

WHISTLEBLOWER POLICY

1. OBJECTIVE

1.1. To establish guidelines and procedures for the management and investigation of reports received through the Whistleblower Channel provided by TERRA VISTA, in Brazil and abroad, in Portuguese, English, and Spanish, with the aim of identifying non-compliance with TERRA VISTA's Code of Ethics and Conduct, applicable laws and regulations, as well as its institutional and compliance policies.

2. SCOPE AND APPLICABILITY

2.1. All individuals or legal entities, whether they are administrators, employees, suppliers, customers, or interested third parties.

3. WHISTLEBLOWER CHANNEL

3.1. The Whistleblower Channel is one of the pillars of the Compliance and Integrity Program and represents an important tool to reinforce TERRA VISTA's commitment to providing a safe, transparent, and ethical working environment.

3.2. The Whistleblower Channel is an independent and impartial tool operated by a reputable third party service provider (SafeSpace), ensuring the confidentiality of the information and reports received, whether identified or anonymous.

3.3. The Whistleblower Channel is capable of receiving reports of actions, facts, or omissions that may, in any way, be inconsistent with TERRA VISTA's Code of Ethics and Conduct, its institutional policies, internal procedures, current legislation, or situations that may negatively impact TERRA VISTA's reputation.

3.4. The operation and management of the Whistleblower Channel are guided by principles that include respecting anonymity (the right to protect the identity of the whistleblower if they so wish), confidentiality for both the whistleblower and the subject of the report, prohibition of retaliation against the whistleblower, and members of the Resolution Committee.

3.5. The use of the Whistleblower Channel should be guided by the principle of good faith, meaning the tool should not be used to make false or unfounded reports.

3.6. All reports will be initially reviewed by the service provider operating the Whistleblower Channel (SafeSpace), and subsequently, they will be sent to the members of the Resolution Committee.

4. RESOLUTION COMMITTEE

4.1. The Resolution Committee is the Governance body of TERRA VISTA, responsible for conducting the investigation and resolution of reports to ensure impartiality, independence,

and confidentiality, using the SafeSpace platform.

4.2. The Resolution Committee will consist of 2 members, including:

- The Legal Leader;
- Compliance representative;
- The HR Leader.

4.3. The responsibilities of the Resolution Committee members include:

- Analyzing reports submitted through the Whistleblower Channel and initiating the process of investigation;
- Requesting additional information from the whistleblower if there are not enough elements to initiate an investigation (generic reports);
- Responding to the report within a maximum of 20 (twenty) days to ensure the safety and expediency of the Whistleblower Channel. If it is not possible to meet this deadline, a response will be sent to the whistleblower informing them of the status of the investigations;
- Assessing and deciding on the need to use specialists (internal or external) as consultants to ensure a comprehensive and thorough evaluation of the reported facts;
- Calling additional members for a particular investigation whenever necessary, while preserving the confidentiality of information;
- Deciding on recommendations and appropriate disciplinary measures in each case, in line with the terms of the Code of Ethics and Conduct and other institutional policies;
- Reporting any report received through the Whistleblower Channel that constitutes or may constitute criminal offenses to the competent authorities;
- Appointing, in conjunction with the Executive Committee, an impartial and independent individual to conduct investigations if any member of the Resolution Committee is involved in the context of the report, and that person should be promptly removed from the case;
- Preparing the final report on the report whenever necessary.

5. ACCESS TO INFORMATION

5.1. Members of the Resolution Committee are granted free access to personal data, documents, images, recordings, and interviews with individuals to collect the necessary information for the investigation of reports.

5.2. All personal data collected through the Whistleblower Channel will be processed by TERRA VISTA in accordance with the provisions of the General Data Protection Law (Law No. 13,709/2018 - "LGPD") and relevant regulations. This processing is based on the legal basis of the regular exercise of rights, as the treatments aim to assist TERRA VISTA in the investigation, prevention, and mitigation of behaviors and deviations from conduct that violate the Code of Ethics and Conduct, internal policies, laws, and relevant regulations.

5.3. Personal data processed through the Whistleblower Channel may be shared with (i) authorities, government agencies, and entities to fulfill legal or regulatory obligations and exercise regular rights; (ii) technology companies that manage integrated systems or are responsible for the storage and security of personal data collected; and (iii) third-party

companies such as law firms for the purpose of assisting in the investigation of reports.

6. NON-RETALIATION

6.1. TERRA VISTA is committed to protecting and not retaliating against any person who, acting in good faith, has made a report or is cooperating with an investigation.

6.2. Any form of retaliation or reprisal against members of the Resolution Committee, who are responsible for investigating all reports received through the Whistleblower Channel, will not be tolerated.

6.3. Reports of retaliation will also be analyzed and investigated, and any act of retaliation due to a report will be considered a violation of TERRA VISTA's Code of Ethics and Conduct, subject to sanctions under applicable laws and TERRA VISTA's internal rules.

7. COMMITMENT

7.1. With the publication of this Policy, TERRA VISTA reaffirms its commitment to encourage all administrators, employees, suppliers, customers, and interested third parties to use the Whistleblower Channel as defined herein.

8. REVISION AND MANAGEMENT

8.1. This document will be approved by the board of directors and will be annually reviewed or in accordance with the Terra Vista best understanding.

Versio n	Date	Drafted by	Modifications	Approved by	Next review
1.0	01/10/2023	Cristiane Calixto (Chief Compliance)	-	Board of directors	01/10/2024
2.0	19/03/2024	Ana Gambogi (Risk and Compliance analyst)	Response deadline from 30 to 20 days, and the composition of the committee	Guilherme Rossetto - Head of Legal	19/03/2025