



ROVENSA

— WELL BALANCED AGRICULTURE —

Plan for Preventing Corruption and Related Infringements Risks

(abridged)

Version	Date	Owner	Approval
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Index

1. Framework.....	2
2. Preventing and combating corruption and related offences	3
3. Mitigating the risk of corruption and related offences and implementing a control system.....	4
4. Conclusion.....	7

1. Framework

Corruption is a global, transnational phenomenon, which can and should only be prevented and fought through mechanisms to be implemented internally, as well as through international cooperation and a multidisciplinary approach that should involve all public and private agents and civil society. The Rovensa Group has the mission of feeding the planet through healthy and safe solutions, allowing a balanced and sustainable agriculture. This goal can only be fulfilled if we work every day to become a partner of the sector worldwide, through unique and innovative solutions for plant health and care, addressing the challenges of local farmers. The world is facing an exponential growth in nutritional challenges due to overpopulation, climate change and the decline of the planet's resources. As a Group, our aim is to shape the way farmers can do more with less, enabling consumers to have better products, every day.

The Rovensa Group consists of all legal entities directly or indirectly controlled by Rovensa, S.A., with registered offices at Edifício Lumnia, R. António Mega Ferreira nº 61 - 5B, 1800-424 Lisboa, Portugal. For the purposes of this Plan, the concept of control encompasses direct or indirect ownership or control, as well as the power to direct or cause the direction of the company's management or policies, whether through the ownership of shareholdings with voting rights or through the ability to appoint or dismiss the majority of its board of directors or equivalent management body, by contract or otherwise, covering all the legal entities that embody the Group's different business units.

In this sense, Rovensa's risk prevention plan is directly based on Rovensa's governance scheme, guided by detailed corporate governance mechanisms, as well as clear *compliance* objectives, contributing to the fight by the whole company against this set of crimes related to corruption and related offences, such as abuse of power, traffic of influence, money laundering or fraud, as provided for in the relevant legislation. Rovensa's Plan for Preventing Corruption and Related Infringements Risks is prepared in the form of a user manual for employees, as well as business partners (*e.g.* suppliers, distributors, customers, other business partners) with whom Rovensa has legal and commercial relations. As Rovensa has cross-border business activity and is in contact with several legal systems, Rovensa conducts risk analysis in the various countries where it operates.

2. Preventing and combating corruption and related offences

Rovensa operates at an international level in the crop protection and biosolutions sector that integrates several companies and different business units with a complementary portfolio of solutions and a common goal, according to the motto of: changing the agriculture model with a new concept of balanced agriculture. As such, Rovensa knows and is aware of the social, economic, and politically negative impacts that corruption and related offences have on the Community, particularly within the scope of its professional activity. Rovensa's mission is therefore to combat and prevent crimes of corruption and related offences, and this Plan is also the implementing policy instrument. Rovensa, in collaboration and in pursuit of the public interest, adopts, implements and monitors the necessary programs, guidelines, instructions or directives for combating and preventing corruption and related offences, as required by law, namely by Decree-Law [109-E/2021 of 9 December](#) and its annex, which creates the National Anti-Corruption Mechanism and establishes the General Regime for the Prevention of Corruption (RGPC).

In order to achieve the objectives thus set out, Rovensa will act under commitments of independence and impartiality in pursuit of the public interest. For this purpose, Rovensa shall appoint a person responsible for the execution, control and review of the Plan, without prejudice to establishing a Compliance Committee, responsible for the execution of this Plan.

3. Mitigating the risk of corruption and related offences and implementing a control system

Our Code of Ethics and Conduct (revised) is disseminated together with our Plan, as well as our Regulations for Preventing and Fighting Corruption and Protecting Whistleblowers and other Rovensa instruments (*intranet*). As far as possible, with inclusive and non-discriminatory language, we aim to get our message across!

Rovensa updates and implements the necessary changes to its Code of Ethics and Conduct so that it can be coordinated with this Plan and our Regulations for Preventing and Combating Corruption and Protecting Whistleblowers. The obligation to have a Code of Ethics and Conduct requires that it be functional and appropriate to our work, both internally among employees and externally with clients and other business partners.

In the same sense, we intend this Plan to be functional and articulated with our regulations, and therefore with our Regulations for Preventing and Combating Corruption and Protecting Whistleblowers and reporting channels. To make this possible, employees can report the most varied offences in the context of corruption and related offences through the same reporting channels adopted for the protection of whistleblowers.

Reporting channels can be accessed at: <https://www.integritycounts.ca/org/rovensa>, via email at rovensa@integritycounts.ca, by fax (1-604-926-5668), by post (PO Box 91880, West Vancouver, British Columbia, V7V 4S4 Canada) and by telephone (the numbers applicable in each country are listed here: <https://www.integritycounts.ca/call-the-hotline>).

Subsequently, all the requirements of impartiality, impartiality, confidentiality and completeness of the whistleblowing channels for the protection of whistleblowers are guaranteed. These are safeguards and guarantees that we can count on. To this end, we also guarantee the protection of personal data and its encryption and anonymization. The Plan and the whistleblowing channels are publicised and available to all employees, so that everyone can find out about them and consult them. At the level of structural or organisational measures, Rovensa working documents contain:

1. The identification, analysis and classification of risks and situations that could expose Rovensa or its employees to acts of corruption and related offences, including those

associated with the exercise of functions by the members of the administrative and management bodies, taking into account the reality of the sector and the geographical areas in which Rovensa operates;

2. The preventive and corrective measures that allow reducing the probability of occurrence and the impact of the identified risks and situations;
3. The identification of the areas of activity of Rovensa with risk of corruption and related infractions;
4. Indication of the probability of occurrence and foreseeable impact of each situation, in order to allow the grading of risks;
5. Preventive and corrective measures to reduce the likelihood of occurrence and the impact of the risks and situations identified;
6. In situations of high or maximum risk, the most exhaustive prevention measures, with priority being given to their execution;
7. The preparation of a report, for each infraction, containing the identification of the rules violated, the sanction applied, as well as the measures adopted or to be adopted, namely within the scope of the internal control system;
8. The elaboration of procedures of prior risk assessment regarding third parties acting on its behalf, suppliers and customers, and these procedures should be adapted to the risk profile allowing, namely, for the identification of the effective beneficiaries. These procedures should, however, consider the risks in terms of image and reputation, as well as the commercial relations with third parties, in order to identify possible conflicts of interest;
9. The appointment of the person generally responsible for this work, which may be the *Compliance* Committee, without prejudice to delegations or constitution of new members that prove necessary for the fulfilment of the Plan,
10. The appreciation of each triannual revision, or whenever Rovensa makes a change in the attributions or organic or corporate structure.

Rovensa will carry out regular internal and external audits on a regular and timely basis, as has been its practice.

Our training programs aim to provide, make available, inform and communicate content on corruption and related offences, as well as the protection of whistleblowers. Rovensa promotes

these internal training programs using internal or external personnel, or jointly. We want all employees to know and understand our rights and obligations in this context. Only then will it be possible to know and understand our policies and procedures, such as those contained in this Plan. This is particularly important for all of us.

The idea is to simplify and provide the necessary information so that each of us can understand what we are responsible for. Our mission does not stop here. Because we believe that our good is through culturalization and education, the training sessions do not stop at the past. It is and always will be a mission for the future! Consequently, new training sessions will be provided, being these timely and properly communicated.

We emphasize our policy of not accepting money or advantages in kind from our clients and business partners. This policy was already in place and is now also a legal requirement in many cases, so it remains fully applicable. Rovensa implements an internal control system that is proportionate to the nature, size and complexity of the organisation and the activities it carries out and that is based on appropriate risk management, information and communication models in all areas of intervention, namely those identified in the Plan. This internal control system includes the organisational plan, policies, methods, procedures and good control practices defined by those responsible. The internal control system aims to guarantee, namely

1. The compliance and legality of the deliberations and decisions of upper management;
2. Compliance with the defined policies and objectives;
3. Compliance with legal and regulatory provisions;
4. Adequate management and mitigation of risks, taking into account the Plan;
5. Respect for the principles and values set out in the Code of Ethics and Conduct;
6. The prevention and detection of situations of illegality, corruption, fraud and error;
7. Safeguarding assets;
8. The quality, timeliness, integrity and reliability of information;
9. The prevention of favoritism or discriminatory practices;
10. Adequate mechanisms for planning, execution, revision, control and approval of operations;
11. The promotion of competition;
12. Transparency of operations.

4. Conclusion

Rovensa is fully committed to the guiding principles of reducing the risk of corruption and related offences.

Rovensa implements an internal control system based on a continuous *compliance* portfolio, which includes the Plan for Preventing and Combating Corruption, Regulations for Preventing, Combating Corruption and Protecting Whistleblowers, Territorial *Compliance* Annexes, Criminal and Legal Compliance related instruments, the Code of Ethics and Conduct and Whistleblowing Channels.

These instruments and the policies that regulate their functioning are available for full consultation by all Rovensa employees through the internal channels.

Training is also provided to keep all employees, including managers, informed and aware of the need to adopt ethical behavior based on the legal regulations and *compliance* instruments implemented internally.