

Sustainability Report

ESG Cocamar



2023

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Message from the CEO

In a year marked by challenges that tested the resilience of producers and called for increased efforts on the part of Cocamar to absorb record volumes of grains, the cooperative posted an appreciable 17% expansion in its revenue, which demonstrates the high level of participation and confidence of cooperative members.

This substantial growth was possible even with the sluggish marketing of crops as a direct effect of the sharp drop in agricultural prices, which, on the other hand, discouraged many producers from pushing forward the purchase of inputs, and renewing the machinery pool.

Cocamar grew and became even stronger amid a scenario of setbacks that hindered the operation of several competing companies.

With its drive, among other achievements, the cooperative implemented an activity plan approved at the Shareholders' Meeting (AGM), expanding its presence in the States of Paraná, São Paulo, and Mato Grosso do Sul, besides reaching Mato Grosso and Goiás. At the same time, it has rolled out an investment program to increase static grain storage capacity

from 2.2 to 2.5 million tons. The good acceptance of the cooperative in the market encourages it to continue with those efforts.

Cocamar has also advanced in its early meat production program, delivering to the market special cuts, and appropriately compensating cattle farmers who invest in the quality of their herds, launching their own brand.

In 2023, when it celebrated its 60th anniversary, throughout which it has consistently expanded its market share, Cocamar received important recognitions at the domestic level, foregrounding its competitive edges such as excellence in management and governance and financial sustainability.

Meanwhile, as a participant in the UN Global Compact, it furthered its ESG agenda with good practices that inspire, above all, ethics, respect, innovation, and sustainable development.

Ultimately, Cocamar fulfills its role with excellence and pays back to the more than 19,000 families of cooperative members, the very reason behind the cooperative's existence, for its good results.



Divanir Higino
Chief Executive Officer

ABOUT THIS REPORT

ABOUT THIS REPORT

How the Content was Structured

(GRI 2-3, GRI 2-2)

The main information on Cocamar's performance and management practices in the environmental, social, economic, and governance areas, for the period from January 1 to December 31, 2023, are addressed in this Report. The content structure is guided by material topics of greater relevance to the cooperative, from the standpoint of sustainability, and according to its stakeholders.

Edited for its second year, this publication was prepared in keeping with the Global Reporting Initiative (GRI) standards, the main reference of sustainability indicators adopted by organizations around the world, which facilitate following up the management of material topics over the years, meanwhile allowing

comparison. Two other reports supplement the document – the duly audited management report and financial balance sheet.

In the following pages, the reader will find information about the different activities carried out by Cocamar, which has 113 units that serve more than 19,000 cooperative producers of soybean, corn, wheat, coffee, oranges, and livestock, in the states of Paraná, São Paulo, Mato Grosso do Sul, Mato Grosso, and Goiás.

In order for the reader to identify the results of Cocamar Máquinas, a John Deere dealer owned by Cocamar, information pertaining to this company will be highlighted whenever relevant.

Cocamar's Materiality

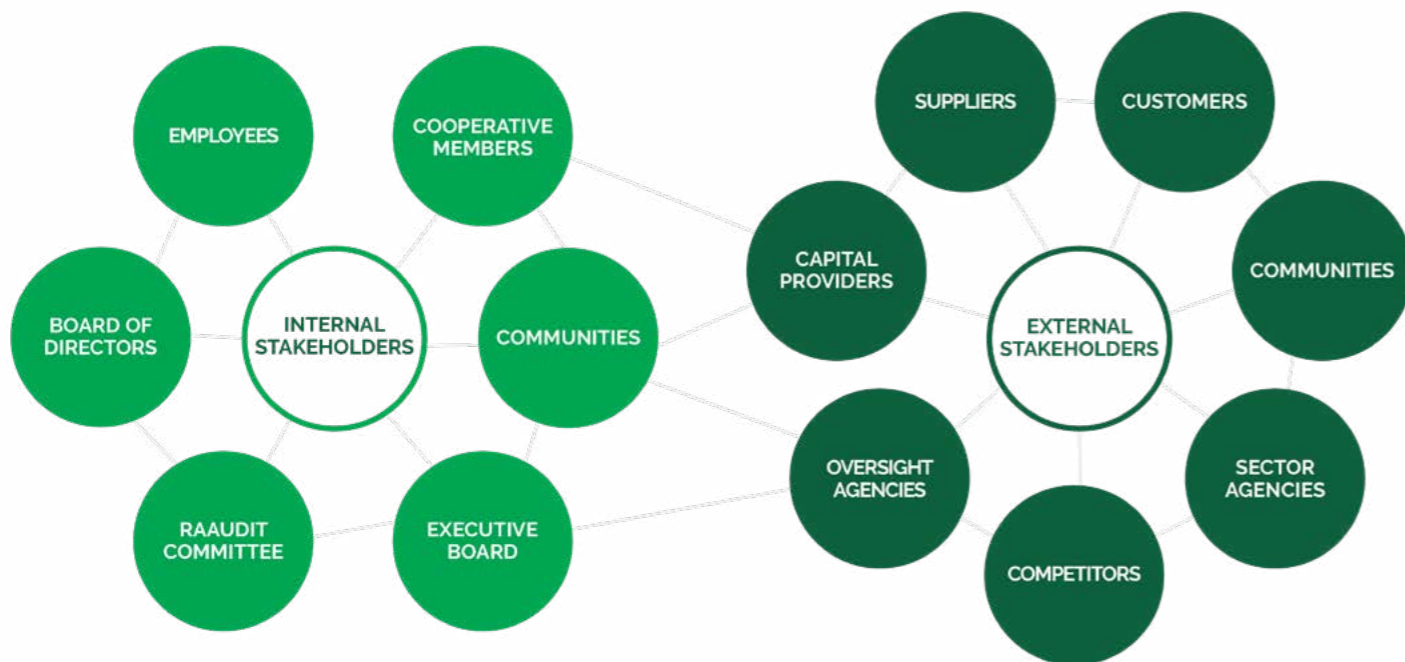
(GRI 2-14, GRI 3-1, GRI 3-2)

In an organization, material topics are those that reflect significant economic, environmental, social, and governance impacts, or that substantially impact stakeholder assessments and decision making. In 2022, Cocamar accomplished its first materiality assessment, as part of ESG Journey, i.e., Environmental, Social and Governance.

And, with the aid of a specialized consulting firm, a review of industry and sustainability references was

carried out, as well as consultations and interviews with a view to spotting the main impacts of the cooperative on ESG aspects.

By consulting Cocamar's main partners, the materiality assessment covered interviews with 11 cooperative leaders (including the highest governance body), and 12 external partners, representatives of cooperative members, suppliers, and survey agencies. An online questionnaire was also made available, with more than 640 valid answers, for the priority audiences:



Material Topics and SDG's

In the development of this report, we referenced the SDG's encouraged by Cocamar's efforts through icons at the beginning of each material topic.



Material Topics	Description	GRI Booklet	Related SDG's
Governance & Compliance	Governance of ESG (Environmental, Social and Governance) issues through a structure that ensures corporate integrity, considering issues of ethics, competitive behavior, anti-corruption, transparency, compliance, etc.	GRI 2-24, GRI 2-10; GRI 2-9, GRI 2-18, GRI 2-19, GRI 2-15, GRI 2-16, GRI 413, GRI 2-27, GRI 205; 205-1, GRI205-2, GRI 205-3, GRI 408-1, GRI 206; 206-1, GRI 3-3, GRI 204; GRI 204-1, Setorial GRI 13; Tópico 13.23	
Strategy and Results	To establish strategies that add value to Cocamar and strengthen cooperativism, diversified business model, market opening, and management of business processes in order to foster the resilience/adaptation of organizational strategy and guarantee of income to cooperative members.	GRI 201	

Innovation & Technology

Use of innovation & technology to increase process efficiency, digital transformation, use of technology to optimize services, data analysis, speed in processes, and innovative solutions.

GRI 3-3



Relationship and Support to Cooperative Members

Technical support, dissemination of support to cooperative members' knowledge, services and solutions to serve cooperative members, improving their safety, growth, and profitability and shared management (family succession), service excellence, meanwhile nurturing their loyalty.

GRI 3-3



Human Capital

Employment relationships (compensation, benefits), training/qualification, talent attraction and retention.

GRI 401, GRI 401-1, GRI 401-2, GRI 2-21, GRI 2-8; GRI 2-20, GRI 406, GRI 407, GRI 407-1, GRI 402-1, GRI 404, GRI 404-1, GRI 404-3, GRI 404-2, GRI 403, GRI 403-1, GRI 403-7, GRI 403-2, GRI 403-3, GRI 403-9, GRI 403-5, GRI 403-10, GRI 403-6



Interest in the Community

To understand the positive and negative impacts of operations on community relations. To boost development.

GRI 3-3, GRI 413, GRI 413-2, GRI 413-1



Climate Change Adaptation and Resilience

Technical support, Transition to a low-carbon economy. Minimize greenhouse gas emissions to reduce environmental impact, including carbon sequestration. Expansion of the use and supply of renewable energy.

GRI 201, GRI 305, GRI 201-2, GRI 305-1, GRI 305-2, GRI 305-4, GRI 305-5, 305-7



Best Practices

A participant since 2020 in the United Nations (UN) Global Compact, Cocamar seeks to align its programs, objectives, and goals with global structures and efforts targeted at sustainable development. Accordingly, it has been working guided by the 2030 Agenda, linking its projects to the SDG's prioritized so far, which are numbers 2, 8, 9 and 13. In 2023, the integration of practices was expanded to encompass all SDG's and,

for the third year in a row, Cocamar was recognized for its sustainable practices with the Gold Seal, granted by the Commercial and Business Association of Maringá (ACIM), which further reaffirms its commitment and image as a sustainable company. The Solidarity is Our Energy (Solidariedade é a Nossa Energia) project was considered the best in the environmental field by that entity.

Actions and Projects Performed in 2023 – SDG's



Double Solidarity

The purpose of the Solidarity in Double Campaign (Solidariedade em Dobro) is to donate food and the final amount collected is duplicated by Cocamar and distributed to institutions to feed people in Vulnerable situations.



Young Apprentice Program

In partnership with an educational institution, Cocamar is committed to the training and education of young people after class hours. By being part of Cocamar's Young Apprentice program, these youngsters not only develop professional skills, but also receive support and opportunities to become agents of change in their communities. Last year, 145 young people active at Cocamar had the chance to transform their lives, and 22 of them were hired, thus taking a solid step towards a more sustainable and inclusive future.



Cocamar Labs/Partnership with EVOA Accelerators

Cocamar Labs is the cooperative's Innovation program, maintained since 2018 and, as of 2019, in the pursuit of new and better results, it was restructured and maintains projects with a focus on Kaizen, Lean Six Sigma, and Innovation methodology.



Exclusive Use of Ethanol by Light Fleet

In 2023, it migrated its entire fleet of light vehicles to consume exclusively ethanol, a fuel obtained from a renewable source that, as we know, is less polluting than gas.

ABOUT COCAMAR



Cocamar in Figures 2023



Present in
90



19k+
cooperative
members



BRL 13,018 B

in revenue
(BRL 849.2 M)
Cocamar Máquinas

BRL 122.6 M

in surpluses paid to
cooperative members



BRL 6,975 M

invested in social
projects

Earmarked for
220 entities

Donated
66.000 Kg
of foodstuff

2,321 K
tons of
soybeans received

1,678 K
tons of
corn received

141 K
tons of
wheat received

2,705 K
orange boxes
received

BRL 3.92 B
in input and retail
revenue

BRL 849.2 M
of Cocamar
Máquinas revenue

About Us

(GRI 2-1)

With private capital, Cocamar Cooperativa Agroindustrial, founded on March 27, 1963, celebrated 60 years in 2023 and is headquartered in Maringá, State of Paraná. Its operations cover 113 cities in the states of Paraná, São Paulo, Mato Grosso do Sul, Mato Grosso, and Goiás, where it operates in the receipt of grains (soybean and corn) – with a static storage capacity of 2.5 million tons – and marketing of agricultural inputs, including photovoltaic power generation systems and irrigation structures, with one of the largest and most diversified industrial pools

in Brazilian cooperativism in Maringá. Through verticalization, the cooperative adds more value to the production of its more than 19,000 members, reaching the consumer market with retail products (soybean, corn, sunflower, and canola oils, roasted and ground coffee, soybean-based beverages, fruit nectars, mayonnaise, ketchup, mustard, wheat flour, rubbing alcohol, and early animal beef) and supplying for the foliar fertilizer and adjuvant industries, as well as those of feed, mineral supplements, biodiesel, textile yarns, and treated wood.



In Paraná, Cocamar also receives orange, wheat, and sorghum and has producers who work with beef cattle. By the way, in 2023, the cooperative started a partnership with a meatpacking plant in Nova Londrina, State of Paraná, to enter the industry of special beef cuts with its own brand. In the northern area of the state, it has a Seed Processing Unit (SPU), besides operating with the concession of agricultural machinery, services, and John Deere technologies in the northern and northwestern areas of Paraná.

Awards



Best Agricultural Cooperative in Brazil (for the third year in a row)
Ranking of IstoÉ Dinheiro – Editora Três



Best Managed Companies
offered by Deloitte, an international consulting firm



GPTW 2023/17th in the domestic ranking of the agricultural industry
Great Place To Work, an international consulting firm

GPTW 2023/12th in Paraná ranking
Great Place To Work, an international consulting firm

GPTW 2023/41st in the national best industries ranking
Great Place To Work, an international consulting firm



500 largest in the South (28th) and among the 100 in Paraná (10th)
Grupo Amanhã



Top 5 Best Cooperatives in Brazil (10th in 2022) and 8th in the Largest in the South ranking (9th in 2022)
Globo Rural



Somos Coop Management Excellence Award



3rd place ranking Largest and Best
Exame



SESI SDG Certification



SDG Gold Seal ACIM

Inova Maringá Award (Local Government) – Innovation in Processes

Award for Best Environmental Project of the 2023 SDG Seal Certification Instituto ACIM

Business Pact for Integrity and Against Corruption Instituto Ethos



100+ inovadoras



109th in Brazil and 11th in Agribusiness Valor

Embrapa Soja Medal Embrapa



Parar Institute and Nafta Fleet Management Association Best Fleet Management



Excellence in Seed Treatment Syngenta



Mesa Brasil Recognition FECOMERCIO/SESC



Top Of Mind – Most Remembered Companies of Maringá Adecon/UEM

Cocamar Máquinas: Outstanding Innovation Seal Award in the category Agribusiness Corporative Mobility



STRATEGY AND RESULTS

(GRI 201)



Business Model

(GRI 2-6)

An indisputable model of social responsibility, the essence of cooperativism is the union of people around the same ideals so that they can share the results. **As, at Cocamar, 75% of the members are small, with areas of up to 50 hectares,** they would hardly survive if they could not rely on the scale, security, and transfer of knowledge and technologies that are facilitated by the organization, so that they remain competitive in their business. The cooperative stands apart from the competition by member ownership, where members partake decisions in a transparent and democratic manner.

When a producer is part of a strong and well-structured cooperative such as Cocamar, they are assisted and guided to make the highest possible profitability from their activity. In addition, the entire family is engaged in the cooperative, which advocates shared management and develops programs for the qualification of its members, thus mitigating the risks of failure and sponsoring a natural, planned, and smooth succession. Cocamar, by its nature, is the main reference point for prices in the regions where it operates, protecting producers from being exploited in the sale of their crops and in the acquisition of inputs.

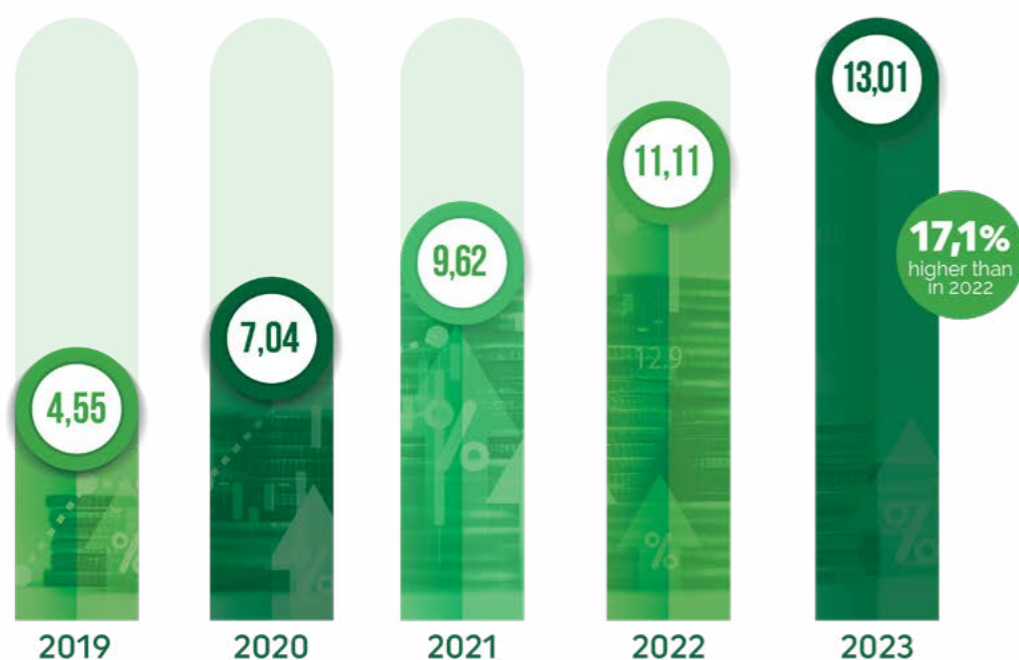


Cocamar Increases Market Share in Areas Served Every Year

(GRI 201 – 2)

In 2023, the cooperative broke a grain receipt record and entered a new segment: the production of early meats.

COCAMAR'S REVENUE



Expansion

In line with some market fundamentals, the Brazilian over-supply of soybeans exerted, since the early months of 2023, a strong pressure on prices that had been inflated mainly over the pandemic, frustrating industry projections.

As a result, the bulky harvest made Cocamar go to the extra mile to deal with the high volumes of receipts, aggravated by the fact that the harvest was concentrated in a short period

when it **often received more than 100,000 tons per day.**

Overall, the cooperative recorded historical turnover of 4 million tons of grains throughout the year, especially soybeans and corn, as well as wheat and sorghum.

It is important to note that such market upturn also decreased the prices of corn and wheat and initially slowed the marketing of soybeans, which then

began to advance slowly.

As a result, producers typically grew more judicious in carrying out their business.

Therefore, many of them failed to plan, as they had traditionally done, the earlier purchase of inputs for the 2023/24 cycle, taking risks in last-minute acquisitions.

With its dynamism, among other achievements, the cooperative implemented an activity plan through which it expanded its presence in several states, launching new facilities in Londrina, State of Paraná; Salto Grande, State of São Paulo; Itaquiraí and Campo Grande, State of Mato Grosso do Sul; Água Boa, State of Mato Grosso, and Chapadão do Céu, State of Goiás. At the same time, it has invested in increasing grain storage capacity from 2.2 to 2.5 million tons, with works in Maringá, Cambé, Japurá and Santa Cruz do Monte Castelo, State of Paraná, and Ivinhema, State of Mato Grosso do Sul. In its early meat production program, Cocamar began in 2023 a partnership in the operation of a meatpacking unit in Nova Londrina, State of Paraná, delivering cuts marketed under the Cocamar brand.

And, even posting a significant advance throughout the year, the cooperative plans to further develop this initiative in 2024.

A participant in the United Nations (UN) Global Compact, Cocamar, among several other achievements throughout 2023, migrated its entire fleet of light vehicles to consume exclusively ethanol, a fuel obtained from a renewable source that, as we know, is less polluting than gas.

And, as a means to support the communities in the areas where it conducts business, the cooperative, through a donation from its members, implemented the program "Solidarity is Our Energy" ("A Solidariedade é nossa energia"), donating 22 solar power systems to charities in the states of Paraná, São Paulo and Mato Grosso do Sul, thus supplying them with a source of clean and sustainable power and a long-term benefit by cutting costs.

With the aim of achieving a standard of excellence in service and service provision, Cocamar advanced in the Cooperative Members' Journey by implementing several improvements and conducting survey to assess the producers' level of satisfaction.

Meanwhile, as usual, it encourages members to express themselves, remembering that all comments and suggestions are thoroughly reviewed. It is also worth mentioning the valuable work of transferring knowledge and technologies allowed by events such as Safratec at the Technology Diffusion Unit (UDT) in Floresta, State of Paraná, and the field daily meetings implemented in all regions where the cooperative operates; the outstanding

results achieved each season with the Viridian leaf and adjuvants line, remembering that the industry now has a large structure in Paranavaí, where it plans to also produce solid and biological fertilizers; and the successful partnerships maintained with several industry companies and renowned research institutions, including the State University of Maringá (UEM) and Embrapa.

Salto Grande, State of São Paulo – Strategically located, the city received a store for trading agricultural inputs.

Maringá, State of Paraná – Construction start of a bulk warehouse in the cooperative's Industrial Complex in Maringá, with a capacity of 192 thousand tons, to be completed in 2024.

Santa Cruz do Monte Castelo, State of Paraná – Construction of a grain warehouse with a capacity of 53 thousand tons.

Japurá, State of Paraná – Construction of a warehouse and silo for grains, with a capacity of 63 thousand tons.

Cambé, State of Paraná – Construction of warehouse and silo for 30 thousand tons of grains.

Londrina, State of Paraná – A well located store for trading agricultural inputs was opened.

Itaquiraí, State of Mato Grosso do Sul – Producers in the municipality and region now have a large grain receiving structure.

Ivinhema, State of Mato Grosso do Sul – Construction of a unit for receiving grains, with a capacity of 27 thousand tons.



Campo Grande, State of Mato Grosso do Sul – First capital to receive a Cocamar unit, where it currently markets agricultural inputs.



Água Boa, State of Mato Grosso – In response to a request from local producers, mostly coming from the State of Paraná, Cocamar established in Mato Grosso, through a store intended for trading agricultural inputs in Água Boa, where it also invests in the construction of a large grain receiving structure.



Chapadão do Céu, State of Goiás – Cocamar arrived in Goiás with a store for trading agricultural inputs in this affluent city.

Surpluses and Production Delivery

Everything that the cooperative offers to its members in structures, as well as in benefits with goods and services, stands as a direct return on results, not to mention the distribution of surpluses at the end of each accounting year.

In 2023, the volume of surpluses, plus the payment of cooperative members' share in a number of programs, as well as the credit in the capital account, summed up to more than BRL 206.3 million.

With the results of the year, Cocamar maintains its structures and operations, as well as various investments and reinvestments to expand its business, carry out expansions, streamlining, reach new areas and interact with the communities where it operates.

To manage the surpluses or non-delivery of production, Cocamar follows the internal use document "ATO-0152 - Guidelines for Corporate Risk Management" ("ATO-0152 - Diretrizes para gestão de riscos corporativos"), aimed at setting out principles, guidelines, and responsibilities to be observed in the

process of managing corporate risks, linked to business strategies, with a view to allowing proper identification, assessment, prioritization, handling, monitoring, and reporting of risks.

In addition, it has the Governance Structure Guide that reflects Cocamar's maturity when it comes to processes of business leadership and management of quality, food security, environment, internal and external social, communication, information technology and risk systems.



GOVERNANCE AND COMPLIANCE

(GRI 2-24, GRI 2-10, GRI 2-9, GRI 2-18, GRI 2-19, GRI 2-15, GRI 2-16, GRI 413, GRI 2-27, GRI 205; 205-1, GRI 205-2, GRI 205-3, GRI 408-1, GRI 206, 206-1, GRI 3-3, GRI 204, GRI 204-1, Setorial GRI 13* Tópico 13.23)



Commitment Policy

(GRI 2-23, GRI 2-24)

Cocamar is committed to achieving results and ensuring the satisfaction of its customers and cooperative members, through the continuous improvement of its processes, adherence to applicable laws, and the maintenance of Food and Feed certifications, guided by the principles of Cocamar Governance.



The principles that govern the cornerstones of the commitment policy were approved by the Executive Board and are broken down into criteria and requirements that annually undergo an audit. In Cocamar's Governance Guide, each of these principles is detailed with a description of its management method, the accountable and engaged persons, in addition to how to monitor and assess performance.

The commitment policy is disclosed in the cooperative's institutional channels and can be accessed through the link:

<https://www.cocamar.com.br/sobre>

Corporate Governance

(GRI 2-23, GRI 2-24)

By adopting the highest governance standards, Cocamar has strengthened the processes pertaining to this industry in recent years, structuring purview and improving internal controls. An important step in this direction was the creation of the Governance Guide, which describes its commitments in relation to policies aimed at meeting the main impacts of the cooperative's performance.

The document describes the management of each of the 15 principles that Cocamar deems as most relevant, on the basis of the management and governance practices of PDGC (Cooperative Management Development Program of the Organization of Brazilian Cooperatives - OCB), the Good Practices Guide of IBGC (Brazilian

Institute of Corporate Governance), in addition to the main international standards, such as NBR ISO, GMP + FSA, OHSAS, FLO, GRI, GRS, ISCC).

The principles of the commitment policy are broken down into criteria and requirements that annually undergo an assessment audit. In the Governance Guide, each of these principles is thoroughly addressed as pertains its management method, covering the accountable and other engaged persons, in addition to how to monitor, report, and assess performance.

In 2023, the Governance Guide was updated as usual, but additionally aligning the practices with the ESG Procedures Guide of the **ESG+Coop Program of the Organization of Cooperatives of the State of Paraná - Ocepar**.

Delegation of Authority

(GRI 2-10, GRI 2-9, GRI 2-11, GRI 2-17)

In 2014, Cocamar adopted a professional management, engaging an Executive Board, and the cooperative's management befitted a Board of Directors made up of 15 sitting members, all associated and elected at the Shareholders' Meeting, with a term of four years.

This body is in charge of fulfilling the decisions or resolutions of the Shareholders' Meeting, planning and outlining rules for carrying out operations and services, as well as controlling the results.

The chairman of the Board of Directors is not the executive of the cooperative, and there is no accumulation of duties or conflict of interest.

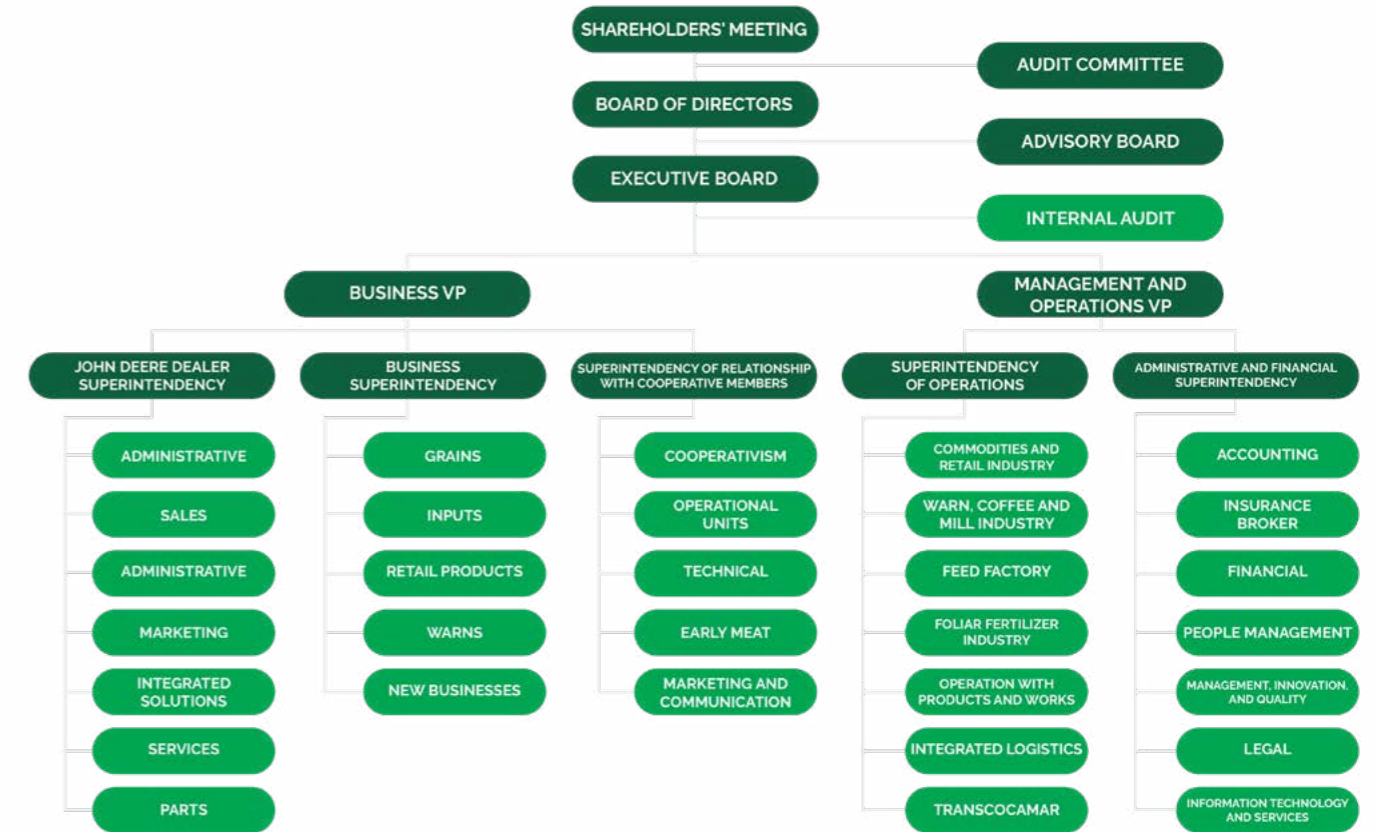
To join the list of candidates competing with Cocamar's management, a candidate, in addition to the legal requirements, should be associated for more than three years, not hold a political position, not have outstanding

debts with the cooperative, and submit a resume, as provided for in the Articles of Incorporation (click here).

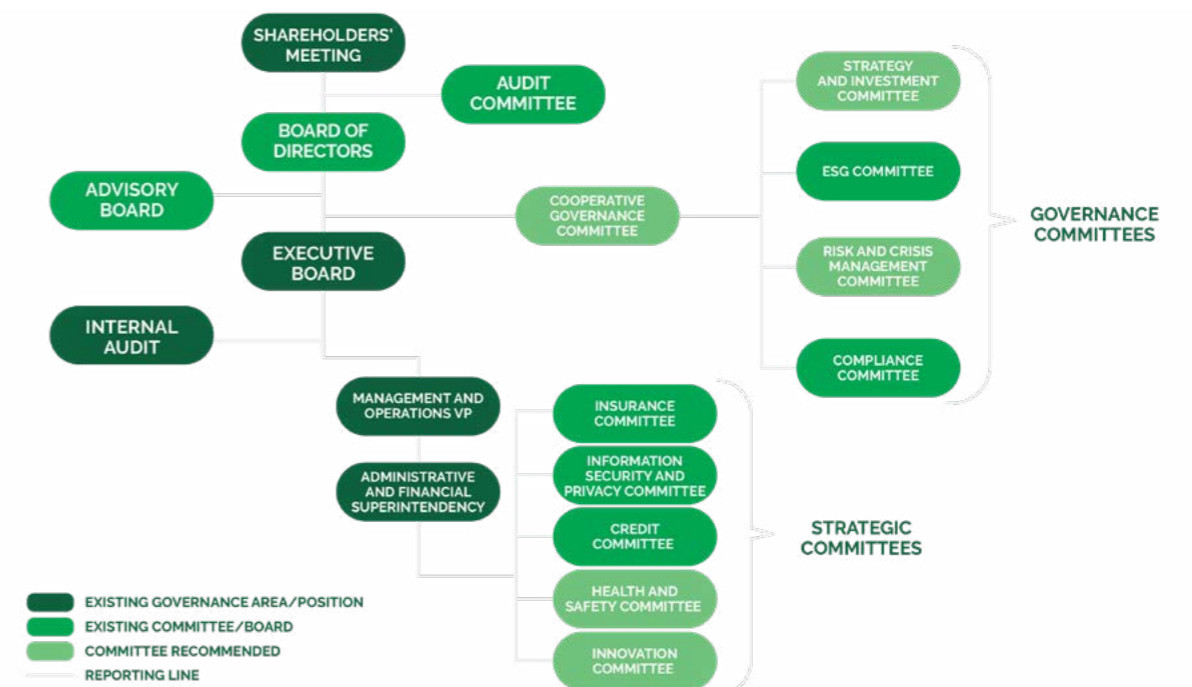
The term of office is four years, and reelection is allowed.

The process of spotting potential candidates for management positions also takes into account factors such as the multiplicity of knowledge, experiences, independence, etc.

The Executive Board is spearheaded by the CEO and up to two VP's, who are selected and hired by the Board of Directors, in keeping with the rules established in the Articles of Incorporation. The CEO's duties are: to follow up and oversee administrative acts, such as the performance of strategic planning, to represent the cooperative as plaintiff and defendant in court or out of court, to promote and accomplish policies of interaction and relationship with members, among others.



The new governance model was approved in 2023, including the advisory committees, and a governance committee of which the Board of Directors is part – the highest governance body – and which will address issues coming from the other committees, such as ESG committee. The latter had already been established in 2022, as part of the ESG journey processes, and has been training and aimed to spread knowledge about sustainability topics within the cooperative with its main stakeholders.



Committees

Key Changes approved in 2023:



Creation of the Strategy Committee, which also includes finance and investments.



Creation of the Occupational Health and Safety Committee.



Creation of the Risk and Crisis Management Committee



Creation of the Governance Committee, which receives reports from the other committees and has an advisory role.

Total 12 Committees (7 new and 5 existing)

Governance Committee **New**

Strategy and Investment Committee **New**

ESG Committee

Risk and Crisis Management Committee **New**

Compliance Committee

Insurance Committee

Information Security and Privacy Committee

Credit Committee

Health and Safety Committee **New**

Innovation Committee **New**

From 2025:

Audit Committee and People Management Committee and compensation

Also in 2023, a restructuring of the cooperative's organization chart was implemented with the creation of an executive governance management dedicated to issues pertaining to ESG - GPE/G-0276 - Executive Governance Job Description Manager - item 15.

Main Tasks of Governance Bodies

(GRI 2-12, GRI 2-13)

Board of Directors

The Cooperative's Board of Directors has as its main assignments to forward and fulfill the corporate purpose, ensure the interests of cooperative members and the perennality of the Cooperative, taking into account economic, social, environmental, and good corporate governance aspects. It should adopt an agile management structure with qualified professionals with unblemished reputation, according to the Articles of Incorporation. It is responsible for devising guidelines for the Cooperative's management and for the preparation of the Strategic Planning and Annual Budget. In addition, it ensures that the strategies and guidelines are effectively implemented by the Executive Board without interfering in operational matters, and prevents/manages situations of conflict or divergence of opinions to ensure that the Cooperative's interest prevails.

Among the topics addressed by the Board of Directors is risk management and ESG issues that are forwarded to the governance committee.

Audit Committee

The Audit Committee performs a number of key responsibilities in the cooperative, including financial supervision, requesting external audit services when necessary, preparing and submitting statutes and standards, restoring equity through financial collections, setting deadlines for drafting financial statements, recommending improvements in accountability, checking whether operations match forecasts, assessing corporate privileges, and ensuring regulated criteria for employment operations.

Advisory Board

The Advisory Board has several important responsibilities within the cooperative. Some of them include proposing strategic policies for the Cooperative through the Board of Directors, such as guidelines pertaining to ESG issues and impact management. The advisory board bases its efforts on data collected from the proposals of the Cooperative's membership. Furthermore, it supports the Cooperative through the Board of Directors in collecting suggestions for annual planning, and is in charge of maintaining the Cooperative's image in its represented community.

Executive Board

The Executive Board is a corporate body that makes up the administration and management of the Cooperative. It is responsible for implementing and complying with the resolutions of the Shareholders' Meeting and the Board of Directors, as well as for executing plans, goals, and strategies aimed at ensuring the proper and effective achievement of the Cooperative's goals established in its Articles. Such strategies and plans cover ESG issues and impact management.



Divanir Higino da Silva
CEO



José Cicero Aderaldo
VICE-PRESIDENT

Governance Performance Assessment

(GRI 2-18)

When knowing the financial results of the cooperative, the executive board's performance in the management of impacts can be assessed. The management bodies' accounts will be rendered in the Management Report, the Financial Statements, the Opinion of the Audit Committee and of the independent audit, and the Activity Plan for the following year.

Compensation Policies

(GRI 2-19)

The Executive Board's compensation is defined with the advice of external consultants, using market research with companies of similar size. The plan includes fixed and variable compensation, the latter composed mainly of short-term incentives. The entire compensation policy is under the supervision and approval of the Board of Directors.

It was also defined at the Meeting that for the other Board of Directors' members and Audit Committee's members, a monthly net amount was set for attending meetings held over

the month, recording in attendance ballots, in addition to profit sharing. This amount will also be adjusted with the same replacement rates applied to the cooperative's employees. Short-term goals are directly linked to the cooperative's goals and purposes. Profit Sharing is settled upon achievement of a set of goals (corporate, business, and specific). These incentives spur on the responsibility of each of the employees, discipline in monitoring indicators, and boost new efforts to achieve results.

Conflict of Interest

(GRI 2-15)

To prevent possible conflicts of interest, Cocamar addresses the topic in its Code of Ethics and Conduct. The cooperative also has a Statement of Provision of Services and Supply, electoral regulations, and Bylaws for the Board of Directors and Audit Committee.

Ethics and Transparency

(GRI 2-26)

What motivated the update? There will always be a need in this regard, as we evolve in our values, as society as a whole evolves, also considering that values and expectations also change. Likewise, we adapt to legal changes, ensuring legal compliance and preventing potential legal problems.

Meanwhile, there are technological changes, focused on privacy and greater transparency, proving that the cooperative is committed to acting ethically and responsibly and maintaining an ethical work environment with conflict prevention.

Cocamar has mechanisms to record complaints from stakeholders.



The Cocamar Ethics Channel is totally confidential and user-friendly, with 24-hour service.
The contact number is: 0800 602 6909
or through the website:
www.contatoseguro.com.br/cocamar



With the updates to the Code, we preserve the trust of our employees, cooperative members, and other stakeholders.



Cocamar's Satisfaction Survey

Cooperative Members' Satisfaction Survey:

Eight surveys are carried out with cooperative members throughout the year, of which six are satisfaction surveys and two are NPS surveys, as detailed below.

- Post Crop Satisfaction Survey (summer and winter production delivery)
- Technical Assistance Satisfaction Survey (along with Post Crop)
- Post Campaign Satisfaction Survey (purchase of summer and winter products)
- NPS (1st semester – January or February; 2nd semester – June or July)

Cooperative members and employees participated in the initial process of reviewing these surveys, but in a partial and limited way. Cocamar intends to expand this engagement.

Customer Satisfaction Survey:

Cocamar and its dealer **Cocamar Máquinas/John Deere** conduct an annual customer satisfaction survey. As regards the cooperative, in 2023 the areas of wheat flour, yarns, grains, retail mix, and oil were part of the survey. Some of the questions focused on the sales team, technical team, delivery conditions, commercial conditions, product quality, among other items, in addition to overall satisfaction with Cocamar.

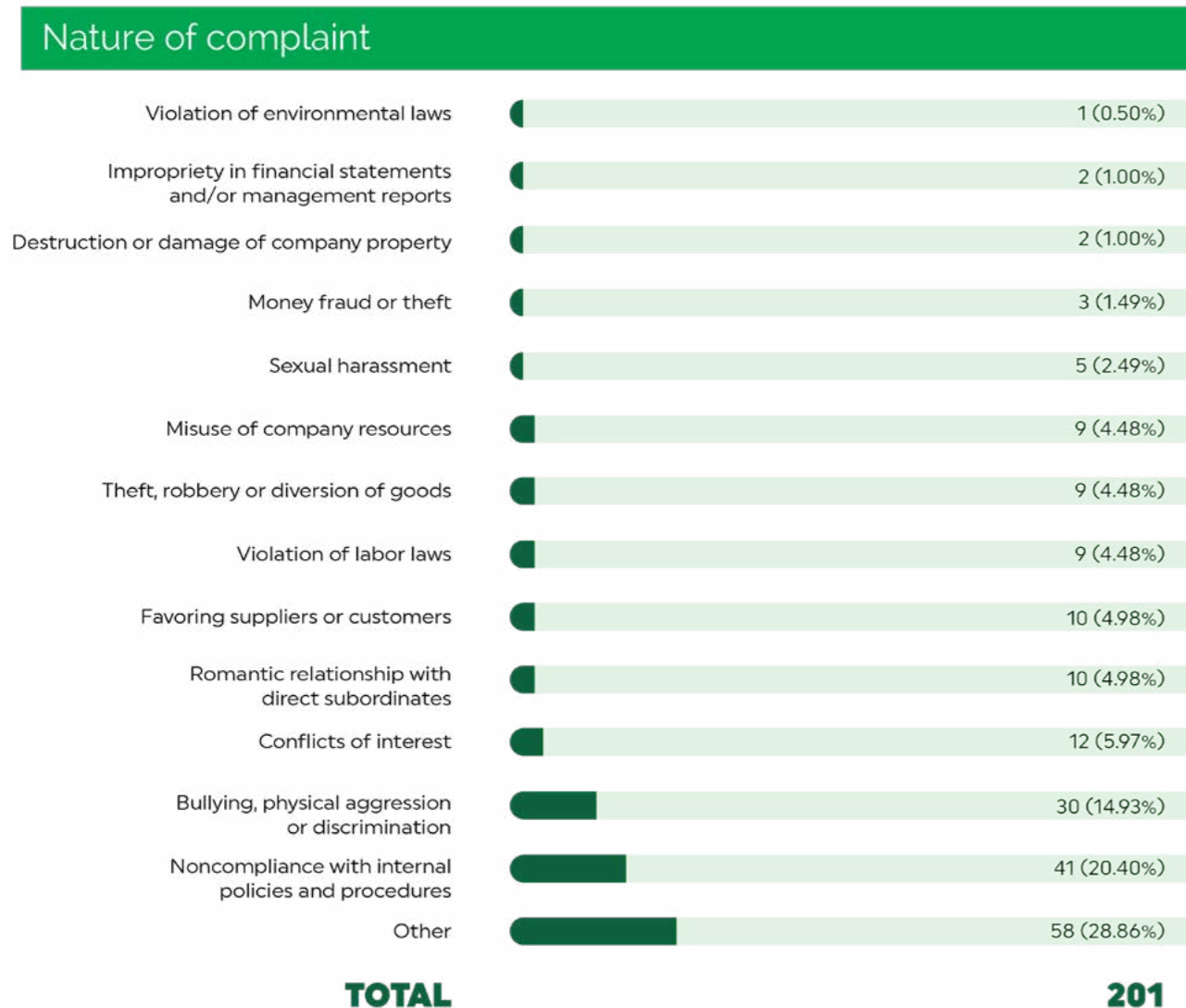


Reporting of Key Concerns

(GRI 2-16) *

Identified through the Ethics Channel (complaints), COC (complaints and suggestions from cooperative members, customers, and the community) and by surveys carried out throughout the year (satisfaction with the harvest, campaign, technical assistance, and NPS), the organization's critical concerns go through a management and reporting process and, accordingly, internal audit.

The areas and units deal with the demands and, on a monthly basis, the senior management follow them up through a panel of indicators on the Power BI tool, as well as in the governance of reporting of results of the Cooperative Members' Journey. The following is the total number and nature of the key concerns reported to the highest governance body in 2023.



Processes to Repair Negative Impacts

(GRI 2-25)

Cocamar Governance covers environmental, social, and stakeholder relations principles, which have as one of their goals the achievement of the best results for customers and cooperative members through the continuous improvement of processes.

These principles govern the assessment of aspects and impacts, legal compliance, environmental control, emergency and contingency plans, as well as socioeconomic and environmental monitoring and assessments, seeking to mitigate any and all impacts generated by the cooperative's activities, as well as to spurring on the generation of a positive impact on society.

The community impact survey, which was started in 2023 and will be completed in 2024, will guide social and environmental actions.

Cocamar carries out or cooperates with the repair of negative impacts through the processes of Occupational Health and Safety, Safe Life, collection of chemical pesticide packaging, production of eco-friendly textile yarns from polyester fiber derived from the collection and recycling of PET packaging, the Clean Up Program (Programa Despoluir) (adopted for the fleet of heavy vehicles), the adoption of ethanol as an exclusive fuel for the fleet of light vehicles, reuse of industrial water, recycling (3R's Program), furtherance of sustainable agriculture with ICLF (Integrated Crop-Livestock-Forestry) Systems, no-till seeding, biological nitrogen fixation, the incentive to reforestation with the Cultivar program, diaper workshop, food collection, donation of photovoltaic systems to charities and others.

Compliance with Laws and Regulations

(GRI 2-27)

There were no cases of non-compliance at Cocamar, in 2023, with laws and regulations that apply to the cooperative and that are relevant, both in the monetary aspect and in relation to other aspects of image or reputation.

Ensuring our commitment to compliance with laws and regulations, from October 30 to November 01, 2023, the **Cocamar Compliance Week** (Semana do Compliance Cocamar) was held, including a lecture on the topic **Ethical Behavior in Our Life, a course on Ethics and Corporate Integrity** (available on the

Unicocamar platform) and a **course on LGPD** (General Data Protection Law). In 2024, the event will be held, addressing the same theme.

In 2023, Cocamar started carrying out a **Due Diligence process** (supplier risk analysis process, covering Compliance, legal, and financial due diligence).

In this process, after analyzing the suppliers and ascertaining the risk, the assessment and approval/disapproval is forwarded to the contracting area, which chooses to hire or not to hire within the appropriate purview.

Fighting Corruption

(GRI 205, GRI 205-2, GRI 205-3, GRI 415-1)

The anti-corruption topic is in line with the values of ethics and transparency that guide all of Cocamar's operations and businesses. It is addressed in the Code of Ethics and Conduct, in the Guidelines of the Board of Directors on Relevant Matters and in the Code of Ethics and Conduct for Cooperative Members, Suppliers, and Third Parties. Cocamar's level of interaction with the government is low, as is common for cooperatives. Organizational practices are aligned with what is reference in the market, and it does not make contributions to political parties or candidates, pursuant to its internal guidelines. And, in 2023, no cases of corruption were reported.

The Code of Ethics and Conduct addresses the issues of bribery, gifts and giveaways, payments to facilitators,

contributions to charitable causes, contribution to the law enforcement officers, and sponsorships.

Still, to mitigate risks, the Code of Ethics and Conduct has a specific chapter on the Anti-Corruption Law and the expected conduct of employees relating to this matter.

In addition, annually, managers undergo a refresher course as a means to help monitor their compliance in the daily operations.

The Code of Ethics and Conduct is presented in onboarding training to cooperative members, suppliers, and third parties.

To complement and minimize risks, contracts with suppliers have an exclusive clause on the Anti-Corruption Law, emphasizing the importance of addressing this issue.

On October 09, 2023, Cocamar joined the Business Pact for Integrity and Against Corruption of Instituto Ethos de Empresas e Responsabilidade Social. This attitude stresses the cooperative's commitment to this issue. This is a voluntary commitment by public and private companies in furtherance of a more fair and ethical market and to reduce corrupt practices.

Upon becoming signatories to the pact, the companies undertake to disclose the Brazilian anti-corruption laws to their employees and other stakeholders, so that it is fully complied with. In addition, they undertake to prohibit any form of bribery and strive for transparency of information and collaboration in investigations, when necessary. The signatory companies are subject to the Rules of the Business Pact for Integrity and Against Corruption, which establishes, among other procedures, the obligation to fill out the Monitoring Platform annually and maintain updated registration data.

Anti-corruption Reporting and Training

GRI POSITION	Midwest			South	Southeast	Total Employees Trained	Total Employees
	GO	MS	MT	PR	SP		
Apprentices	1	5		130	11	147	170
Coordinator/Consultant		3		15	8	26	48
Officer/CEO	0	0	0	0	0	0	4
Manager/General Manager		4	1	75	9	89	143
Operational	4	82	10	1738	160	1994	2563
Technician/Analyst/Supervisor	2	10	4	337	47	400	687
Trainee				23		23	19
OVERALL	7	104	15	2318	235	2679	3634

** The number of reporting and training for the members of the highest governance body was 0, however, the cooperative's new code of ethics and conduct will be issued, aiming at anti-corruption reporting for 100% of the members. Although suppliers and partners are trained on this topic, both in the onboarding when starting providing services in the cooperative and in the annual executive board's meeting with the main suppliers, it was not possible to measure the number of partners impacted by these efforts.

Child Labor and Compulsory or Slave-like Labor

(GRI 408-1, GRI 409-1)

With a **Liability Agreement and Standards of Legal and Socio-environmental Responsibility** that address the topic of exploitation of child labor and slave or slave-like labor, Cocamar guides its employees and partners to comply with the guidelines in its Code of Ethics and Conduct, which does not admit situations of this nature. These are issues provided for very clearly in the relevant contract, and the internal audit and the Ethics Channel are the

channels that the cooperative has to keep track and assess these topics. In 2023, no case of child labor was reported in Cocamar's operations and in the supply chain. Likewise, there has been no record of any case of compulsory or slave-like labor in any of the operations and in the supply chain, and no actions breaching or threatening freedom of association and collective bargaining have been spotted.

Unfair Behavior

(GRI 206-1)

Cocamar's mission is to serve the cooperative member, ensuring the cooperative's going concern based on sustainable operations, in addition to having ethics as one of its values. Therefore, it is important that its performance in the market will curb unfair competition practices.

As it is established in the Brazilian

State, the cooperative organization cannot compete with other cooperative companies.

Cocamar has never been assessed or has no legal or administrative suits that deal with the subject of unfair competition and/or violations of antitrust and anti-monopoly laws.

Membership in Associations

(GRI 2-28)



Supply Chain Traceability

(GRI 13* Tópico 13.23)

Cocamar has traceability of the chain of all its range of products that includes beverages based on soybeans and fruit nectars, mayonnaise, ketchup and mustard, soybean, corn, sunflower and canola oils, rubbing alcohol, wheat flour, special cuts of beef, as well as textile yarns, animal nutrition, foliar fertilizers, animal nutrition factory, and biodiesel.

At the same time, it is committed to future projects and efforts, including Renovabio-Biodiesel (including

obtaining ISO 17025 Certification for the Biodiesel Laboratory), Rainforest-Café and GMP+FSA certification for road transport and charter through Transcocamar.

The company also stands out for its already achieved Certifications, including GMP+FSA in the scopes of Production, Marketing and Railway Charter of soybean meal and ISCC (International Sustainability and Carbon Certification) for glycerin – a by product of biodiesel production.



Procurement Practices

(GRI 204, GRI 204-1)

The procurement process is strategic for effective management of the cooperative's supply chain, since it directly impacts inventories, the industrial process, meeting the demands of the areas, and the relationship with cooperative members and customers, not to mention its impact on the competitiveness and success of the organization.

The procurement/purchase of goods and/or services represent a decisive factor in Cocamar's activities, as they can lead to cutting costs and considerably boosting results, always

consistent with the intended service levels in the business.

Purchases follow internal guidelines and procedures with a view to fulfilling compliance laws and standards.

Although it does not yet monitor expenses with local suppliers, the cooperative favors the hiring of partners in its areas of operation, as long as they meet the specifications of the product or service to be purchased and are in keeping with the internal guidelines of security, compliance, General Data Protection Law (LGPD), among others set forth in the contract and other related documentation.

The first four items are continuous actions of the procurement process, already implemented.

Developing new suppliers alongside the R&D division and expanding Cocamar's supplier database is something that happens continuously as new companies enter the market or even to reduce "exclusivity" and increase the cooperative's bargaining power.

Follow-up meetings with industries

and market analysis are also daily actions owing to the unpredictability that arises in the year. For instance: climate, stock exchange etc.

And in relation to the last topic, in 2023 the LSS 02.2023 project mapped and remodeled many systemic improvements that directly impact the procurement process and its implementation is expected to occur in 2024.

58%

of Cocamar's suppliers in 2023 are local

2.908

Active Local Suppliers in 2023

Procurement Policy

	Suppliers	%
Local Supplier*	2908	58.13%
Other Locations	2095	41.87%
Total	5003	100,00%



The Mais Integridade Seal is a certification created by the Ministry of Agriculture, Livestock and Supply (Mapa) in 2018 to recognize social responsibility, environmental sustainability, and ethical practices such as the commitment to mitigate fraud, bribery, and corruption practices by agricultural cooperatives based in Brazil.

There are three categories of awards: the organizations awarded for the first time receive the Green Seal (which is

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RELATIONSHIP AND SUPPORT TO COOPERATIVE MEMBERS

(GRI 3-3)



Our Commitment to Cooperative Members

The cooperative member is the reason for Cocamar's existence and, therefore, its purpose is to support it in the production, supplying all technical, commercial, and logistical conditions, as well as security, so that it is able to conduct its business efficiently and profitably. To achieve this, it holds a number of **technical events** throughout the year, through which it promotes the **transfer of knowledge and technologies**, encouraging increased productivity and sustainable practices.

In its concern with the technical and economic development of producers and regions, the cooperative implements a string of programs, **trailblazing in the Integrated Crop-Livestock-Forestry system - ICLF**, in which degraded pastures are turned into streamlined grain production during the warm months, with high-performance livestock in winter and intercropped planting of eucalyptus trees, which, in addition to providing extra income from the sale of timber, provides thermal comfort to animals.

This is possible with the adoption of signalgrass planting after soybean harvest, a forage that will provide quality food that is enough to feed the herd over the coldest period of the year, when pastures typically decrease, and its straw mulch is the basis for no-till seeding in the next cycle.

We also further signalgrass intercropping planting, that is, together with corn in winter, with the main purpose of improving the physical, chemical, and biological structure of the soil for the next crop. As corn grows fast, signalgrass will not be able to compete with this crop, only developing fully after its harvest. In 2023, Cocamar started dedicating to RTRS certification (a global organization that spurs on responsible practices in the soy value chain) for sustainable soybean production, and pre-audits have already been carried out on some cooperative members' properties. Accordingly, a pre-audit was conducted on a property in 2023, and two new ones are scheduled for 2024.



In 2019, the cooperative started offering members the possibility of receiving the benefits of family farming through **Selo Biocombustível Social** (Social Biofuel Seal), which ensures an additional value for soybeans. The Social Biofuel Seal is an identification component, granted by the Ministry of Agriculture, Livestock and Supply. It enables the productive inclusion of family farmers under Pronaf (National Program for Strengthening Family Farming).

In 2023, in addition to the qualification of the cooperative, Cocamar also received the use of the seal for the production of biodiesel.

Cocamar, on the other hand, maintains an ongoing program for the **supply of limestone** under special conditions for cooperative members, in addition to supporting them with modern application services, so that they keep the soil controlled and in a position to ensure good productivity.

All this without mentioning that the technical division, in line with **Cocamar Máquinas/Dealer John Deere**, implements a number of efforts to advance **precision agriculture**, which include a detailed radiography of soils, the use of drones for mapping and localized spraying, in addition to the development of solutions for more

specific situations, which rationalize the use of inputs, ensuring savings and more profitability.

In 2023, Cocamar invested in expanding its network of units in the states of Paraná, São Paulo, and Mato Grosso do Sul, further reaching Mato Grosso and Goiás. In the meantime, it has implemented operational improvements and increased its static storage capacity from 2.2 million to 2.5 million tons.

Through programs such as the Cooperative Members' Journey, the cooperative develops a series of initiatives aimed at serving you with a standard of excellence, conducting periodic surveys to assess your level of satisfaction and carefully reviewing each suggestion or comment received. Cocamar pays the market price for the production, with the cooperative member receiving in cash.

In summary, the cooperative has a modern professional management structure, which works under the best governance practices, rendering accounts every six months by organizing meetings in the communities, coupled with the focus on generating results for the distribution of surpluses to the cooperative members, at the end of each year, which is proportional to the participation of each one.

Cooperative Members' Journey Makes Headway in Service Excellence

With the aim of achieving a standard of excellence in service and service provision, Cocamar advanced in the Cooperative Members' Journey by implementing several improvements and conducting survey to assess the producers' level of satisfaction.

The main efforts carried out based on the demands of cooperative members in the surveys include:

- Investment demands in addition to strategic planning are also based on CSAT (Customer Satisfaction) and NPS (Net Promoter Score) indicators;
- Improvement Projects, as a routine of service in the technical area: management of visits and standardization of submission of technical reports to cooperative members, via WhatsApp;
- Assertiveness in communication with cooperative members: structured information and benefits of being a cooperative member, triggered in real time in the WhatsApp groups of the cooperative members in the units;
- Field days, considering what the producer most wants to see, such as soil management, new more productive and drought-tolerant cultivars, Viridian leaf and adjuvant line and the successful partnerships for the transfer of technologies maintained with successful companies and renowned research institutions (UEM and Embrapa);
- Paths of training and certification in the position for Cocamar employees;
- Trainee Programs for better preparation of the service team.

Numbers of Cooperative Members

	2021	2022	2023
Number of Cooperative Members	16.065	18.503	18.796
Number of Cooperating Members	17.975	20.266	20.540
Average Time of Cooperation (in years)	11,83	12,18	12,77
Average Age of Cooperative Members	58,26	58,76	58,68

* Cooperating Members are those who have started the relationship process with the cooperative, but have not yet become a cooperative member.

Surveys and NPS

When reviewing the cooperative's NPS (Net Promoter Score - Customer Recommendation |Loyalty Index) index, it is observed that since the diagnosis made in 2020, there has been a significant development, until reaching the mark of 80.1% in its last measurement in July 2023.

Feb/2023 **Result: 77.4%** | Jul/2023 **Result: 80.1%**

This significant index is the result of several actions implemented to meet the opportunities for improvement pointed out in each survey. In 2021, when the improvements implemented in the Cooperative Members' Journey began, there were 166 efforts; in 2022, this figure increased to 232 and, in 2023, it reached 359, totaling more than 700 improvements so far.

For the Production Delivery, Product Purchase, and Producer Support items, in which Cocamar uses the CSAT (Customer Satisfaction Survey) metric.

Producer Support - At this stage of the Journey, the satisfaction of technical assistance is appraised by the cooperative members through factors such as service to agronomists, technical knowledge of agronomists, and assistance in decision making.

Production Delivery - In the grain receipt stage, the survey assesses the ease and waiting time in carrying out the delivery of grains, as well as the reliability of the classification of grains.

Product Purchase - In the input procurement stage, the survey appraises the overall satisfaction of the procurement of inputs and seeks to understand the benefits that the producer recognizes at the time of purchase.

It is important to note that the 2022/2023 harvest was characterized by a large volume and companies in the same segment faced difficulties in receiving it, given that harvest was concentrated in a short period, a situation that have led to dissatisfaction among producers, owing to the inevitable queues, which impacted the reduction in grades. Another unfavorable point was the sharp drop in international prices of agricultural commodities.

The cooperative encourages members to express themselves in surveys and service channels, given that meetings with this audience - held every six months in their communities - are also an opportunity to listen to their needs for improvement, which are carefully reviewed, in order to know the feasibility of implementation. Some practical examples of improvements:

- Intensification of the dissemination of information of interest in WhatsApp groups, thus streamlining communication.
- Strengthening of the certification in the position for training employees in trainee programs of supervisors, managers, and agronomists.
- Satisfaction rates are crucial to prioritize expansion and investment in improvements, always in line with strategic planning.
- Further refining the planning of Technical Assistance visits to serve the cooperative members with greater assertiveness.
- Investment demands based on CSAT indicators.
- Holding field days taking into account what is most interesting for the producer to see.

Cooperative Seeks to Mitigate Impact of Adverse Situations on Cooperative Members

On the other hand, when the harvest is lower than expected, production costs are higher and this also impacts the amount to be distributed to cooperative members. Cocamar seeks to minimize this situation by adjusting the distribution of surpluses and the payment of bonuses and renegotiating debts. Additionally, several efforts are taken with employees at the units

and through communications, so that cooperative members know the benefits of delivering production and doing business with Cocamar. Indicators are also followed up to spot the places where new measures are necessary to achieve the expected result in commercial campaigns of inputs, receipts, livestock, and insurance brokerage.



Cocamar Among the World's Best in Customer Experience

In 2023, Cocamar was among the three best projects in the Employee Experience category and among the four best in the Customer Experience category, under the global Customer Centricity World Series Awards 2023, the most important recognition of Customer Experience in the world, warranted by Arcet Global in concert with the University of Chester and certified by the Customer Institute, commending companies from different sectors for their excellence in delivering customer-centric services. It was the first time that the cooperative participated with the Cooperative Members' Journey project, signing up for three categories: Employee Experience, Best Measurement of Customer Experience, and Experience

Design, being selected as a finalist in all of them.

In all, the award received 210 entries from 26 countries and the projects were assessed by 90 independent expert judges from around the world.

When the project began, the dimension it would achieve was yet unknown, but currently, with a structured process, Cocamar is already recognized for its improvement practices, including at the international level. Therefore, being among the finalists of an award of such relevance stands as a real achievement for the cooperative, always relentless in the pursuit of excellence in the provision of services centered on cooperative members and employees.



Copa Cocamar of Cooperative Members

As a year-end celebration, Cocamar Cooperative Members' Cup has been held since 1985 at the Cocamar Association in Maringá, bringing together exclusively cooperative members from different regions where the cooperative operates, many of whom are accompanied by family members. Representing their cities, the producers participate in indoor soccer competitions in different categories divided by age group – main, veterans, master, and supermaster, and bocce

and truco tournaments, an event that also brings digital soccer and sand volleyball games. Throughout the day, there are a string of activities also aimed at the female and children's audiences, who accompany the athletes, remembering that virtually every year the Cocamar Cup is graced by renowned former players in Brazilian and international soccer scene, who spend part of the day among the cooperative members, for photographs and autographs.



Transparency

Management transparency is one of the highlights of Cocamar's governance, which forwards all relevant decisions, such as the establishment of Strategic Planning, to the approval of the Shareholders' Meeting, the highest body of the cooperative, an event that is preceded by meetings in all areas where it conducts business, so that the topics on the agenda are subject to a lengthier review and discussion with cooperative members. In point of fact, every six months, rounds of meetings are held with the cooperative members, usually

with good attendance for half-year rendering of accounts, as well as for following up the figures referring to the performance of the organization, also an opportunity in which management is at the disposal to answer any questions and listen to comments and suggestions. The cooperative members are also represented by the members of the Advisory Board – producers appointed in the communities tasked with bringing claims to the cooperative's management, as well as clearing up various matters referred to them.





Relationship project for insertion, engagement, training, and development of the female audience. The purpose is to strengthen the work of women within the cooperative and in agribusiness. Mulher + Agro aims to welcome all female profiles, either in the management and leadership of family businesses or through the already solid Female Center. 2023 achievements include:

- Increase of 30% of the members of centers, from 650 to more than 850;
- Creation of 6 new centers: Ângulo, Santa Fé, Nova Fátima, Astorga, Lobato and the first in the state of São Paulo, in Cruzália;
- Carrying out a trip with a fishing group to Presidente Epitácio, State of São Paulo, aimed at strengthening coexistence and relationship, comprised of more than 40 women from different centers;

- Participation of 5 representatives in the 8th CNMA – National Congress of Women in Agribusiness, held in October 2023, in São Paulo, which is considered the most significant event in the female agribusiness scenario in Brazil;
- Participation of more than 50 representatives in ENMCOOP – National Meeting of Female Cooperative Members, during a cruise, in 2023;
- Conducting three cycles of lectures, in March, May, and October, with the engagement of more than 800 participants;
- Technical visit in Ipameri, State of Goiás – The coordinators of the groups had the opportunity to get to know a property in another state, about ICLF (Integrated Crop-Livestock-Forestry) system, of the producer Marize Porto Costa, which allowed a broad knowledge about sustainability in the Field;
- Holding of the Annual Meeting, which was attended by more than 350 participants and had as its theme the management inside and outside farm gates, especially the conversation circle among cooperative members who recounted their experiences in property management.



Cocamar is Super

Aiming at super productivity in the properties of cooperative members, Cocamar develops a work front that divulges information in order to increase the quality, profitability, and productivity of crops. It is made of six projects, each with specific purposes.



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Every year, Cocamar holds the Soybean Super Productivity Award (Prêmio de Super Produtividade de Soja), with a view to spotlighting the potential of each region and the technologies used to boost productivity, rewarding cooperative members.



Techniques are used for the proper chemical, physical and biological diagnosis of the soil, with emphasis on the profile of the area. To this end, the cooperative's Technical Department provided programs such as the corn intercropped with signalgrass, crop rotation systems, as well as guidance for sustainable soil management. This contributes to better conditions for crop development.



Precision agriculture provides the producer with cutting-edge tools for managing their business. Thus, using the best technologies, they can make decisions based on information generated in the property, which enables to explore the real potential that exists in each area, optimizing the use of inputs and, as a result, improving profitability.



The Increased Productivity with Sustainability Program (PAPS) (Programa Aumento de Produtividade com Sustentabilidade) and the Field Partners (Parceiros em Campo) now join up in Super Partner. Through ongoing contact with renowned specialists and always up-to-date techniques, Cocamar offers special assistance that warrant cooperative members with the highest level of training.



The project is intended to keep producers up to date with cutting-edge technologies in seed production, contributing to the fact that the product supplied by Cocamar, through its Seed Processing Unit (UBS), has a high standard of treatment, with a high germination rate and vigor.



Relationship project to foster self-knowledge, protagonism, insight into cooperativism, training, and development of youngsters, focusing on shared family management, aiming both at family business and cooperative's sustainability. Jovem + Agro Cocamar is targeted at engaging different age groups. Children have fun and learn from the Cocamar Class (Turminha Cocamar). The adolescent children,

grandchildren, and nephews of cooperative members can participate in Cocamar's Agribusiness Young Leadership (Liderança Jovem + Agro), from the age of 14. Young cooperative members, over 30 years old, are the target audience of the Cocamar's Leaders Academy. In 2023, the program had the partnership of the Federal University of Paraná (UFPR), with 10 meetings divided into 8 topics: Strategic

Planning, Cooperative Game, Leadership and People Management, Marketing and Value Chain, Lein Integrator Project, Governance and Control Tools, Financial Management, and Cooperative Integration. There were many activities, from a technical view of the Cocamar Seeder in São Sebastião da Amoreira, State of Paraná, to an experiential training in Quintal da Ame in Campo Mourão, State of Paraná, where teamwork techniques were applied, in addition to a cooperativism immersion trip, with a visit to the Castrolanda cooperative, founded by Dutch immigrants, and a group of young people learning more about model properties where they could see

innovative practices in the cultivation of corn, soybeans, and other crops. Held at Cocamar's Technology Diffusion Unit (UDT) in Floresta, State of Paraná, the Cocamar youngster's annual meeting, it topped off the agenda, bringing lectures and visits to technical stations scheduled for the event, which addressed Citrus, ICLF (Integrated Crop-Livestock-Forestry), Strong Soil Project (Projeto Solo Forte), and John Deere Connected Solutions Center. The point that most evolved with the program over the year was the number of school dropouts during the journey, which posted a substantial development over the last 3 years.



Safratec and Winter Field Day

In January 2023, the first edition of **Safratec** after the coronavirus pandemic was held, at Cocamar's Technology Diffusion Unit (UDT) in Floresta, which gathered together about **6,500 participating producers** from several regions of Paraná and even neighboring states.

Visitors had the opportunity to get to know, over two days, technical stations, some of which were maintained with research institutions, booths of dozens of partner companies, business counter, cooperativism and machinery and technologies areas presented by the dealer **Cocamar Máquinas/ John Deere**, in addition to Fertilizantes Viridian, Sementes Cocamar, Energia Cocamar, etc.

The opening ceremony was attended by the Secretary of Agriculture of Paraná Noberto Ortigara, and the President of Cocamar Divanir Higinio and other authorities.

And Paulo Herrmann spoke about the topic Brazilian Agribusiness: Opportunities and Challenges ("O Agro Brasileiro: Oportunidades e Desafios").

In July, it was the turn of the Winter Field Day, held in the same place that, for one day, had the participation of more than **1.5 cooperative members** and brought a series of specific news about winter crops, including, like Safratec, attractions such as agricultural machinery, in charge of **Cocamar Máquinas/John Deere**, among several others.



Relationship with Cocamar Máquinas' Customers

As concerns the Operational Model of Customer-Centered Culture Governance (CCC), earmarked for the practice of Customer Experience (CX), **Cocamar Máquinas** establishes the guidelines on what should be done so that its 5 steps are fulfilled.

This helps the dealer ensure that the customer has the best relationship experience and use of their goods and services, in addition to enhancing their added value, creating the need for recurring consumption and brand loyalty.

The methodologies applied are:

- **Net Promoter Score (NPS)**, a metric that assesses customer loyalty and how much they recommend the brand,

product and service throughout their journey).

- **Customer Satisfaction Score (CSTA)**: in which the level of customer satisfaction with the products and each area is measured.

- **WoW Moment**: Moment when the customer achieves quick success when having contact with your product. That is when the company starts to win them over.

Specifically on the importance of this governance, the results achieved allow us to spot what customers value, raise teams' awareness through results, but mainly to prioritize the focus areas for constant improvements.



INNOVATION & TECHNOLOGY

(GRI 3-3)



Projects



Innovation with Customer



Market Innovation



Results of Outstanding Projects in 2023

Cocamar App

In 2023, the Cocamar application was implemented for employees who did not have access to the System, and the initiative was quite successful, since almost one thousand among those started to use it. Overall, 3,000 employees have accessed it.

Online Contract

The system was developed for the continuation of online contracts in 2024.

Payments for Environmental Services

Project under development and the expectation remains that it will be completed in 2024.

Reduction of Consumption and Increased Control of Water Use in the Industrial Complex

The project is underway in 2024.

New CRM App

Project finished and new application deployed using React Native technology (a popular mobile application framework) already in use by agronomists, who commented positively on the effort.

Digital Admission

Project completed in 2023, in which the hiring of employees is carried out in the digital environment, enabling agility and assertiveness.

Grain Classification with Artificial Intelligence (AI)

In the Maringá Bulk Carrier, soybean classification uses image recognition.

Sugar Reduction in Retail Products

R&D project aimed at changing the formulation to increase quality and reduce sugar in the line of nectars and sauces.

Automation of Cocamar Máquinas Parts Inventory

Control of entry, exit, and transfer of parts from the stores of the dealer **Cocamar Máquinas/John Deere**, in an automated way, providing more security of inventories.

Other Innovations Implemented in 2023

Cocamar Máquinas

The use of technologies bundled in John Deere equipment seeks, in short, to increase productivity, save inputs, and optimize time, and this is increasingly evident in the area of operation of **Cocamar Máquinas**. In this sense, seeking to deepen understanding about the potential of their productivity in their areas, customers invest in equipment that generates agronomic data to assist them in decision making. In 2023, John Deere harvesters connected to the dealer's Operations Center recorded a volume of 142,000 hectares of harvest through their productivity maps,

considering that such information is of paramount importance to understand the variations that impact crop yields. And to make use of this data, the dealer provides its customers with the service of Strong Soil Project, a work that starts by preparing a productivity map and, subsequently, identifies the area where soil samples should be collected, setting georeferenced points, carrying out laboratory analysis and a fertility map. Lastly, an agronomic prescription is made for the application of input, according to the need of stands. In 2023, the dealer executed 44,000 hectares of



the Strong Soil project for its customers, this investigation being more assertive based on the data generated by the equipment, which makes it possible to apply the right product, in the exact amount, and at the appropriate time.

This ensured an increase in productivity of 8 bags of soybeans per hectare, increasing the experience of value with the John Deere brand and with the Dealer **Cocamar Máquinas**.



New Business – Carne Cocamar

In 2023, Cocamar started a new business, the early meat production program, aiming to serve cooperative members who invest in livestock based on cutting-edge technologies, including ICLF (Integrated Crop-Livestock-Forestry Systems), and are not compensated by the product quality distinctiveness. Bearing this in mind, the cooperative sealed a partnership with a meatpacking plant in Nova Londrina,

in the northwestern region of Paraná State, where early heifers of angus and nelore breeds are slaughtered, offering the main attributes of flavor and tenderness. The trend is for a gradual growth in the number of animals slaughtered, as the program develops. They are animals of advanced genetics, which receive a balanced diet, with quality food, so that they develop naturally until they reach the

age of slaughter, and the herds are accompanied by a technical team of the cooperative. Meat cuts serve consumers who demand quality and eager to purchase unique products. And, initially, they started to be marketed, in 2023, in the store of the Maringá Unit and also at the Cocamar Station, in Maringá. It ought to be emphasized that

Cocamar already has a tradition and an important presence in the livestock segment, with a network of agricultural stores spread throughout the states of Paraná, São Paulo, Mato Grosso do Sul, Mato Grosso and Goiás, where it offers a full line of products, medicines, tools, equipment, and other items, in addition to working in the production of feed and mineral supplements.



Total Investment in Innovation & Technology Projects in 2023

Innovation

BRL 1.211.100,00

In Technology Projects and Systems

BRL 5.800.000

Technologies for 2024

The main technologies that Cocamar intends to implement in 2024:

Image Recognition by Artificial Intelligence (AI) for vehicle monitoring.

Validation of Banknote Information with AI (reimbursement project).

Property Management using tools provided in the Cocamar App.

Corporate Whatsapp Platform for submitting information to cooperative members.

Chatbot (an AI-based software capable of maintaining a real-time conversation by text or voice) for Service in the Cocamar App.

Traceability System of the wheat flour produced by Moinho Cocamar.

Service Company Project (Projeto Empresa de Serviços) (to encourage producers to restore the proper status of their processes and land through Decarbonization Credit (CBIO))

Data catalog (analytics)

Projects completed in 2023:

114 management projects

New infrastructure of servers

WMS project for inventory management

API Management

Weather Stations

CLIMATE CHANGE ADAPTATION AND RESILIENCE

(GRI 201, GRI 305, GRI 201-2, GRI 305-1, GRI 305-2, GRI 305-4, GRI 305-5, GRI 305-7)



Certifications Attesting to the Commitment

Awarded by SCS Global Services, the **International Sustainability and Carbon Certification (ISCC)** was achieved by Cocamar for glycerin, a residue of the biodiesel process that is based on soybean oil produced with the grains delivered by the cooperative members. Glycerin has obtained certification in the Point of Origin category.

By obtaining internationally recognized certifications, Cocamar contributes to the global transition to a low-carbon economy, spurring on the reduction of dependence on fossil fuels and boosting the use of renewable energy sources.

Hence, the cooperative advances even further in its sustainable journey, investing in research & development of innovative technologies to improve its biofuel production.

By attaining ISCC certification for glycerin, Cocamar not only increases its competitive edge, but also plays a key role in building a cleaner, more

sustainable future for all.

This achievement epitomizes the company's commitment to providing environmentally responsible energy solutions and drives the global transition to a greener economy.

In 2023, Cocamar started the project for RTRS (Round Table on Responsible Soy Association) certification for sustainable soy production with some producers and this work will extend in 2024 for continuation of pre-audits and subsequent certification. RTRS Certification is an international standard designed for the certification of soybean and corn production. The standard aims to ensure compliance with five production principles, namely: Compliance with Laws and Good Business Practices, Responsible Working Conditions, Responsible Relations with the Community, Environmental Responsibility, and Good Agricultural Practices.

Risks and Opportunities Arising from Climate Change and its Management - Soybean

(GRI 201-2)



RISKS

INDEX	
1	RISKS ARISING FROM CLIMATE CHANGE
2	NATURE
3	ASSOCIATED IMPACTS
4	FINANCIAL IMPLICATIONS ASCERTAINED FOR THE RISK
5	METHODS USED TO MANAGE RISK
6	COST TO MANAGE THESE EFFORTS

- 1 **Extreme weather (e.g. flooding, prolonged drought periods, excessive heat)**
- 2 Physical
- 3 Crop productivity reduction
- 4 Possible drop in the cooperative's revenue as a consequence of a smaller harvest; noncompliance with contracts by producers highly impacted by harvest frustration; total/partial non-payment of inputs negotiated in installments; increase in the cost of agricultural insurance in the region (reducing the attractiveness for taking it out).
- 5 Recommendation for planting scheduling; use of different varieties/hybrids; techniques for building soil profile (which, among other benefits, favors water retention and infiltration); techniques such as planting signalgrass intercropping with corn in autumn/winter, or monocropping signalgrass, possibly adding oats or a mix of crops, to ensure a better soil cover, with the purpose of ensuring a more favorable environment for crop development; expansion in the cooperative's areas of operation/origination (States of Mato Grosso do Sul, Mato Grosso, and Goiás).
- 6 Measuring the management cost is not possible owing to the fact that the efforts are scattered across several departments/areas of the cooperative.

1 Stakeholder questioning regarding Cocamar's actions to fight climate change.

- 2 Reputational
- 3 Loss of dependability among stakeholders.
- 4 Decrease in market share.
- 5 COC – Cocamar Customer Guidance Center.
- 6 According to the need.

1 Increasing demand for vulnerable people in the face of climate catastrophes.

- 2 Political/Financial
- 3 Increased requests for donations of food, clothing, among others.
- 4 Limitation of the annual budget.
- 5 Guidance for the entities to participate in the Solidarity Union Campaign (Campanha União Solidária), carried out in concert with Sicredi Dexis.
- 6 BRL 400,000.00

1 In the event of low productivity of the harvest, there is a predictable decrease in donations from efforts such as Charitable Bag Campaign (Campanha Saca do Bem), AGO Surpluses (Sobras Residuais da AGO), food donations, and others.

- 2 Economic/Financial
- 3 Decrease in the positive impact caused by campaigns/efforts
- 4 Budget reduction.
- 5 Access other sponsors
- 6 According to the need

1 Decrease/loss of productivity of seedlings produced by the Cultivar program

- 2 Productive
- 3 Waste of feedstock, inputs, and labor.
- 4 On average, BRL 19.00 per seedling lost.
- 5 There is no prior method.
- 6 There is no prior method.

1 Trading of agricultural inputs

- 2 Physical
- 3 Receipt of the input portfolio, even in regions with extreme weather events.
- 4 Reduction in default.
- 5 Within the credit facility granting policies, taking out agricultural insurance is mandatory, with the main beneficiary being the cooperative Cocamar.
- 6 See insurer's budget.

1 Crop reduction due to climate problem

- 2 Economic/Financial
- 3 The economy of the cities is harmed, with a reduction in collection and, as a result, less public investments in works and improvements for the population.
- 4 Trade stagnation, generating a reduction in jobs, with negative consequences for the entire community.
- 5 There is no prior method.
- 6 Measured from the knowledge of official data released by the government.



OPPORTUNITIES

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- 1 OPPORTUNITIES ARISING FROM CLIMATE CHANGE
- 2 NATURE
- 3 ASSOCIATED IMPACTS
- 4 FINANCIAL IMPLICATIONS ASCERTAINED FOR THE RISK
- 5 METHODS USED TO MANAGE RISK
- 6 COST TO MANAGE THESE EFFORTS

1 Crop reduction due to climate problem

- 2 Physical
- 3 Diversification of products received by the cooperative
- 4 Reduction of the impact on productivity owing to weather conditions, reducing the risk of noncompliance with contracts and default.
- 5 Assessment of technical and economic feasibility of the culture within the Technology Diffusion Units before encouraging the cooperative members. Establishment of the point of receipt of products (eg.: sorghum) based on the adaptation of the crop, region, and planted area.
- 6 Measuring the management cost is not possible owing to the fact that the efforts are scattered across several departments/areas of the cooperative

1 Fostering conservationist production techniques

- 2 Physical
- 3 Maintenance of crop productivity in the case of moderate/medium weather conditions.
- 4 Reduction of the impact on productivity owing to weather conditions, reducing the risk of noncompliance with contracts and default.
- 5 Foster technologies that improve soil water infiltration and retention (no-till seeding system, use of correctives and conditioners, planting of cover crops in winter, corn x signalgrass intercropping, among others).
- 6 Measuring the management cost is not possible owing to the fact that the efforts are scattered across several departments/areas of the cooperative.

1 Monitoring of weather and climate conditions and presentation of trends for technicians and cooperative members.

- 2 Physical
- 3 Better planning of field activities in order to reduce/mitigate extreme climate impacts on crops.
- 4 Reduction of the impact on productivity owing to weather conditions, reducing the risk of noncompliance with contracts and default.
- 5 Network of climatological stations (50 to date) with better accuracy of short-term forecasts and real-time follow-up of weather conditions in the main regions of the cooperative. External advice with two climatology companies to produce biannual content (trend for the semester), and weekly reports throughout the year.
- 6 Measuring the management cost is not possible owing to the fact that the efforts are scattered across several departments/areas of the cooperative.

1 Expansion of the area of operation

- 2 Physical
- 3 Reduction of the regional impact of extreme weather.
- 4 Reduction of the impact on productivity owing to weather conditions, reducing the risk of noncompliance with contracts and default.
- 5 Origination growth in the states of São Paulo, Minas Gerais and Mato Grosso.
- 6 Measuring the management cost is not possible owing to the fact that the efforts are scattered across several departments/areas of the cooperative.

1 Carbon credit for cooperative members.

2 Financial

3 New business and increased revenue for cooperative members.

4 Increased revenue

5 External companies will manage it.

6 Assessments and audits on properties began in 2023

1 Increased productivity for the cooperative member, impacting on the greater supply of resources.

2 Financial

3 Increase in donations of surpluses at AGO

4 Increased revenue

5 Distribution of amounts among entities

6 N/A



Climate Change

(GRI 203-2)

Grains (soy, corn, wheat, and sorghum)

The climate showed many variations, benefiting the main crop, soybean, which occupied 1,061,704 hectares in the 2022/23 harvest, distributed among the states of Paraná, Mato Grosso do Sul, and São Paulo. After a lack of rain in September, planting normalized in October and November. Temperatures also fluctuated a lot, ranging between 10 and 34 degrees Celsius, and one of the highlights was the return of Asian soybean rust (*Phakopsora pachyrhizi*) at high levels, causing reduced productivity in several regions. Lastly, in general, for an estimated average productivity of 3,251(kg/ha), the final obtained was 3,637 (kg/ha). The main determining factors for increased productivity, good climatic conditions included the use of quality inputs and qualified technical assistance.

In turn, the winter corn crop occupied a sown area of 648,291 hectares, in those same states, in which the cooperative originates and receives production. The sowing underwent an average delay of forty days compared to the traditional window that begins

in February, owing to the delay in soybean harvest, hampered by long periods of rainfall.

For an estimated overall average productivity of 5,121 kg/ha, the final obtained was 5,033 kg/ha.

As for wheat, the crop was grown in an area of 111,225 hectares in the 2023/2023 harvest, in the northern and northwestern regions of the State of Paraná. The sowing operation began in the second half of April and lasted until the end of May. In the end, owing to the lack of rain and diseases spreading, the productivity posted 2.538kg/ha, falling short of the estimate of 2,966 kg/ha.

Lastly, the sorghum crop occupied 68,806 hectares that were distributed among the states of Paraná, São Paulo and Mato Grosso do Sul. The productivity achieved, in the general average, was 2,922 kg/ha vis-à-vis an initial estimate of 3,883 kg/ha, that is, 75% of the proposed potential, which is due to factors such as the difficulty in sowing, which was done at a time outside the optimum period, diseases, etc.

Power

(GRI 302)

Consumption of power within the organization

(GRI 302-1)

Consumption of renewable fuels in GJ	2022	2023
Hydrous ethanol	-	17.455,50
Timber or timber residue	1.997.900,50	2.320.259,03
Biomass boiler – bagasse	141.287,61	218.109,98
TOTAL RENEWABLE SOURCES	2.139.188,11	2.555.824,52

Consumption of fuels from non-renewable sources in GJ	2022	2023
Gas	19.494,88	12.046,39
Diesel	108.430,49	65.094,05
TOTAL NON-RENEWABLE SOURCES	127.925,37	77.140,44

Electricity consumption in GJ	2022	2023
Self-generated electricity consumption	140.047,20	105.415,80
Consumption of electricity purchased from third parties without ballast	201.572,07	259.513,93
Consumption of electricity purchased from third parties – incentivized energy	96.765,39	127.080,61
TOTAL ELECTRICITY CONSUMED	438.384,66	492.010,35

Total power consumption within the organization in GJ	2022	2023
Renewable sources	2.376.000,70	2.788.320,93
Non-renewable sources	329.497,44	336.654,36
TOTAL ELECTRICITY CONSUMED	2.705.498,15	3.124.975,30

In 2023, there was an increase in the consumption of fuels from renewable sources and a reduction in the use of the non-renewable product, owing to the substitution of gas for ethanol in the fleet of light vehicles.

As for electricity, there was an increase in the consumption of this input purchased from third parties, a result of the high prices of biomass (chips), which caused an increase in

the cost of power production through cogeneration, thus offsetting for buying from the market.

Finally, the total power consumption in the cooperative grew vis-à-vis 2022 figures, which can be explained by the record harvest of soybeans received in 2023, which made it necessary to considerably increase the activities of drying, transport, storage, and processing of grains.





DAIA – Ascertainment of Environmental Aspects and Impacts

Energy Intensity

(GRI 302-3)

The energy intensity indicator allows to assess and monitor Cocamar’s energy performance over time. Thus, if any deviation is observed, the cooperative can take corrective measures. As its industrial complex revolves around soybean processing, the amount of refined oil and the amount of crushed soybean were used as indicators.

ENERGY INTENSITY RATE FOR THE ORGANIZATION		2023
Crushed Soybean		28,66kWh/t soja.
Refined Oil		36,00 kWh/t soja

Specific consumption means how much energy kWh is consumed to crush 01 t of soybeans.

Comparing with 2022, there was no change in the structure of the industry and in the energy efficiency of equipment used. Regarding refined oil, there was a decrease in efficiency in the process, from 30.86 to 36.00 kW/h/t soybean.

Cocamar has been consolidating its surveys of environmental aspects and impacts since 2021, proposing improvements in the process and its structure, in order to mitigate the negative impacts caused to the environment as a result of its activities. Daia is intended to ascertain the environmental aspects and impacts aimed at spotting elements that may cause some change or interaction in nature; such aspects may be beneficial or adverse, such as atmospheric emissions, soil contamination, reverse logistics, natural lighting, etc. There is the necessity to identify, assess, and control these impacts so that there are effective arrangements to address environmental emergencies and contingencies.

To determine the aspects and impacts, in-person inspections are carried out in all Cocamar units and industries, and a new reassessment cycle is carried out every 2 years. 168 points were monitored in the first inspection cycle, including the operational units, industries, stations, and other sections of the cooperative. As a result, 17,137 Environmental aspects inherent to industrial activities, grain receipt, sale of inputs, etc., were spotted, which yielded 24,677 positive and negative impacts for which more than 15,025 controls were suggested as a means to mitigate possible damage to the environment.

Environmental Laws

Legal compliance aims at the periodic updating and follow-up of environmental laws. At Cocamar, the process of surveying environmental laws is already well established and systematized, and any noncompliance is addressed and resolved through corrective action plans. In-person visits are also made for check, and a platform is used through which the applicable laws are controlled and updated. In the last year, more than 7,100 legal requirements of the units, industries, and sectors were monitored and controlled.

Environmental Booklet

Informing and guiding rural producers about the good environmental practices required for the sustainable development of their activities in rural areas, thinking about their safety and that of the environment, is the objective of the Environmental Booklet.

It is important to note that to ensure the eco-efficiency of the entire operation, the cooperative provides, through its environmental area, technical support to the cooperative

members and, in addition, the Environmental Booklet provides accessible guidelines, in a didactic way to comply with legal requirements, assisting associates in the adoption of best environmental responsibility practices. The guide instructs in the construction or appropriateness of the structures owned by them, strictly complying with environmental laws at the state and federal levels, coupled with compliance with applicable certifications.



Spring Protection Project

In 2023, the Spring Protection Project (Projeto de Proteção de Nascentes) underwent a restructuring within the cooperative, requiring the survey of new partners and resources, in addition to the replanning of work, in order to increase and measure the positive impacts caused by the project's actions. Among other improvements, this new planning also seeks to include reforestation efforts in those Permanent Preservation

Areas (APPs) where there is a need through the free supply of seedlings of native tree species from the Atlantic Forest to producers, which are developed by the cooperative's Cultivar Project. Accordingly, in 2023, specific protection efforts were carried out in some springs, on commemorative dates involving water resources and in environmental education events, and the massive resumption of work on this new structure is scheduled for 2024.



GHG Emissions Inventory

(GRI 305-1, GRI 305-2, GRI 305-4, GRI 305-5)

Emissions Management

(GRI 305-1, GRI 305-2, GRI 305-4, GRI 305-5, GRI 305-7)

Emissions control is carried out at Cocamar observing the limits set forth by the responsible environmental agencies. When the figures point to “anomalies,” action plans are put in place in the areas of operation to solve the noncompliance. The main impacts pertaining to this topic concern the payment of fines, strain while negotiating with environmental agencies, complaints from the surrounding communities, and consequently financial losses and substantial damage to the cooperative’s image.

Cocamar’s operations leads to the emission of Suspended Particles (PTS) from grains, emission of dust particles and greenhouse gases from the movement of vehicles and also in the operation of the boiler and cogeneration and other industrial processes, which have emissions of nitrogen oxides and sulfur oxides. It is also linked through its business relationships by the grain harvesting activity in the field, in addition to all the logistics involved in the transport of these grains, inputs, and finished products.

A new stage in the inventory of GHG emissions was started by Cocamar in 2023, following the methodology devised by the Getúlio Vargas Foundation (FGV), responsible for the Brazilian Greenhouse Gas (GHG) protocol program. Thus, a test method for data collection was developed and implemented. The emission data, in metric tons of CO2 equivalent (tCO2e), encompass all gases required by the GHG protocol, regulated by the Kyoto Protocol: carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O), hydrofluorocarbons (HFCs), perfluorinated compounds (PFCs),

sulfur hexafluoride (SF6), and nitrogen trifluoride (NF3). In turn, the emission factors and global warming potential indexes (GWP) used by FGV are based on the Intergovernmental Panel on Climate Change (IPCC): Guidelines for National Greenhouse Gas Inventories – 2006. It ought to be mentioned that the biogenic CO2 emission was ascertained, but according to the Brazilian GHG protocol, it should not be accounted for in total emissions. The results obtained are addressed in table 1 below.

	2022	2023
Scope 1 (tCO2e)	62.713,93	91.877,294
Scope 2 (tCO2e)	4.483,414	7.419,450
Total (tCO2e)	67.197,34	99.480,524
Biogenic CO2 Emissions (t)	279.998,91	443.823,009

Compared to the previous year, tCO2e emissions increased by 47.77%, probably owing to the large harvest of grains in the 2022/23 cycle, requiring a strong increase in the activities of drying, transport, storage,

and processing of grains, which increased the emissions relating to these practices. Another factor that contributed to the increase in emissions was the higher discharge of treated effluent. In 2023, the

cooperative's effluent treatment plant (ETE) underwent several maintenance operations, thus hindering the regular flow of the ETE, which prevented the reuse of the treated effluent and

sometimes had to be released into the receiving body.

In 2023, the cooperative also introduced the GHG emission intensity index.

$$\frac{\text{Emissions}}{\text{Products}} = \frac{\text{tCO}_2 \text{ e}}{\text{t of grains received}^*}$$

*Tons of grains received: total grains received (soybean, wheat, sorghum, coffee, and corn) in 2023.

Intensity of GHG Emissions	0,02
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Compensation (Agriculture Activities)

One way to remove Cocamar's GHG emissions is by planting of eucalyptus trees. In 2022, Cocamar had 17 plantations of the species E. urograndis, with a total area of 2,460.69 hectares, while in 2023 the cooperative had 19 plantations of the same species, totaling 2,857.40 hectares. Through the Calculation Tool for the Balance of Greenhouse Gas Emissions in Forests and Agroforestry Systems in Brazil (WRI Brasil, 2020), the removal of GHG's generated by planted areas was ascertained.

Year	Removals by Agricultural Activity (tCO2e)
2022	-80.635,18
2023	-99.715,84

As a strong point for mitigating emissions, it is noted that in 2022, with the planting of eucalyptus, the cooperative sequestered more tCO2e than was emitted (119.99%). In 2023, carbon sequestration was 100.42% in relation to the total emitted.

Cocamar Máquinas

An inventory of greenhouse gas emissions was carried out separately for one of the cooperative's fronts, **Cocamar Máquinas – John Deere** Dealers. The results are shown below.

	2022	2023
Scope 1 (tCO2e)	403,44	174,55
Scope 2 (tCO2e)	13,94	9,323
Total (tCO2e)	417,37	183,78
Biogenic CO2 Emissions (t)	94,05	54,89

There is a 55.97% decrease in emissions in 2023 compared to 2022, which was due to the change in the fuel used in the light vehicles fleet, changing from gas, in 2022, to ethanol in 2023.

The GHG emission intensity index for **Cocamar Máquinas** was ascertained based on the following formula:

$$\frac{\text{Emissions}}{\text{Products}} = \frac{\text{tCO}_2 \text{ e}}{\text{total machines sold}^*}$$

*Total machines sold: total tractors, harvesters, sprayers, and sugarcane harvesters sold by dealers (**Cocamar Máquinas**).

Intensity of GHG Emissions	0,29
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100% ETANOL FLEET

Exchange of Fleet Fuel for 100% Ethanol

The entire light fleet of Transcocamar, consisting of about 500 vehicles, was converted in September 2023 to be powered exclusively by ethanol, thus the cooperative manages to reduce the emission of pollutants – and the carbon footprint – through the use of a fuel from a renewable source and thus meets six SDG's (Sustainable Development Goals). They are: 2) Zero Hunger and Sustainable Agriculture; 7) Clean and Affordable Energy; 9) Industry, Innovation and Infrastructure; 12) Responsible Consumption and Production; 13) Action Against Global Climate Change; 15) Life and Terrestrial Ecosystems.

In addition to drivers' awareness, the migration to this type of fuel is highlighted by a sticker attached to the fuel tank cap of all vehicles, indicating the use of 100% ethanol. To ascertain and assess the impacts, principles of the GHG Protocol were used, a methodology consistent with ISO standards, and several indicators were followed up over two years, especially the impacts on both fuel consumption and emission, until reaching the final figures of improvements for nature and biodiversity from the change of fuel type.

Black Smoke Monitoring

In its ongoing pursuit of sustainable practices and environmental responsibility, Cocamar has taken effective measures to monitor and mitigate environmental impacts. A key aspect of this commitment is the adoption of the Ringelmann Scale, a visual tool for assessing the density of smoke emitted from stationary and mobile sources.

The implementation of the Ringelmann Scale in the cooperative assesses mobile smoke sources, following Cetesb's methodology, and reflecting our commitment to maintaining air quality standards. This tool not only allows an assessment of black smoke emissions, but also provides a solid basis for spotting areas for improvement in processes.

Truckers' Awareness on ARLA 32

Based on the importance of the Automotive Liquid Reducing Agent (ARLA 32) in reducing harmful emissions, Cocamar placed awareness signs in all Units, specifically aimed at truck drivers. These signs highlight the relevance of ARLA 32 in mitigating environmental impacts and underline the cooperative's commitment to sustainable practices. In addition, information was distributed to truck drivers, providing guidelines for the prevention of black smoke, fostering a broad approach to the environmental management of heavy vehicles.



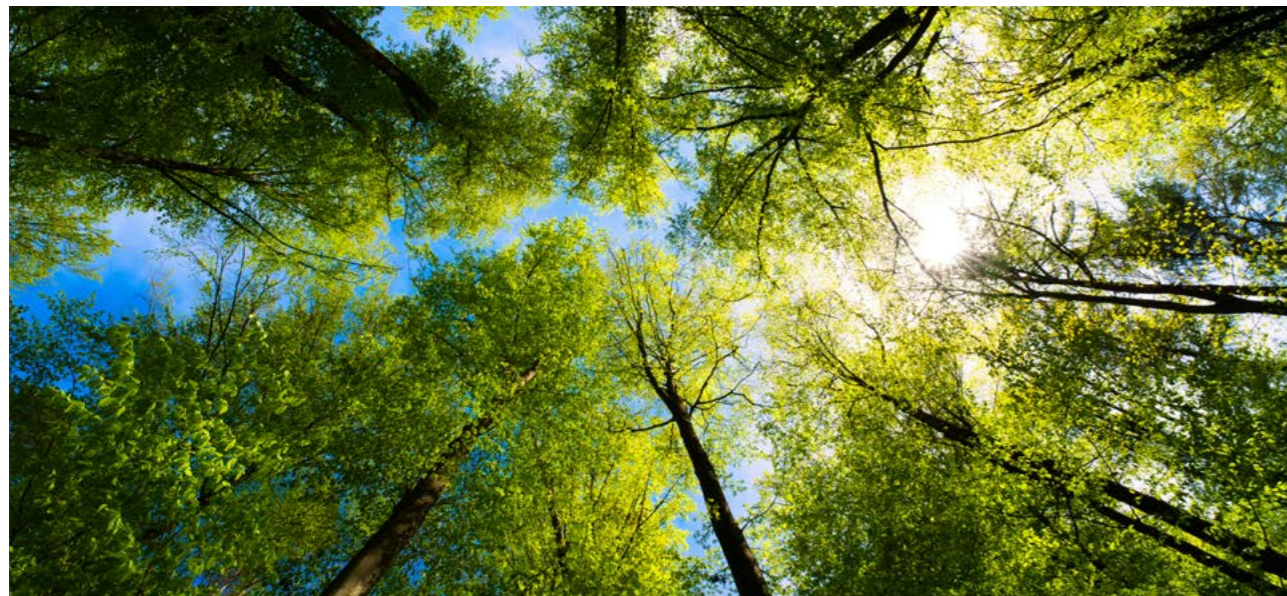
Emissions of NOx, SOx and other significant atmospheric emissions

(GRI 305-7)

The indicators monitored deal with atmospheric emissions from boilers and cogeneration, from the feed plant, vegetable waste, machine and coffee roasting, and monitor the surroundings of the grain processing units. Cocamar performs direct measurement of its emissions.

SIGNIFICANT ATMOSPHERIC EMISSIONS IN KG/M ³ 2022	2022	2023
NOx	0,00058300	0,00060082
Particulate Matter (PM)	0,00072120	0,00092790
Other standard categories of atmospheric emissions identified in relevant laws and regulations (CO)	0,00325216	0,00181603
Other standard categories of atmospheric emissions identified in relevant laws and regulations (PTS)	0,00002593	0,00003355

*The monitoring of atmospheric emissions from Cocamar's fixed sources takes into account the applicable environmental laws regarding the frequency of monitoring and legal compliance limit for each parameter that should be monitored, according to the characteristics of the issuing source.



INTEREST IN THE COMMUNITY

(GRI 3-3, GRI 413, GRI 413-2, GRI 413-1)



Approach to Stakeholder's Engagement

(GRI 2-29)

As a means to generate an intangible value for Cocamar, over 2023, the External Stakeholders' update and mapping method was carried out for all administrative areas of the cooperative, as well as its units, which is linked to the commitment to society at large, since these external stakeholders are agents that contribute to the progress of the production chain and are present in the cooperative's areas of operation, assessing their work through partnerships and initiatives in concert and, therefore, are capital for the preparation of the organization's materiality matrix.

From the survey carried out in 2023, it was possible to map more than 560 agents that make up the stakeholder group. Currently, Cocamar remains with this survey and update, and the

list consists of research and teaching institutions, business organizations and organizations of civil society, public, tax and religious institutions, service providers, and feestock suppliers.

With the knowledge and disclosure of these parties, it is feasible to identify their connection with the cooperative in order to prevent situations that result in strain, conflicts or crises in the work processes and thus implement Cocamar's commitment to social, environmental, and governance issues.

Interactions with stakeholders are not only relevant to financial success, but advantageous to economic objectives, ethics, and socio-environmental responsibility in business by generating positive impacts on society.

Investments in Sustainable Development

(GRI 413-1)

Cocamar's contribution to the sustainable development of communities is something natural to cooperativism.

The presence of the cooperative in a region drives the economy, leads to job creation (including in the supply chain), ultimately leading it to partaking municipal development also through the collection of taxes. The higher the cooperative's revenue, the greater the prosperity of the chain and, as a result, the greater the growth of the regional economy.

In 2023, **BRL 5,640,229.07** were invested in the regions where Cocamar conducts its operations, through tax incentive resources, Technical, Educational and Social Assistance Reserve (Rates), specific donations

and surpluses approved by the members at the Shareholders' Meeting (AGO), in social projects such as the manufacture of geriatric diapers, soccer school for children in the community of Maringá, participation in charitable campaigns and the performance of the program "Solidarity is Our Energy" ("A Solidariedade é nossa energia"), with the donation of 22 photovoltaic power generation systems to charitable entities in the states of Paraná, São Paulo and Mato Grosso do Sul. In turn, the Solidarity Union Campaign raised more than BRL 5 mn in 2023, with the participation of about 500 entities from cities in the states of Paraná, São Paulo, and Mato Grosso do Sul, which impacted about **600,000 lives.**

Cocamar Máquinas Engaged

Cocamar Máquinas/Dealer John Deere adds to the effort of that company aiming to spur on the planting of trees. By 2030, the goal is for 1 million trees to be planted in Brazil and Latin America, under the “Together for a Greener Latin America” (“Juntos por uma América Latina mais Verde”) campaign. John Deere’s initiative with its dealer network seeks to strengthen agribusiness that produces sustainably. **For every machine sold, 3 trees are planted – 1 by the dealer and 2 by John Deere.** In 2023, 2,587 seedlings were planted by **Cocamar Máquinas Dealers**.

Local Communities

(GRI 413-1)

The topic is part of the principles of Cooperativism, in which the 7th is Interest in the Community. Also in Cocamar’s Governance Structure Guide are principle 4, Stakeholders’ Management, and principle 2, Social Management, which address objectives and goals for following

up and monitoring the impacts on the community, in addition to the cooperative having signed a commitment to the Global Compact and to the advancement of the 17 SDG’s, as presented in the chapter on this report.

Impact Survey

(GRI 413-1, GRI 413-2, GRI 203-1)

Cocamar carried out in 2018 and 2022, with the support of a consulting firm, a survey in the communities surrounding its units, to spot impacts of its operation.

The questions pointed out were, in summary, the following:

- Bad smell generated by the receipt of grains in the units;
- Corn dust generated in the process of receiving and cleaning the grains in the units;
- Smoke from biomass burning in unit dryers;
- Dust or mud due to the transit of trucks owing to the transport and handling of grains;
- Noise pollution owing to industrial operations in the units;
- Noise pollution generated by the transit of trucks or agricultural machinery owing to the transport and handling of grains;
- Incidence of the occurrence of animals and insects in homes near the unit;
- Depreciation of real estate located around the unit;

Based on the results of the surveys, investments were made so that, with the adjustments, the occurrences were minimized. Upon starting the efforts, the Cocamar staff, with the aid of the consulting firm, returned to the communities to apply a new survey to assess the effectiveness of the investments.

In 2022, the mapping was reviewed and the new units launched after the last survey were included, and a new assessment of other improvements in points raised was then performed.

Cocamar expanded the socio-environmental impact survey, making a commitment to apply the survey in the community in 100% of the units operating in 2024. And in addition to the negative impacts, questions also addressed the positive impacts of the cooperative's presence in the communities. The main positive points were: increased visibility of the city, increased tax collection for the city, generation of employment and income for the local population.

In order to keep track the evolution of the socio-environmental impact, every 2 years, starting in December 2024, a new round of surveys will be carried out with each of the Cocamar's units, including the new ones, to be opened during the year.

In summary, the main actions and investments made in 2023 were:

- At the Florai (Paraná) unit, an investment of BRL 550,000.00 was made for the placement of gates in the hoppers and film collection in the dryer;
- At the units of Santa Isabel do Ivaí (Paraná) and Douradina (Paraná), gates were installed in the hoppers, totaling BRL 88,000.00 in each of them;
- At the Querência do Norte (Paraná) unit, an investment of BRL 264,000.00 was made to implement a particle suppressor in the shipping area and gates in the hoppers;
- At the Jaguapitã unit, with an investment of BRL 550,000.00, gates were placed in the hoppers and film collection in the bascule lift.
- At the Cambé Bulk Carrier, the upper CT was closed with screen, and film collector was placed on the bascule lift with pneumatic transport to the warehouse, totaling BRL 550,000.00;
- And there was an investment of BRL 2,100,000.00 in the Centenário do Sul unit, where a film collector was placed in the bascule lift, gates in the hopper, construction of a residue warehouse, closing of the shipping box, collection in the cleaning machines with a dust collector, dust suppression, transport of enclosed product, change of the sorting yard, and planting of a living fence around the unit.

Solidarity Campaigns

In 2023, thanks to the great engagement and commitment of all participants, the campaigns carried out by Cocamar exceeded expectations, reaching very appreciable figures and results.



Christmas Campaign

The Christmas Solidarity Campaign (Campanha Solidária de Natal) aims to collect food for charitable institutions that serve a socially vulnerable population in the Cocamar's regions. After a 2022 in which there were more difficulties for solidarity efforts, one of the largest collection goals for the Christmas Campaign was boldly sought: **35,000 kg**. The goal was not only achieved but surpassed the highest figures obtained so far by 106.50%. **99 units** participated, with a volume collected of **37,320 kg**. For this volume, **Cocamar Máquinas** donated an amount of **2,298.3 kg**.



Double Solidarity Campaign

In celebration of Cocamar's 60th anniversary, in 2023, the Double Solidarity (Solidariedade em Dobro) campaign, with **44 units** involved, collecting food for people in social vulnerability, and the cooperative committed to doubling the amount achieved, as a way of thanking for all the company's story and community support to the company, at headquarters and in all regions where it conducts business. Overall, more than **14,000 kg** of foodstuff were collected and, with the contribution, more than **28,000 kg** were destined to the charitable entities. **Cocamar Máquinas** donated the amount of **83.4 kg**, with a contribution of **166.8 kg**.



Winter Solidarity Campaign

Getting blankets, sweatshirts, sweaters, coats, pants, gloves, shoes, among other clothing, in good condition, is the proposal of the Winter Solidarity Campaign (Campanha Solidária de Inverno), to deliver to the institutions that carry out the allocation and care of families in situations of social vulnerability in the cities where Cocamar conducts business. With the participation of **65 units, 14,264** pieces of clothing were collected.



With a new format from 2018, the Solidarity Union Campaign (Campanha União Solidária) seeks to generate a positive impact on the community by fostering fundraising, encouraging organizations of civil society to find means for their social transformation projects, and furthering engagement for local community causes. Having as area of coverage the cities where the cooperative conducts business, the funds are obtained through the trading of hard-copy and online coupons. The sale is the responsibility of each institution and the amount collected is fully reverted as income for the performance and/or improvement of the projects submitted and approved by means of a call for tenders. Each coupon has the value of BRL 10.00 (ten Brazilian reais) and entitles to participate in prize draws throughout the campaign, provided that it is registered and validated on the campaign website to generate the lucky number. **The amount reached by the campaign, in 2023, was BRL 5,813,460.00, with 81 participating units.**



Through the Londrina Cancer Hospital, Cocamar participates in the Saca do Bem Campaign, which is intended to encourage producers in the region where the hospital and Cocamar operate to donate grain bags. With this support, the hospital can meet the costs of the treatments provided, such as videolaparoscopies, tumor surgeries, as well as more intricate interventions. Eleven units of the cooperative participated, with the collection of BRL 69,085.11.

* **Cocamar Máquinas participated in the Double Solidarity and Solidarity Christmas Campaigns.**

Support for Entrepreneurship

(GRI 413-1)

To maintain its trailblazer spirit in the solutions delivered to cooperative members, Cocamar is a partner of the startup accelerator EVOA. Since 2018, the cooperative has invested more than BRL 171,000 to boost entrepreneurship in the segments in which it operates. In addition, its professionals are mentors of all startups that have synergy with the processes and still make up the committees in the selection stages. The result of this partnership, so far, is the inclusion of new suppliers

from EVOA: Flugo, Welcome, XSpace, Farm Go, Motho Express, Tinbot, and Agromics.

In 2023, other startups were tested: Infla (for influencer marketing partnerships), XSpace (production of an audiovisual about Cocamar Labs), Fleet (assessment for optimization of Transcocamar truck routes), Alimenz (partnership with the commercial division for direct supply of products), and Optimum Supply (to optimize and automate complex purchases in the procurement area).



Cocamar Institute 20 years

(GRI 413-1)

One of Cocamar's main branches in the communities is the Cocamar Institute, a non-profit socio-environmental organization linked to the cooperative. It was created in 2003, in memory of former President Constâncio Pereira Dias, with the purpose of furthering the mobilization of human resources to meet needs pertaining to volunteer work, for the benefit of the community, in the areas of citizenship, education, culture, environment, and sport, integrated with social work efforts. This action is in line with the global agenda of

the Sustainable Development Goals, especially SDG 2 (Zero Hunger and Sustainable Agriculture).

In 2023, marked with records of collection in the campaigns accomplished, as well as in the production of geriatric diapers and in the investment in the communities and institutions of the regions served by Cocamar, the Institute reached 20 years of activities aimed at social development with the encouragement of volunteer work, and real impact on the lives of thousands of people.



C-Day

(GRI 413-1)

In line with the guidelines of the 17 Sustainable Development Goals of the United Nations (UN), C-Day (Day of Cooperating, celebrating the International Day of Cooperativism) is a national movement to further social and environmental responsibility. Thus, on July 1, 2023, in Maringá, State of Paraná, Cocamar celebrated the date in partnership with 5 other cooperatives: Unimed, Uniodonto, Unicampo, Sicredi, and Sicoob. The action involved more than 270 volunteers, who produced 10,000 geriatric diapers and collected more than 500 personal care products. To carry out the effort, the Cocamar Institute, through the Artisanal Diaper Workshop Project (Projeto Oficina Artesanal de Fraldas), mobilized more than 70 volunteers

in advance to produce diapers that were completed on the 1st day. And it relied on the partnership of Mesa Brasil – Maringá, State of Paraná for the selection of 16 Institutions to send donations. In Londrina, State of Paraná, more than 40 volunteers were mobilized, with the partnership of six cooperatives in the region (Cresol, Integrada, Sicredi, Sicoob



Ouro Verde, Sisprime, and Unicred). Together with the supermarkets, a “Solidarity Toll” (“Pedágio Solidário”) was carried out with the proposal of collecting food in supermarkets and advertising the C-Day Movement. The products collected were sent to Mesa Brasil de Londrina, which selected the Institutions that would be benefitted. Meanwhile, in the Cocamar Units, several actions were carried out to strengthen the demands in their Communities. To this end, the Cooperative was concerned with carrying out a prior diagnosis of the main demands in its territories of operation. Thus, the Units began to draw a map of actions in the second half of May and, after this period, continued with the action plans. The campaign showed its mobilization potential by benefitting the population with leisure, culture,

health promotion, environmental preservation, and food safety activities, posting the following results: more than 1,000 diapers produced, more than 1,000 personal care items collected, 3 recreational actions, more than 4.5 liters of blood donated, more than 3,500 kg of food collected, production of cookies, 45 bags produced with the recycling of banners, several efforts to engage in the collection of winter clothes, several efforts to encourage environmental protection practices, 90 lunchboxes donated to homeless people, BRL 2,000.00 collected from the manufacture of cassava chicken croquettes, and even small renovations of public space. Several units of the cooperative saw their efforts rewarded by covering, with their actions, more than 10 SDG’s.



Cocamar Choir

(GRI 413-1)

In 2023, Cocamar Choir made about 15 performances in several cities in Paraná.

After defining the setlist and preparing the musical arrangements, with a qualified technical team, the group started its schedule of concerts brightening the dinner in celebration of Cocamar's 60th anniversary, in Maringá (PR); it was invited to perform at the traditional Song Festival, still in Maringá (PR), as well as at the popular Cooperative Members' Choir Festival in Toledo (PR), at the long-awaited International Choir Festival with events in Paranavaí (PR) and Maringá (PR); and it also performed at the castle of the Heralds of the Gospel (Arautos do

Evangelho) in the first edition of Arena Sustentável at Eurogarden, both in Maringá (PR); of the Choir Festival held in Colorado (PR) and the Cooperative Members' Choir Festival in Maringá (PR). In addition, it was applauded during the Christmas period in three performances at Praça da Catedral and two at Teatro Luzamor, in Maringá (PR), in addition to one in Japurá (PR) and the last in Corbélia (PR).

Also in 2023, the Encantos da Terra project, of Cocamar Choir, was approved for fundraising through the Rouanet Law of Incentive to Culture of the Ministry of Culture, having collected the amount of BRL 168,616.80.



Cocamar Soccer Training Center (CFFC)

During 2023, the "Education and Soccer Transforming Lives" ("Educação e Futebol transformando Vidas") project was developed, a social project carried out by the Alex Santos Institute in partnership with Cocamar. The proposal is to spur on sport in a healthy way for children and young people, with training held from Tuesday to Friday at the Cocamar Association.

The partnership between IAS and Cocamar is longstanding, but the activities had been stopped due to the pandemic, being resumed in 2022 with more than 60 students served.

In 2023, this base was practically maintained, with training in the U-13, U-15, and U-17 categories, and participation in several regional competitions, such as Copa Cidade Canção Teens, achieving more prominence in the League Cup and the Cathedral Cup, in addition to the MGA Cup.

At the end of the year, the Cocamar center ended the activities with 98 students, 170 days of training, and 510 sessions held in total. In addition, CFFC participated in 52 matches between championships and friendly matches.

Diaper Workshop

(GRI 413-1)

The mission of Diaper Workshop Project (Projeto Oficina de Fraldas) is to strengthen volunteering in the community, serving individuals who are under conditions of social vulnerability, by supporting non-profit institutions dedicated to community well-being.

For this, a structure for the production of geriatric diapers is made available in the cooperative, including the assignment of all necessary material, and the work is performed by volunteers of the entities, through a schedule.

In 2023, **130,705 units were produced**, a number much higher than the 21,000 in 2022, distributed to 26 institutions in 14 cities, with



a significant participation of the cooperative. To this end, 529 volunteers were engaged, including employees, cooperative members, and members of civil society. Some of these institutions are supported by the cooperative's Mulher + Agro program, which brings together cooperative members in groups of volunteers.

In August and September, in the wake of the Volunteer Day (8/28), these participants who take their time for the benefit of others, were presented with a T-shirt, as a way of thanking them for their commitment to the project, and a lecture focused on the love of volunteer work was also provided later on, highlighting the positive impact it has on society.



Distribution of Surpluses

(GRI 413-1)

Cocamar Institute receives the destination of the surplus from Cocamar's Annual Shareholders' Meeting (AGO).

These amounts are donated by the cooperative members to support charitable institutions. The members themselves appoint the entities, but the funds are only distributed through the presence of a director of the cooperative and after knowing the trustworthiness of the institutions, as well as checking the audience impacted.

In addition to the surplus from AGO, there are social investments from other sources. In summary, the total amount in 2023:

AGO Surplus - BRL 323,690.82 went to institutions that shelter people and

families undergoing cancer treatment, as well as the elderly, individuals, and families in socioeconomic vulnerability or health vulnerability.

Specific Donations - BRL 38,207.97 to support institutions or actions aimed at collective and community activities, campaigns, charity bazaar, and specific causes.

RATES (Technical, Educational, and Social Assistance Reserve) - BRL 2,478,330.18, contributed by ICPD, are invested in the installation of photovoltaic systems in institutions that provide assistance to children and adolescents, people and families in socioeconomic vulnerability, the elderly and people undergoing cancer treatment.



Cultivar Program

The Cultivar Program aims to advance social inclusion in the labor market and, meanwhile, encourage the preservation of riparian forests and permanent preservation areas on the properties of cooperative member producers and the community in general. Started in 2006, in partnership with the Association of Parents and Friends of Exceptional Children – APAE Maringá, the project furthers the production of native seedlings through the work carried out by students with intellectual and multiple disabilities, who are hired as collaborators.

With the intention of boosting the socio-environmental impacts on Cocamar's communities of operation, in 2014, the program was also implemented in Rolândia, State of Paraná. Currently, it has 45 employees, 26 in Maringá and 19 in Rolândia.



In 2023, the total production between the two Units was 66,369 seedlings, which they were submitted to cooperative members and the community in general.

The native tree species produced and targeted were: clove basil, Brazilian peppertree, cambuí, colicwood, cedar, ombú, farinha-seca, wild tree tobacco, Tabebuia (ipê), jacaranda, genip tree, mix, Galesia integrifolia (pau d'alho), Citharexylum myrianthum (pau viola), pratinha, Machaerium stipitatum (sapuvinha), Eugenia pyriformis (uvaia), courbaril, among others. Cultivar enables people with disabilities to be inserted in an inclusive and safe work environment, producing positive impacts and raising society's awareness of the low-carbon economy by meeting profitable sustainability commitments in agroindustrial and agricultural production.

Solidarity is Our Energy

(GRI 413-1)

Approved by Cocamar's members at the Shareholders Meeting (AGO) in 2023, the program consists of the donation of photovoltaic energy systems that, throughout the year, benefited 22 assistance institutions in communities where Cocamar conducts business, covering three states: Paraná, Mato Grosso do Sul, and São Paulo. They are institutions aimed at different purposes, such as temporary stay (shelters, support and sheltering homes); long stay shelters for socially vulnerable people, and Health Institutions and charitable hospitals.

BRL2,548,344.58 were invested in the purchase and installation of sustainable and renewable energy photovoltaic systems, which brought **average annual savings of BRL 29,239.59**, which can be converted in more investments to serve more than 3,100 beneficiaries, and the project spurs on SDG 11 – Sustainable Cities and Communities, ensuring access to accessible and safe places for children, adolescents, the elderly, and people with disabilities.



From an environmental standpoint, every month 54,393 kW of renewable energy are generated, thus contributing to UN SDG 7 – Clean and Affordable Energy, fostering the expansion of sustainable energy within the national energy matrix and meeting SDG 13 – Fighting Climate Change, increasing resilience to the impacts of climate change.

The effort meets three pillars: **1) economic**, since with the savings in the energy tariff, the entity now has the resources to invest in other areas; **2) social**, with the service to its beneficiaries; and **3) environmental**, counting on the production of energy from a renewable source).



HUMAN CAPITAL

(GRI 401, GRI 401-1, GRI 401-2, GRI 2-21, GRI 2-8, GRI 2-20, GRI 406, GRI 407, GRI 407-1, GRI 402-1, GRI 404, GRI 404-1, GRI 404-3, GRI 404-2, GRI 403, GRI 403-1, GRI 403-7, GRI 403-2, GRI 403-3, GRI 403-9, GRI 403-5, GRI 403-10, GRI 403-6)



Growing with People

(GRI 401, GRI 401-1, GRI 2-7, GRI 2-8)

Cocamar was elected in 2023, for the third year in a row, through a Great Place to Work (GPTW) engagement survey, one of the best companies to work for, as a result of the excellence of the work that has been conducted for years by the People Management area.

In the various groups of Cocamar's

activities, the difference has been noticeable in the division of labor duties between gender. Advancing in this equity indicator is something that has been discussed, aiming to structure and adapt needs for the implementation of a gender policy in an appropriate, efficient and effective way.

TOTAL EMPLOYEES BY EMPLOYMENT CONTRACT AND GENDER	2022			2023		
	Male	Female	Total	Male	Female	Total
Permanent Own Employees	2597	992	3589	2755	1055	3810
Temporary Own Employees	85	137	222	-	-	-
Permanent Third Party Employees	-	-	351	-	-	307
Temporary Third Party Employees	1197	397	1594	1177	398	1575
TOTAL	3879	1526	5756	3.932	1.453	5.692

Total Own Employees by Region	2022	2023
Midwest	79	128
Southeast	162	171
South	3348	3511
TOTAL	3589	3810

QTY. OF TEMPORARY EMPLOYEES 2023  **FEMALE 525** |  **MALE 1383**

In 2023, Cocamar had 307 outsourced employees, who performed administrative, advisory/consulting and operational work. In 2022, this number was 351 people performing these duties.

Employment

(GRI 401-1)

There are almost 4,000 employees distributed throughout Cocamar's regions of operation, in addition to about 2,000 temporary employees, professionals who, with their dedication, help make the cooperative one of the main organizations in Brazilian agribusiness.

People Management is focused on maintaining a work environment with open, positive communication that drives the growth and training of Cocamar's talents.

2022 HIRING | Total **1016**

REGION	GÊNERO									
	WOMEN					MEN				
	Between 18 and 30 years old	Between 31 and 50 years old	More than 50 years old	SUM	HIRING RATE	Between 18 and 30 years old	Between 31 and 50 years old	More than 50 years old	SUM	HIRING RATE
MIDWEST	1	0	4	5	0,5%	7	1	12	20	2,0%
SOUTHEAST	8	1	11	20	2,0%	24	2	18	44	4,3%
SOUTH	188	11	108	307	30,2%	296	48	276	620	61,0%
SUMMARY	197	12	123	332	32,7%	327	51	306	684	67,3%

2023 HIRING | Total **861**

REGION	GÊNERO									
	WOMEN					MEN				
	Between 18 and 30 years old	Between 31 and 50 years old	More than 50 years old	SUM	HIRING RATE	Between 18 and 30 years old	Between 31 and 50 years old	More than 50 years old	SUM	HIRING RATE
MIDWEST	14	7	1	22	2,6%	23	13	2	38	4,4%
SOUTHEAST	13	6	0	19	2,2%	29	10	2	41	4,8%
SOUTH	179	56	11	246	28,6%	296	178	21	495	57,5%
SUMMARY	206	69	12	287	33,3%	348	201	25	574	66,7%

Minimum Income and Minimum Wage

(GRI 401-2, GRI 13.21)

Cocamar ensures fair compensation for all employees. In addition to a salary consistent with market practices, employees at the administrative headquarters, affiliated companies, operating units, and industrial plants have access to benefits such as Meal Tickets, Health Insurance, Dental Insurance, Life Insurance, Profit Sharing, social care, and psychological care.

Temporary labor is outsourced. Therefore, the benefits are different, pursuant to the amounts paid by the supplier. For employees who work part-time, the benefits are the same, however, with partially calculated values.

The internal minimum wage is 34.81% above the national minimum wage. In 2022, it was 40% higher, this is explained by the fact that the 2023 union adjustment was not proportional to the increase in the national minimum wage. To define the minimum wage, the cooperative takes into account market studies such as wage surveys and indexes of the domestic economic scenario. These studies involve the direct participation of the unions of the professions.

Paternity and Maternity Leave

Cocamar ensures the right to maternity and paternity leave for its employees and follows up the number of mothers who return to work after the period, in order to understand how the rate of return is.

100% of mothers return to work after maternity leave

2022 TURNOVER | Total 825

REGION	GÉNERO									
	WOMEN					MEN				
	Between 18 and 30 years old	Between 31 and 50 years old	More than 50 years old	SUM	HIRING RATE	Between 18 and 30 years old	Between 31 and 50 years old	More than 50 years old	SUM	TURNOVER RATE
MIDWEST	4	0	1	5	0,6%	4	1	5	10	1,2%
SOUTHEAST	5	0	7	12	1,5%	14	2	27	43	5,2%
SOUTH	129	11	100	240	29,1%	193	52	270	515	62,4%
SUMMARY	138	11	108	257	31,2%	211	55	302	568	68,8%

2023 TURNOVER | Total 919

REGION	GÉNERO									
	WOMEN					MEN				
	Between 18 and 30 years old	Between 31 and 50 years old	More than 50 years old	SUM	HIRING RATE	Between 18 and 30 years old	Between 31 and 50 years old	More than 50 years old	SUM	TURNOVER RATE
MIDWEST	6	-	-	6	3,1%	12	17	1	30	7,4%
SOUTHEAST	11	12	-	23	4,6%	17	19	3	39	8,7%
SOUTH	152	109	13	274	56,9%	236	258	53	547	113,9%
SUMMARY	169	121	13	303	64,5%	265	294	57	616	130,1%

Annual Total Compensation Ratio

(GRI 2-21)

In the cooperative, 87% of employees have compensation at or above the pay scale. In 2022, this percentage was 89%. It is explained by the fact that the Pay Scale in 2023 was reassessed, and thus, despite this index, in general, the salary ranges increased. As for the proportion of the total annual compensation, the difference between the highest salary and the average salary of the cooperative in 2023 was 18.38 times. In 2022, this number was 20 times, showing that this difference has been decreasing.

Annual Total Compensation Ratio

(GRI 2-20)

The cooperative's compensation policy was defined with the support of a specialized consulting firm. Mappings and job descriptions were carried out, as well as the assessment and definition of the pay scale. The policy was validated and approved by the Superintendency together with the Cocamar's executive board, without the involvement of other stakeholders. With the expansion to other regions and entry into new market segments, the compensation policy should be restructured, taking into account the specific salary practices for the different places of operation, aiming at attracting and retaining employees.



No Discrimination

(GRI 406-1)

An Ethics Channel is made available by Cocamar in an outsourced, unbiased way, which works on a 24/7 basis. Any complaints are received and assessed by psychologists. After this step, the reports are forwarded to the Compliance Committee. Only one case report of discrimination was received in 2023. The cooperative investigated the situation and, as a way of mitigation, implemented remediation plans for those involved.

Unions linked to Cocamar

- Union of Workers in Agricultural, Livestock and Agroindustrial Cooperatives;
- Union of Workers in Petroleum Derived Fuel Service Stations and Convenience Stores;
- Union of Workers in the Biodiesel Industries;
- Trade Union of Employees in Commerce;
- Union of Workers with Ores and Petroleum Derivatives;
- Union of Insurance and Capitalization Brokers;
- Union of Road Transport Workers;
- Union of Occupational Safety Technicians;
- Union of Employees in Health Establishments;
- Union of Employees in Recreational Cultural, Social Work, Guidance and Professional Training Entities.



Freedom of Association and Collective Bargaining

(GRI 407-1)

At Cocamar, the goal is for 100% of its employees to be associated with unions and everyone has the right to join unions of their respective professions. Thus, they guarantee the protection of their rights and collective bargaining, without forgetting that unions generally offer complementary benefits to members, such as travel, psychological care, and other services. In 2023, collective bargaining extended to new professional categories, owing to Cocamar's entry into new businesses and business areas.

The cooperative strictly follows collective bargaining agreements and ensures the transparency of the process through internal and external audits. The cooperative has an open communication channel to report all types of situations that may directly or indirectly impact employees or suppliers. In 2023, no cases of violation of rights pertaining to freedom of association were reported in any of the operations and in the supply chain.

Freedom of Association and Collective Bargaining

(GRI 407-1, GRI 402-1, GRI 2-30)

With reference to the Collective Bargaining Agreements, in 2023, 99.99% of the staff was covered by a Collective Agreement, against 98.87% in 2022. For those not covered, the organization follows the conditions defined in the Collective Bargaining Agreements of each comprehensive category.

All planning regarding the acquisition of new structures and opening of new units is presented to employees at least 24 weeks in advance. Cocamar has the Collective Agreement for these cases, however, there is no specific deadline established for notice of operational changes.

Education & Training

(GRI 404-1, GRI 404-3)

Training, improvement, and performance management actions are taken throughout the year, with a view to transforming continuous learning into results. There are guidelines in the cooperative pertaining to Certification in the Position, Performance Management

process, and schedule of compliance with mandatory training. The People Management Department has a schedule managed by each responsible analyst, so that the people involved in the processes can carry them out smoothly.

CATEGORY	TRAINING				ASSESSMENT			
	AVERAGE TRAINING HOURS 2022		AVERAGE TRAINING HOURS 2023		PERCENTUAL DE COLABORADORES QUE RECEBEM AVALIAÇÃO 2022		PERCENTUAL DE COLABORADORES QUE RECEBEM AVALIAÇÃO 2023	
	WOMEN	MEN	WOMEN	MEN	WOMEN	MEN	WOMEN	MEN
ADMINISTRATIVE	39,5	16,2	30,0	38,1	46%	19%	67%	55%
COMMERCIAL	54,3	90,4	12,4	19,9	50%	58%	14%	2%
AREA COORDINATION	55,3	52,0	31,4	38,9	93%	77%	66%	43%
EXECUTIVE BOARD		0,6	0,0	0,0		0%	0%	0%
OPERATIONAL MANAGEMENT	61,5	74,9	64,7	78,1	62%	59%	5%	8%
OPERATIONAL	41,7	61,4	27,4	45,0	38%	40%	5%	4%
TECHNICAL	74,2	144,9	76,8	82,5	58%	77%	20%	9%
TOTAL		59,1		40,7		44%		9%

Note: Due to the change in the schedule of crop demand and commercial campaigns in 2023, the Performance Assessment process occurred only in the Central Administration, resulting in the reduction of the number.

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Cocamar's Skills Improvement Programs

(GRI 404-2)

In 2023, performance improvement training programs were carried out for managers, supervisors, foremen, agronomists, and analysts, as well as development classes specific to departments or topics, such as foreign language, communication, innovation, and processes.

The programs are accompanied through Power BI application tools, in which the result of each process is analyzed for measures to be taken. Below are examples of impacts generated in the organization.

- **Performance Management:** from the results of Power BI, development plans are drawn up for employees, such as performance improvement classes (analysts and specialists), training for agronomists and leadership academies (administrative supervisors, operational supervisors, and unit managers);
- **Certification in the Position:** from the dashboards (a visual panel that contains information, metrics, and indicators of the company), it is possible to follow up both the development of new training recorded in videos and the indexes pertaining to the performance of training.

The focus in 2023 was the definition of the systematic use of a new platform hired for the management and implementation of online training, so that there was standardization in the development of training. For the performance management process, a working group was established to improve the steps taken, still in progress. There was also an improvement in the Agronomist Trainees Program (Programa de Agrônomos Trainee), which, in addition to group training, carried out mentoring and individual returns to address technical and behavioral topics, in addition to the development and training of the trainees' tutors.

Note: No specific program is provided for career management of employees close to retirement.

Forecast for 2024

- **Disclosure of the new training platform, with a trail of corporate training and certification in the position;**
- **Expansion of leadership academies and performance improvement for the positions of administrative assistants of units and sales clerks.**

Cocamar University

(GRI 404-2)

Cocamar University (Unicocamar) covers the training actions carried out by the cooperative, whether in person, live online or recorded. For the recorded training, there is the cooperative's online learning platform, which allows access to technical training, as well as behavioral content, making it possible to increase knowledge of the cooperative's business and contribute to the development of employees, in order to spur on the company's culture to align learning in the strategic and business management.

Valuing Life

(GRI 403-1, GRI 403-8)

By adopting different safety standards and **reaching all members of the staff**, from senior management to the base, it is only interesting for Cocamar that they perform their duties with absolute safety, remembering that the cooperative's commitment to valuing life begins with Governance.

Occupational health and safety at work are managed by the management system, so that the legislation is known, the risks assessed and controlled and the accidents and incidents monitored and properly handled.

Risk assessments of activities carried out by third parties in works contracted by the cooperative are also carried out and, in practice, the cooperative checks the documentation that includes, for instance, the inspection of training certificates for special activities, such as work at height, confined space, hot work, ensuring the compliance of the activity with Occupational Health and Safety (OHS) standards.



Acting Preventively

(GRI 403-7)

The main risks that Cocamar identified in 2023 in its activities pertained to occupational accidents, mainly during the receipt of the harvests.

In order to prevent them, measures were and are taken by the cooperative to avoid risk situations, such as carrying out safety training, intensifying the role of leadership in Safety Management, increasing the number of employees trained in the requirements of behavioral observations, structural investments to reduce nonconformities and focus on leadership development, as well as foremen and supervisors in Occupational Safety and Health (OHS). In 2023, there was also a review of Work Permit and Risk Analysis procedures, as well as work safety procedures.

To measure the effectiveness of each of its preventive actions,

Cocamar has different assessments, such as **Audit of the Principle of Occupational Health and Safety Management, Audit and Indexes of Safe Practices** (in which the percentage of compliance of safe behavior in the work environment is measured), and **Audits carried out by customers**. In addition, the cooperative is part of the Mutual Aid Plan (PAM), maintained in partnership with the Fire Department and 20 other corporations.

It is a volunteer association among companies and the government focused on increasing fire safety and other types of incidents in their areas of expertise.

The proposal is to ensure greater safety for employees, as well as the surrounding population, seeking to minimize damages caused by accidents.

Hazard identification, risk assessment and accident investigation

(GRI 403-2)

Cocamar hires, through its governance, companies specializing in Engineering and Occupational Safety and Occupational Hygiene in order to carry out measurements on possible occupational risks in its work environment. Once the assessment is completed, reports are generated with all the details of the environment so that the cooperative can spot which sites fall within the Homogeneous Exposure Group (GHE) and are entitled to the Unhealthiness and Hazardousness process.

The results of these reports are assessed through direct measurements and also through qualitative and quantitative assessments, including the interpretative reading of the documents in the annexes of Regulatory Standards 15 and 16 and in Cocamar's indicators.

Corporate Risks Working Group (WG), which assesses the main critical risks, as well as records of incidents and

deviations, presents an improvement plan for the Executive Board and the Superintendency.

To this continuous action of the WG team, Cocamar adds the collaboration of its entire internal associates, which is geared to reporting to the cooperative if they find situations of dangers and deviations.

For this, there is the form Reporting of Behavioral Deviations and Near Misses (Comunicado de Desvios Comportamentais e Quase Acidentes), which is part of the guidelines established by ATO-0147 V.01 and is available in the administrative and operational areas. Through it, employees, who are informed about the main risks and control measures, can communicate to the company when faced with those situations mentioned and also make records at the meetings of the Internal Commission for Accident Prevention (CIPA) and the Emergency Brigade.

Safety Report

(GRI 403-2)

Once the improvement notes have been made, Cocamar has different processes to look into incidents or risk situations:



Immediate Actions: Initial registration of the occurrence, establishment of the investigation committee, data collection, and mapping of the chronology of events;

Then, the cooperative ascertains the **root causes and management** elements that need to be improved;

The Health and Safety area recommends **corrective and preventive approvals to senior leadership;**

There is the **documentation and dissemination of the results** and, lastly, the **implementation of corrective and preventive actions.**

In the event of basic causes, such as the employee not having the appropriate ability to perform an activity, the Fault Tree Analysis (FTA), is used. It is a systematic approach that seeks to identify the origins of accidents that, in the analogy, are the leaves of a tree, while the immediate causes are the branches, the mediate causes the trunk, and the root causes the roots of the occurrence.

With the Structural Inspection Report, Cocamar assesses each item of its structural conditions, attributing a given weight to each noncompliance and establishing short, medium and long term action and implementation plans for remediation. And it establishes as a proactive tool the **IPS – Safe Practice Index** – which assesses within a visual Safety analysis methodology, the percentage of compliance that each unit or department of the industry has achieved in relation to Safety. IPS has a preventive approach, so that it can analyze how much it complies with the Occupational Safety standards.

Occupational Accidents

(GRI 403-9)

The most common accidents occur with employees using rotating equipment and with outsourced employees in hot works. To quell the hazards causing these incidents, including work at heights or in confined spaces, as well as explosive atmospheres and electrical interventions, the organization adopted measures such as:

- Intrinsic Equipment;
- Protected Equipment;
- Lightning Protection System (LPS);
- Fall Protection System;
- Power Locking Systems;
- Confined Space Gas Monitoring System;
- Gas Leak Detection System;
- Procedures, training and distribution of PPE (according to NR's).



Occupational Safety is Everyone's Business

(GRI 403-4, GRI 403-5)

In terms of Occupational Safety, all employees are co-responsible and are represented in the Internal Commissions for Accident Prevention (CIPA), which assess the safety and health management indicators of the areas and decide on the allocation of efforts and resources. The committees are comprised of representatives of senior management and members of each area.

At the same time, Cocamar invests in the training, awareness and generation of skills of direct and indirect employees on the subject of safety. Professionals are trained to mitigate and prevent risks, as well as introduced to preventive measures. The employees of the operation are guided in Safety Dialogues, Safety training, Awareness raising, Internal Week for the Prevention of Occupational Accidents, CIPA meetings, and Safety Multipliers. Overall, in 2023, **Cocamar carried out 9504 hours of training** aimed at employee safety.

Every month, performance assessments of this indicator are carried out through OHS governance meetings.

ACCIDENTS WITH LOST TIME	2022	2023
	Own Employees	Own Employees
I. The number of deaths resulting from occupational accidents	0	0
I. Index of deaths resulting from an occupational accident	0	0
I. The number of occupational accidents with serious consequences (except deaths)	1	11
II. Index of occupational accidents with serious consequences (except deaths)	0,13	1,35024743
III. The number of occupational accidents that must be reported	6	17
III. Index of occupational accidents that must be reported	0,8028973	2,08674603
V. The number of hours worked (base 1,000,000)	7472936	8146655

Note: the number of hours worked by employees is the sum of hours of the time cards. The numbers of accidents include all employees.



Training of Employees in Occupational Health and Safety

(GRI 403-5)

In-person safety trainings, provided for in the Regulatory Standards (NR), are attended by employees, according to the position held and the occupational risks mapped in their work environment. Applying an appropriate didactics to each audience profile and in line with the values of the cooperative, most of the training provided is more frequent than required by the legislation and is carried out free of charge, during working hours. Some examples of training are: DSS – Weekly Safety Dialogues, Safety Awareness in relation to the operation, and STOP – Behavioral Observations Training.

2023 Trainings	Quantity	Workload	Total Time
SAFETY MULTIPLIER	6	16h	96
FORKLIFT OPERATOR – TRAINING	25	16h	400
FORKLIFT OPERATOR – REFRESHER	31	4h	124
MACHINE OPERATOR – TRAINING	27	16h	432
MACHINE OPERATOR – REFRESHER	45	4h	180
NR - 31 TRANSP. HAND. STOR. AG.	46	20h	920
NR - 10 SERVICES AND FACILITIES – TRAINING	15	40h	600
NR - 10 Services and Facilities – Refresher	10	20h	200
Emergency Brigade – Training	37	40h	1.480
Emergency Brigade – Refresher	71	16h	1.136
Defensive Driving – Car	157	4h	628
Defensive Driving – Biker	42	8h	336
Seasonal Harvester - Onboarding (NR35 and NR33)	91	24h	2.184
NR - 20 Safe with flammables and combust.	6	32h	192
Drills	149	4h	596
TOTAL	758	264H	9504

Occupational Diseases

(GRI 403-10)


The cooperative spots the risks of occupational diseases through reports of unhealthiness and dangerousness, and the information is also obtained through reports from the Occupational Medicine System. In general, the main factors detected are: noise, chemicals, and suspended dust. In employees, hearing loss and muscle injuries are the diseases that occur most frequently and, for outsourced employees, muscle injuries. To prevent risks and eliminate dangerousness, the cooperative implements process automation, reducing the time of exposure of employees and outsourced employees to the aforementioned hazards and the implementation of CPE (Collective Protection Equipment) and PPE (Personal Protective Equipment). Specific training is also provided for the topic of health and safety. In 2023, there were no cases of death relating to occupational diseases.




Healthcare Services We Offer


(GRI 403-3)


Focusing on the continuous improvement when it comes to fulfilling the needs of employees, Cocamar has health services and professionals available to everyone in its operation before, during and after the workday:


- 


Occupational health services performed through admission, psychosocial, and periodic medical examinations.


The objective is, above all, to contribute to the identification of possible health problems for employees.
- 

Medical assistance during the commercial period, including teleconsultations and vaccination campaigns.
- 

Training of health professionals.
- 

Medical outpatient clinic located in the Cocamar industrial complex, open to all employees.
- 

Partnerships with clinics in all areas where Cocamar operates, both for medical tests and for tests for diseases, such as Covid-19.
- 

In-house medical services pertaining to dengue examinations, diabetes, comorbidities and others.
- 

Awareness raising actions: Pink October (breast cancer prevention) and Blue November (prostate cancer prevention) campaign.

Promotion of Employees' Health

(GRI 403-6)

Cocamar has a special concern and care for the health of employees and, in this sense, in addition to all actions to mitigate occupational accidents and diseases, described in the previous topics, the cooperative offers a range of essential medical services, ranging from prevention to treatment of diseases. Throughout the year, health campaigns are also carried out in partnership with public and private institutions, projects for pregnant women, diabetic patients, smokers, among other initiatives.



One of these initiatives is access to a mental health platform, structured with the objective of democratizing access to mental health, seeking ways to provide employees with the necessary support for their emotional issues and self-knowledge.

To this end, a 100% secure and encrypted online platform is offered, with state-of-the-art technology. With the partnership between Cocamar and a mental health platform, employee can undergo therapy sessions wherever and whenever they want, and the cooperative subsidizes two free sessions per month.

The Cooperative also carried out the Cocamar 2023 Health Week, where a hybrid program was held, which involved in-person activities and those enabled by videos. The program included clinical, occupational,

oral health, eye and hearing health assessments.

It also had nutrition professionals providing guidance on food, and physical education professionals demonstrating the practice of work gymnastics.

Employees received assistance on self-medication, beauty and massage and then the activities were finalized with a virtual conversation circle on mental health.

It is important to emphasize that the digital and physical medical records of employees are available only to authorized persons. Any information regarding employees' health status is not shared with managers and other employees, so that there is no favorable or unfavorable treatment by the cooperative based on a given person's health.



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	2-3	Reporting period, frequency and focal point	Page: 9	
	2-4	Restatements of information	–	Not applicable
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	2-6	Activities, value chain and business relationships	Page: 23	
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GRI 3: 2021 General contents	3-3	Management of material topics	Pages: 11 , 12 , 13 , 29 , 50 , 70 , 101 , 142	
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GRI 201: Economic performance	201-1	Direct economic value generated and distributed		The specific content "GRI 201 Economic performance" was considered material for Cocamar in relation to climate change and therefore the information was not reported for GRI 201-1, only GRI 201-2.
	201-2	Financial implications and other risks and opportunities due to climate change	Pages: 12 , 79 , 81	
GRI 203: 2016 indirect economic impacts	203-1	Investments in infrastructure and support of services	Page: 105	
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GRI 204: 2016 procurement practices	204-1	Proportion of spending on local suppliers	Pages: 11 , 29 , 48	
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	302-2	Consumption of power outside the organization	–	Information unavailable – Cocamar does not yet have the information in the system.
	302-3	Energy Intensity	Page: 90	
	302-4	Reducing power consumption	–	There was no energy reduction in 2023
	302-5	Reductions in energy requirements of products and services	–	There was no reduction in the energy requirements of products and services
GRI 2: 2021 General contents	305-1	Direct (Scope 1) greenhouse gas (GHG) emissions	Pages: 12, 79, 94, 95	
	305-2	Indirect (Scope 2) greenhouse gas (GHG) emissions	Pages: 12, 79, 94, 95	
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	403-8	Workers covered by an occupational health and safety management system	Page: 133	
	403-9	Occupational accidents	Pages: 13 , 121 , 137	The hours worked and accidents of workers who are not employees but whose work and/or place of work is controlled by the organization are under the control and responsibility of the employer.
	403-10	Occupational diseases	Pages: 13 , 121 , 141	
GRI 404: 2016 Training and education	404-1	Average training hours per year per employee	Pages: 13 , 121 , 129	
	404-2	Programs for upgrading employee skills and career transition	Pages: 13 , 121 , 131 , 132	
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GRI 406: Non-discrimination 201	406-1	Incidents of discrimination and corrective actions taken	Page: 127	
GRI 407: 2016 Freedom of Association and Collective Bargaining	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Pages: 13 , 121 , 128	
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GRI 409: 2016 Compulsory or slave-like labor	409-1	Operations and suppliers at significant risk for incidents of compulsory or slave-like labor	Page: 45	
GRI 413: 2016 Local communities	413-1	Operations with local community engagement, impact assessments, and development programs	Pages: 13 , 101 , 103 , 104 , 105 , 110 , 111 , 112 , 114 , 116 , 117 , 119	
	413-2	Operations with significant potential negative impacts – actual and potential – on local communities	Pages: 13 , 101 , 105	
GRI 415: 2016 Public Policies	415-1	Political contributions	Page: 43	
GRI 13: 2022 Aquaculture, Agricultural and Fishing Sectors	13.21	Decent income and living wage	Page: 125	
	13.23	Supply chain traceability	Page: 11	

