



Patricia Pilar
GRUPO

Risk Prevention Plan of
Corruption and Related Offenses
2025

00 | Index

1. Objective	02
2. Group Characterization	04
2.1. Our Principles	05
2.2. Organizational Structure	06
3. Methodology	08
3.1. Risk Identification	09
3.2. Risk Assessment and Classification	10
3.3. Risk Matrix	12
3.4. Internal Control Mechanisms	13
3.5. Implementation and Monitoring	14
4. Conclusion	16





01 | Objective

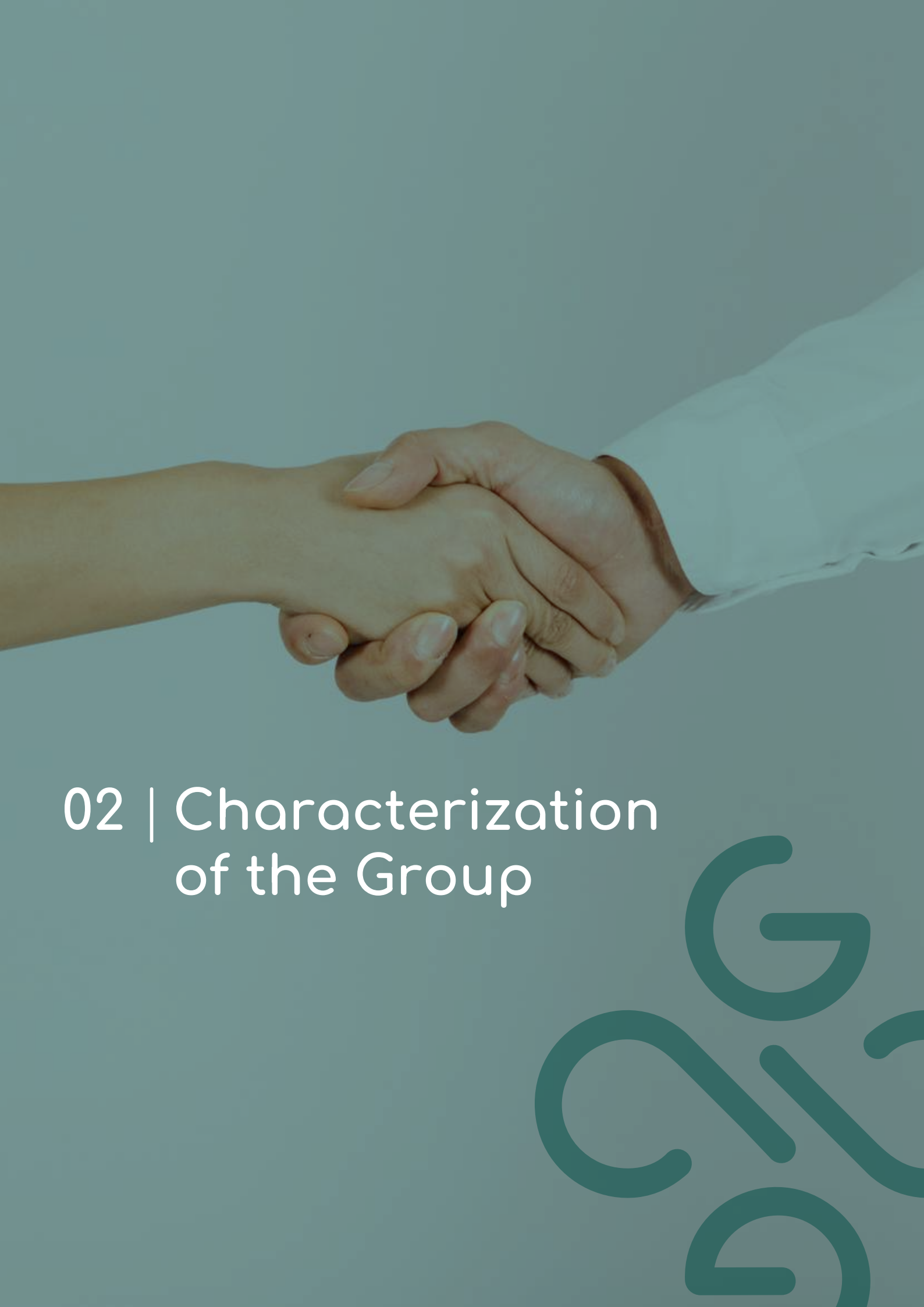
Design

Patrícia Pilar Group

Year of Implementation: 2024

01 | Objective

To prevent, mitigate, and monitor the risks of corruption and related infractions at the Patrícia Pilar Group, promoting compliance with Decree-Law No. 109-E/2021 of December 9, and ensuring ethical, transparent, and integrity-based business practices.



02 | Characterization of the Group

02 | Characterization of the Group

With over 30 years in the market, the **Patrícia Pilar Group** is the parent company of a group of entities primarily focused on the cultivation, processing, distribution, and commercialization of fruits and vegetables. Known for the quality and variety of its products, the company operates with a focus on innovation, sustainability, and meeting market needs.

With both national and international presence, the Group combines modern agricultural practices with traditional values, ensuring traceability and food safety. It also establishes strategic collaborations with customers, suppliers, and local communities, reinforcing its relevance in the agribusiness sector.

The Group is currently made up of 15 entities controlled by the holding company, Grupo Patrícia Pilar, and 12 entities directly owned by shareholders of the holding.

The intercompany transactions between related entities are confined to operations within its core activity, involving entities engaged in similar activities or within the same value chain.

In addition to being the parent company of the business group, its corporate purpose includes providing management consultancy and administrative support services to companies, including accounting services, training, and IT management of equipment both within and outside the Group.

2.1 | Our Principles



Mission

To promote innovative and sustainable solutions that meet our customers' needs, respecting the environment, encouraging fair competition, and ensuring the rights and well-being of workers.



Vision

To be recognized as a leading Group in ethical and sustainable business practices, contributing to a more just, balanced future while being committed to environmental preservation.



Values

Sustainability:

Commitment to practices that minimize environmental impact and promote the preservation of the planet.

Ethics:

Conducting business in an honest and fair manner, respecting the rules of free competition.

Human Development

Ensuring workers rights by promoting dignified and respectful working conditions.

Innovation:

Constantly seeking solutions that combine efficiency and environmental responsibility.

Social Responsibility:

Contributing to the development of the communities in which we operate.

2.2 | Organizational Structure

The governance model of the Patrícia Pilar Group promotes transparency and efficiency through a clear division of responsibilities among the corporate bodies. The Board of Directors is responsible for the strategic and global management of the Group, delegating operational functions to the Departmental Directorates. The Statutory Auditor and the Audit Committee oversee financial information control.

This model ensures that the parent company actively promotes autonomy and accountability in business operations, maintaining full transparency while fostering adaptability. This approach creates the conditions to respond more effectively to the growing challenges of ever-changing competitive environments.

A person in a dark suit is seated at a table, holding a black pen over a laptop and some papers. The background is blurred, showing other people in a meeting setting. The image has a teal overlay.

03 | Methodology



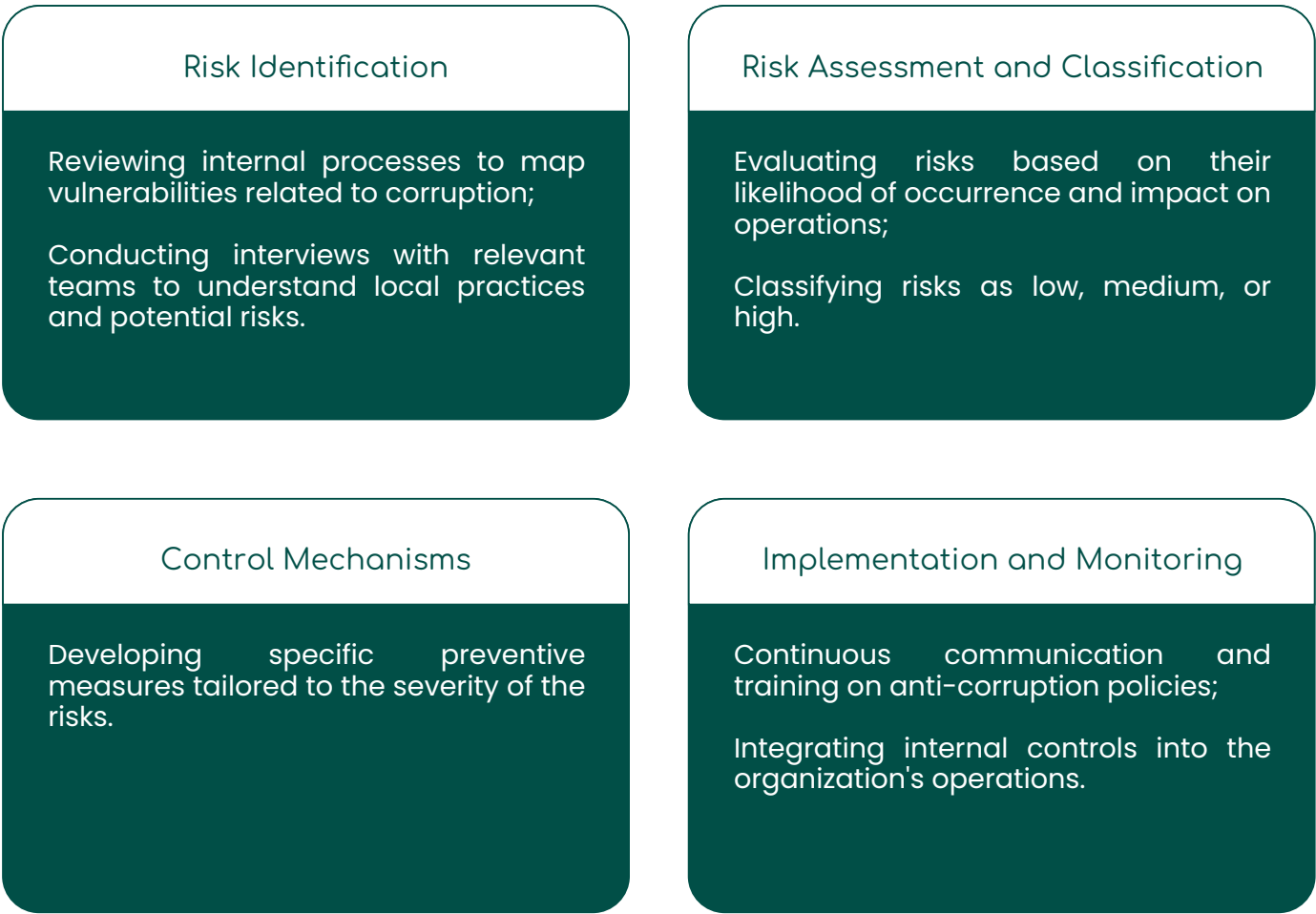
03 | Methodology

Risk management is a cornerstone of the Patr cia Pilar Group, embedded in the organizational culture and management processes at all levels. This practice is a shared responsibility among all employees and aims to ensure business continuity and success.

Our goal is to create value by managing and controlling opportunities and threats that may impact the Group's objectives.

The oversight of this process is entrusted to the Director of the Ethics and Sustainability Department, who continuously monitors the effectiveness of the risk management system and implements procedures to identify, evaluate, and address risks that may impact the organization and its stakeholders.

The methodology consists of four phases:



3.1 | Risk Identification

All companies face inherent risks in their operations and services. At the Patrícia Pilar Group, a well-structured and integrated risk management approach within key activities, functions, and departments enables the early identification and prevention of behaviors or situations with potentially harmful impacts. These risks can negatively affect the Group's outcomes and mission.

Based on the adopted methodology, the analysis of key areas and processes susceptible to corrupt practices or inappropriate behaviors facilitates the implementation of effective preventive measures aligned with our values of integrity and transparency. Below are the primary processes/areas susceptible to corruption:

- Donations, Sponsorships, and/or Goods Contributions;
- Service Contracting/Product Procurement;
- Internal Audit;
- Accounts Payable and Receivable Management;
- Negotiation of Financial Transactions;
- Asset Management;
- Incentive;
- Recruitment, selection, evaluation, payroll processing, and reimbursements are prone to manipulation or bias (Human Resources)
- Financial Reporting;
- Commercial Relationships;
- Relationships with External Entities;
- Access to Privileged Information;

3.2 | Risk Assessment and Classification

At the Patrícia Pilar Group, risks are evaluated and classified by combining the probability of occurrence with the anticipated impact. This process results in a five-level risk scale: very low, low, moderate, high, and very high. Each level guides specific response strategies to ensure effective risk management.

The analysis uses a risk matrix correlating probability and impact, enabling prioritization of actions and effective risk management.

Degree of Risk		Probability of Occurrence		
		Low (1)	Medium (2)	High(3)
Predicted Impact	Low (1)	Minimum	Weak	Moderate
	Medium (2)	Weak	Moderate	High
	High (3)	Moderate	High	Maximum

The impact of a risk is defined as the consequence of an event affecting the Group's strategic objectives and is categorized as:

- **High:** Significant harm to reputation, violation of values, or substantial costs affecting mission, goals, or operations.
- **Medium:** Moderate impact on reputation, operations, or objectives, with manageable costs.
- **Low:** Minimal consequences, no significant reputation or operational impact, and negligible costs.

Based on the evaluation, the following response strategies are adopted:

- **Treatment:** Elimination, transfer, or control of the risk.
- **Acceptance:** Tolerating risks within acceptable limits.
- **Contingency Plans:** Preparing to address potential impacts effectively.

Using this approach, the Patrícia Pilar Group developed a risk matrix to analyze vulnerable areas by assessing probability, impact, and overall risk level. Preventive and control measures being implemented to mitigate each risk were also identified.

3.3 | Risk Matrix

Activity	Potencial Risk	Evaluation			Preventive Measures
		PO	PI	GR	
Hiring Services/ Purchase of Products	Acquisition of goods or services that exceed actual needs or with inflated prices in exchange for personal or third-party advantages/benefits	2	3	High	Existence of a formal competency department for contract signing; Mandatory budgeting with multiple suppliers;
Formalization of Contracts with Clients	Drafting contracts with ambiguous payment conditions and vague terms, making it difficult to monitor services and control payments	1	2	Moderate	Review of contracts by the responsible department and requirement for the signature of a member of the Administration
Negociação Comercial com Clientes	Negotiation and acceptance of unfavorable commercial proposals for the Grupo Patrícia Pilar, in exchange for personal benefits	2	3	High	Involvement of various stakeholders in the negotiation and formalization process of contracts
Financial Reporting	Alteration of financial statements to obtain personal benefits	1	2	Weak	Monitoring and periodic analysis of accounting items with a higher propensity for manipulation and recording of undue costs. The accounting closing process and preparation of financial statements involves a broad group of people with responsibilities at different internal levels and also involves validation by an external consultant. All processes are validated for each company in the group and then verified for account consolidation purposes, where movements between companies are cross-checked using an automatic process. In addition, periodic monitoring is carried out by the external auditor and final review by the ROC, meaning that the risk of premeditated and undetected changes is considered to be very low or zero.
Assignment of access to computer systems	Inadequate access parameters for employees, considering their roles	1	3	Moderate	Periodic review of access
Fixed Asset Management	Acceptance of favoritism in exchange for granting advantages and benefits	1	1	Minimum	Payment to suppliers upon approval of a proposal approved by Management
Internal Audit	Inadequate reporting, influenced by interests that affect impartiality and fairness	1	1	Minimum	Full application of the code of conduct and ethics
Accounts receivable and payable	Payment for fictitious services or under unjustified conditions, favoring a supplier in exchange for personal benefits or for third parties	2	2	Moderate	Only approved invoices are released for payment
					The financial management system automatically validates duplicate payments
					The principles for submitting expenses by employees are formally defined
					Validation system for purchases implemented
Payroll processing	Alteration of information regarding remuneration or benefits in exchange for personal advantages or for third parties	1	1	Minimum	Separation of responsibilities among the teams for registration, payroll processing, monthly validation, and payment. Changes subject to Management approval
	Improper payroll processing in exchange for an advantage/benefit for oneself or a third party	1	1	Minimum	Requirement for formal documents to justify employee absences. All HRD elements are aware of what happened; There is an email requesting an increase from the coordinator and form by the collaborator
Payment Frauds	Creating records of non-existent employees and sharing salaries with accomplices within the company. Adjusting overtime or compensation to benefit certain individuals in exchange for financial rewards	2	2	Moderate	All elements of HR are aware of what happened; There are accounting audits and time records prove the presence of the employee
Recruitment and Selection (human resources)	Preference for candidates in selection in exchange for personal advantages or for third parties. Hiring resources beyond what is necessary or for excessive amounts in exchange for personal benefits or for third parties	1	1	Minimum	The steps and principles of the recruitment and selection process are formally defined and available to the organization in the document management system of the Grupo Patrícia Pilar
	Manipulation of information in exchange for advantage/benefit for oneself or a third party	1	1	Minimum	Separation of responsibilities between the registration teams and those responsible for drafting employment contracts.
	Hiring resources beyond what is necessary or for excessive amounts in exchange for personal benefits or for third parties	3	2	High	The creation or alteration of hiring data for employees is restricted through profiles and access controls in the system. Candidates are selected together with the coordinator of each section.

Activity	Pontencial Risk	Evaluation			Preventive Measures
		PO	PI	GR	
Obtaining Subsidies	Fraud in obtaining or diverting subsidies for personal benefit	1	2	Weak	Adoption of good practices in face-to-face interaction with public entities or similar Hierarchical confirmation and authorization for grant approval
Relationship with other external entities	Granting or promising benefits, financial or otherwise, in exchange for personal advantages or for third parties	1	1	Minimum	Own delegation and communication of competencies for presenting commercial proposals and signing contracts
	Concessão de condições especiais a uma entidade em benefício de interesses específicos ou para vantagem própria ou de terceiros	1	1	Minimum	Payments by different departments, upon deliver of the respective invoice and after approval
Bank Reconciliation	Possibility of cash withdrawal without justification	2	3	High	Verification of bank transactions and accounting movements
Credit Issuance Policy	Issuing credits as a means of illicit favoritism to clients in exchange for favors, bribes, or other personal benefits	2	3	High	Issuing credits and customer requests should only be made when there is a clear and valid justification for such action, such as billing errors or product returns. No credit issuance will be authorized without proper verification and approval by the Coordinator and sales team. Validation of the credit limit with the credit insurer
Manipulation of Orders for Personal Gain	Manipulating the order process, such as altering quantities, delivery dates, or prices, with the intent of obtaining personal advantages, such as receiving a portion of the payment from a transaction made with the client	2	2	Moderate	Implementation of quality controls and verification double ection in the ordering and auditing processes to detect irregularities. It is also essential to adopt automatic systems of traceability to ensure that all transactions are recorded and auditable

3.4 | Internal Control Mechanisms

- Code for the Prevention of Corruption and Related Offenses
- Code of Ethics and Conduct
- Code of Good Conduct for the Prevention and Combating of Workplace Harassment
- Data Protection Conduct Code
- Regulations for Reporting Violations
- Whistleblowing Channel
- General Controls of IT Systems
- Access Control Restricted to Authorized Individuals Only
- Segregation of Duties Requiring Authorization/Approval
- System of Verification, Approval, and Authorization
- Policies, Manuals, Standards, and Procedures
- Training Plan for Key Stakeholders to Ensure Understanding of Procedures
- Continuous Supervision and Monitoring of Processes to Ensure Compliance
- Audits

3.5 | Implementation and Monitoring

At the Patrícia Pilar Group, the Compliance Officer is the Director of the Department of Ethics and Sustainability, who has access to internal information and the technical and human resources necessary to perform their duties with independence and autonomy.

The department ensures the implementation of regulations, conducts regular internal audits, and provides clarifications as needed to ensure compliance.

Monitoring Periodicity:

- **October:** Interim evaluation report for high or critical risks.
- **April (following year):** Detailed annual report on the implementation of preventive and corrective measures and their progress.

The Risk Prevention Plan (RPP) is reviewed every three years or whenever structural or organizational changes require an update of identified risks and mitigation measures.

A close-up photograph of a person's hands holding a single white puzzle piece. The hands are positioned over a wooden desk. In the background, a magnifying glass with a gold-colored frame and a spiral-bound notebook with a grid pattern are visible. The image has a soft, teal-colored overlay.

04 | Conclusion

04 | Conclusion

This Corruption Risk Prevention Plan is an essential part of the Compliance Program, aligned with the requirements of Decree-Law No. 109-E/2021, of December 9. Its effectiveness depends directly on the continuous involvement of all hierarchical levels of the Group and robust governance to foster an ethical and transparent environment.

Approved on: 31 / 12 / 2024



Patrícia Pilar

G R U P O