

### 1. PURPOSE

This administrative rule has as main purposes:

Inform and formalize Goiasa's commitment to ethical principles of conduct with its Employees, Customers, Agricultural Partners and Suppliers.

Contribute to strengthening the Company's image in society, reinforcing the need for ethical, harmonious coexistence and practices that contribute to the sustainable development of society.

Build relationships based on integrity, justice and humanity.

### 2. RELATIONSHIP WITH EMPLOYEES

The labor relationship between Goiasa and its Employees is governed by the following principles:

Maintain a favorable environment and appropriate postures so that its Employees have the freedom to use free expression and express their opinions.

Recognize union entities as legal representatives of Employees that undertake to seek, through collective bargaining carried out with respect and responsibility, the best agreement between their interests and those of the Company. Therefore, discrimination against unionized employees is not allowed.

Prioritize the hiring of local labor, contributing to the sustainable development of the community.

Ensuring employee hygiene and safety is a priority over economic interests. Actions at the Company's facilities must always be carried out in a safe manner, taking into account the well-being of everyone who carries out their activities in the operational and administrative areas.

Encourage its Employees to complete the school levels required for each function, as well as their participation in technical-professional training courses, seminars, lectures, and other events that seek to adapt the skills already acquired to the needs of the functions to be performed.

Any type of discrimination against its Employees or candidates who wish to join the Company is prohibited, whether based on race, origin, religion, sex, gender, age, etc. Discriminatory actions will be duly dealt with in accordance with current legislation.

Use all types of respectful treatment of Employees in their work environment, not allowing any type of arbitrariness among Goiasa Employees, regardless of hierarchical level, situations related to sexual and moral harassment or abuse of power (arrogance, pressure, intimidation, or threat).

Goiasa encourages its Employees to seek personal and professional balance, for this purpose it develops activities that enable physical, emotional, intellectual, and social development of its Employees through the adoption and maintenance of healthy habits, aiming at well-being and safety of its teams, in addition to providing access to quality preventive and curative health.

It is prohibited to use or be under the influence of alcohol or non-prescription drugs, narcotics or any other controlled substance as defined by criminal law in the work environment or in any other activity related to Goiasa. Employees who present to perform their activity or service under the influence of any substance mentioned above will be referred to the Occupational Physician so that he/she can promote the diagnosis and, if necessary, proper referral.

### 3. COMPLIANCE WITH LEGISLATION AND PAYMENT OF TAXES

Comply with the legislation in force in the country that regulates the Company's activities. In addition to

In cases where Employees, in need of taking an action, have doubts as to its legality, consultation with the Company's Legal Counsel must be carried out.

All taxes are paid in accordance with federal, state and municipal legislation and, whenever necessary, the Company participates in the discussion of the elaboration of appropriate government policies for the sector, avoiding non-compliances that result in fines.

#### 4. FINANCIAL COMMITMENTS

The Company honors all commitments undertaken, emphasizing that all of them must be authorized by the competent level and supported by legal documentation.

The Company's financial resources must be used by its Employees in a sensible way, accurately informing the financial area of any expenses. The preparation of an expense report containing errors that target fraud is considered serious misconduct.

Financial transactions must be accurately, completely, and reliably recorded in official records, respecting the principles set out in corporate law and in the area itself.

#### 5. FINANCIAL COMMITMENTS

Commit to the local community and collaborate so that its citizens can effectively exercise their rights and duties, thus demonstrating clear citizenship attitudes that transcend the limits of professional relationships.

Social responsibility actions with the objective of supporting the development and improvement of the communities' living conditions are carried out in accordance with sustainability guidelines.

Requests or complaints from the community are always treated by the Company as legitimate manifestations, and preventive and corrective measures must be adopted that enable constant improvement of the relationship between the parties. Respect for people and any type of governmental or non-governmental institution guides the Company's relations with the community where it is present.

#### 6. ENVIRONMENT

It is a priority for the Company to reconcile its activities with sustainable development and the conservation and preservation of the environment.

The regular performance of actions that make it possible to prevent, control and monitor the environmental impact of activities, in accordance with the requirements of the legislation, is our concern.

The adoption of measures for conscious use of non-renewable resources, such as water and energy, and correct handling of products and waste that involve risks to the environment is a commitment of the Company.

Employees must ensure compliance with the following principles:

- Respect the environment and take care of its conservation and preservation, inside and outside the Company.

- Value biodiversity.

Make efforts to avoid the depletion of non-renewable resources.

Contribute to the development of environmental awareness.

In relation to the professional environment, Goiasa prohibits the coordinated action of Employees for political, religious, and similar advertisements. However, Goiasa may, when necessary, provide favorable moments for religious or political manifestations and the like.

### 7. PROFESSIONAL AND PERSONAL INTEGRITY OF EMPLOYEES

Compliance with the principles of personal and professional integrity is essential for all Goiasa Employees to undertake behaviors and procedures that must be preserved in the most diverse situations, avoiding acts of conflict of interest or inappropriate posture.

Employees must avoid any activities and situations that may pose a threat, whether in fact or potential, or even that may arouse suspicion, to the full exercise of their activities at Goiasa or compromise the Company's standards and image.

Situations such as the following are characterized as conflicts of interest:

- Be the owner or partner of competing companies;

- Act directly or indirectly in businesses belonging to competitors, suppliers, customers, distributors or other agents integrated into our business chain;

- Contribute to the results of competitors, suppliers or other agents integrated into our business chain, through the disclosure of confidential information about Goiasa;

- Offer services or proposals to the competition that represent transfer of knowledge and methodologies of Goiasa;

- Buy or sell any service or product on the company's premises that is unrelated to the Collaborator's activities at Goiasa;

**NOTE 1.** If the Employee has doubts regarding any attitude, behavior or situation not partially or totally covered in the occurrences mentioned in this administrative rule, he/she should seek guidance in the Labor Relations area.

### 8. DOUBLE EMPLOYMENT

Exclusive dedication is desirable, that is, it is recommended not to work in other private companies or to carry out activities in the public sector.

In the case of professionals with another employment, at the time of approval of this rule, an adequacy to comply with this instruction will be studied, which becomes effective for new hires.

### 9. CONFIDENTIALITY OF COMPANY INFORMATION

The disclosure of information about the Company (images, audios and documents) is prohibited, that is, those that are not included in official and public materials of Goiasa, such as research and development of products and services, new business, management reports, research, procedures, forms, work instructions, information about customers and suppliers, computer programs, database, commercial policy, plans, planning and analysis methodologies.

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The disclosure of information is governed by Goiasa's communication policy, managed by the Communication Committee. It is essential that the parameters and flows established therein are followed.

**Note 2.** Any Employee who has doubts as to the relevance of disclosing the information requested should consult the Labor Relations or Personnel Management areas.

## 10. MANIFESTATION, DISCLOSURE AND PERSONAL PROMOTION

Any type of manifestation, disclosure or personal promotion of the Collaborator must not be associated with his/her performance and/or employment relationship with Goiasa, such as eventual interviews with the Press on topics unrelated to the company's business environment, candidature to any political office, personal advertising, etc.

## 11. BRAND UTILIZATION

Employees must not use Goiasa brand in any materials without prior authorization of the Commercial and Marketing area.

Employees are requested to communicate to the Commercial area whenever they find inappropriate use of the brand in third-party materials, locations, and media.

## 12. INDIVIDUAL CUSTOMER SERVICE

### 12.1 Customer Service

It is the Employee's duty to serve with respect, attention, technique, security and confidentiality to all Customers who interact with Goiasa through relationship channels (Customer Service Center, Internet, email or any other form of contact), ensuring ethical and dignified treatment.

### 12.2 Confidentiality of Information

All information about Customers, especially those referring to contracts and registration data, must be kept confidential.

This information shall be stored in accordance with the **General Contract Administration** procedure and shall be made available only to Employees due to their professional activities, and shall not, under any circumstances, be revealed or disclosed to third parties.

## 13. RELATIONSHIP WITH CUSTOMERS, PARTNERS AND SUPPLIERS

### 13.1 Relationship with Customers, Partners and Suppliers

The relationship with customers, partners and suppliers must be guided by attitudes and activities with technical correctness, ethical principles and compatible with the legislation.

In negotiations with customers, partners and suppliers, Goiasa will not comply with any inappropriate impositions from them.

In view of this, Employees who carry out this activity at Goiasa are not allowed to:

- The provision and/or request of privileged information in order to favor the negotiation with customers and suppliers;
- Use the position or function to approach customers, partners and suppliers for the purpose of obtaining personal or professional favors;
- Request, suggest or receive advantages of any kind, using the name of Goiasa, the position or function in order to obtain personal benefits or for third parties;

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- Make use of privileged information, obtained in the professional exercise, for their own benefit or that of third parties, in carrying out business of any nature.
- Establish commercial or professional relationships with companies that are part of Goiasa's portfolio of suppliers;
- Accept invitations to events whose expenses are borne by customers or suppliers without formal authorization from the company's Board of Directors;
- Enter the properties of customers, partners, suppliers and third parties during the working day to perform activities that are not linked to their function.
- Offer or accept, under any circumstances, and regardless of the value, payments or loans, expressed in cash or any other financial assets or not, for the acquisition of goods for their own use or those of similar third parties;
- Receive, by reason of their attributions, any commission, gift or advantage of any kind, including invitations of a personal nature to travel, accommodation and other attractions.

### 13.2 Awards and Gifts received

Objects received as prizes and gifts that represent, directly or indirectly, distinction or appreciation for Goiasa must be forwarded to the Social Responsibility Area, which is responsible for their registration and destination.

Gifts that do not have commercial value or that are distributed by entities of any nature as a courtesy, advertising, regular disclosure or on the occasion of special events or commemorative dates will not be considered gifts.

### 13.3 Principles of Conduct for Suppliers and Partners

Our suppliers and partners must observe the principles set out in this rule. In the event that they do not comply with the provisions herein, they will be notified by Goiasa to remedy the irregularities found.

Goiasa, at its discretion, if the partner or supplier's irregularity persists, may break its relationship with said parties.

The employment practices of our suppliers must be supported by labor legislation, and by commitment to human and social rights at work.

Suppliers must also commit to providing safe working environment, where the lives of their Employees are above any other interest.

Goiasa understands that any person, whether physical or legal, in order to become and remain its supplier, must observe the following practices:

- Do not use child labor, as provided for by Brazilian legislation;
- Do not use forced or compulsory labor;
- Allow freedom of association for its Employees, contributing to their collective bargaining;
- Do not allow or practice any type of discrimination, whether due to race, creed, age, sex, etc.
- Observe environmental legislation, acting in a preventive and corrective manner to preserve the environment.

## 14. ANTI-CORRUPTION POLICY

Goiasa relates to the public administration, at any level, whether as a supplier or customer, with exemption and transparency and in full compliance with the legislation, in particular the Anti-Corruption Law (Federal Law No.12.846/2013 and Decree 8.420/2015 that regulates it).

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Any practices that involve favoring, promising, or granting, directly or indirectly, personal or collective advantages of any nature to authorities or servants of any instance of the public sector, which constitute illegal practice in accordance with current legislation, are not accepted.

Absolute commitment to the laws applicable to public administration, such as the Anti-Corruption Law, is fundamental in conducting business. Therefore, there will be no tolerance of illicit practices, such as corruption, bribery, and extortion, in all their forms.

All Employees, suppliers, partners, and service providers that maintain any relationship with Goiasa are required to observe the guidelines established in this Code of Conduct, aimed at ensuring compliance with national legislation on this topic.

### **15. RESPONSIBILITIES IN THE ENFORCEMENT OF THIS RULE**

The Personnel Management and Labor Relations areas are responsible for training all Goiasa Employees in this administrative rule.

It is incumbent upon the management body and other leaders of Goiasa to emphasize to their teams the importance of complying with this rule.

All Collaborators must comply with the conduct guidelines established herein in the development of their professional activities, as well as inform the Personnel Management or Labor Relations area of the occurrence of any fact characterized as a conflict of interest and contrary to this rule.

The Labor Relations Area is responsible for supporting and monitoring any and all manifestations regarding this rule.