting an assessment of them to the members of the Board of Directors, at least once a year.

Our operations are governed by:

- Code of Ethical Conduct
- Internal regulations from the Board of Directors and Committees
- Compensation Policy
- Nomination Policy (for administration positions)
- Risk Management Policy
- Internal Audit Policy
- Policy on Transactions with Related Parties
- Disclosure Policy
- Innovation Policy
- Confidentiality Policy (including guidelines related to Research & Development and innovation)
- Information Security Policy
- Occupational Health and Safety Policy
- B3 Novo Mercado Regulation
- United Nations' Global Compact

Our business partners are guided by:

- Code of Ethical Conduct
- Contractual clauses related to social and environmental responsibility
- Information Security Policy
- Non-compliance Management

Integrated Management System (SGI)

Our Integrated Management System (SGI) provides a holistic view of corporate processes and performances based on indicators linked to strategic goals. Detecting deviations allows them to critically evaluate such deviations and, if necessary, establish plans for improvements and/or inhibit negative recurrences. At SGI, we are able to report data at the strategic, tactical and operational levels, as it is divided into modules so that each area can use it according to its needs. This consolidation of content relating to the various internal spheres also contributes to strengthening a culture of results-based management, with the alignment of everyone around goals and deliveries and the execution of our strategic planning.

Still in the field of quality management, in 2023 we dedicated ourselves to defining an internal tool for document management and control. We prepared a manual related to the topic and defined steps and processes, such as approval. The roles and responsibilities of those who handle documents were also reinforced. The measure made it possible to improve our practices, adapting ourselves to our own evolution.

Governance structure

GRI 2-9 | 2-11 | 2-12 | 2-13 | 2-14 | 2-17 | 2-19 | 2-20

Since going public on B3 in 2021, we have improved the way we conduct business and make decisions and reinforced our commitments to transparency, reliability and timeliness in communicating plans and results to shareholders, investors and other stakeholders. To this end, we monitor and incorporate good governance practices into our routines, in addition to complying with the B3 Novo Mercado Regulations, a listing segment that

gathers shares from companies that voluntarily adopt measures additional to the legislation. Our management is conducted by two deliberative bodies: the Board of Directors (CA), advised by three committees, and the Executive Board.

The Ordinary General Meeting is responsible, among other powers, for establishing the global annual compensation of the members of the Board of Directors and the Executive Board. The values are calculated and updated annually by the IPCA. The calculation and adjustment methodology considers practices commonly adopted by the market and is based on specific research carried out focusing on companies in the same sector, as well as official inflation rates released by the government, so that top management compensation is periodically readjusted, ensuring the compatibility of values with our targets and guidelines, according to the evolution of performance indicators.

Board of Directors – Its members, elected and dismissible at the General Meeting, meet ordinarily 12 times a year, and extraordinarily whenever necessary, to, among other tasks, lead the execution of the growth strategy and provide general business guidance, approve, amend and/or revoke business, expansion and investment plans and the annual budget, as well as validate policies, codes and internal regulations. Board members participate directly in processes of reflection and updating of corporate Vision, Mission and Values and in deliberations and definitions regarding strategic planning, which includes goals and commitments related to sustainable development.

Advisors can be nominated by members of the administration itself or by any shareholder; however, the internal policy dedicated to this topic establishes a series of criteria for joining the body. They include alignment and commitment with the internal Values and culture and the Code of Ethical Conduct, having an unblemished reputation and academic training compatible with the responsibilities of the position, having professional experience in diverse topics, and being free from conflicts of interest, among others. We also have guidelines to value nominees' knowledge of corporate governance, corporate legislation, regulation and risk management, and seek a balanced composition in terms of age and gender.

Those elected serve two-year terms and may be reappointed, and currently two of the five members are independent. Their fixed and monthly compensations are established by the General Shareholders' Meeting and are not linked to performance targets. Our statute does not allow the roles of Chairman of the Board of Directors and CEO to be combined.

The board has the prerogative to create or dismiss advisory committees to assist it with content, analyses and recommendations related to specific topics relevant to operations. It follows its own rules and is made up of at least two members of the Administration team. On issues related to sustainability, it is advised by the Sustainability Committee.

At the end of 2023, the body was comprised of five members, although it can reach up to seven, two of whom are independent.



Composition



Francisco Guilherme Romanini
Chairman, non-executive director

He joined our team in 1996 and was, for many years, the director responsible for the Technical and Industrial areas. He currently works at Abisolo, having previously presided over the association. He is a Chemical Engineer graduated from the Lorena School of Engineering – USP and has a lato sensu postgraduate degree in Soil Fertility and Plant Nutrition from the Federal University of Lavras (MG).



Patrícia Amélia Bueno
Independent Vice President and Coordinator of the Sustainability Committee, non-executive

She has held the position of advisor since 2021, has more than 28 years of experience in agribusiness, and worked for 22 years in different areas at multinational companies. Founder and CEO of EasyHub Ltda., an innovation boutique, she was head of the regulatory and stewardship area at Arysta Lifescience, global innovation manager at Plant Impact do Brasil Tecnologia em Nutrição, and

consultant in the stewardship area at Arysta Lifescience, in Cologne, Germany. She has a degree in Agricultural Engineering from Paulista University – Unesp and a postgraduate degree in Marketing Management from the Pontifical Catholic University of Campinas – PUC Campinas. She also has a post-MBA degree from Saint Paul Business School and a Women in Business degree from ISE, in London.



Gilmar Chbâne Bosso
Member, non-executive

He has a degree in Business Management from Presbyterian University Mackenzie, a is counselor certified by IBGC, and has more than 48 years of experience in Brazilian agribusiness. He is a co-owner of GV Consultoria and works in business consultancy and M&A in agribusiness, having also served as president of the Board of Directors of Agrichem do Brasil, and, in addition to being one of its founders, he also served as Chief Executive Officer. Previously, he worked at Banco Econômico, Anderson Clayton, and Agroceres, in São Paulo (SP), and at Sementes Paulista, in Ribeirão Preto (SP).



Ricardo Reisen de Pinho
Independent member

He has been a counselor since 2020, with extensive experience on Boards of Directors. He is an independent member of the boards from Naturgy Brasil, Invepar, Vittia, Brado Logística, Bradespar, Editora do Brasil and Light S.A. He was a member of the Boards of Directors of Light SESA and Light Energia, Oi, EMGEA, BR Insurance, Tupy, ItacaréCapital, Saraiva, Metafrio, and Banco Nossa Caixa. He was a Tax Advisor for Lojas Americanas and Embratel, as well as on the Advisory Board of LABSSJ and a volunteer at AACD. As an advisor, he participates in Finance, Audit, People and Governance, Strategy and Sustainability committees in some of the companies mentioned.



Wilson Fernando Romanini
Member, executive (CEO)

He is a counselor and our Chief Executive Officer, having joined in 1992. He has 28 years of experience in the fertilizer sector, having been our CEO for over 15 years. Previously, he was responsible for the Commercial, Administrative and Financial areas. Earlier, he worked at Banco do Brasil and Arthur Andersen. He has a degree in Economics from PUC Campinas.



Audit Committee: responsible for, among other tasks, evaluating internal controls and the risk management process and structures; recommending to Management the correction or improvement of corporate policies; maintaining a reliable channel for receiving reports of potential deviations from ethical conduct – and defining investigation procedures related to these cases –; monitoring and evaluating internal and external audit work; and evaluating and reviewing, prior to disclosure, quarterly information, interim statements and Financial Statements.



Sustainability Committee: analyzes and makes recommendations related to the topics of people, ESG and innovation. The body is responsible for examining and giving its opinion on compensation policies; contributing to the identification and nomination of executives for key positions; evaluating and proposing corporate governance and sustainability practices; considering current and emerging ESG issues capable of affecting business, operations and/or corporate reputation; overseeing internal technology and intellectual property resources; and reviewing research and development expense plans.



Ethics Committee: is responsible for querying and investigating reports, whether internal or external, of illegal or unethical acts; promoting periodic training on the Code of Ethical Conduct and related topics; and maintaining and operating the Reporting Channel.



Executive Board: our Bylaws provide for a minimum of three and a maximum of seven directors who are defined (and dismissible) by the Board of Directors. At the end of 2023, we made public the creation of a Marketing Board, which joins the Financial, Investor Relations, Commercial, Industrial, and Research and Development Departments. There is also the compulsory position of Chief Executive Officer. It is the board directors' responsibility to ensure the proper functioning of operations and all units, and the achievement of the strategy and plans approved by the Board of Directors. Directors also present the annual business plans and budget and the results of the actions carried out.



To learn more about the members of our Board of Directors and Committees visit: <https://ri.vittia.com.br/esg/diretoria-conselhos-e-comites/>

Risk management

GRI 3-3 - Management of risks and business opportunities

We seek to shield our business as much as possible from threats capable of negatively affecting our operational, financial performance and/or reputation. We maintain the Risk Management Policy (PGR) that establishes the process for managing hazards, consisting of stages of identification, analysis, evaluation, treatment, monitoring, and communication.

The model we adopted for monitoring and mitigating threats follows recommendations from the Committee of Sponsoring Organizations of the Treadway Commission (Coso) and the Guidance Guide for Corporate Risk Management from the Brazilian Institute of Corporate Governance (IBGC). This way, it includes **three lines of defense**:

1st Line of Defense

Integrated by operational managers (front and back office), responsible for implementing preventive and corrective actions to resolve deficiencies in controls and processes.

2nd Line of Defense

The areas of compliance, internal controls and risk management operate, with particular attention to internal controls, compliance with applicable laws and regulations, and monitoring of financial risks. It is responsible for advising the first line with procedures and standards, management policies, definitions of roles and responsibilities, identification of changes in risk appetite, and construction of processes.

3rd Line of Defense

Internal Audit operates, providing Management with structured assessments of mapped risks, based on related events and consequences, in an independent and objective manner. It also provides analyses on the status of governance, internal controls and scenarios that may interfere with corporate goals.

We categorize risks, according to their nature and potential implications for different areas/activities, into Strategic, Operational, Financial, Legal/Regulatory, and Cybersecurity. We also analyze and classify them based on quantitative and qualitative criteria related to their probability and level of impact/consequences. The methodology helps in making decisions that require treatment and urgency. Prioritization is defined in line with the position of each threat in the probability x impact matrix, which also considers the executives' appetite for them.

The Policy also determines the responsibilities of different bodies and areas in order to ensure the execution of preventive and corrective measures and favor the development, dissemination and internal strengthening of the culture on the topic.

At least every three years, we carry out a general assessment of the risks inherent to our business, with the participation of the Board of Directors and its advisory committees, directors and representatives from different units. Through meetings and interviews, they contribute to updating the threat matrix and the diagnosis of our structure for identifying, prioritizing and defining strategies and executing mitigation plans. This allows us to decide on the need for investments in human resources, technologies and others to qualify risk management.

Despite the compulsory review, based on the constant monitoring of events and variables by our teams and managers, we can adjust our threat map, with the exclusion, modification and/or addition of topics, practices and priorities to face new scenarios, whether conjunctural or not. In 2023, we maintained an ongoing process of consideration of our risks and the need to identify and monitor new threats.

Regarding the materiality of risk management and business opportunities, no related negative impacts were presented. The Audit Committee is responsible for monitoring and management in this regard.

Information security

GRI 3-3 – Technology and digital revolution

The growing relevance of the topic, combined with the scale of threats related to it, motivated us to establish a set of standards and guidelines on the use of information technologies. They include:

Information Security Policy, with a view to ensuring the quality of services and products.

Incident Management Policy, which establishes processes for managing issues and restoring operations as quickly as possible in cases of failure or damage to our resources.

Safe Development Management Policy, to protect information, in the most different formats, in any system development or acquisition activity.

Backup and Restore Management Policy, which regulates and directs data backup, testing and recovery procedures.

Privacy Policy, with the purpose of clarifying the types of information collected when our pages are accessed, the reasons for access and how users can update, manage or delete them – it was developed in compliance with the Brazilian General Data Protection Law.

Vulnerability Management Policy, which describes the technology and procedures required to adopt an integrated program to detect and remedy exposures of operating systems, applications, mobile devices, cloud resources and network devices.



All of these devices minimize the risks of increased costs for protecting industrial secrets and intellectual property rights against leaks and unauthorized use by third parties. Furthermore, any failure to protect industrial secrets and intellectual property rights could restrict our competitive advantage and adversely affect results, as the success in developing, selling and marketing new products and technologies is essential to our growth. However, we are not involved with the negative impacts related to the topic.



Climate change

We have given special attention to the risks linked to climate change, capable of causing significant consequences on the activities of farmers and ranchers, our customers, and, consequently, our businesses. Possible negative impacts include:

- Effects on the productivity and qualities of agricultural products.
- Advent of legislation/regulations that increase production costs, such as through taxation of inputs/fuels.
- Need for resources for adaptations to properties, processes, equipment, etc.
- Damage to crops, facilities and machinery.
- Danos às lavouras, instalações e maquinários.
- Impacts on costs and availability of raw materials.
- Permanent changes in regional conditions, which interfere with the effectiveness of inputs.
- Elimination of biodiversity/biological agents.
- Negative perceptions regarding our contribution to a low-carbon economy.

On the other hand, the urgent need to fight climate change reveals opportunities and incentives, such as the adoption of better management and industrial practices and the development of products with a smaller ecological footprint. Socio-environmental responsibility in the field is an attribute increasingly valued by the market and end consumers due to:

- Increased efficiency in the use of natural resources and solutions that result in emissions of polluting gases and/or greenhouse gases.
- Improvements in waste and effluent management, with increased reuse and recycling.
- Development of environmentally friendly technologies, products and services as our core business.
- Policies for incentive/compensation to the best environmental practices.

Some of our actions to help stop the phenomenon are the review of processes and practices with the aim of minimizing the impact of operations; constant monitoring of indicators related to emissions, waste, and energy and water consumption; monitoring the conditions of equipment and structures; and the constant search for ingredients and technologies that make it possible to reduce our carbon footprint or on nature; and the offer of sustainable products.

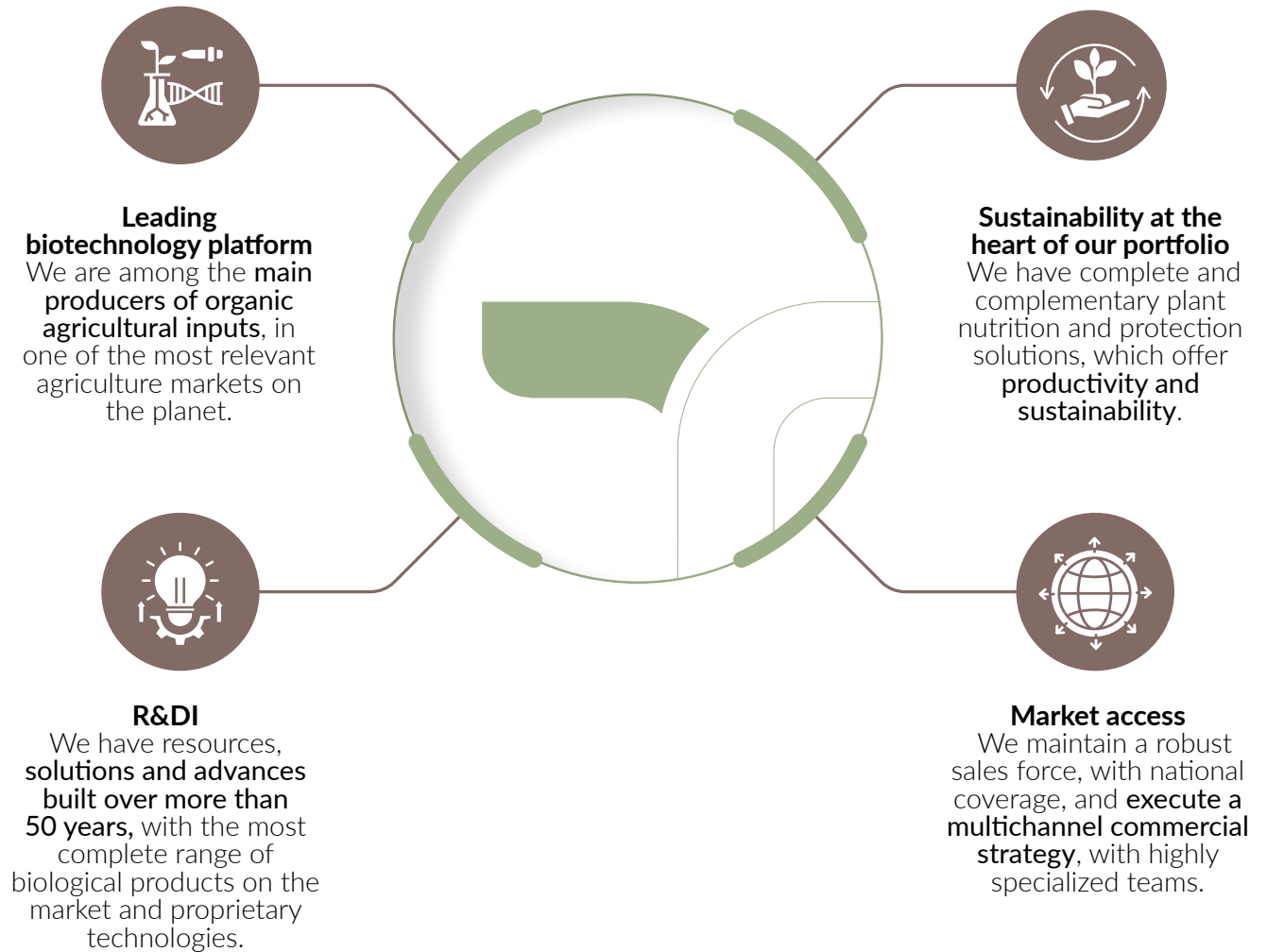


6. Operations

Operations

Our purpose is to serve farmers in a timely manner and with solutions that provide excellent agronomic, financial and environmental performance. To this end, we seek to maintain the excellence of our products, services, processes, teams, production and research structures, and distribution channels.

To farmers throughout Brazil and in some South American countries, we present an increasingly broader, differentiated and complementary portfolio – a characteristic translated into the Vit Intrega concept, which we use to communicate, in a simple way, supported by research and experimentation, our solutions in inputs, services and results. There are more than 200 of them, aimed at various crops, in their different phenological states, including inoculants, biological control, foliar fertilizers, soil microorganisms, industrial and other products, technical assistance, and application via drones. Through our operations and the human and technological skills we have acquired throughout our history, we have consolidated differentials that give us solidity and justify customer preference:





Operations

Research & Development and Innovation

GRI 3-3 - Innovation of sustainable products and solutions

Maintaining highly qualified infrastructure and staff in the area of Research & Development and Innovation (R&DI), along with continuous investments, demonstrates our attention to these assets, protagonists in creating value and fulfilling our strategy. They not only provide solutions capable of boosting productivity and preserving the most diverse crops and the environment, but also enable planting in areas considered unfavorable and increasing the resilience of plantations amidst a scenario of increasingly intense changes and climate events.

Our R&DI infrastructure includes the José Plínio Romanini Research, Development and Innovation Center (CPD&I), with more than 1,500 m² and installed in the largest biological production factory in Latin America, in São Joaquim da Barra (SP). We also maintain a laboratory structure with adequate infrastructure for the development of high technology in fertilizers and, in 2024, together with the new Macrobiological manufacturing unit, in Artur Nogueira (SP), we will inaugurate a CPD&I dedicated to the study of organisms that prey on or parasitize agricultural pests.

The Research & Development and Innovation area has its own team of 67 professionals, 39 of whom are dedicated exclusively to R&DI centers. Being predominantly female, the team is represented by 75% of women who contribute significantly to the advancement of scientific knowledge.

157 formulation improvement initiatives and **90** defensives research projects were carried out during the year.

In 2023, they were responsible for conducting more than 90 projects in the biological control research line and 157 initiatives focusing on improvements in formulation or processes and approval of new materials and fertilizer suppliers. Its members are technicians, graduates, postgraduates, masters, doctors and post-doctors in areas such as biotechnology, engineering, chemistry, biology, agronomy, and bioprocesses. During the year, they were present as speakers or listeners at 23 events, including national and international forums, symposiums and congresses. The professionals work in the following sectors, into which the R&DI area is divided:

Bioprospecting

It is dedicated to identifying organisms with the potential to source economically viable biological products for different crops. Our strain bank has more than 7,000 microorganisms, of which 17% are identified, and of these, 320 new species have been catalogued. The numbers highlight the great diversity of the collection and its potential for creating new solutions. Furthermore, it differentiates us from other companies by allowing us to work with exclusive microorganisms.

Bioprocesses

Based on the microorganisms selected in the bioprospecting stage, the area establishes the necessary conditions to produce efficient biological control, inoculants and biofertilizers on a large scale and in formats that allow their use. The activities carried out include analysis of the potential for production of microorganisms, genomic sequencing, investigation of the nutrients necessary for their cultivation, approval of materials by competent bodies and entities, etc. Another activity is the identification of opportunities for new recommendations for biological use/targets, based on the characteristics evidenced in bioprocesses, such as formulation and metabolite profiling.

Fertilizers

It is dedicated to the development of adjuvants – compounds and technologies that increase the effectiveness and efficiency of applications –, foliar fertilizers, organominerals, and biofertilizers. In addition to defining the formulation of products, it focuses on their improvement, which includes replacing raw materials with others that guarantee efficiency, with economic and/or environmental attractions. As a highlight in 2023, we eliminated from our formulations the raw material nonylphenol, which since 2005 was added to the list of priority hazardous substances in Europe, due to its potential effects on health and the environment.

Macrobiological

They conduct bioprospecting of new insects that work to control agricultural pests, through predation or parasitism. In the creation of insects already used as agricultural defensives, they work to improve the breeding process through understanding the biology of each species. The sector is also responsible for compiling information relating to bioprospecting and biology and transcribing it into manufacturing processes, generating solutions applicable to large-scale production.

Agronomic

Promotes validation of the efficiency of new technologies through agronomic trials in the laboratory, field and protected cultivation in a greenhouse. Validation of agronomic effectiveness is carried out since the initial development stage, involving the regulation of products and forms of use.

Regulatory Affairs

Our research, development and innovation activities are conducted simultaneously with the search for regulatory authorizations and registrations. We only begin large-scale production and sale of the products after obtaining these approvals. We have an area dedicated to preparing product registration dossiers, maintaining documents and monitoring procedures aimed at regularizing processes in manufacturing and commercial units.

In addition to the development of the internal structure, in 2023 we reached the milestone of 200 partner institutions, including universities and research stations. Among the agronomic trials conducted in the field through these partnerships, 85% are studies with biological technologies – concerning the purpose of the studies, 20% refer to new regulations. As a result of these partnerships, the publication of three scientific articles and three presentations at international events stand out.

During the year, we obtained the registration of three new defensives and one biofertilizer, in addition to 25 new recommendations for biological use/target, which highlights the constant search for innovations in the agricultural sector.

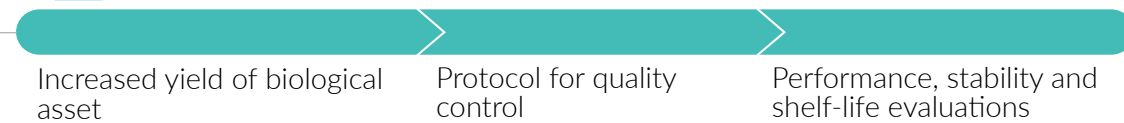
BIOLOGICAL CONTROL - PRODUCT DEVELOPMENT



RESEARCH FOR NEW BIOLOGICAL ASSETS



PRODUCTION AND FORMULATION



IN-FIELD EVALUATIONS



SAFETY ANALYSIS, APPROVAL AND REGISTRATION



Innovation policy

To foster a culture of innovation internally, we maintain a corporate policy, according to which ideas and proposals can be presented by any employee. The document defines the flowchart for processing proposals, which clearly defines the evaluation and validation stages and the areas and people involved in this process. It also provides for considerations and collection of information on relevance, costs, market and viability for areas such as Marketing, R&D, Industrial and Finance, and subsequent forwarding to the Innovation Committee, which, based on the subsidies received, approves or rejects the suggestions. Those approved will be analyzed by a Strategic Committee, which deliberates considering criteria such as market needs, technological environment, value generation and sustainability.

Manufacturing area

At the end of 2023, we had eight plants in operation, distributed in the states of São Paulo and Minas Gerais. In January of the next period, we will add the unit, for sourcing macrobiologicals, in Artur Nogueira. The new venture reflects our focus on biologicals, which also drove us to expand production capacity at the factories in São Joaquim da Barra (SP), where we produce special fertilizers, inoculants and defensives. In 2023, we completed phase 2 of our microbiological factory project, which allowed us to double solid fermentation and make the simultaneous and safe sourcing of a greater number of products more flexible. Regarding the production of foliar fertilizers, with the introduction of a reactor for large volumes, in the last quarter of the year, we will also expand the capacity, versatility and agility in the production of the input.

Constant investments in factories allow us to monitor evolutions in products and processes – tasks for which our Research & Development and Innovation area also plays a decisive role. Another aspect that puts us in the spotlight, especially in relation to microbiologicals, is the strict quality control: each product, from reception to dispatch, undergoes, on average, 90 analyses.

We also want to differentiate ourselves through primacy in our production routines. In this sense, in 2023 we continued the long-term Manufacturing Operational Excellence Program (ExO). Through it, we seek to establish and comply with common guidelines and assumptions that increase safety and efficiency in our activities and contribute to achieving our strategic goals. We created a manual for the initiative, promoted training, and, in March, conducted a first round of audits to have a portrait of our industries in relation to the criteria/standards that we defined as essential to primacy in any production unit. They are linked to five main pillars – Culture and people, Risk view, Processes, Systems and information, and Standards and procedures – which, as they are consolidated, positively affect four other end pillars: **Costs, Customer satisfaction, ESG, and Organizational climate.**



Based on the audits, we assign scores from 0% to 100% to the units, according to the level of adherence to best practices, and indicate improvements. Culture & People was the pillar that presented the best result, reinforcing that taking care of our people is a corporate value. The Processes pillar, on the other hand, showed the greatest progress, due to the work aimed at in-depth knowledge of processes, seeking to optimize resources and eliminate waste in the stages of their flows.

Based on the results of the investigations, we created target plans to be met by the end of the period. In December, a new wave of audits took place to verify progress and, subsequently, a workshop was conducted with managers from different areas to present and discuss results. The considerations will support reviews of the Operational Excellence Program and the definition of targets.

Our commitment to operational excellence and the continuous search for improvement in all our units is also reflected in the 5S Program, which aims to improve aspects such as organization, cleaning, standardization, discipline and safety in work environments, with the goal of increasing productivity and quality of our products and services. During the year, 32.5% of our team members were trained in the 5S Program procedures, the Standardization Manual, and the application of the Audit Checklist. We also carried out 2,705 self-inspection audits, 140 cross-audits, and 154 external audits.

Macrobiological

The interest of farmers and foresters in macrobiologicals is growing in Brazil and abroad and is explained by the advantages they provide: they do not pose risks to people and/or the environment nor do they leave residues on plants/food; they efficiently fight key pests that affect crops of great economic importance (including forestry); and they provide cost reduction on properties due to fewer applications and more competitive operations for distribution, compared to chemicals.

In 2023, one of our main goals was to organize routines and practices at the Paraopeba (MG) biofactory. We established procedures, processes and protocols with a view to homogenizing activities and achieving reduced seasonality and better conditions for meeting customer orders. The traditional method for creating macrobiologicals still prevails at the unit, which means many manual processes and challenges related to insect management. We also invested in training employees on the new features introduced and to reinforce their engagement. This set of actions enabled a production three times greater than that recorded in 2022 and a decrease in losses and costs, results that positively impacted our profitability and competitiveness, as well as customer trust.

In January 2024, we will inaugurate the biofactory in Artur Nogueira (SP), which will contribute to reducing the existing bottleneck in Brazil in relation to macrobiologicals (insufficient quantities, and, mostly, small companies). Our unit will be opened in the first quarter as one of the largest and most modern in the world, aligned with the concept of industry 4.0, with automation, robotization and sensing resources, among others.



In the project, we sought to reduce processes – in relation to the creation of hosts, for example, we came down to just two, instead of the previous eight – and apply the most advanced technologies to the remaining ones. The idea is to continuously incorporate resources such as artificial intelligence to detect and take advantage of opportunities and process improvement. The Artur Nogueira unit will also have solutions that exist in other factories, such as controls to avoid contamination and measures to define the best models in climatization, lighting, etc. Its location is also a differential due to its proximity to Campinas (SP) airport, which allows organisms to be transported within adequate time frames to any part of Brazil. The unit will have a Research & Development and Innovation Center.

Drones

An important movement during the period was the acquisition of agritech Agro21, dedicated to the release of macrobiologicals in crops using drones. The measure allows us to make this service available to our customers and significantly expand the size of the areas of application of products in crops, with the possibility of increasing their use in different crops. It also minimizes our difficulty in hiring companies available to provide this work to customers, and gives us more guarantees of the appropriate

use of macrobiologicals on properties, in line with the recommendations and needs of each crop. In 2023, we doubled Agro21's fleet of drones and ended the year with a service capacity of 800 hectares/day (compared to 350 hectares/day in 2022), with an increase in operational performance, a reduction in equipment breakdowns, and a reduction in operations costs. To internalize some demands and act efficiently, we also hire professionals capable of carrying out small repairs and maintenance of equipment.



Releases

One of the highlights of the year was the launch of Tetra Duo-Vit (*Tetrastichus howardi*), a control agent for the Sugarcane borer (*Diatraea saccharalis*) and the Brown moth (*Thyrinteina arnobia*) in all crops where these biological targets occur, in inundative form. The organisms created in our factory were highly demanded by companies in the sugar and alcohol sector as they represent a more efficient alternative compared to *Cotesia flavipes*, another natural enemy of the borer, used by farmers since the 1980s. Furthermore, its application, viable via drone, allows it to cover larger areas and with better performance.

At the turn of 2023 to 2024, we announced another novelty, especially relevant for coffee producers: a control target for Criso-VIT® (*Chrysoperla externa*), which consists of the coffee leaf miner (*Leucoptera Coffeella*), an enemy that has the capacity to reduce plantation productivity by up to 60%. Our lacewing-based solution delivers voracity, polyphagy and efficient searching to the insect pest, and solves the targeting issue faced by chemicals. O Criso-VIT® was already used to control aphid nymphs that attack various crops.

Also, at the end of the year, we announced, in partnership with Matsuda, the line of forage seeds Gold Green Star, with the differential of being a pioneer in the adoption of fully microplastics-free treatment, using unprecedented fouling technology with biological treatment. The product, which contains the No-Nema® Vittia biocontrol, guarantees high performance, maximum protection and sustainability, being 100% free of chemical fungicides. The elimination of microplastics meets the requirements of the European market.

Suppliers

GRI 3-3 – Sustainable value chain and procurement practices

From our base of suppliers of products and services approved at the end of 2023, 79% of transactions were made with local companies. In financial resources, 62% of the amount transacted referred to local suppliers, 12% to partners from other states, and 26% to imports. Our main demands are for raw materials and packaging. National and international companies supply us with these items, respecting the purchasing schedule jointly stipulated by our Production Planning and Control and Commercial teams. Before purchasing inputs, we also analyze contributions from the Sales and Operations areas, which consider commercial history and forecasts regarding market behavior and the weather.

To provide services or sell products to us, all suppliers must demonstrate financial health and integrity in relation to quality standards, delivery capacity, operating licenses, respect for labor and environmental laws and non-violation of human rights. The contracts contain clauses that prohibit any actions that do not comply with legislation, including socio-environmental legislation. We provide partners with our Code of Ethical Conduct, to which they must commit.

We intend to gradually incorporate other criteria related to suppliers' ESG practices. Currently, we only carry out on-site audits in companies where we identify significant tax risks, but we are looking for references so that, in the coming years, we can also carry out checks related to environmental, procedural and quality aspects.

We are also supported by the Supply Policy, which establishes guidelines for employees when purchasing direct materials (production inputs) and indirect materials (general materials and hiring a service provider). Additionally, we maintain an Emergency Purchase Policy, Policy of Approval Hierarchy, Flowchart for evaluating and monitoring the supplier of raw materials and packaging, Flowchart for purchasing indirect material and contracting services, Supplier performance evaluation procedure, and Procedure for registration and approval of supplier.

To manage, prevent, mitigate and address real and potential impacts, either positive or negative, the Supply area maintains a checklist with several questions about the environment, sustainability, health and safety – a material that underwent improvement at the end of 2023, to be fully adopted in 2024.

We have dedicated attention to our raw material needs, with the aim of reducing costs, since these inputs account for approximately 70% in the factories. In this sense, we developed the Exclusive Suppliers project, where, based on the identification of products purchased from a single provider, the idea is to monitor the market in search of more partners and/or ways to enable the opening of companies capable of serving us.

To improve inventory management, we invested in tools that increase accuracy in sizing our needs. We want to advance in the adoption, for example, of new technologies for demand forecasting, in addition to maturing our Market Intelligence area.



3. We consider suppliers from Minas Gerais and São Paulo as "local."

A silhouette of two men shaking hands in a field at sunset. The man on the left is holding a folder or tablet. The background shows a field of crops under a warm, orange and yellow sky. The scene is framed by a large, stylized white letter 'R' on the left side.

7. Commercial

In 2023, when sales of our solutions were negatively impacted by climate and economic factors, we continued to qualify decisions, processes and activities to expand demand for our solutions in all regions of Brazil on properties that grow a wide range of crops.

A few years ago, we structured and executed a commercial strategy that combines multiple sales channels, distribution capillarity, and technical support. Our products are accessible to producers in resellers and cooperatives throughout Brazil, but are still primarily purchased directly from our team of Demand Generating Agents (AGDs), who serve customers directly on rural properties. These specialized professionals, with agronomic training or in related areas, have as one of their duties to understand the needs and aspirations of each farmer to make technical and product recommendations tailored to properties and crops, that is, to carry out technical sales that provide adequate returns in the field. In 2023, the 149 team members (there was an increase of 86 in the year) carried out 78,500 visits to 1,600 customers – including cooperatives and resellers.

Our commercial strategy combines several sales channels, widespread distribution and technical support.

Another task of AGDs is the training and monitoring of demonstration fields – an important practice for us to identify the good results provided by our solutions. In 2023, there were 2,200, occupied by different crops, to which we applied defensives and fertilizers, especially biological ones.

We dedicated special attention to the AGD team during the year due to their strategic role in maintaining connections with producers, cooperatives and resellers. We created the Demand Generator Agent Program, which includes training to keep professionals updated and able to provide the best advice to clients, established more attractive compensation and bonus policies, and monitored activities through quarterly evaluations and feedback. Also, we invested in providing new equipment – such as notebooks – and tools necessary to carry out their activities. Having AGDs stay for longer periods is important for establishing bonds of trust, proximity and longevity with farmers, cooperatives and resellers.

AGDs also work in synergy with distributors (direct and indirect) to ensure correct inventory management and order fulfillment. Our ability to meet deadlines and deliver the volumes agreed with farmers is an attribute they value. We make this differential possible by maintaining multichannel sales and thanks to our network of seven storage and distribution centers strategically located in different regions, which allows us to reach any location in Brazil quickly and maintain a broad portfolio of products readily available for delivery. In addition to frequently expanding the number of units and/or their capacities – in 2023 alone there were two openings –, all of them are equipped with a refrigerated area for storing organic

products for longer periods, containers and refrigerators – a condition that allows producers to wait for the most favorable time for the application of inputs.

It is also part of our strategy to carry out activities to disseminate good management techniques and confirm the efficiency of our solutions. This practice provides us with learning and detection of business opportunities and improvements. They include the maintenance of experimental fields, but also the promotion of Field Days, organized by us or by partners (there were 78,846 visits in 2023).

Our most important project in this sense, is Biovittia, created to demonstrate to rural producers the feasibility of managing large areas, of the most varied crops, with the exclusive use of biological solutions, with high productivity and profitability, and in a totally sustainable manner. In the 2023/2024 harvest, the initiative covers 51 fields throughout Brazil. These are areas belonging to clients dedicated to crops such as sugarcane, maize, soybeans, coffee, beans, peas, canola, oats, cotton, citrus fruits, wheat and cover crops.

For each field of the Biovittia project, we stipulate protocols suited to the characteristics of the properties and regions, and we conduct long-term analyses on aspects such as carbon, the presence of beneficial microorganisms and insects, increased productivity, and economic feasibility. The indicators are compared to those from other areas of properties that receive conventional management techniques, including the application of chemical products. The results we have obtained so far confirm the efficiency and advantages we are committed to, including:

Coffee

On a participating property, the use of biological products led to a lower incidence of rust among treatments applied to the crop, an average production of 45 bags per hectare, and an increase in the sensorial evaluation of the coffee. The good results motivated the adoption of biological management in 100% of the plantation, spread over 1,000 hectares.



Tomato

In one of the properties evaluated, there was an increase in the number of fruits per plant, better root development, and an increase of more than 200% in productivity. On another farm, we recorded an improvement in the standard of fruits and a 37% increase in productivity.



Potatoes

With the use of biological products in the planting furrow, there was an increase of 120 bags per hectare when compared to areas where conventional management was adopted.



Soybean

In an experiment carried out on 78 hectares of farm in Mato Grosso, production costs were maintained with an increase in productivity of 1.7 bags per hectare from management with biologicals.



In relation to products and services, information on the origin of components, content, safe use and disposal, and environmental and social impacts are reported and required in the labeling of 100% of items. The label of products classified as adjuvants and chemicals, for example, contains information in accordance with GHS, bringing clarity to the consumer about environmental impacts, with the presence of pictograms, danger and precaution phrases.

Clients

GRI 417-1 | 3-3 – Customer and consumer relationships and satisfaction

The regional diversification of our more than 2,000 customers, as well as their cultures, are important not only for expanding our business, but also for mitigating risks and maintaining a more uniform sales flow throughout the year, as different crops also have variable cycles. To achieve this plurality with quality, we created a Market Intelligence area that works with contracted and public data to identify promising and challenging scenarios/segments.

The analyses carried out allow us to focus, for example, on the cultures that are highlighted and/or that present opportunities to increase the use of our solutions. With this foundation, we have reinforced our service to sugarcane, coffee and fruit producers. The work also allows estimating the need for stocks and sales.

The Market Intelligence area began to increase the functions and uses of the Customer Relationship Management (CRM) tool that we acquired the previous year. Gradually, we introduced and cross-referenced data on sales, customers, results in the field, among others, to map producers, cooperatives and resellers, directing efforts and investments. In 2023, one of the results of these analyses was the construction of a customer relationship trail, with the definition of routines/frequency of visits based on the profile of their properties and the crops produced.

We also monitored indicators such as repurchase, delivery on appropriate times, volumes and specifications, to ensure a good level of customer satisfaction and loyalty.

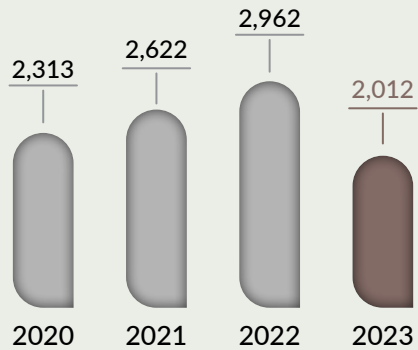
One of our concerns is to ensure good Management of Non-Compliances (GNC) identified. We understand that this indicator is one of the ways to evaluate the impact of customer satisfaction. Thus, management involving the Industrial and Commercial boards ensures that complaints or requests for product returns are handled. Root cause analysis is carried out, and other areas can be involved in the process so that internal procedures are eventually reviewed, in addition to feedback to the requesting client. We do not apply NPS surveys to measure positive or negative impacts on customer relations.

In 2023, we improved our system dedicated to measurement and the processes related to the topic. The new resources and forms of management will start being used with more emphasis from the first quarter of 2024. As part of the initiative, we defined a policy and flow for recording and controlling incident resolution. With the resource and the use of the tailored solution created by our Information Technology area, we have better conditions to conduct events assertively and in a timely manner, since all areas involved in negotiations have defined responsibilities and monitor the progress of demands in real time.

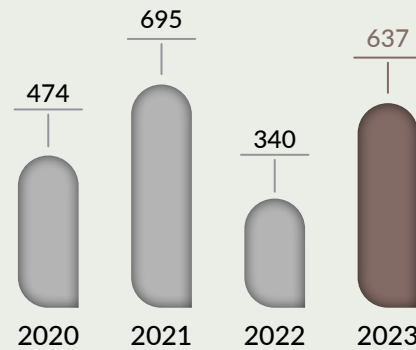


Number of customers

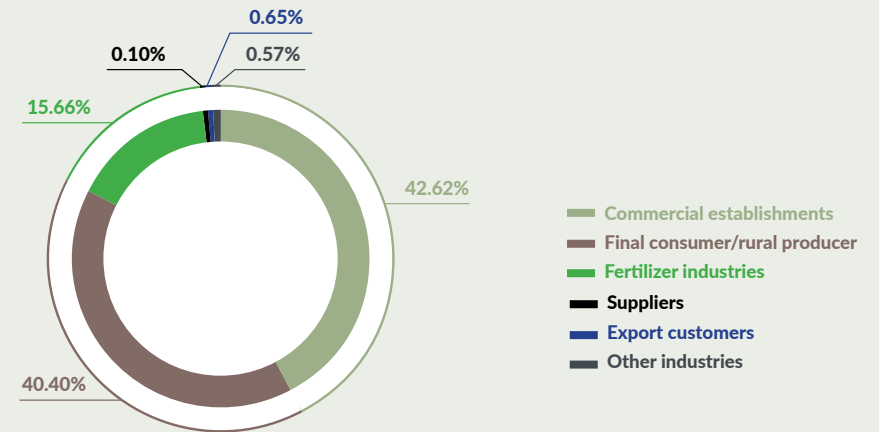
Active



New



Revenue



Regarding products, all are evaluated according to their possible impacts on health and safety. They have a Chemical Material Safety Data Sheet (FISPQ, or MSDS in English), in the format of the Globally Harmonized System of Classification and Labelling of Chemicals (GHS), generated in accordance with ABNT 14725 guidance, using software from a company specializing in health, safety and the environment, which automates the process of preparing and managing regulatory documents.

In addition to the MSDS, the software generates the label and Emergency Sheet, enables real-time services, supports all aspects of chemical product management, and contains fully integrated regulatory content libraries. MSDSs and other documents strictly comply with the current legislation and reinforce transparency with customers and regulatory bodies. They provide information on registration, storage, transportation, toxicity, application recommendations,

risks to the environment, validity and guidance on 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 matter, with the purpose of demonstrating compliance with all legal regulatory requirements, which contributed to us not registering cases of non-compliance, for the second year in a row.

Note: In July 2023, ABNT released an updated edition of NBR 14725 with a change in nomenclature. The former FISPQ is now called FDS – Safety Data Sheet. Furthermore, the new regulations establish more detailed and updated classification criteria, based on information about the dangers of chemical products. In this sense, our teams have already started an internal readjustment process, within the deadlines established in the standard.

Events and communication

GRI 2-23 | 2-28

When participating in events related to the agricultural sector, we maintained channels of proximity and interaction with customers. We were present at meetings, fairs and exhibitions throughout Brazil, including Agrishow, HDOM Summit, National Meeting of Agricultural Cooperatives, Workshop from the Associated Research Group of Southwest Goiás, Tecnoshow, Coplacampo, Expoflorest, and Coopercitrus Expo. In the latter, we set up the Showcase of the Future, which presented to visitors a vegetable garden with a sustainable management model with our micro and macrobiological solutions and the application of biological control by drones.

In 2023, we also promoted VitCoffee, an event that provided customers, students and others interested in the topic, in Franca (SP), with lectures given by coffee growing experts on disease and pest management, biological control application technologies and the use of organomineral fertilizers, in addition to a round table in which farmers presented success stories.

Vit Expert, held in Ribeirão Preto (SP) between September 11th and 15th, is another of our actions dedicated to bringing together researchers, consultants and experts in the biological management of pests and diseases to exchange information and experiences. On average, the event was attended by 250 people throughout the week (including internal and external staff) during its 72 hours, generating new knowledge and awakening possibilities for handling our products in the field, indications and new research.

We also maintain contact and/or participation in sectoral entities and disseminators of best corporate practices, with a view to contributing to the sustainable development of the segments in which we operate. Some of them are:



- 🕒 **UN Global Compact** – We are signatories to the ten principles established by the institution, which derive from the Universal Declaration of Human Rights, the International Labor Organization Declaration on Fundamental Principles and Rights at Work, the Rio Declaration on Environment and Development, and the United Nations Convention Against Corruption. We reinforce our commitment through the Code of Ethical Conduct, applicable internally and in the value chain.
- 🕒 **100% Transparency Movement** – The first and largest initiative to promote corporate transparency in Brazil, its goal is to encourage and enable companies to go beyond legal obligations, strengthening transparency and integrity mechanisms, to become more resilient and examples of success. Its five targets related to governance and compliance are: 100% transparency of the compliance and governance structure; 100% full compensation to top management; 100% transparency regarding reporting channels; 100% of the high-risk value chain trained in integrity; and 100% transparency of interactions with the Public Administration.
- 🕒 **Abisolo** – The Brazilian Association of Plant Nutrition Technology Industries represents and defends the interests of input producers that contribute to increasing the quality, productivity and sustainability of Brazilian agriculture. The entity actively participates in discussions with ministries and departments, environmental control and inspection bodies, research institutions, state and federal revenue, and among representative organizations. We are part of the Executive Committees for Regulatory Framework, Foliar and Biofertilizers, and Organic Fertilizers, Organominerals and Soil Conditioners.

- 🕒 **CropLife** – Entity that brings together experts, institutions and companies dedicated to research and development of technologies in four essential areas for sustainable production in the field: germplasm (seedlings and seeds), biotechnology, chemical pesticides and biological inputs. Based on scientific data and information, the associates work towards the growth of Brazilian agribusiness and with increases in obtaining food, fiber and clean energy.
- 🕒 **inPEV** – We are part of the National Institute of Empty Packaging Processing (inPEV), a non-profit entity created by defensive manufacturers with the aim of promoting the correct disposal of empty product packaging. Headquartered in São Paulo (SP), it acts as an intelligence center and is responsible for operating reverse logistics throughout the country to ensure the environmentally correct handling and disposal of containers.
- 🕒 **Ethos Institute of Business and Social Responsibility** – We are associated with the organization, whose mission is to mobilize, raise awareness and help companies manage their businesses responsibly. It acts as a hub for systematizing knowledge, exchanging experience and developing tools that enable companies to deepen their commitments to social responsibility and sustainable development.

Furthermore, we have communication channels to inform customers about our solutions and news and strengthen their interaction with us. We use social networks/media and share content via email and on our website. We also participate in articles developed by media outlets and welcome customers to our units – on our website there is a link dedicated to scheduling visits. In 2023, we reinforced the production and dissemination of promotional and informative materials that reflect our new institutional positioning and reinforce the message to customers that “our culture is to take care of yours”.

We also maintained the following targets related to our commitment to public policies:

2023: 100%
transparency of the compliance and governance structure.

By 2025: 100%
ethical compensations to top management.

By 2027: 100%
de transparência sobre os canais de denúncia.

By 2030: 100%
of the high-risk value chain trained in integrity.

A person wearing a wide-brimmed hat and a plaid shirt is working in a field at sunset. The person is silhouetted against the bright, low sun, which creates a strong glow and long shadows. The person appears to be tending to plants in the field. The overall scene is peaceful and evokes a sense of rural life and agriculture.

8. Socio-environmental management

We want to contribute to the quality of life of current and future generations by creating jobs and valuing talent, offering decent and safe working conditions, supporting initiatives for economic, educational and cultural advances in communities, and measuring and mitigating current or potential impacts from our units and operations on the environment and, consequently, on the well-being of people and ecosystems.



Employees

GRI 2-30 | 3-3 – Management of human capital, diversity and inclusion

We seek to offer our 1,322 employees environments and resources that keep them engaged with our values and strategy, allow their personal and professional development, guarantee health and safety, and value them precisely for their performance and contributions. All of them are covered by collective bargaining agreements.

In 2023, we put in place an internal communication plan to keep employees informed about the activities from the different areas and corporate directions and performance. With this, we intend to reinforce the Culture of Care, with the dissemination of our Values, Mission, Vision and Purpose, to be incorporated into practices and decisions. We carry out surveys with leaders from all areas and interviews with employees to identify gaps and opportunities for improvement, and seek references for best practices in the market. Based on this work, we established communication routines and defined means to reach our entire internal audience, which includes the use of monitors, totems and murals in high-traffic areas, in addition to standardizing our institutional materials and attaching stickers and banners.

Another movement aligned with the drive to value and enhance our team was the launch, in September, of the Vittia Corporate University. The platform will guarantee the availability and access of professionals to knowledge related to their activities, and will allow better monitoring of each professional's improvement path. During the year, it hosted an initial agronomic technical training module, which served as a test for us to consider aspects related to usability, validation of learned content, etc. The expectation is that, in 2024, the menu of courses and educational resources will be significantly increased and access to the University will be gradually expanded.

We continued to offer training, in person or online, through other channels. There were more than 33,000 hours of training carried out by employees, which represented an average of 25.52 hours per professional, demonstrating our intention to continually increase the feasibility for professionals to acquire new skills.

One of the training courses that stood out during the period was the one linked to the Demand Generating Agents (AGDs) program, dedicated to members of this team, linked to the Commercial Board, which interacts directly with customers, whether rural producers, cooperatives or resellers. There were three classes, with ten days of activities each, for business immersion and lessons learned in relation to the solutions we offer in the market. Under the same program, we began monitoring employee performance on a quarterly basis and defined attractive, and even more transparent, compensation policies, with the aim of attracting talent to this role and motivating them to stay with us for long periods.

We also promoted training, to almost 300 of our professionals, on Occupational Safety, especially on identifying hazards and risks and using tools to investigate incidents, and we continued with the Leaders Academy program, which involved 224 professionals and included, for example, an activity led by a professor and mentor to lead the development trail.

Regarding innovation, we promoted our first hackathon in São Joaquim da Barra (SP), with the aim of fostering creativity and expanding communication skills. The 37 participants, over two days, worked as a team to face the challenge of innovating to promote the optimization of energy consumption in operations.

One of the main guidelines for offering training is the process of analyzing employee performance. In 2023, 63.3% of the employees were evaluated, reflecting our perception of the importance of monitoring not only to identify and eliminate gaps, but to identify talents that stand out due to their performance and potential and are now considered in our succession lines.

In 2022, we restructured the performance evaluation process, which now includes self-evaluation steps by professionals, analyses by their superiors, and feedback meetings. That year, the new model was applied to 40% of professionals, an indicator raised to 63% in 2023.

For the others, we maintained the previous formula, in which people in administrative and operational areas are evaluated by their direct managers, while leaders and sales force, in addition to going through this stage, advance to a subsequent calibration stage, with involvement of the area of Human Resources, and finally, feedback from other Directors and the CEO.

Performance considerations result in the creation of Individual Development Plans (PDIs) which, in turn, impact the definition of the scope of training offered each period. Therefore, it includes, in addition to a set of mandatory training for everyone – such as on ethics and compliance – or for specific positions, the offer of development of specific technical and emotional skills.

Regarding the impacts related to human capital management, we highlight employability, adequate working conditions, regulatory compliance, and training and qualifications as positive, and high turnover and risks related to occupational health and safety as negative.

Compensation and benefits

GRI 401-2

In 2023, we began a survey, supported by external consultancy, to review and/or validate our job and salary structure – a process that should be completed in 2024. We also continue to analyze market data to ensure fair and attractive compensation, in line with our corporate policy related to the topic.

We also maintained the Profit Sharing Program, with distributions and amounts defined based on the achievement of goals and targets – reviewed annually, to reflect changes in strategy and planning – and our financial and operational performance.

Regarding benefits, we are attentive to the needs and demands of employees. In addition to those provided for by law, such as transportation vouchers and food vouchers, we offer medical and dental plans, life insurance, disability benefits, and private pension plans.

Internal recruitment is another practice adopted to value those who are already part of our teams and want to face new challenges internally. We prioritize employees in most selection processes, except for those that require very specific skills – a condition in which the processes consider, at the same time, internal and external applications.

Although we do not have related targets, nor a formal policy on the topic, diversity has been strengthened in our professional staff, where women occupy 41.38% of total positions, 30.95% of management positions and 32.89% of others leadership positions. We explicitly express our rejection of any form of discrimination and prejudice, whether racial, gender, religious or ableism, recognize the value and importance of plurality, and encourage awareness on the topic, but we have not adopted any formal program or specific criteria to prioritize hiring or maintaining people linked to minority groups. However, we guarantee everyone equal conditions of access to internal vacancies and equal compensations for those who carry out equivalent work.

We seek to ensure the **team has opportunities for development,** health, safety and an environment that fosters engagement.

Safety and health

SASB RT-CH-410b.2 | GRI 3-3 - Health and safety | 403-1 | 403-2 | 403-3 | 403-4 | 403-5 | 403-6 | 403-7 | 403-8

In 2023, with the launch of our Health and Safety Policy, we reaffirmed our commitment to offering environments and practices that promote the well-being of our professionals and minimize the risk of workplace accidents and other potential negative impacts, such as product leaks, soil and water contamination, and hazards to people’s health and safety – associated with human rights. We not only comply with current legislation, but we go further, which involves constantly investing in tools and training, such as the corporate procedure for Surveying Hazards and Safety Risks, which, during the year, was the topic of training applied to all managers and leadership of operational units.

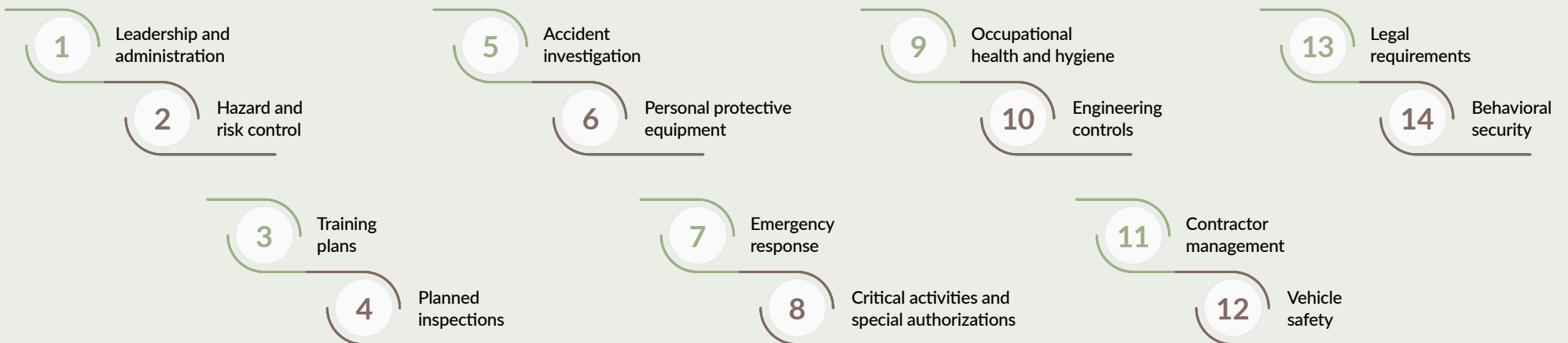
We also employ the concepts of Active Surveillance and Passive Surveillance to prevent or mitigate significant impacts on occupational health and safety. Active Surveillance refers to preventive routines expressed in exams provided for in NR 07, based on a survey of occupational risks. Passive Surveillance occurs based on spontaneous demand from employees who contact occupational health services. In both concepts, cases not resolved internally are referred to specialized care.

Throughout the year, we worked to advance our Occupational Safety Management Program (PGST), prepared based on a diagnosis of our maturity in relation to the topic

and in the survey of serious and imminent risks and analysis of deviations. Based on this material, in the previous year we had adopted measures such as reviewing communication procedures, analyzing and investigating accidents, improving the Occupational Health and Safety Management System, and promoting training and qualification on it for leaders and other professionals.

The PGST foresees the need to execute projects, establish standards and educate people in relation to 14 pillars (see below) that, if strengthened, will consolidate our safety culture and promote continuous improvement in relation to the topic in our units.

PGST fronts



In 2023, the main focus in the scope of the program was the survey of hazards and risks, a crucial aspect in our Management System, with the establishment of PGST goals and targets plans for most managers. One of the goals is a survey of all the activities carried out in the areas and then, based on the hazards and risks mapped, investigate at least 80% of them. The indicator, at the end of the period, reached 23 inventories delivered and 1,436 activities assessed. During the year, we also defined:

- ③ The obligation to record and investigate 100% of incidents, regardless of the level of severity. To this end, we promoted improvements in our investigation procedure and training, for the use of tools with this purpose, and training for reporting cases via the system.
- ③ The need to apply at least 80% of the corrective measures identified as necessary following the accidents.
- ③ The formation of the Safety Committee, made up of the safety team, production area leaders and managers, which meets quarterly. The first meeting took place in October and the attendees defined aspects and criteria to be observed, as well as roles and responsibilities in the committee.
- ③ Mandatory participation of managers in training.

A highlight during the period was training approximately 300 employees, from different areas and hierarchical levels, on hazard assessment and ways of investigating accidents and applying resources that include the cause tree, the 5 whys and the Ishikawa diagram. In addition to disseminating concepts, the training sessions provided greater engagement among professionals and their understanding of how we advance to ensure safety in operations.

Next year, we are expected to move forward in relation to the severity criteria for each risk to prioritize actions. We will also complete guides with guidance related to one of the fronts of the Occupational Safety Management Program – which covers 100% of our professionals, both our own and third parties. The idea is to gradually increase the independence of areas and people to act in accordance with best practices. We also intend to advance in the definition of instruments for monitoring actions, and hope to promote a new round of the survey into our security maturity.

In parallel with the actions related to advances in the Occupational Safety Management Program, we maintained practices such as Daily Safety Dialogues (DDSs), in which aspects directly related to the topic and others linked to health and the environment are addressed. In four of our units – São Joaquim da Barra (SP), Artur Nogueira (SP), Ituverava (SP) and Patos de Minas (MG) –, we have Internal Accident Prevention Committees (CIPAs), which contribute to the improvement of our measurements.



We also annually conduct both the Internal Accident Prevention Month (MIPAT) and the Internal Workplace and Environmental Accident Prevention Week (SIPATMA). In 2023, the event included the presentation of content and dynamics for interactions and exchanges related to the new Health and Safety Policy and to disseminate our Culture of Care, according to which "Taking Care of Yourself is Taking Care of Everyone". Topics such as oral health, mental health, identification and care of waste, hand protection, interpersonal relationships, agility, among others, were covered. A simulated chemical leak was also conducted at the event.

Later in the year, we launched the Cuidar Project, with the purpose to contribute to the well-being of employees and their families by strengthening health promotion initiatives. Among the actions already developed, the relevance of physical activity in the prevention and treatment of diseases was stressed, with special focus on breast and prostate cancer, with the distribution of gifts, stretching and walking sessions, as well as a special snack offered to participants. In 2024, the project will focus on promoting the mental health and well-being of our employees.

All of our own professionals (1,322 employees) and third parties (95 permanent employees) are covered by the Occupational Health and Safety Management System – under the responsibility of Sesmt professionals, which has a series of widely publicized Regulatory Standards – and the Psychological Support Program, carried out by an internal team. In São Joaquim da Barra (SP), we maintain a team comprised of an occupational physician, occupational nurse and administrative assistant, who are responsible for carrying out exams and providing the necessary legal documentation.

In addition to the Occupational Health Outpatient Clinic, we have service providers available at pre-determined times or on demand, such as an occupational physician, with daily availability; speech therapist responsible for the PCA, who works in a third-party clinic; and physical educator, who provides services three times a week. Also, the outpatient clinic has clinics, hospitals and laboratories contracted for providing care.

To also coordinate the health, safety and well-being of the labor force, we conduct quantitative and qualitative surveys and measurements on risks, which are the foundation for work plans for mitigation/elimination. For business partners (contractors and subcontractors), legal documentation such as PGR, PCMSO, ASO, PPE sheets is requested for registration as a way of identifying the main risks and controls of the activities to be carried out by contractors and subcontractors.

We also maintain a Hazard and Risk Control Spreadsheet (CPRs), prepared based on the mapped activities and tasks of each internal and third-party function. It is filled out by leadership with the support of those performing the activities/tasks, applying the risk control hierarchy as risk mitigation controls.



Communities

GRI 3-3 – Engagement and relationship with stakeholders, communities and social investment

In addition to contributing to the creation of jobs and income and to tax collection in the locations where we are present, and indirectly strengthening agricultural activity throughout Brazil, we seek to deepen ties with communities through support and/or development of projects that positively impact their lives. We thus promote local socioeconomic development through partnerships, hiring local service providers and suppliers, promoting culture and supporting the residents' association, in addition to acting to mitigate negative environmental and health impacts and risks of accidents.

In this sense, throughout 2023, we worked on identifying initiatives in line with our Values and with impacts that are effective and capable of promoting significant transformations. In this task, we count on the support from an external consultancy firm that contributes to mapping social investment opportunities, especially via incentive laws, primarily in the cities where our administrative, production or distribution units are located. The same partner organization provides us with information about the timelines and results obtained in the supported actions, which allowed us to improve monitoring of their effective returns to society.

As a result of this partnership, in 2023, we sponsored two new projects, in the city of São Joaquim da Barra (SP). The first provided six sessions of the play “Do Que São Feitas as Estrelas” (“What stars are made of”) translated into Brazilian sign language (Libras) and performed to 1,200 students from public schools in the city. The plot is about the adventurous and curious Ceci (reference to the English scientist Cecilia Payne-Gaposchkin, who, in 1925, discovered that the Sun is composed primarily of hydrogen and helium), her desire to become a cosmic explorer and her path to become one of the most important astronomers in history, breaking paradigms, such as prejudice against women. The project included performing arts workshops for 40 students.

On the other hand, the Atletas do Futuro (Athletes of the Future) initiative provides sports initiation through free soccer classes, with the aim of reducing the exclusion and social risk for young people living in impoverished communities in São Joaquim da Barra (SP) and encouraging their physical, emotional and social development. The action began in June and included activities in the morning and afternoon, twice a week, for 91 children and adolescents aged 5 to 17, divided into four groups,



always after school. The beneficiaries received uniforms and had access to materials for practicing the sport and guidance for improving technical, tactical and mental skills. Coaches teach about the importance of teamwork, fair play and respect for opponents. An internal tournament was promoted between the Athletes of the Future and, in November, many of them had the experience of participating in an external competition, the Scambo Cup, held in the city of Franca (SP), in the Under-08, Under-10 and Under-12 categories.

We gave R\$ 101,500.00, in the form of donations, gifts and improvements, to local entities and/or populations. We maintained our relationships with representatives of public agencies and civil and community entities in the cities, channels through which we receive suggestions and demands. In Ituverava (SP), for example, we have had ties for years with a residents' association to conduct a family support project, which provides psychological assistance to 30 families.

MINISTÉRIO DA CULTURA E VITTIA APRESENTAM

**DO QUE SÃO FEITAS
AS ESTRELAS**

★

1,280 people
directly benefited,

★

4 municipal
schools involved
in São Joaquim
da Barra.

★

Environment

GRI 3-3 – Environmental management | 3-3 – Biodiversity

Responsibility for environmental preservation and restoration permeates all our activities. The agricultural segment, which we serve with our solutions, depends directly on nature to succeed and achieve food production in an increasingly efficient, safe and ecologically correct way. Therefore, we seek to identify opportunities to reduce our footprint on the planet, which includes selecting raw materials with better yields and lower environmental impact, optimizing products, services and processes to reduce the consumption of natural resources and emissions, and formulating and offering high-quality biological solutions, which allow minimizing the use of dangerous and/or toxic products and increasing productivity per hectare without the need to advance into areas occupied by forests. This way of acting is translated into the signature **“Our culture is taking care of yours!”**.

We are aware that, as a result of our activities and business relationships, we can cause environmental impacts associated with accidents with chemical products and climate change related to the use of nitrogen fertilizers. On the other hand, biofertilizers and inoculants are plant growth promoters that do not generate residues and are allies in reducing the carbon footprint in the field. Therefore, it also identifies that it is associated with positive impacts related to this material theme such as: water reuse, waste management, promoting recycling and reuse, use of renewable energy, promoting soil health in the field, biological products generate fewer impacts environmental issues in the field, association with the inPEV Campo Limpo Program for reverse packaging logistics, and encouragement of good environmental practices.

Although we do not have a formal policy related to biodiversity, we permanently monitor our facilities to identify vulnerabilities and prevent possible incidents. So much so that we have no record of TAC or fines for environmental impacts. Monthly inspections result in indicators that determine the prioritization of investments and, in monthly meetings with factory management, we discuss opportunities, requirements to be better met, risks, etc. Based on these practices, in São Joaquim da Barra (SP) we promoted the recovery of roads and the revitalization of containment dikes and, in our factory, we improved the sewage collection and treatment system and provided a closed circuit for the recovery of secondary materials.

Additionally, biodiversity indicators are considered in customer and partner demonstration field studies to validate and exemplify positive impact. The theme also interfaces with the effectiveness studies carried out for product registration.

Another milestone of the period was the introduction of software that allows us to make important progress in managing the legal requirements applicable to our operations and the conditioning licenses.

We are also concerned with disseminating environmental education among employees, which happens during editions of the Daily Safety Dialogues, and especially throughout the week dedicated to the topic. In 2023, it was revamped, to reinforce the connection between the content presented and our context. We invited companies that provide services related to waste management, water quality monitoring, vector control and sanitation to detail these topics and our actions. Representatives from the National Industrial Learning Service (Senai) also presented a study on our plastic packaging and its correct disposal.



Solid waste and materials

GRI 306-1 | 306-2

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, giving rise to the formulations that make up the various products in our portfolio. In this process, solid waste with high nutritional availability is generated, basically composed of zinc, manganese, copper and boron. With great economic value, they enable the production of secondary products, such as Tech Sal Br, Tech Sal de Zinco and Tech Sal de Manganês, used in our operations, thus completing circularity and forming the portfolio of granulated and crumbled fertilizers. Our activities also generate Class I waste (waste contaminated with oil, used PPE, rubber, etc.), which is strictly segregated, temporarily stored and disposed of in an environmentally appropriate manner by waste treatment companies that are a reference in the market. We also generate recyclable materials (paper, plastic, iron, aluminum, stainless steel and others), which are sent to reprocessing, enabling the origination of new products.

The amount of waste collected at our units in the year totaled 515,629 tons, which means an increase of 13.5% compared to the previous year. The variation is due to the execution of environmental actions that sought to clean and organize the areas where project and maintenance materials were allocated, in the Biological and Fertilizer units, both in the city of São Joaquim da Barra. Thus, materials that did not have features that could be recycled and be used internally became segregated and disposed of.

Waste is collected by third-party companies, licensed by the environmental agency, which act in accordance with established guidelines, considering the responsibility for collection, movement, transportation and disposal. Therefore, we carry out a process for monitoring and managing all waste that leaves our premises through spreadsheet systems, using websites and online platforms as assistance.

We also created a Solid Waste Management Plan based on the laws related to the topic applicable to our business and the concept of Reduce, Reuse and Recycle. The new plan adds improvements to the processes of documentation, monitoring, segregation, storage and shipment of volumes originated. Thus, we simultaneously minimize sending materials to landfills and increase their disposal for recycling. Combined with the training of our operators for correct waste management, the practice allowed us to send 1,157 tons in the year, which represented revenue of R\$ 400,000, for reuse by other companies.

Regarding the reverse logistics of plastic packaging in which we package defensives, we maintain a partnership with the National Institute of Empty Packaging Processing (inpEV), a non-profit entity created by agricultural input manufacturers, responsible for operationalizing this task throughout Brazil.



See the GRI Annex for data on the type of waste and its destination.

Emissions

SASB RT-CH-110a.2

Since 2014, we have calculated our GHG inventory using the GHG Protocol method and, since 2021 (base year), the data has been verified by an independent third party accredited by Inmetro. For measurement, we considered all production units, distribution centers and the carrier company.

Also during the year, we entered into a partnership with an external consultant and developed a tailor-made tool for analyzing the marginal cost of abatement, which allows us to evaluate the cost-benefit of projects to minimize equivalent carbon dioxide (CO₂e) emissions. The resource makes it possible to deepen the analysis of current data and the factors involved in the release of gases, forecast scenarios and investments based on the growth expectations of our operations, and identify the potentially most relevant initiatives to be adopted.

In addition to GHG emissions, we monitor emissions of nitrogen oxides (NO_x), particulate matter (PM), sulfur oxides (SO_x) and fluorides at our factories in São Joaquim da Barra (SP) and Ituverava (SP). Measurement is necessary due to the use of a wood-fired boiler, bag filter, granulator and dryer in the units. Isokinetic sampling analyses are carried out in compliance with the Atmospheric Emissions Monitoring Plan (PMEA) by accredited companies, which once again attest to our satisfactory performance and in accordance with the standards permitted by environmental legislation. We also promoted atmospheric dispersion and isokinetic studies to understand their scope and develop strategies to reduce them.

Energy

Our activities and operations consumed 251,070.63 GJ of energy in the year, a reduction of 4.36% compared to 2022. The variation is mainly due to the reduction in the use of firewood in our process and of diesel and acetylene. Regarding electric power, we have a supply contract via the free market for a volume of 16,350 MWh, corresponding to 58,860 GJ from renewable source (certified with I-Rec). We also use Liquefied Petroleum Gas (LPG), diesel, gasoline, acetylene, firewood, charcoal and hydrated ethanol, and their consumption is detailed below.



Check the GRI Annex for data on energy consumption.

Water GRI 303-1

Our water consumption, in 2023, was 132.58 ML, an increase of 1.64% compared to the previous year. The natural resource is used in the production of some of our solutions, in cleaning the units, in sanitary supply and in consumption by employees, which justifies the low volume. Even so, we monitor the collection and use of this resource on a daily and monthly basis. Each unit monitors and manages indicators, and, in monthly meetings with leaders, we discuss opportunities to minimize consumption. In relation to effluents from factories, which are essentially those in São Joaquim da Barra (SP), we maintain a station for complete physical-chemical treatment. Of the volume discarded, 100% of the water is treated at the Effluent Treatment Station and subsequently used in our activities.

To identify impacts related to water, we adopt daily and monthly management of the volume of collection and use and fixed monthly meetings together with the unit's leadership to investigate deviations and propose improvements. Because it is such an important asset, in all its aspects, we carry out daily and monthly assessments in the production units where the consumption history is highest, to check impacts to be addressed in the short and medium term.

To detect water risks and activities that collect and consume water in places/regions with high (40%-80%) or extremely high water stress, we have adopted WWF's Water Risk Filter tool. In 2023, we did not collect water from these locations. Since 2020, we have implemented the Agupapé project, focusing on reducing water consumption in all manufacturing units.



Check the GRI Annex for data on withdrawal and consumption.



A person in a plaid shirt is seen from the back, working on a laptop. The scene is set against a bright sunset or sunrise, with the sun low on the horizon, creating a warm, golden glow. The person is standing in a field, and the background is slightly blurred, showing some structures or equipment. The overall mood is professional and focused.

9. Economic-financial performance

GRI 3-3 – Economic performance, market presence and investments and financial assets

For yet another year, agribusiness in Brazil was challenged by an adverse situation, resulting from climatic factors, high production costs, a decrease in the price of a significant range of commodities, limited global economic growth, an increase in interest rates, and a reduction in power of purchase, among other factors. Our customers were more conservative when purchasing inputs, in addition to postponing transactions, either due to changes in the crop cultivation schedule or due to the downward trend in raw material prices throughout the entire period.

In this scenario, our results fell short of what was planned, but demonstrate our economic and financial strength, built over more than five decades of operation. This condition, resulting from responsible asset management and good strategic planning, provides advantages such as an industrial park highlighted by volume and production, a broad portfolio that is the most complete on the market in relation to biological solutions, and maintenance of close and lasting relationships with customers through a comprehensive, multi-channel technical support and distribution network. Thus, we went through difficult periods without giving up investments to make our operations even more efficient in the short, medium and long terms, and to meet the need to expand capacity in different product lines.

In 2023, we reported growth in revenues from organic products, which confirms our perception of increasing adoption of sustainable practices by farmers, who, in the search for cost reduction and increased crop productivity, are interested in our technologies – efficient, safe and not harmful to the environment. Not surprisingly, we continued to increase the capacity of our microbiological units and are at an advanced stage in the work on the biofactory (macrobiological). During the year, we also reported good cash generation and liquidity, low default rates and a reduction in our debt and leverage.

However, we continue to study possibilities and opportunities to strengthen our business, which translates into measures such as portfolio expansion, better inventory management and operational reformulations, such as the creation of the Marketing Board, with a view to further expanding the promotion and sales of our products and services.

Our net and gross revenues in 2023 totaled, respectively, R\$ 756,109 and R\$ 839,050, that is, both 11.2% below those achieved in the previous year. In the biological lines, the increase was of 7.8%, with emphasis on inoculants (12% growth) and biological pesticides (9.2%), in the same comparison. There was a decline, however, in revenues from the Industrial Products and others and the Soil conditioners and organominerals segments (61.7% and 48.49%, respectively).

Gross revenue by product line

In R\$ thousand	2023	2022	Var%
Foliar Fertilizers	359,480	411,852	-12.7
Soil micros	155,576	141,875	9.7
Industrial Products and others	27,107	70,708	-61.7
Biological defensives	165,057	151,200	9.2
Inoculants	83,233	74,338	12
Soil conditioners and organominerals	48,597	95,108	-48.9
Gross revenue	839,050	945,081	-11.2

Net operating revenue by segment

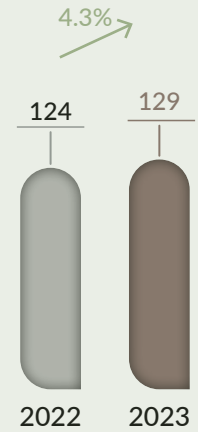
In R\$ thousand	2023	2022	Var%
Foliar fertilizers and industrial products	351,291	439,174	-20
Soil micros	140,395	125,850	11.6
Biological products	219,446	199,688	9.9
Soil conditioners and organominerals	44,977	86,479	-48
Net revenue	756,109	851,191	-11.2

Gross revenue by line of business (R\$ million)

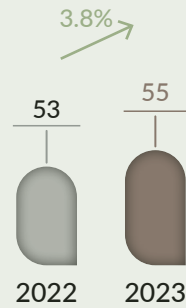
Growth in consolidated gross revenue

4Q23 vs. 4Q22
56%

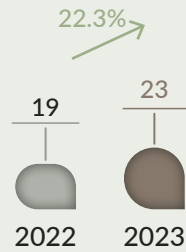
Foliar fertilizers



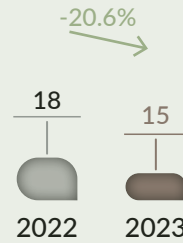
Biological defensives



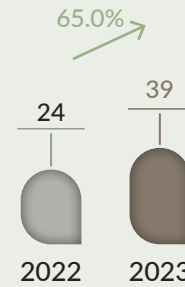
Inoculants



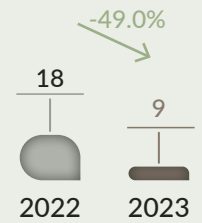
Soil conditioners and organominerals



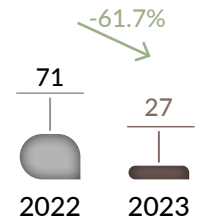
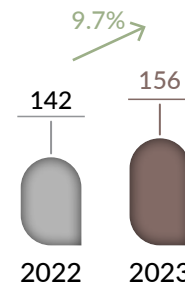
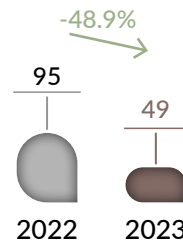
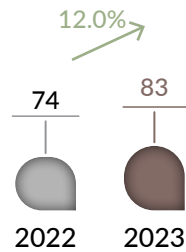
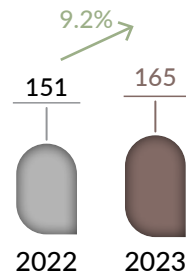
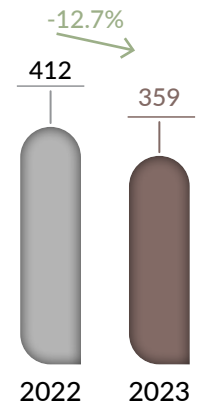
Soil micros



Industrial products and others



2023 vs. 2022
-11.2%

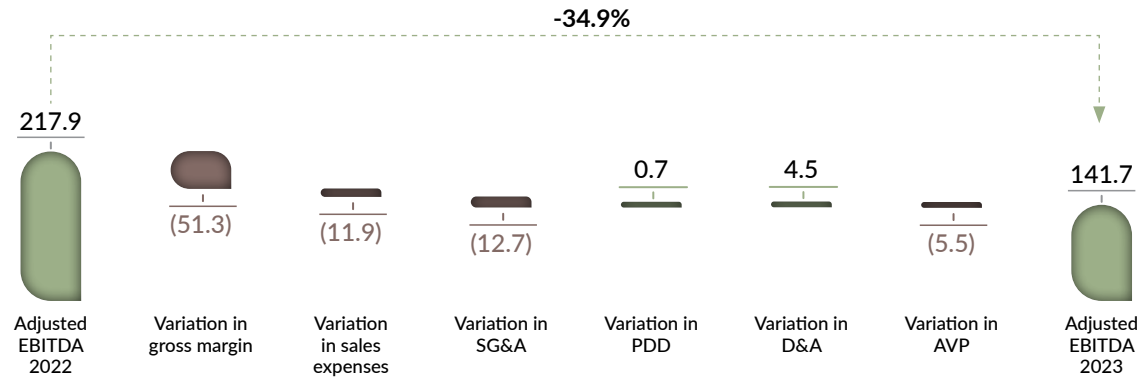


We also had an increase in our sales, general and administrative (SG&A) expenses, from R\$ 145,203 to R\$ 176,205, which reflects, especially, expenses with expanding and equipping the commercial team that operates in the field, support structures for operation and commercial activities, R&DI and consultancy related to control and management improvements.

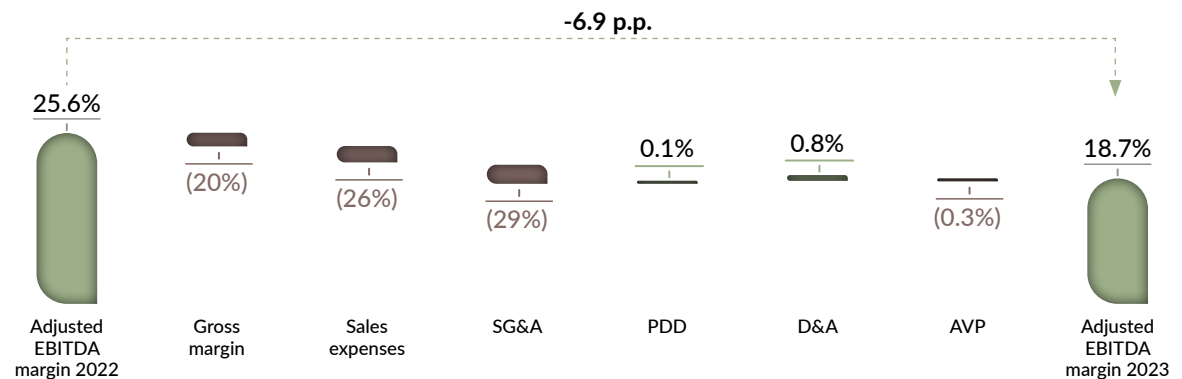
Our adjusted EBITDA fluctuated -34.9% in 12 months, totaling R\$ 141.7 million, with the main factors being the increase in general and administrative expenses and sales expenses, which exceeded the gross margin growth rate. The EBITDA margin was 18.7% (9.9 percentage points lower when compared to 2022). Net profit dropped 34% and closed the year at R\$ 97.3 million.

As for gross debt, it was of R\$ 167.5 million, that is, 26.6% lower than at the end of 2022, while net debt decreased by 39.3%, varying from R\$ 139.6 million to R\$ 84.7 million. Thus, the net debt/EBITDA ratio was 0.68 times, while in the previous year it was 0.65.

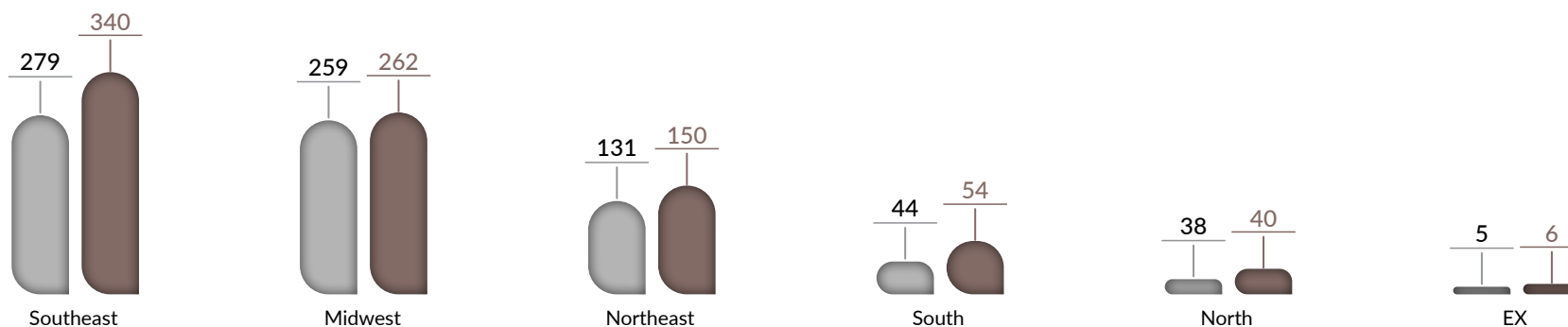
Adjusted EBITDA – R\$ million



Adjusted EBITDA Margin



Distribution of net revenue by region (R\$ million)

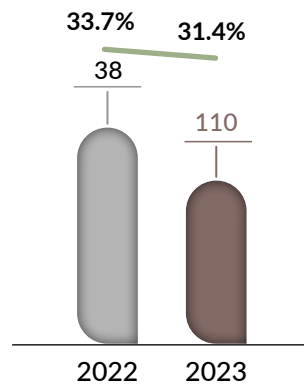


Gross profit and gross margin

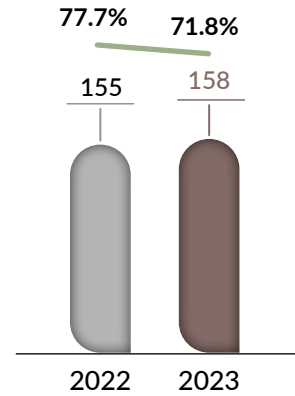
In R\$ thousand	2023	2022	Var%
Foliar fertilizers and industrial products	110,382	148,041	-25.4%
Gross margin	31.4%	33.7%	-2.3 p.p.
Soil micros	16,254	20,041	-18.9
Gross margin	11.6%	15.9%	-4.3 p.p.
Biological products	157,543	155,155	1.5%
Gross margin	71.8%	77.7%	-5.9 p.p.
Soil conditioners and organominerals	-9,000	3,233	N/A
Gross margin	-20.0%	3.7%	-23.7 p.p.
Gross profit	275,183	326,471	-15.7%
Gross margin	36.4%	38.4%	-2.0 p.p.

Gross profit (R\$ million) and gross margin by segment

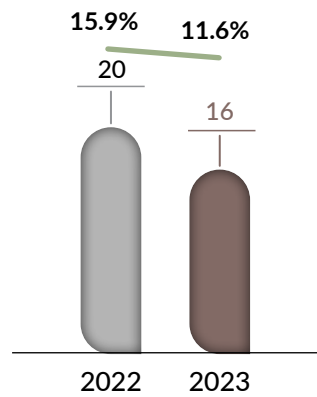
Foliar fertilizers and industrial products



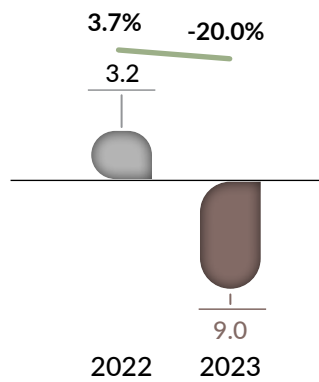
Biological products



Soil micros



Soil conditioners and organominerals



Investments

We invested R\$ 50,129 million in 2023, in line with the amount budgeted for the period. The amount, 18.2% higher than in 2022, was allocated especially to the following achievements:



Expansion in microbiological production

We continued the process of increasing capacity and flexibility in the production of microbiological products throughout the year, with the completion of phase 2 of the project in the second quarter. Since the beginning of the actions, investment has reached R\$ 21.5 million, of which R\$ 4.9 million were spent in 2023. The resources made it possible to double our capacity for solid fermentation – a process that makes a difference in our operations –, as well as the simultaneous and safe production of more microorganisms and products with lower risks of loss due to contamination. We allocated another R\$ 6 million to the acquisition and introduction of bioreactors to expand production capacity via liquid/submerged fermentation, which began operating in the third quarter. The investments increased our estimated capacity from 3.5 million liters/year to 8 million liters/year. Consequently, our presumed potential revenue, considering average prices in 2023, went from R\$ 270 million to R\$ 620 million. We remain attentive to operational and market potential and needs, and have already studied a phase 3 of investments in factories, which would propel us to the position of manufacturing 15 million liters per period and exceeding R\$1.2 billion in revenue.



Construction of macrobiological unit

We invested 98.33% of the R\$ 6 million planned to build one of the largest and most modern biofactories for macrobiological defensives and a research and development center dedicated to these products and application technologies. The endeavor, located in Artur Nogueira (SP), will have industry 4.0 features, with automation and simplification/optimization of processes and traceability.



New distribution and storage centers

We also allocated R\$ 837,000 to new storage and distribution centers in the cities of Luis Eduardo Magalhães (BA), Araguaína (TO) and Coimbra (MG) – planned to be opened in February 2024 –, in line with our proposal for proximity to customers and guaranteeing agility in service in all Brazilian regions. The units have a capacity for 1,500 pallets and have spaces for refrigerated biological storage.



Storage and shipping center

In October, we concluded phase 2 of investments for establishing a cold storage room for biological products in our Storage and Shipping Center, located in São Joaquim da Barra (SP). This way, we increased our storage capacity at controlled temperatures by 2,100 pallet positions, totaling 16,100. The total invested in the project was R\$ 40.5 million, of which R\$ 9.2 million were spent in 2023.



Foliar fertilizer production unit

In the last quarter, we invested R\$ 490,000 in the purchase and installation of a reactor for large volumes (25 m³), which provides greater capacity, flexibility and agility in the production of foliar fertilizers.

Investments in Research and Development

In R\$ thousand	2023	2022	Variation 2022-2023
Biological products	21,438	17,573	22.0%
Fertilizers	7,647	6,814	12.2%
Total	29,086	24,388	19.3%
Capex	1,171	2,413	-51.5%
Opex	27,914	21,975	27.0%
% of net revenue	3.8%	2.9%	0.9 p.p.

Direct economic value generated, in thousand Brazilian reais (BRL) GRI 201-1

Generated	2021	2022	2023	Variation 2022-2023
Revenues (R\$)	839,711.00	918,671.00	818,796.00	-11%

Economic value distributed, in thousand Brazilian reais (BRL) GRI 201-1

Distributed	2021	2022	2023	Variation 2022-2023
Operational costs	466,604.00	564,530.00	539,840.00	-4%
Employee wages and benefits	92,838.00	109,646.00	121,623.00	11%
Payments to capital providers	43,111.00	69,803.00	64,393.00	-8%
Payments to government	73,362.00	70,471.00	35,118.00	-50%
Community investments	144.70	103.58	101.50	2%
Total	820,615.00	918,030.00	862,474.00	-6%

Retained economic value (R\$)

Retained	2021	2022	2023	Variation 2022-2023
Direct economic value generated minus economic value distributed	163,651.30	104,117.42	57,720.50	-45%

Note – It is not relevant to report the economic value generated and distributed separately by country, region or market and the criteria used to define this relevance, as it does not apply to our context.

Investor relations

Listed on B3's Novo Mercado, we adopt best practices to ensure the reliability and timeliness of information related to our business. Also as a way of reinforcing transparency and ties with the market, in 2023 we promoted a new edition of Vittia Investor Day (VitDay), a public meeting with shareholders, investors, analysts and other stakeholders. In it, members of our Board of Directors and Directors from departments detailed our results, projects, solutions and plans.

In June, we concluded our first share buyback program, launched the previous year and during which 750,700 common shares were acquired (37.5% of the approved limit), to be sold and/or voided in the future. At that time, the repurchased shares represented 0.5% of our share capital, and we announced a second repurchase program, with the same intention of maximizing the creation of value for shareholders through transactions to be defined later.

The number of shares to be acquired is limited to 2.0 million, that is, equivalent to 1.4% of the share capital or 3.9% of the shares in circulation on the market. The program will conclude on June 14, 2024.

Since March 2023, with the end of the 18-month period since our IPO at B3, in which the acquisition of shares by non-qualified investors was prevented, the number of holders of our shares has grown substantially, increasing from 3,000, until that moment, to 4,700 at the end of the year.

In April, we announced the distribution of R\$ 13,457,557.55 (R\$ 0.09444285 per share) in dividends for the 2022 financial year, paid on June 9. In November, we reported the payment of Interest on Equity in the amount of R\$ 39,066,709.38, corresponding to the gross value of R\$ 0.27468090 per share, based on the application of the Long-Term Interest Rate (TJLP) pro rata daily, calculated on our Shareholders' Equity for the fiscal year ending on December 31, 2022. Finally, in December, we decided to pay Interest on Equity in the amount of R\$ 3,395,747.69, which corresponds to R\$ 0.02387575 per share.

In February 2023, we formalized the acquisition of 90% of the share capital of Agro 21 Soluções Aéreas e Agronômicas Ltda., a company in the initial stage of operation, which provides precision agriculture services focused on the release of macrobiological agents through drones – with emphasis on serving sugarcane mills. The amount paid was R\$ 3.4 million and, in line with market rules, and ratification of the transaction by our General Assembly was not necessary. The purchase aims to ensure the possibility of offering, in addition to biological products, services for their efficient use. At the end of the year, Agro 21 was already fully incorporated into our operations.

On December 31, 60.7% of our share capital, consisting of 143 million common shares (ON), belonged to controlling shareholders, 3.0% to administrators, and 0.6% was held in treasury. The remaining 35.7% were in free circulation on the market (free float). Over the period, our shares depreciated by 17.3%, and ended at R\$ 10.66, which represented a market value of R\$ 1,524.9 million.

At B3, our shares are included in the Differentiated Corporate Governance (IGC), Corporate Governance – Novo Mercado (IGC-NM) and Differentiated Tag Along Shares (ITAG) indexes.

Based on the Corporate Sustainability Assessment questionnaire, our S&P ESG score was released, which will be worked on and used as a tool to promote continuous improvement in the ESG pillars.

Vittia S.A. ESG Score

Ticker: VIT3 Industry: CHM Chemicals Location: Federative Republic of Brazil

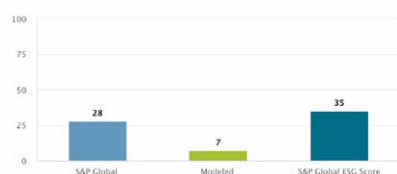
Notification: For the Methodology Year 2023 onwards, the S&P Global ESG Score incorporates question-level scores based on modeling approaches in the absence of disclosure. For more information, please refer to the methodology documentation.

S&P Global ESG Score

35

Data Availability: **Low**
Methodology Year: 2023
Updated annually or in response to major developments

Score Composition



Score Breakdown

Vittia S.A. | Industry Max | Industry Mean



<https://www.spglobal.com/esg/scores/results?cid=14522070>

A close-up photograph of a person's hand watering a small green seedling. Water is dripping from the fingers and the leaves of the plant. The background is a soft, out-of-focus green. The text "10. Perspectives" is overlaid in white, bold font in the center of the image.

10. Perspectives

Designing our next steps is a necessary exercise, which must assume flexibility – which applies to any area of business, but, more intensely, when it comes to agribusiness. In this sector, in a highly connected world, commodity prices fluctuate as a result of political, economic, climatic factors, among others, and require the ability to adapt, change pace and plan. Exposure to weather conditions, in fact, directly impacts production in the field and at much greater levels than in other industries. We believe, however, that more than five decades of experience in agribusiness allowed us to conclude that one of its main hallmarks is resilience.

The behavior of our customers, the prices and costs associated with various crops throughout 2023, as well as forecasts for 2024, such as that by the Brazilian Confederation of Agriculture and Livestock Breeding (CNA), of a 3.4% drop in the gross value of agricultural production, driven by El Niño and geopolitical factors, are indicative that the coming months will continue to challenge those who work in the field. We do not foresee continued decreases in commodity prices, for example, because the weather has compromised crops and should result in a good, although not extraordinary, harvest. We are clear that it is not possible to imagine growth of 50% or 60%, as has been the case for some time, but there is room for progress at other levels. This scenario strengthens confidence in our strategy and encourages us to seek new opportunities and more markets for our products, always focusing on sustainable growth, in the medium and long term – which requires always acting efficiently.

The movement we have planned includes expanding our commercial and technical team, which is close to customers. We understand that the quality of our products and portfolio, fair negotiation conditions, compliance with deadlines and volumes, among other aspects, have a positive impact on sales, but that the main ingredient is being at the producers' side, advising them well.

We will also continue with investments in Research & Development and Innovation because knowledge is an asset that puts us at the forefront, especially in relation to biological products, in the global market. We understand that the future involves the continuous discovery and exploration of sustainable solutions to serve farmers and ranchers anywhere and regardless of the crop cultivated.

We are about to open a microbiological factory, we have just significantly expanded the capacity and flexibility of the microbiological unit, and we have acquired a company that applies inputs with drones. Still, we think about projects to expand and/or add structures.

We aim to continue growing organically, and we are already moving to enter segments such as animal health and nutrition. We also monitor companies whose acquisition enables our access to other markets, solutions and/or skills, or qualifies the activities to which we dedicate ourselves.

We are properly structured, with a controlled financial situation, low debt and leveraging. Therefore, we are in a position to execute our strategy, contribute to the advances of agribusiness and ensure our own longevity.





11. GRI and SASB Annex

Profile of employees GRI 2-7

Gender	2021			2022			2023		
	Female	Male	Total	Female	Male	Total	Female	Male	Total
Number of permanent employees	291	612	903	402	678	1.080	457	691	1.148
Number of temporary employees	101	130	231	57	58	115	89	71	160
Number of employees with no guaranteed work hours	0	0	0	1	14	15	1	13	14

Region GRI 2-7

	2021						2022					
	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total
Number of permanent employees	10	14	57	786	36	903	11	21	70	935	43	1.080
Number of temporary employees	0	0	0	230	1	231	0	0	0	115	0	115
Number of employees with no guaranteed work hours	0	0	0	0	0	0	0	2	6	6	1	15

Note - Due to the seasonal need for labor force for the 2023 harvest, the number of temporary employees increased compared to 2022, as did the number of women. The hiring rate in the Midwest Region increased to meet commercial demands.

Region GRI 2-7

	2023					Total
	North	Northeast	Midwest	Southeast	South	
Number of permanent employees	12	23	85	980	48	1,148
Number of temporary employees	0	0	0	160	0	160
Number of employees with no guaranteed work hours	0	2	6	5	1	14

Note - Due to the seasonal need for labor force for the 2023 harvest, the number of temporary employees increased compared to 2022, as did the number of women. The hiring rate in the Midwest Region increased to meet commercial demands.

Number of workers who are not employees and whose work is controlled by the organization GRI 2-8

	2022	2023	Variation 2022-2023
	81	95	17%

Note - Fixed third parties: Breakfast cafeterias: 9 people / Restaurant: 5 people / Gateway: 29 people / Cleaning and landscaping: 46 people / Refrigeration: 4 people / Civilian: 2 people. They are all employees of a company hired by us through a competitive notice. We maintain some fixed third parties such as cleaning service providers, front desk/reception gateway, collective restaurant/cafes, building maintenance, air conditioning maintenance. Everyone follows the supplier schedule, but dedicates themselves to our operations full time. The data base is 12/31/2023 and not the average for the period. The variation in fixed third parties is due to the increase in professionals in the cleaning and landscaping area (nine more people than in 2022) and in cafeterias (+ four people).

Total number and rate of new employees hired, by age group GRI 401-1

Age group	2021			2022			2023		
	Total number of employees	Total number of employees hired	Rate	Total number of employees	Total number of employees hired	Rate	Total number of employees	Total number of employees hired	Rate
Less than 30 years old	NA	325	28.66	NA	380	31.40	588	363	0.62
From 30 to 50 years old	NA	265	23.37	NA	202	16.69	664	188	0.28
Over 50 years old	NA	19	1.68	NA	6	0.49	70	7	0.10
Total	NA	609	53.71	NA	588	48.60	1,322	558	0.42

Total number and rate of employees hired, by gender GRI 401-1

Gender	2021			2022			2023		
	Total number of employees	Total number of employees hired	Rate	Total number of employees	Total number of employees hired	Rate	Total number of employees	Total number of employees hired	Rate
Men	NA	361	31.38	NA	315	26.03	775	283	0.35
Women	NA	248	21.87	NA	273	22.56	547	275	0.52
Total	NA	609	53.71	NA	588	48.60	1,322	558	0.42

Total number and rate of employees hired, by region GRI 401-1

Region	2021			2022			2023		
	Total number of employees	Total number of employees hired	Rate	Total number of employees	Total number of employees hired	Rate	Total number of employees	Total number of employees hired	Rate
North	NA	6	0.53	NA	6	0.50	12	6	0.50
Northeast	NA	7	0.62	NA	14	1.16	25	14	0.56
Midwest	NA	28	2.47	NA	42	3.47	91	53	0.58
Southeast	NA	544	47.97	NA	501	41.40	1,145	461	0.40
South	NA	24	2.12	NA	25	2.07	49	24	0.49
Total	NA	609	53.71	NA	588	48.60	1,322	558	0.42

Total number and rate of employees who left the company, by age group GRI 401-1

Age group	2021			2022			2023		
	Total number of employees	Total number of employees who left the company	Rate	Total number of employees	Total number of employees who left the company	Rate	Total number of employees	Total number of employees who left the company	Rate
Less than 30 years old	NA	NA	5.04	NA	NA	7.94	588	225	0.38
From 30 to 50 years old	NA	NA	8.36	NA	NA	8.90	664	189	0.28
Over 50 years old	NA	NA	1.15	NA	NA	1.08	70	13	0.19
Total	NA	NA	14.55	NA	NA	17.92	1,322	427	0.32

Total number and rate of employees who left the company, by gender GRI 401-1

Gender	2021			2022			2023		
	Total number of employees	Total number of employees who left the company	Rate	Total number of employees	Total number of employees who left the company	Rate	Total number of employees	Total number of employees who left the company	Rate
Men	NA	NA	9.80	NA	NA	12.27	775	175	0.33
Women	NA	NA	4.75	NA	NA	5.65	547	252	0.32
Total	NA	NA	14.55	NA	NA	17,92	1,322	427	0.32

Total number and rate of employees who left the company, by region GRI 401-1

Region	2021			2022			2023		
	Total number of employees	Total number of employees who left the company	Rate	Total number of employees	Total number of employees who left the company	Rate	Total number of employees	Total number of employees who left the company	Rate
North	NA	NA	0.29	NA	NA	0.36	12	5	0.42
Northeast	NA	NA	0.14	NA	NA	0.48	25	10	0.40
Midwest	NA	NA	1.44	NA	NA	2.16	91	41	0.45
Southeast	NA	NA	11.52	NA	NA	14.07	1,145	356	0.31
South	NA	NA	1.15	NA	NA	0.84	49	15	0.31
Total	NA	NA	14.55	NA	NA	17.92	1,322	427	0.32

Note - The rates for 2021 and 2022 were calculated differently, hence the significant variation.

Average hours of training that employees have undertaken during the reporting period, by gender GRI 404-1

Gender	2021			2022			2023		
	Total number of employees	Hours of training	Average hours of training	Total number of employees	Hours of training	Average hours of training	Total number of employees	Hours of training	Average hours of training
Men	NA	NA	1.09	NA	NA	1.38	775	20,361.30	26.27
Women	NA	NA	0.87	NA	NA	1.28	547	13,375.60	24.45
Total	NA	NA	1.02	NA	NA	1.93	1,322	33,736.90	25.52

Note - Historical data not available. We started reporting this indicator this year. With the change in area management, we will need a new organization of data, to better manage and report from 2024.

Average hours of training that employees have undertaken during the reporting period, by functional category GRI 404-1

Functional category	2021			2022			2023		
	Total number of employees	Hours of training	Average hours of training	Total number of employees	Hours of training	Average hours of training	Total number of employees	Hours of training	Average hours of training
Presidency	NA	NA	0.10	NA	NA	0.50	5	3,00	0.60
Management	NA	NA	0.33	NA	NA	10.82	40	2,414.65	60.37
Other Leadership Positions	NA	NA	0.87	NA	NA	19.00	228	8,503.35	37.30
Technical and Administrative	NA	NA	1.33	NA	NA	37.58	527	14,753.35	27.99
Operational	NA	NA	1.05	NA	NA	26.98	522	8,062.55	15.45
Total	NA	NA	1.02	NA	NA	1.93	1,322	33,736.90	25.52

Note: In 2023 there was a significant increase in training hours due to the Academia de Líderes program, a trail developed for the professional growth of employees and excellence in leadership. The launch of our Corporate University also contributed to expansion. On the other hand, training hours for employees in the Operational, Technical and Administrative categories were reduced. Because we understand that we must evolve in this direction, we will structure initiatives within the scope of the project dedicated to the Corporate University.

In 2024, we began reviewing our Performance Cycle, which will be linked to our organizational values and will involve new training for all internal stakeholders.

In 2023, the main topics covered were: Academia de Líderes; Operational Excellence; Commercial Technician (Sales); Normative; Excel and Power BI; and those related to the employee's PDI.

Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period* GRI 404-3

Functional category		2021			2022			2023		
		Men	Women	Total	Men	Women	Total	Men	Women	Total
Presidency and Executive Board (N-1)	number	9	1	10	8	1	9	6	0	6
	percentual	NA	NA	80.00%	100.00%	100.00%	100.00%	100.00%	0.00%	100.00%
Management (N-2)	number	27	3	30	33	12	45	26	10	36
	percentual	NA	NA	136.70%	94.00%	100.00%	95.74%	89.66%	76.92%	85.71%
Other Leadership Positions (N-3)	number	90	42	132	105	42	147	116	57	173
	percentual	NA	NA	96.20%	95.00%	98.00%	96.08%	76.82%	77.03%	76.89%
Technical and Administrative	number	35	47	82	236	217	453	54	70	124
	percentual	NA	NA	85.40%	89.00%	79.00%	83.89%	150.00%	83.33%	103.33%
Operational	number	573	268	841	334	122	456	342	158	500
	percentual	NA	NA	82.90%	99.00%	98.00%	98.92%	61.84%	42.02%	53.82%
Total	number	734	361	1,095	716	394	1,110	544	295	839
	percentual	87.30%	83.70%	86.10%	95.00%	87.00%	92.00%	70.19%	53.93%	63.46%

* The absolute number reported is of people who received the assessment. Some cases exceed 100% because the assessments took place in the first quarter, and throughout the year we had some restructuring of areas and layoffs.

**NA: Historical data not available.

Total number and percentage of employees who were informed and received training on the anti-corruption policies and procedures adopted by the organization, by functional category GRI 205-2

Functional category	2022		2023		
	Informed	Trained	Informed	Trained	
Management	Total number of employees	47	47	40	40
	Total number of employees informed/trained	47	47	40	0
	Percentage of employees informed/trained	100.00%	100.00%	100.00%	0.00%
Other leadership positions	Total number of employees	153	153	228	228
	Total number of employees informed/trained	153	153	228	0
	Percentage of employees informed/trained	100.00%	100.00%	100.00%	0.00%
Technical and Administrative	Total number of employees	540	540	527	527
	Total number of employees informed/trained	540	540	527	0
	Percentage of employees informed/trained	100.00%	100.00%	100.00%	0.00%
Operational	Total number of employees	461	461	522	522
	Total number of employees informed/trained	461	461	522	0
	Percentage of employees informed/trained	100.00%	100.00%	100.00%	0.00%

Note – The variation between 2022 and 2023 in the “other leadership positions” category is due to promotions and new hires of leaders and supervisors. Given that training occurs during onboarding, we have a percentage increase.

Total number and percentage of business partners who were informed about the anti-corruption policies and procedures adopted by the organization, by region GRI 205-2

Region	Type of business partner	2022		2023	
		Informed	Trained	Informed	Trained
North Region	Total number of partners	11	11	12	12
	Total number of partners informed/trained	11	11	12	6
	Percentage of partners informed/trained	100.00%	100.00%	100.00%	50.00%
Northeast Region	Total number of partners	23	23	25	25
	Total number of partners informed/trained	23	23	25	14
	Percentage of partners informed/trained	100.00%	100.00%	100.00%	56.00%
Midwest Region	Total number of partners	76	76	91	91
	Total number of partners informed/trained	76	76	91	53
	Percentage of partners informed/trained	100.00%	100.00%	100.00%	58.24%
Southeast Region	Total number of partners	1,056	1,056	1,145	1,145
	Total number of partners informed/trained	1,056	1,056	1,145	461
	Percentage of partners informed/trained	100.00%	100.00%	100.00%	40.26%
South Region	Total number of partners	44	44	49	49
	Total number of partners informed/trained	44	44	49	24
	Percentage of partners informed/trained	100.00%	100.00%	100.00%	48.98%

Note - Regarding the 2022/2023 variation, employees who join are trained during onboarding. In 2022, everyone was trained when the Code of Ethics was updated.

Health and safety data for direct employees and contractors regarding work-related injuries and illnesses SASB RT-CH-320a.1

Gender	2021	2022	2023
Total recordable incident rate (TRIR)	1.89	2.14	1.71
Fatality rate	0.00	0.00	0.00
Near miss frequency rate (NMFR)	NA	NA	NA

Note – We do not have a process for identification and near misses. The Safety Program currently being implemented has phases and, in the future, should provide the necessary tools to begin identifying, classifying and reporting near misses. We also do not control HHT (man hours worked) from third parties and, therefore, we do not generate the calculation of Incident Rates for contracted employees. However, possible accidents involving this public are duly recorded and investigated with support from the occupational health and safety team.

Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks SASB RT-CH-320a.2

Corrosives	Measurement of occupational chemical risks for preparing the PGR. Definition of medical examinations by function and chemical risks identified for the preparation of the PCMSO. Management and use of PPE. Survey of hazards and risks of activities and tasks. Capacity building and training on the use of chemical products with MSDS evaluation of each product and/or raw material used in the processes. Use of the control hierarchy in the management of occupational hazards and risks mitigation.
Hepatotoxins	Not identified
Nephrotoxins	Not identified
Neurotoxins	Not identified
Sensitizers	Measurement of occupational chemical risks for preparing the PGR. Definition of medical examinations by function and chemical risks identified for the preparation of the PCMSO. Survey of hazards and risks of activities and tasks. Capacity building and training on the use of chemical products with MSDS evaluation of each product and/or raw material used in the processes. Use of the control hierarchy in the management of occupational hazards and risks mitigation.
Known or suspected carcinogens, teratogens, mutagens and reprotoxins	Not identified

Employee health and safety rates and figures GRI 403-9

Rates	2021	2022	2023	Variation 2022-2023
Number of fatalities as a result of work-related injuries	0	0	0	-
Rate of fatalities as a result of work-related injuries	0	0	0	-
Number of high-consequence work-related injuries (excluding fatalities)	17	25	17	-32%
Rate of high-consequence work-related injuries (excluding fatalities)	7	8.6	5.8	-33%
Number of reportable work-related injuries	23	31	25	-19%
Rate of reportable work-related injuries	9.4	10.70	8.5	-21%

Note - We do not manage the Man Hours Worked (HHT) from third parties and, therefore, their accident rates are not taken into account. Chemical (handling) hazards were considered to have caused or contributed to high-consequence injuries during the reporting period. The rates mentioned in this response were calculated based on 1,000,000 hours worked. To manage work-related risks that represent a risk of high-consequence injury, in 2023 a standardized survey on occupational safety hazards and risks from the activities of the operational units began, with the structuring of a risk matrix.

Health and safety data for direct employees and contractors regarding work-related injuries and illnesses RT-CH-320a.1

	2021	2022	2023	
direct/own employees defined as individuals on the entity's payroll, whether full-time, short-term, part-time, executive, labor, salaried, seasonal, migrant or hourly.	Total recordable incident rate (TRIR)	1.89	2.14	1.71
	Fatality rate	0.00	0.00	0.00
	Near miss frequency rate (NMFR)	NA	NA	NA
contract employees defined as individuals who are not on the entity's payroll but who the entity supervises or manages, including independent contractors and those employed by third parties (e.g., temporary staffing agencies and labor brokers).	Total recordable incident rate (TRIR)	NA	NA	NA
	Fatality rate	0.00	0.00	0.00
	Near miss frequency rate (NMFR)	NA	NA	NA
total number of workers (own employees + contractors)	Total recordable incident rate (TRIR)	NA	NA	NA
	Fatality rate	0.00	0.00	0.00
	Near miss frequency rate (NMFR)	NA	NA	NA

Note - We do not maintain a process for identifying near misses. The Safety Program currently being implemented includes phases and in the future should provide the necessary tools to begin identifying, classifying and reporting near misses.

Parental leave GRI 401-3

		2023
Total number of employees entitled to parental leave	men	20
	women	10
Total number of employees who took parental leave	men	20
	women	10
Total employees who returned to work, in the reporting period, after the end of parental leave	men	20
	women	10
Total employees who returned to work after parental leave and who were still employed 12 months after returning to work	men	18
	women	10
Return rate	men	100%
	women	100%
Retention rate	men	90%
	women	100%

Note - Historical data not available. We start reporting this indicator in 2023. With the change in area management, we will need a new organization of data, to better manage and report from this year onwards.

Percentage of individuals in the organization’s governance bodies, by gender **GRI 405-1**

Gender	Board of Directors	
	Number	Percentage
2021	Men	4 80.00%
	Women	1 20.00%
	Total	5 100.00%
2022	Men	4 80.00%
	Women	1 20.00%
	Total	5 100.00%
2023	Men	4 80.00%
	Women	1 20.00%
	Total	5 100.00%

Note - There are no black individuals and people with disabilities in governance bodies.

Percentage of individuals in the organization’s governance bodies, by age group **GRI 405-1**

Age group	Board of Directors	
	Number	Percentage
2021	Less than 30 years old	0 0.00%
	Between 30 and 50 years old	2 40.00%
	Over 50 years old	3 60.00%
	Total	5 100.00%
2022	Less than 30 years old	0 0.00%
	Between 30 and 50 years old	2 40.00%
	Over 50 years old	3 60.00%
	Total	5 100.00%
2023	Less than 30 years old	0 0.00%
	Between 30 and 50 years old	2 40.00%
	Over 50 years old	3 60.00%
	Total	5 100.00%

Percentage of employees, by functional category, by gender GRI 405-1

Functional category		2021			2022			2023		
		Men	Women	Total	Men	Women	Total	Men	Women	Total
Presidency & Executive Board (N-1)	number	9	1	10	8	1	9	6	0	6
	percentage	90.00%	10.00%	100.00%	88.89%	11.11%	100.00%	100.00%	0.00%	100.00%
Management (N-2)	number	27	3	30	35	12	47	29	13	42
	percentage	90.00%	10.00%	100.00%	74%	26%	100.00%	69.05%	30.95%	100.00%
Other Leadership Positions (N-3)	number	90	42	132	110	43	153	151	74	225
	percentage	68.18%	31.82%	100.00%	71.90%	28.10%	100.00%	67.11%	32.89%	100.00%
Technical and Administrative	number	35	47	82	264	276	540	36	84	120
	percentage	42.68%	57.32%	100.00%	48.9%	51.1%	100.00%	30.00%	70.00%	100.00%
Operational	number	573	268	841	336	125	461	553	376	929
	percentage	68.13%	31.87%	100.00%	72.89%	27.11%	100.00%	59.53%	40.47%	100.00%
Total	number	734	361	1,095	753	457	1,210	775	547	1,322
	percentage	67.03%	32.97%	100.00%	62.23%	37.77%	100.00%	58.62%	41.38%	100.00%

Percentage of employees, by functional category, by age group GRI 405-1

Functional category		2021				2022				2023			
		Less than 30 years old	Between 30 and 50 years old	Over 50 years old	Total	Less than 30 years old	Between 30 and 50 years old	Over 50 years old	Total	Less than 30 years old	Between 30 and 50 years old	Over 50 years old	Total
Presidency & Executive Board (N-1)	number	0	6	4	10	0	7	2	9	0	5	1	6
	percentage	0.00%	60.00%	40.00%	100.00%	0.00%	77.78%	22.22%	100.00%	0.00%	83.33%	16.67%	100.00%
Management (N-2)	number	1	25	4	30	4	39	4	47	1	40	1	42
	percentage	3.33%	83.33%	13.33%	100.00%	8.51%	82.98%	8.51%	100.00%	2.38%	95.24%	2.38%	100.00%
Other Leadership Positions (N-3)	number	30	93	9	132	30	112	11	153	59	151	15	225
	percentage	22.73%	70.45%	6.82%	100.00%	19.61%	73.20%	7.19%	100.00%	26.22%	67.11%	6.67%	100.00%
Technical and Administrative	number	30	49	3	82	311	214	15	540	54	63	3	120
	percentage	36.59%	59.76%	3.66%	100.00%	57.59%	39.63%	2.78%	100.00%	45.00%	52.50%	2.50%	100.00%
Operational	number	368	421	52	841	170	246	45	461	474	386	69	929
	percentage	43.76%	50.06%	6.18%	100.00%	36.88%	53.36%	9.76%	100.00%	51.02%	41.55%	7.43%	100.00%
Total	number	429	594	72	1,095	515	618	77	1,210	588	645	89	1,322
	percentage	39.18%	54.25%	6.58%	100.00%	42.56%	51.07%	6.36%	100.00%	44.48%	48.79%	6.73%	100.00%

Risks and opportunities driven by climate change with the potential to generate substantial changes in operations, revenues or expenses GRI 201-2

Classification	Risks	Opportunities
<p>Description of the risk or opportunity and its classification: physical, regulatory or other.</p>	<p>Transition risks include: Regulatory and legal: arising from regulatory changes that encourage the transition to a low-carbon economy or arising from the risk of litigation; taxation of nitrogen fertilizers. Technological: resulting from the emergence of improvements and innovations towards an economy with greater energy efficiency and low carbon. Reputational: related to changing perceptions from customers and society in general regarding our positive or negative contribution to a low-carbon economy. Physical risks can be: Acute risks: arising from extreme weather events (e.g. cyclones, floods), with increased intensity and frequency. Chronic risks: refer to long-term changes in climate patterns (for example, the rise in average temperatures and changes in precipitation patterns) and which, therefore, can have diverse consequences in the agribusiness sector.</p>	<p>Opportunities include improving resource efficiency (reduction in water use and consumption, increased recycling); use of low-emission energy sources and new technologies and participation in the carbon market; and development of new products and solutions for climate adaptation and public sector incentives.</p>
<p>Description of the impact associated with the risk or opportunity (e.g. the impact of more frequent and intense storms; changes in sea level, ambient temperature and water availability; impacts on workers – such as health effects, including illness or heat; the need to reposition operations; availability of new technologies, products or services to address challenges related to climate change, as well as changes in customer behavior).</p>	<p>Our activities are directly related to agricultural production, which is substantially dependent on the climate. Droughts, floods, heat waves, frosts, hail and excess rain are some of the climate phenomena that could adversely affect the timing and yields of the harvest, the planted area and the price of commodities. As a consequence, the volumes of production of special fertilizers and biological defensives, as well as their quality and cost, may be reduced, which may adversely affect our sales and results. Global warming can also contribute to the emergence of new phenomena or to greater intensity and frequency in the occurrence of climate phenomena. Furthermore, the minimum and maximum temperatures, rainfall levels and other characteristics of the climatic micro-regions in which we operate may change for our business.</p>	

Risks and opportunities driven by climate change with the potential to generate substantial changes in operations, revenues or expenses GRI 201-2

Classification	Risks	Opportunities
Methods used to manage the risk or opportunity (carbon capture and storage; fuel switching; use of renewable and low-carbon energy; improvement of energy efficiency; burning, ventilation and reduction of fugitive emissions; renewable energy certificates; use of carbon offsets).	Use of renewable energy (Mercado Livre), projects to evaluate decarbonization scenarios.	Biological products have proven to be good technologies for climate resilience, such as the case that won the Eco Award, and we have proven the efficiency of management in situations of water restrictions.

Consumption of fuels from non-renewable sources (GJ) GRI 302-1

	2021	2022	2023	Variation 2022-2023
LPG	99,467.00	102,798.00	118,701.86	15%
Gasoline	13,210.00	13,745.00	21,433.73	56%
Diesel	6,863.00	10,901.00	9,685.22	-11%
Acetylene	137.00	38.00	34.05	-10%
Total	119,677.00	127,482.00	149,854.86	18%

Note - Regarding the 2022/2023 variation, it is mainly due to the increase in consumption of LPG and gasoline. As for LPG, it results from the expansion of the microbiological factory to increase our production capacity, including new boilers. The increase in fuel consumption is related to activities from the sales force: we expanded our operations through the Demand Generating Agents (AGD) program, increasing visits to rural properties.

Consumption of fuels from renewable sources (GJ) GRI 302-1

	2021	2022	2023	Variation 2022-2023
Charcoal	20,635.00	18,992.00	17,156.05	-10%
Hydrous ethanol	3,197.00	3,139.00	5,785.74	84%
Firewood	78,459.00	61,388.00	19,578.31	-68%
Total	102,291.00	83,519.00	42,520.10	-49%

Note - Regarding the 2022/2023 variation, the large reduction in firewood consumption is justified due to the discontinuation of the zinc sulfate monohydrate production line, in addition to reductions in volume of the zinc sulfate line Hepta, Tardus N, sodium molybdate, and also reduction with subsequent discontinuation of the Hepta magnesium sulfate line. The increase in ethanol consumption is due to the demand for travel by commercial and market development teams.

Energy consumed (GJ) GRI 302-1

	2021	2022	2023	Variation 2022-2023
Electricity	47,413.00	50,662.00	58,695.65	16%

Note - Regarding the 2022/2023 variation, the increase in electric power consumption is justified by the expansion of activities, mainly in the biological unit.

Total energy consumed (GJ) GRI 302-1

	2021	2022	2023	Variation 2022-2023
Fuels from non-renewable sources	119,677	127,482.00	149,854.86	18%
Fuels from renewable sources	102,291	85,518.00	42,520.10	-50%
Energy consumed	47,413	50,662.00	58,695.65	16%
Total	269,381	263,662	251,070.61	-5%

Note - Refers to the 2022/2023 variation, justified by the commuting of employees and expansion of activities. Standards, methodologies, assumptions and/or tools adopted in data compilation: ISO 14064, GHG Protocol. Management tool: SaaS Climates. Source of conversion factors used. Energy conversion factor: kWh = 0.00100 MWh.

Energy consumption outside of the organization (GJ) GRI 302-2

	2021	2022	2023	Variation 2022-2023
Electricity	16,374.00	18,630.00	20,660.32	8%

Note - The main sources of energy required outside of the organization are related to the consumption of fuel for the transport and distribution of inputs and products, inside and outside Brazil, and also include the transport of raw materials, waste and the commuting of employees. Energy information comes from the Greenhouse Gas Inventory, prepared in accordance with the specifications of the Brazilian GHG Protocol Program. Standards, methodologies, assumptions and/or tools adopted in the calculation: National Energy Balance. Management tool: SaaS Climates.

Energy intensity GRI 302-3

	2021	2022	2023
Energy intensity rate for the organization	345.8	309.8	332.1
Organization-specific metric (the denominator) chosen to calculate this rate: (Net revenue in R\$ million)	778.9	851,191	756,109
Types of energy included in the intensity rate; whether fuel, electricity, heating, cooling, steam or all	Electricity, fuels from renewable and non-renewable sources	Electricity, fuels from renewable and non-renewable sources	Electricity, fuels from renewable and non-renewable sources
Whether the rate uses energy consumed within the organization, outside of the organization, or both	within the organization	within the organization	within the organization

Reductions in energy consumption obtained directly as a result of improvements in conservation and efficiency (GJ) GRI 302-4

	2021	2022	2023	Variation 2022-2023
Use of charcoal in the production process	20,635.24	18,992.09	17,156.05	-10%
Use of firewood in the production process	78,459.26	61,387.56	19,578.31	-68%
Total	99,094.50	80,379.65	36,734.36	-57%

Note - The reduction is due to the fact that the Zinc Sulfate monohydrate production line was discontinued, in addition to the reduction in the volume of the Hepta Zinc Sulfate Line, Tardus N, sodium molybdate and the Hepta Magnesium Sulfate Line - later discontinued. Both the consumption of firewood and charcoal are included in the reductions above. We had no reduction in electric power consumption. The calculated reduction base is compared to the previous year (2022). Total energy consumption refers to the energy consumption arising from the acquisition of electric power and the consumption of fuel. The indicator is managed by the Climas System. Direct measurements were used - according to purchases of fuel and energy (evidenced by invoices and energy bills) - in energy reduction.

Total amount of energy consumed as an aggregate value (GJ)

RT-CH-130a.1

	2021	2022	2023	Variation 2022-2023
Total energy consumed	269,383	261,662	251,080	-4%
Energy purchased from renewable sources	149,777	134,098	101,216	-25%
Energy produced by the entity itself (self-generated)	0	0	0	N/A

Note - Regarding the 2022/2023 variation, it is mainly due to the increase in consumption of LPG and gasoline. As for LPG, it results from the expansion of the microbiological factory to increase our production capacity, including new boilers. The increase in fuel consumption is related to activities from the sales force: we expanded our operations through the Demand Generating Agents (AGD) program, increasing visits to rural properties.

Percentage of energy consumed that was supplied by grid electricity

RT-CH-130a.1

	2021	2022	2023
	18%	19%	23%

Percentage of energy consumed that was renewable energy

RT-CH-130a.1

	2021	2022	2023
	56%	51%	40%

Note - In an effort to reduce energy consumption or improve energy efficiency throughout the manufacturing and production processes, we use electricity from a renewable source (purchased from Mercado Livre) with an i-REC certificate. We have no projects implemented, but Energy Efficiency opportunities in our operations are under analysis, mainly for Steam Generation Systems and Cooling Systems.

Gross global emissions of Scope 1 Greenhouse Gases (GHG) (tCO₂ eq) to the atmosphere of the seven GHGs covered by the Kyoto Protocol

SASB RT-CH-110a.1

	2021	2022	2023
CO ₂ (carbon dioxide)	7,572	8,133	9,423.19
CH ₄ (methane)	209	242	91
N ₂ O (nitrous oxide)	116	139	92
HFCs (hydrofluorocarbons)	0	467	570
Total	7,897	8,980	10,175

Standards, methodologies, assumptions and/or tools adopted in data compilation: GHG Protocol.

Emissions of atmospheric pollutants, in metric tons per pollutant, released into the atmosphere GRI 305-7 | SASB RT-CH-120a.1

	2021	2022	2023
NOx (excluding N ₂ O)	0	0	0
SOx (includes SO ₂ and SO ₃)	0	0	0
Volatile organic compounds (VOC)	0	0	0
HAPs (hazardous air pollutants)	NA	NA	NA
Total	0.00	0.00	0.00

Direct emissions of Greenhouse Gases (tCO₂ equivalent) GRI 305-1

	2021	2022	2023	Variation 2022-2023
Stationary combustion resulting from burning fuels in stationary (fixed) sources such as boilers, furnaces and turbines and from other combustion processes, such as burning	6,029.61	6,365.76	7,118.63	12%
Industrial processes (Physical-chemical processing), resulting from manufacturing or processing chemical products and materials, such as cement, steel, aluminum, ammonia and waste processing	97.66	154.25	106.72	-31%
Mobile combustion (transportation of materials, products, waste, employees and passengers), resulting from burning fuels in mobile combustion sources owned or controlled by the company, such as trucks, trains, ships, planes, buses, cars	1,657.84	1,837.51	2,348.49	28%
Fugitive emissions resulting from intentional or unintentional releases, such as leaks in joints, seals, packaging and equipment seals; methane emissions from coal mines and ventilation systems; emissions of hydrofluorocarbons – HFCs - from the use of refrigerators and air conditioners; and methane leaks from gas transport	0.22	468.18	570.35	22%
Solid waste and liquid effluents	111.76	154.44	30.80	-80%
Total gross CO₂ emissions	7,897.09	8,980.14	10,174.99	13%

Note - The increase in stationary combustion emissions is due to the expansion of installations and increased LPG consumption. The decrease in emissions in industrial processes is related to the drop in the consumption of potassium carbonate. The mobile combustion category saw an increase in emissions due to an increase in sales force activities. We expanded our operations with a new Demand Generating Agent (AGD) program, which increased visits to rural properties. Fugitive emissions refer to refrigerant gas refills, especially in air conditioning units. The variation is related to a decrease in this type of maintenance at the SJBB unit (which produces inoculants). The high variation in effluents refers to the change in emission factor that occurred in 2023. The GHG Protocol calculation tool (version 2023.0.1) made available new factors with effluent generation rates per user for different types of occupation, namely: Temporary occupation (Factories, Offices, Schools) and Permanent occupation (Accommodation). The factors above will replace the factors already used by Climas to generate sanitary effluent directed to the septic tank and anaerobic reactors/anaerobic lagoons, monitored in user*time. In order to maintain adherence to the PBGHGP, a change was made for all companies that currently use this factor, considering the Temporary Occupation type as the default. The conversion factor until 2022 was 0.015; with the change, it is now 0.00315069. Gases included in the calculation above, were: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆ and NF₃.

Biogenic CO₂ emissions (tCO₂ equivalent) GRI 305-1

	2021	2022	2023	Variation 2022-2023
	11,551.00	8,331.79	4,884.26	-42%

Base year chosen GRI 305-1

Base year	2021
Total emissions in the base year	7,897.00
Significant changes in emissions that generated the need for new calculations of emissions in the base year	Emissions increased compared to 2021 mainly due to the expansion of operations at the SJBC biological control factory, where there is a large consumption of LPG

Note – The following were used as a source of emission factors and/or GWP potential rates: GHG Protocol; IPCC; and Ministry of Science and Technology (MCTI). The consolidation approach chosen for emissions was Operational Control. Standards, methodologies, assumptions and/or tools adopted in the calculations above: GHG Protocol; ISO 14064.

Base year chosen	2021
Total emissions in the base year	1,703
Significant changes in emissions that generated the need for new calculations of emissions in the base year	none

Note – The following were used as a source of emission factors and/or GWP potential rates: GHG Protocol; IPCC; and Ministry of Science and Technology (MCTI). The consolidation approach chosen for emissions was Operational Control. Standards, methodologies, assumptions and/or tools adopted in the calculations above: GHG Protocol; ISO 14064.

Energy indirect (Scope 2) GHG emissions GRI 305-2

	2021	2022	2023	Variation 2022-2023
Energy indirect emissions (tCO ₂ equivalent) calculated based on location	1,703.00	603.00	635.28	5%
Energy indirect (Scope 2) GHG emissions	274.36	9.03	0.00	100%

Other Greenhouse Gas emissions (tCO₂ equivalent) GRI 305-3

Upstream	2021	2022	2023	Variation 2022-2023
Purchased goods and services	921.22	1,380.44	1,516.86	10%
Upstream transport and distribution	1,001.66	1,063.56	1,118.79	5%
Waste generated in operations	448.54	601.18	1,603.80	167%
Business trips	41.42	84.50	205.29	143%
Transportation of employees	NA	86.16	49.18	-43%
Subtotal	18,193.23	14,038.51	4,493.92	-44%
Downstream				
Use of products sold	15,780.39	10,822.67	2,586.56	-76%
Subtotal	15,780.39	10,822.67	2,586.56	-76%
Total	18,193.23	14,038.51	7,080.48	-44%

Note - The gases included in the calculation above were: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆ and NF₃.

Biogenic CO₂ emissions (tCO₂ equivalent) GRI 305-3

2021	2022	2023	Variation 2022-2023
133.35	206.00	252.81	23%

Intensity of greenhouse gas (GHG) emissions GRI 305-4

	2021	2022	2023
GHG emissions intensity index for the Organization (tCO ₂ e/Net revenue, in R\$ million)	35.74	27.75	23.66
GHG emissions (E1+E2+E3) (tCO ₂ e)	27,836	23,621	17,890.74
Specific metric (Net revenue, in R\$ million)	778.9	851,191	756,109

Base year chosen

	2021
Justify the choice of base year	Vittia Strategy
Total emissions in the base year	7,897
Significant changes in emissions that generated the need for new calculations of emissions in the base year	None

Note - The following were used as a source of emission factors and/or GWP potential rates: Brazilian GHG Protocol Program, IPCC; and Ministry of Science and Technology (MCTI). All gases were included in the above calculation (CO₂, CH₄, N₂O, HFCs, PFCs, SF₆ and NF₃).

Emissions of atmospheric pollutants, in metric tons per pollutant, released into the atmosphere SASB RT-CH-120a.1

	2021	2022	2023
NOx (excluding N ₂ O)	Unavailable/incomplete	Unavailable/incomplete	Unavailable/incomplete
SOx (includes SO ₂ and SO ₃)	Unavailable/incomplete	Unavailable/incomplete	Unavailable/incomplete
Volatile organic compounds (VOC)	NA	NA	NA
HAPs (hazardous air pollutants)	NA	NA	NA

Note – We monitored significant atmospheric emissions from our operations: Nox, MP, SO₂ and fluorides. The fixed emission sources are found in our São Joaquim da Barra (SP) and Ituverava (SP) units, due to the wood-fired boiler, bag filter, granulator and dryer operations. Isokinetic sampling analyses 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. Therefore, the data we have are only specific samples, with no real emissions values available. We have not yet defined a way to present the values accurately. VOCs and HAPs are not emitted in our operations.

Total water collected, broken down by source (thousands of cubic meters) SASB RT-CH-140a.1

	2021	2022	2023
Surface waters, including wetlands, rivers and lakes	0.00	0.00	0.00
Groundwater/water tables	127.06	127.76	129.53
Rainwater collected directly and stored by the entity	0.00	0.00	0.00
Wastewater obtained from municipal water supplies, public water utilities or other entities	0.00	0.00	0.00
Water from third parties	2.58	2.68	3.05
Total	129.64	129.93	132.58

Note: 100% of the water moved in operations was recycled/reused.

Total water withdrawal in all areas by source (ML – Megaliter) GRI 303-3

	2021		2022		2023	
	All areas	Areas with water stress	All areas	Areas with water stress	All areas	Areas with water stress
Groundwater	127.06	0.00	127.76	0.00	129.53	0.00
Water from third parties	2.58	0.00	2.68	0.00	3.05	0.00
Total	129.64	0.00	130.44	0.00	132.58	0.00

Detailed data on total water withdrawal from each source (ML - Megaliter) GRI 303-3

	2021		2022		2023	
	All areas	Areas with water stress	All areas	Areas with water stress	All areas	Areas with water stress
Fresh water (total dissolved solids ≤1,000 mg/L)	129.64	0.00	130.44	0.00	132.58	0.00

Note - Third-party water is used specifically for employee consumption and hygiene. Water from underground sources is used almost exclusively in the production process, except in the Patos de Minas and São Joaquim da Barra units - Biological plant. Furthermore, all water collected goes through a disinfection process (chlorination) before being used.

Total water consumption, broken down by the following information (ML - Megaliter) GRI 303-5

	2021		2022		2023		Variation 2022-2023/2023	
	All areas	Areas with water stress	All areas	Areas with water stress	All areas	Areas with water stress	All areas	Areas with water stress
Total water consumption	129.64	0.00	130.44	0.00	132.58	0.00	0.02	0.00
Change in water storage, if water storage has been identified as having a significant water-related impact	129.64	0.00	130.44	0.00	132.58	0.00	0.02	0.00

Note - Data collection is performed manually every day by the internal team. The Environment area is responsible for compiling data and reporting it in our management system (Stratws One). Note: public consumption data is accessed in the municipal system. Daily and monthly management of the volume of water withdrawal and use are also carried out and a fixed monthly meeting is carried out with the entire unit leadership to identify deviations and propose improvements with regard to water consumption.

Description of water management risks and discussion of strategies and practices to mitigate those risks SASB RT-CH-140a.3

Short- and long-term strategies or plans to mitigate water management risks SASB RT-CH-140a.3

Environmental constraints — such as operating in regions with water scarcity, drought, concerns about water impact or entrainment, inter-annual or seasonal variability, and risks arising from the impact of climate change.

Our operations do not occur in regions with water scarcity or water stress.

Physical climate risks associated with changes in the water availability profile can affect industrial operations, as some units use water in the production process.

Regulatory and financial constraints — such as volatility in water costs, the perceptions and concerns of water withdrawal-related stakeholders (e.g., those from local communities, non-governmental organizations, and regulatory agencies), direct competition, and the impact from actions of other users (e.g., commercial and municipal users), restrictions on withdrawals due to regulations, and restrictions on the entity's ability to obtain and retain water rights or licenses.

We maintain preventive actions, such as environmental risk management, to understand possible impacts related to regulations. We are subject to possible legal changes, but we act in such a way that all conditions for licenses are met.

Each unit monitors and manages withdrawal indicators, which have become more reliable since January 2019, when we optimized our processes.

The target used in the units is that established in the withdrawal grant. Since 2020, we have implemented the Aguapé project, focusing on reducing water consumption in all manufacturing units.

Scope of its strategy, plans, goals or targets, as well as how they relate to various business units, geographic regions or operational processes that consume water.

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

Water management goals or targets that have been prioritized and an analysis of performance against such goals or targets.

The data is managed by units and the goal is that established in the grant.

Activities and investments necessary to achieve plans, goals or targets, and any risks or limiting factors that may affect achieving plans or targets.

Investments for the operation of the effluent treatment plant (amounts not disclosed); lectures and notifications to raise awareness; management close to production areas; and Aguapé project, focused on improvements.

Water management targets SASB RT-CH-140a.3

Whether the target is absolute or intensity-based, and the denominator of the metric if it is an intensity-based target.	Absolute.
The timelines for water management activities, including the start year, target year, and base year.	We do not use a base year in our analyses. Monitoring of indicators is carried out monthly based on the grant, following an annual calendar. We have been monitoring indicators since 2015.

Mechanism(s) to achieve water management targets RT-CH-140a.3

Efficiency efforts, such as the use of water recycling or closed-loop systems.	With the aim of promoting circularity and seeking to close the water cycle in our operations, we maintain the Industrial Effluent Treatment Station at the São Joaquim da Barra unit. The IETS carries out daily treatment to remove solids and dissolved metals. Thus, we guarantee an environmentally appropriate destination, in addition to reusing water in the production process.
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Mechanism(s) to achieve water management targets RT-CH-140a.3

Product innovations, such as redesigning products or services to require less water.	We had no reformulations to require less water.
Innovations in processes and equipment, such as those that allow the reduction of impacts or water entrainment.	We had no changes to equipment in 2023.
Using tools and technologies (e.g., the World Wildlife Fund Water Risk Filter, the Global Water Tool, and the Water Footprint Network’s Footprint Assessment Tool) to analyze water use, risks, and opportunities.	We assess water-related risks using the water risk filter tool, and our operations are in areas of water stress.
Collaborations or programs in place with the community or other organizations.	We did not have specific programs on the topic in 2023. Our internal actions took place during Environment Week, to which service providers/ suppliers were invited for lectures and discussions on the topic.
Reduction or improvement in relation to the base year, where the base year is the first year against which water management targets are assessed towards target achievement.	NA

Note - We do not maintain GHG emissions compensation or energy generation projects. Our Life Cycle Assessment study focused on the production of inoculants and their use in soybean and corn crops. The study aimed to measure environmental impacts and benefits within the life cycle context. The method is based on ISO 14040, being adopted because it is the best life cycle analysis tool and supported by scientific knowledge.

Waste composition GRI 306-3

Waste composition	Waste generated			Waste diverted from disposal			Waste directed to disposal		
	2021	2022	2023	2021	2022	2023	2021	2022	2023
Recyclable	672.46	738.38	1,156.99	672.46	738.38	1,156.99	0.00	0.00	0.00
Non-hazardous – Class II A - B	246.90	412.02	513.24	0.00	0.00	0.00	246.90	412.02	513.24
Hazardous – class I	149.57	181.77	326.94	0.00	139.68	333.31	149.57	42,045	2,385
Total waste	1,068.93	1,332.18	1,997.17	672,46	878,06	1,490.29	396,47	454,06	515,62

The data presented is extracted from collection weighing tickets, invoices, MTRs and CDFs and estimates, dealing with the generation of waste per employee hired in the production units, where the calculation basis is (No. employee* 400 g per day worked).
 Recyclable – Mixed plastic, copper, iron, cardboard, pallet, containers, raffia (big bag sacks), iron or plastic drums, and milky packaging.
 Non-hazardous – Class II A - B – Organic material, coal mill, civil construction, pallets/broken wood, plastics without recycling properties, sweeping, green mass, Styrofoam and materials that contain the same in their composition.
 Hazardous – PPE, dirty materials, oils and grease, contaminated solids, contaminated pasty materials, RSS, laboratory materials, pesticide packaging, light bulbs, batteries.

Waste diverted from disposal by recovery operation, in metric tons GRI 306-4

	Within the organization			Outside the organization			Total		
	2021	2022	2023	2021	2022	2023	2021	2022	2023
Hazardous waste (t)									
Preparation for reuse	0.00	0.00	0.00	0.00	139,569	318,187	0.00	139,569	318,187
Recycling	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other recovery operations	0.00	0.00	0.00	0.00	0.113	0.459	0.00	0.113	0.459
Total	0.00	0.00	0.00	0.00	139,682	318,646	0.00	139,682	318,646
Non-hazardous waste (t)									
Preparation for reuse	0.00	0.00	135,723	0.00	0.00	0.00	0.00	0.00	135,723
Recycling	0.00	0.00	0.00	672.46	738,385	719.19	672.46	738,385	718,636
Other recovery operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	135,723	672.46	738,385	719.19	672.46	738,385	854,359
Waste avoided (t)							2021	2022	2023
Waste avoided							0.00	0.00	135.72

Waste directed to disposal GRI 306-5

Hazardous waste (t)	Within the organization			Outside the organization			Total		
	2021	2022	2023	2021	2022	2023	2021	2022	2023
Incineration (with energy recovery)	0.00	0.00	0.00	141.2	0.00	0.00	141.2	0.00	0.00
Incineration (without energy recovery)	0.00	0.00	0.00	0.11	12,895	5.91	0.11	12,895	5,91
Landfill containment	0.00	0.00	0.00	8.25	29.2	2,385	8.25	29.2	2,385
Other disposal operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	149.56	42.09	8,295	149.56	42.09	8,295
Non-hazardous waste (t)	2021	2022	2023	2021	2022	2023	2021	2022	2023
Incineration (with energy recovery)	0.00	0.00	0.00	46.77	0.00	0.00	46.77	0.00	0.00
Incineration (without energy recovery)	0.00	0.00	0.00	0.07	0.00	0.00	0.07	0.00	0.00
Landfill containment	0.00	0.00	0.00	200.06	412.02	513.24	200.06	412.02	513.24
Other disposal operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	246.9	412.02	513.24	246.9	412.02	513.24

Hazardous waste GRI 306-5 | SASB RT-CH-150a.1

	2021	2022	2023	Variation 2022-2023
Total hazardous waste generated (metric tons)	149.57	181.78	326.95	80%
Percentage of hazardous waste recycled (does not include energy recovery)	0.00%	77%	97.46%	27%
Percentage of hazardous waste incinerated	94.48%	7%	2%	-75%

Recyclable – Mixed plastic, copper, iron, cardboard, pallet, containers, raffia (big bag sacks), iron or plastic drums, and milky packaging.

Non-hazardous – Class II A - B – Organic material, coal mill, civil construction, pallets/broken wood, plastics without recycling properties, sweeping, green mass, Styrofoam and materials that contain the same in their composition.

Note – In previous reports, in possession of the GRI indicators, the consultancy responsible for consolidating the data completed the SASB indicators. In this new process, checking the standard and the material, we noticed that there was an error when adding hazardous and non-hazardous waste, since the SASB standard specifically asks for hazardous waste. Therefore, during our exercise of analyzing the indicators and comparing them with values from the previous year, we identified the need to correct the value to correctly comply with the standard. The increase in waste generated is due to the execution of environmental actions that sought to clean and organize the areas where project and maintenance materials were allocated, in the Biological and Fertilizer units, both in the city of São Joaquim da Barra.

Discussion of engagement processes to manage risks and opportunities associated with community SASB RT-CH-210a.1

Specific community interests addressed, which may include:

- Economic and labor interests, such as generation of capital, jobs, wages and infrastructure development.
- environmental interests, such as those related to natural resources (energy and water, management of atmospheric emissions and waste, safety of facility processes, safe management of chemicals, and transport incidents).

We maintain processes and procedures to comply with regulations, standards and licenses, respecting the interests of the community and responding to any inspections. We dedicate special attention to generation of capital, of jobs (which has an impact not only on the cities where we are located but also on neighboring ones), management of atmospheric emissions, waste management, traffic safety and occupational safety. However, we still do not have a structured methodology for community engagement to establish an integrated and strategic vision of actions for relationship with communities in each of the regions where we operate.

Underlying references the entity’s processes and procedures

- Codes, guidelines, standards or regulations and whether they were developed by the entity, an industry organization, a third-party organization, a government agency or some combination of these groups.

We are committed to observing international labor and social standards, incorporating them into the Code of Conduct. This covers internationally recognized labor standards, as stipulated in the United Nations’ Universal Declaration of Human Rights, the Principles of the Global Compact, on Law No. 12,486/2013 (Anti-Corruption Law), as well as Law No. 8,429/1992 (Administrative Improbity Law).

Total weight or volume of materials that are used to produce and package the organization's primary products and services **GRI 301-1**

Name of material	Used in the final product or packaging	Renewable/non-renewable source	Unit of measurement (weight or volume)	2021	2022	2023	Variation 2022-2023
Not available**	Product	Non-renewable	ton	151,275.00	89,979.00	75,548.00	-16%
Not available**	Product	Renewable	ton	42,715.00	48,326.00	43,453.00	-10%
Not available**	Not available**	Non-renewable	%	78%	65%	63%	-3%
Not available**	Not available**	Renewable	%	22%	35%	37%	6%
Not available**	Packaging (drums)	Non-renewable	units	67,599.00	966,982.00	902,994.00	-7%
Not available**	Packaging (drums)	Recycled*	units	336,351.00	417,723.00	352,425.00	-16%
Not available**	Packaging (drums)	Non-renewable	%	17%	70%	72%	3%
Not available**	Packaging (drums)	Recycled*	%	83%	30%	28%	-7%

Note – There was variation in the renewable versus non-renewable profile, with the former having more representation in 2023. Most of these raw materials are related to the production of biological lines, consistent with the growth strategy of this sector.
 Note – About packaging: we use drums of different sizes (1L, 5L, 20L, 25L, 50L). We have an approved practice of using recycled drums in the sizes 20L, 25L and 50L. In relation to production volume, recycled drums have greater capacity, but in terms of quantity (units) of drums used in 2023, the virgin drums were more expressive (1L, 5L models and some 20L models).

Note – We do not reveal the names of the products used as raw materials due to strategic reasons, particularly in the case of the biological line, those are differentials in production efficiency and fermentation processes. In this sense, for reasons of confidentiality, we disclose renewable and non-renewable materials in aggregate form.

How the company assesses, monitors and reduces workforce exposure to long-term (chronic) risks to human health [RT-CH-320a.2](#)

Corrosives	Measurement of occupational chemical risks for preparing the PGR. Definition of medical examinations by function and chemical risks identified for the preparation of the PCMSO. Management and use of PPE. Survey of hazards and risks of activities and tasks. Capacity building and training on the use of chemical products with MSDS evaluation for each product and/or raw material used in the processes. Use of the control hierarchy in the management of occupational hazards and risks mitigation.
Hepatotoxins	Not identified
Nephrotoxins	Not identified
Neurotoxins	Not identified
Sensitizers	Measurement of occupational chemical risks for preparing the PGR. Definition of medical examinations by function and chemical risks identified for the preparation of the PCMSO. Survey of hazards and risks of activities and tasks. Capacity building and training on the use of chemical products with MSDS evaluation for each product and/or raw material used in the processes. Use of the control hierarchy in the management of occupational hazards and risks mitigation.
Known or suspected carcinogens, teratogens, mutagens and reprotoxins	Not identified

Total revenue from products designed to increase resource efficiency during their use phase (in R\$ thousand) [RT-CH-410a.1](#)

	2021	2022	2023
Inoculants	59,085	74,338	83,233
Biological Control	106,663	151,200	165,057

In 2023, we carried out a Life Cycle Analysis study with the goal of measuring the benefits of using inoculants in soybean and corn crops. In this sense, we brought data on gross revenue by product line (biological defensives and inoculants) with emphasis on the second, since its efficiency in reducing emissions was validated in the study.

GRI and SASB Content Summary

Statement of use: Vittia reported in compliance with the GRI Standards for the period from January 1st to December 31st, 2023.

GRI 1 Used: GRI 1 – 2021 Fundamentals

Applicable sectoral standards: Not applicable

GRI standard/ Other source	Disclosure	Location/Response	Omission			GRI Sector Standard reference number
			Omitted requirement(s)	Reason	Explanation	
GRI 2: General Disclosures 2021	2-1 Organization details	9				-
	2-2 Entities included in the organization's sustainability reporting	12				-
	2-3 Reporting period, frequency and point of contact	3				-
	2-4 Restatements of information	3				-
	2-5 External assurance	3				-
	2-6 Activities, value chain and other business relationships	9				-
	2-7 Employees	67, 68				-
	2-8 Workers who are not employees	68				-
	2-9 Governance structure and composition	23				-
	2-10 Nomination and selection of the highest governance body	21				-
	2-11 Chair of the highest governance body	23				-

GRI standard/ Other source	Disclosure	Location/Response	Omission			GRI Sector Standard reference number
			Omitted requirement(s)	Reason	Explanation	
GRI 2: General Disclosures 2021	2-12 Role of the highest governance body in overseeing the management of impacts	23				-
	2-13 Delegation of responsibility for managing impacts	23				-
	2-14 Role of the highest governance body in sustainability reporting	23				-
	2-15 Conflicts of interest	21				-
	2-16 Communication of critical concerns	21				-
	2-17 Collective knowledge of the highest governance body	23				-
	2-18 Evaluation of the performance of the highest governance body	-	2-18	Unavailable/incomplete information	We do not maintain a formal performance process for the members of the Board of Directors, but the topic is under discussion for future implementation. Furthermore, the Board is responsible for the individual evaluation of directors, carried out annually and whose results are only disclosed to the director subject to evaluation.	-
	2-19 Remuneration policies	23				-
	2-20 Process to determine remuneration	23				-

GRI standard/ Other source	Disclosure	Location/Response	Omission			GRI Sector Standard reference number
			Omitted requirement(s)	Reason	Explanation	
GRI 2: General Disclosures 2021	2-21 Annual total compensation ratio	-	2-21	Confidentiality restrictions	The indicator is not reported because it deals with confidential and sensitive information, considered strategic. It is possible to check details of the compensations of members from the Executive Board and the Board of Directors in item 8.1 – Compensation policy or practice, of the Reference Form.	-
	2-22 Statement on sustainable development strategy	7				-
	2-23 Policy commitments	21, 43				-
	2-24 Embedding policy commitments	21				-
	2-25 Processes to remediate negative impacts	21				-
	2-26 Mechanisms for seeking advice and raising concerns	21				-
	2-27 Compliance with laws and regulations	21 / In 2023, we reported a significant case of non-compliance with laws and regulations, which resulted in the imposition of a fine in the amount of R\$ 4,497,308.37.				-
	2-28 Memberships associations	43				-
	2-29 Approach to stakeholder engagement	5				-
	2-30 Collective bargaining agreements	46				-

GRI standard/ Other source	Disclosure	Location/Response	Omission			GRI Sector Standard reference number
			Omitted requirement(s)	Reason	Explanation	
Material topics						
GRI 3: Material topics 2021	3-1 Process to determine material topics	4				-
	3-2 List of material topics	4				-
Biodiversity						
GRI 3: Material topics 2021	3-3 Management of material topics	52				
GRI 304: Biodiversity 2016	304-2 Significant impacts of activities, products and services on biodiversity	-	304-2	Not applicable	It is not applicable, as the area where the plants operate is not considered to pose a risk to biodiversity.	

GRI standard/ Other source	Disclosure	Location/Response	Omission			GRI Sector Standard reference number
			Omitted requirement(s)	Reason	Explanation	
Sustainable value chain and purchasing practices						
GRI 3: Material topics 2021	3-3 Management of material topics	37				11.10.1
GRI 308: Supplier environmental assessment 2016	308-1 New suppliers that were screened using environmental criteria	-	308-1	Unavailable/incomplete information	We do not have structured processes for screening new suppliers based on sustainability criteria, but we apply an assessment checklist that includes questions on the topic. Also, we do not adopt a due diligence process. In 2024, these discussions will be part of one of the strategic planning projects.	-
	308-2 Negative environmental impacts in the supply chain and actions taken	-	308-2	Unavailable/incomplete information	We do not have structured processes for screening new suppliers based on sustainability criteria, but we apply an assessment checklist that includes questions on the topic. Also, we do not adopt a due diligence process. In 2024, these discussions will be part of one of the strategic planning projects.	-

GRI standard/ Other source	Disclosure	Location/Response	Omission			GRI Sector Standard reference number
			Omitted requirement(s)	Reason	Explanation	
GRI 414: Supplier social assessment 2016	414-1 New suppliers that were screened using social criteria	-	414-1	Unavailable/ incomplete information	We maintain a checklist with several questions about the environment, sustainability, health and safety. However, throughout 2023, two different versions were used and we will improve this questionnaire for implementation in 2024. This procedure applies to the approval of raw material and packaging suppliers.	11.10.8
	414-2 Negative social impacts in the supply chain and actions taken	-	414-2	Unavailable/ incomplete information	We maintain a checklist with several questions about the environment, sustainability, health and safety. However, throughout 2023, two different versions were used and we will improve this questionnaire for implementation in 2024. This procedure applies to the approval of raw material and packaging suppliers.	11.10.9
Economic performance, market presence and investments and financial assets						
GRI 3: Material topics 2021	3-3 Management of material topics	55				11.14.1
GRI 201: Economic performance 2016	201-1 Direct economic value generated and distributed	62				11.14.2
	201-2 Financial implications and other risks and opportunities due to climate change	82, 83				11.14.3

GRI standard/ Other source	Disclosure	Location/Response	Omission			GRI Sector Standard reference number
			Omitted requirement(s)	Reason	Explanation	
Human rights						
GRI 3: Material topics 2021	3-3 Management of material topics	21				-
GRI 406: Non-discrimination - 2016	406-1 Incidents of discrimination and corrective actions taken	-	406-1	Information unavailable	Information not available. From the next cycle onwards, the information will be structured in the Ethics Committee, to correctly comply with the standard.	
GRI 408: Child labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	We do not maintain a structured due diligence process or a process for mapping previous media on environmental and social controversies. We are structuring ourselves to improve the supplier Performance Assessment process and systematize the assessment of risks of child labor and forced labor in our supply chain in the coming years.				
GRI 409: Forced or compulsory labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	We do not maintain a structured due diligence process or a process for mapping previous media on environmental and social controversies. We are structuring ourselves to improve the supplier Performance Assessment process and systematize the assessment of risks of child labor and forced labor in our supply chain in the coming years.				

GRI standard/ Other source	Disclosure	Location/Response	Omission			GRI Sector Standard reference number
			Omitted requirement(s)	Reason	Explanation	
Engagement and relationship with stakeholders, communities and social investment						
GRI 3: Material topics 2021	3-3 Management of material topics	51				11.15.1
GRI 413: Local communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Considering manufacturing units, there were eight operations in the year with engagement, impact assessments and development programs dedicated to the local community.				11.15.2
	413-2 Operations with significant actual and potential negative impacts on local communities	-	413-2	Unavailable/incomplete information	We are reinforcing risk management and control actions to better systematize this information.	11.15.3
Business ethics and integrity, transparency and governance, and legal compliance and regulatory frameworks						
GRI 3: Material topics 2021	3-3 Management of material topics	21				11.19.1, 11.20.1
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	We are not burdened with any legal proceedings regarding this matter.				11.19.2
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	-	205-1	Unavailable/incomplete information	We are in the process of improving the structuring of the Internal Controls sector, which will be responsible for managing risks, including of corruption. However, the topic is addressed in the Code of Conduct and any reports are handled by the Ethics Committee.	11.20.2
	205-2 Communication and training about anti-corruption policies and procedures	74, 75				11.20.3
	205-3 Confirmed incidents of corruption and actions taken	There were no confirmed cases of corruption in recent years (2021 to 2023).				11.20.4

GRI standard/ Other source	Disclosure	Location/Response	Omission			GRI Sector Standard reference number
			Omitted requirement(s)	Reason	Explanation	
GRI 415: Public Policy 2016	415-1: Political contributions	There were no political contributions.				
Environmental management						
GRI 3: Material Topics 2021	3-3 Management of material topics	52				11.5.1, 11.6.1
	303-1 Interactions with water as a shared resource	54				11.6.2
GRI 303: Water and effluents 2018	303-2 Management of water discharge-related impacts	There were no incidents or violations associated with water quality permits, standards and regulations.				11.6.3
	303-3 Water withdrawal	89, 90				11.6.4
	303-5 Water consumption	90				11.6.6
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	53				11.5.2
	306-2 Management of significant waste-related impacts	53				11.5.3
	306-3 Waste generated	93				11.5.4
	306-4 Waste diverted from disposal	94				11.5.5
	306-5 Waste directed to disposal	95, 96				11.5.6

GRI standard/ Other source	Disclosure	Location/Response	Omission			GRI Sector Standard reference number
			Omitted requirement(s)	Reason	Explanation	
Management of human capital, diversity and inclusion						
GRI 3: Material Topics 2021	3-3 Management of material topics	46				11.10.1, 11.11.1
	401-1 New employee hires and employee turnover	69, 70, 71				11.10.2
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	47				11.10.3
	401-3 Parental leave	78				11.10.4, 11.11.3
GRI 404: Training and education 2016	404-1 Average hours of training per year, per employee	72				11.10.6
	404-3 Percentage of employees receiving regular performance and career development reviews	73				-
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	79, 80, 81/ The Board of Directors is made up of four men and one woman, aged between 50 and 70 years old.				11.11.5
	405-2 Ratio of basic salary and remuneration of women to men	-	405-2	Unavailable/incomplete information	Information not available in this cycle. We will structure the analysis format so that it is included in the 2024 base year report.	11.11.6

GRI standard/ Other source	Disclosure	Location/Response	Omission			GRI Sector Standard reference number
			Omitted requirement(s)	Reason	Explanation	
Risk and business opportunities management						
GRI 3: Material Topics 2021	3-3 Management of material topics	26				-
Innovation of sustainable products and solutions						
GRI 3: Material Topics 2021	3-3 Management of material topics	31				11.1.1
GRI 301: Materials 2016	301-1 Materials used by weight or volume	97				-
GRI 302: Energy 2016	302-1 Energy consumption within the organization	83, 84				11.1.2
	302-2 Energy consumption outside of the organization	84				11.1.3
	302-4 Reduction of energy consumption	84				11.1.4
GRI 305: 2016 Emissions	305-1 Direct (Scope 1) GHG emissions	86, 87				11.1.5
	305-2 Energy indirect (Scope 2) GHG emissions	87				11.1.6
	305-3 Other indirect (Scope 3) GHG emissions	88, 89				11.1.7

GRI standard/ Other source	Disclosure	Location/Response	Omission		GRI Sector Standard reference number
			Omitted requirement(s)	Reason Explanation	
Customer and consumer relationships and satisfaction					
GRI 3: Material Topics 2021	3-3 Management of material topics	41			11.3.1
GRI 416: Saúde e segurança do consumidor 2016	416-1 Assessment of health and safety impacts of product and service categories	All products in the portfolio have MSDS, a document that informs the hazards and how to handle/manage them safely. The health and safety impacts of 100% of product categories are assessed.			11.3.3
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	There were no processes or penalties applied in the period related to impacts generated by our services and products.			-
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	41			-
	417-2 Incidents of non-compliance concerning product and service information and labeling	In 2023, we went through inspection processes, but no incidents of non-compliance with laws and voluntary codes relating to product information and labeling were identified. In the previous period, there was a non-compliance related to inoculant labeling that is still appealing the judgment decision.			-
	417-3 Incidents of non-compliance concerning to marketing communications	There were no administrative or legal proceedings related to marketing and communication during the year.			-

GRI standard/ Other source	Disclosure	Location/Response	Omission			GRI Sector Standard reference number
			Omitted requirement(s)	Reason	Explanation	
Health and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	48				11.9.1
	403-1 Occupational health and safety management system	48				11.9.2
	403-2 Hazard identification, risk assessment, and incident investigation	48				11.9.3
	403-3 Occupational health services	48				11.9.4
	403-4 Worker participation, consultation, and communication on occupational health and safety	48				11.9.5
	403-5 Worker training on occupational health and safety	48				11.9.6
	403-6 Promotion of worker health	48				11.9.7
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	48				11.9.8
GRI 403: Occupational health and safety 2018	403-8 Workers covered by an occupational health and safety management system	48				11.9.9

GRI standard/ Other source	Disclosure	Location/Response	Omission			GRI Sector Standard reference number
			Omitted requirement(s)	Reason	Explanation	
GRI 403: Occupational health and safety 2018	403-9 Work-related injuries	77	403-9	Not applicable	Process safety indicators for the petrochemical industry are not applicable to our industry.	11.9.10
	403-10 Work-related ill health	During the year, we did not record any work-related ill health or death related to it among our professionals or those controlled by us.				11.9.11
Technology and digital revolution						
GRI 3: Material Topics 2021	3-3 Management of material topics	27				-

SASB Topic/Code	Reporting metric	Location	Omission
Greenhouse gas emissions			
RT-CH-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	85	
RT-CH-110a.2	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	53	
Air quality			
RT-CH-120a.1	Air emissions of the following pollutants: (1) NOX (excluding N2O), (2) SOX, (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs)	85, 89	
Energy management			
RT-CH-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable and (4) total self-generated energy	85	
Water management			
RT-CH-140a.1	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with high or extremely high baseline water stress	89	
RT-CH-140a.2	Number of incidents of non-compliance associated with water quality permits, standards and regulations		There were no incidents or violations associated with water quality permits, standards and regulations.
RT-CH-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	91, 92	

SASB Topic/Code	Reporting metric	Location	Omission
Hazardous waste management			
RT-CH-150a.1	(1) Amount of hazardous waste generated, (2) percentage recycled	97/ We follow Brazilian regulations and adopt the definitions: Recyclable – Mixed plastic, copper, iron, cardboard, pallet, containers, raffia (big bag sacks), iron or plastic drums, and milky packaging; Non-hazardous – Class II A - B – Organic material, coal mill, civil construction, pallets/broken wood, plastics without recycling properties, sweeping, green mass, Styrofoam and materials that contain it.	
Community relations			
RT-CH-210a.1	Discussion of engagement processes to manage risks and opportunities associated with community interests	96	We are reinforcing risk management and control actions to better systematize this information.
Workforce health and safety			
RT-CH-320a.1	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	76, 77	
RT-CH-320a.2	Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	76, 98	Process safety indicators for the petrochemical industry are not applicable to our industry.
Product design for use-phase efficiency			
RT-CH-410a.1	Revenue from products designed for use-phase resource efficiency	98	
Safety and environmental stewardship of chemicals			
RT-CH-410b.1	(1) Percentage of products that contain Globally Harmonized System of Classification and Labelling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances, (2) percentage of such products that have undergone a hazard assessment	-	We have not finished structuring a database with the specific revenue from products that meet the requirements.

SASB Topic/Code	Reporting metric	Location	Omission
RT-CH-410b.2	Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human or environmental impact	48	
Genetically modified organisms			
RT-CH-410c.1	Percentage of products by revenue that contain genetically modified organisms (GMOs)	-	For now, we do not have products with Genetically Modified Organisms. We conducted studies, and the topic is on a laboratory scale in the R&DI sector.
Management of the legal and regulatory environment			
RT-CH-530a.1	Discussion of corporate positions related to government regulations or policy proposals that address environmental and social factors affecting the industry	-	Vittia will organize itself to obtain information about alignment with industry associations.
Operational safety, emergency preparedness and response			
RT-CH-540a.1	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	-	Process safety indicators for the petrochemical industry are not applicable to our industry.
RT-CH-540a.2	Number of transport incidents	-	We do not have this information fully with the appropriate quality, controls and management. The area in charge is organized to generate reliable and traceable information from 2024 onwards.
Métricas de atividade			
RT-CH-000.A	Production by reportable segment	-	We do not disclose the volume produced for strategic reasons.

Independent Verification Statement

DECLARATION OF INDEPENDENT VERIFICATION – BUREAU VERITAS



INTRODUCTION

Bureau Veritas Certification Brazil (Bureau Veritas) has been engaged by Vittia S.A. (Vittia) to conduct an independent verification of its 2023 Sustainability Report (hereinafter referred to as the Report).

The information published in the report is the sole responsibility of the Vittia management. Our responsibility is defined according to the scope below.

SCOPE OF WORK

The scope of this verification covered the standards and Principles¹ of the Global Reporting Initiative™ for Sustainability Reports and refers to the rendering of accounts for the period from January 1 to December 31, 2023.

RESPONSIBILITIES OF VITTIA AND BUREAU VERITAS

The preparation, presentation, and content of the Report are the sole responsibility of the Vittia management. Bureau Veritas is responsible for providing an independent opinion to Stakeholders in accordance with the scope of work defined in this statement.

METHODOLOGY

The verification covered the following activities:

1. Interviews with those responsible for the material topics and content of the Report;
2. Remote verification on corporate processes and operational units (SJBf - fertilizer matrix and line and SJBC - plant dedicated to biological pesticides) of Vittia;
3. Analysis of documentary evidence provided by Vittia for the period covered by the Report (2023);
4. Assessment of the systems used to compile data;
5. Analysis of engagement activities with interested parties (stakeholders) developed by Vittia;

6. Evaluation of the system used to determine the material aspects included in the Report, considering the context of sustainability and scope of the published information.

The verification level adopted was Limited, in accordance with the requirements of ISAE 3000², incorporated into Bureau Veritas internal verification protocols.

LIMITATIONS AND EXCLUSIONS

Excluded from this verification was any assessment of information related to:

- Activities outside the reported period;
- Position claims (expressions of opinion, belief, objectives or future intentions) by Vittia;
- Economic and financial data contained in this Report, extracted from financial statements verified by independent auditors;
- Inventory of Greenhouse Gas (GHG) emissions verified externally in an independent process;
- Data and information of affiliated companies or outsourced employees, over which there is no operational control by Vittia.

The following limitations were applied to this verification:

- Data Reliability was checked on a sample basis, exclusively in light of the information and data related to the material topics presented in the Report;
- The economic information presented in the Report was specifically verified against the GRI Balance and Completeness principles.

OPINION ON THE REPORT AND THE VERIFICATION PROCESS

- VITTIA prepared the Report following the GRI Standards and Principles, in the "reference" option;
- Throughout the verification process we found a reliable system of data collection and consolidation that make up the Report. Those responsible for the material topics, who responded to the verification, demonstrated adequate knowledge about the indicators and the process of preparing the Report;
- Vittia has a materiality study, which was reviewed in 2021. We are of the opinion that the method adopted made it possible to prepare a Report that addresses in a balanced way the main impacts of the company's activities;
- The data presented to meet GRI indicators 302-1, 302-2, 305-2, 305-3 and 305-4 are part of Vittia's Greenhouse Gas (GHG) emissions inventory, certified by a third party in 2023, based on NBR ISO 14.064-1/07;
- We found that VITTIA relates to communities based on demands, not demonstrating a proactive relationship, from the point of view of risk related to its activities in relation to communities;
- It was observed the maintenance of a system for waste management, which allows the direct issuance of associated documents and records the data automatically. We are of the opinion that the adoption of this system contributes to the reliability of the data collected in the period;
- Vittia has been found to monitor a supplier quality indicator as a means of assessing associated risks. However, this quality index does not consider sustainability requirements, such as environmental or social.

RECOMMENDATIONS

- Establish a relationship program with communities, in order to formalize what is already practiced, but also to ensure risk mapping and stakeholders to be engaged;
- Improve the risk monitoring process associated with suppliers in order to consider specific sustainability requirements.

¹ Accuracy, Balance, Clarity, Comparability, Completeness, Sustainability Context, Timeliness, and Verifiability

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



CONCLUSION

As a result of our verification process, nothing has come to our attention that could indicate that:

- The information provided in the Report is not balanced, consistent and reliable;
- Vittia has not established appropriate systems for collecting, compiling and analyzing quantitative and qualitative data used in the Report;
- The Report does not adhere to the Principles for defining the content and quality of the GRI Standard for sustainability reporting.

CLAIM OF INDEPENDENCE AND IMPARTIALITY

Bureau Veritas Certification is an independent professional services company specializing in Quality, Health, Safety, Social and Environmental management with over 195 years of experience in independent evaluation services.

Bureau Veritas has implemented and enforces a Code of Ethics throughout its business to ensure that its employees maintain the highest standards in their day-to-day activities. We are particularly attentive to prevention with regard to conflict of interest.

The verification team does not have any other link with VITTIA, other than the independent verification of the Sustainability Report. We understand that there is no conflict between other services performed by Bureau Veritas and this verification carried out by our team.

The team that conducted this verification for VITTIA has extensive knowledge in verifying information and systems, which involve environmental, social, health, safety and ethical issues, which combined with the experience in these areas, allows us a clear understanding of the presentation and verification of good corporate responsibility practices.

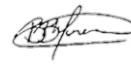
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São Paulo, April, 2024.



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