



Minasul Sustainability Protocol: LEGACY.

PRINCIPLES, CRITERIA AND PRACTICAL ACTIONS FOR THE ENVIRONMENT, SOCIAL RESPONSIBILITY AND GOVERNANCE THEMES OF MINASUL'S SUSTAINABILITY PROTOCOL: LEGACY

Reference: Doc P&C 001

Change control:

Version	Date	Main changes	Responsible person
1.0	October 2023	Drawing up the document	Laura Prada
1.1	February 2024	Text correction, inclusion and exclusion of corrective actions after the first field evaluations.	Laura Prada
1.2	December 2024	Adjustments to the continuous improvement cycle (Year 01/Year 02/Year 03).	Laura Prada

1. INTRODUCTION:

This document is the main conceptual basis for the Minasul cooperative's Sustainability Protocol, and was built using the following as its main references:

- The results of the 1st phase of this project, in particular the construction of the materiality matrix and consultations with Minasul staff and cooperative farmers.
- Documents on the principles and criteria of international certification systems, in particular Rainforest Alliance, 4C, Global Gap and Global Coffee Platform.
- International conventions and treaties to which Brazil is a signatory, in particular ILO conventions and the International Convention on the Protection of Biodiversity.
- Other protocols of cooperatives and companies in the coffee sector.

The document is structured in eight tables representing eight Principles, four of which are linked to environmental issues (E, from the ESG), two of which are linked to social issues (S, from the ESG) and two of which are linked to governance issues (G, from the ESG).

In addition to the Principle, each table has a column with the Criteria related to the topic, and another column with the 'Practical Actions' that must be implemented or carried out in order to 'comply' with the corresponding criterion. Finally, the last column of each table classifies each of the practical actions as 'critical', 'continuous improvement' or 'recommendable'. Actions classified as 'critical' are absolutely



essential and must be dealt with as a matter of priority. Those classified as 'continuous improvement' require planning and progression in achieving targets over time and the actions classified as 'recommendable' are optional, for those who want a level of performance well above the average of their peers.

2. TABLES COM P&C:

Principle1 : Governance Theme (G) <i>Governance of the business and the rural property: Leadership and conducting business with ethics, fairness, honesty and transparency, with a focus on the legacy of these values to future generations.</i>		
Criteria	Practical Actions	Critical, Continuous Improvement or Recommendable
Criteria 1.1) The governance of the company and/or agricultural production activity must be based on honesty, ethics and fairness in relationships and dealings with any of the parties: neighbors, cooperatives, traders, suppliers, employees, public authorities, inspection and certification bodies, consumers and society in general.	1.1.1) No action of fraud, active or passive corruption and dishonesty should be practiced within the scope of company/ownership relations and if/when actions are identified that go against this guideline, remedial action should be taken immediately.	Critical
	1.1.2) An anti-corruption policy must be drawn up, which demonstrates the moral and ethical values of the company's/ownership's leadership and governance.	Continuous Improvement (Year 1)
	1.1.2.A2 + The policy must be in place.	Continuous Improvement (Year 2)
	1.1.2.A3 + The results of the policy's implementation are evaluated, monitored and corrected if necessary.	Continuous Improvement (Year 3)
	1.1.3) The company's/property's governance must value the transparency of the business and agricultural production (Year 1). The management's	Continuous Improvement (Year 1)

	<p>stance on this issue must be formally and publicly expressed. (Year 2) Information and data must be easily available so that if there are any complaints or questions about the fairness and ethics of the actions of the company's/property's leadership or staff, these can be clarified and resolved, where appropriate. (Year 3)</p>	
	<p>1.1.4) The succession of the company's/ownership's leadership over the generations must be thought out and planned in such a way as to guarantee the legacy of its values and mission. This succession strategy must be decided (Year 2) and formalized (Year 3).</p>	<p>Continuous Improvement</p>

Principle 2: Governance Theme (G)

Business management: Efficient, sustainable and transparent management of agricultural production, finances and the marketing of production.

Criteria	Practical Actions	Critical, Continuous Improvement or Recommendable
<p>Criteria 2.1) Agricultural production management practices must be adopted to maximize profitability, production efficiency, resilience to periods of crisis and ensure the long-term sustainability of the business.</p>	<p>2.1.1) Ensure the best choice in terms of cost/benefit for the purchase of inputs and other products necessary for agricultural production, and the contracting of services. This choice must be recorded (Year 2) and included in a management system (Year 3).</p>	<p>Continuous Improvement.</p>
	<p>2.1.2) Ensure the most efficient practices in planting, coffee plantation renovation, cultivation, harvesting and post-harvesting, which guarantee a viable cost/kg of coffee for the business.</p>	<p>Continuous Improvement.</p>

	<p>These practices must be recorded (Year 2) and included in a management system (Year 3).</p>	
	<p>2.1.3) Ensure efficient post-harvest processes, which make it possible to minimize errors and factors that reduce the final sale price of coffee, such as: moisture content of the beans, physical defects and residues of chemical substances. These processes must be recorded (Year 2) and included in a management system (Year 3).</p>	Continuous Improvement.
	<p>2.1.4) Ensure the selection by lots of different coffee qualities in order to optimize the gains from lots of specialty coffees with high beverage scores. These practices must be recorded (Year 2) and included in a management system (Year 3).</p>	Continuous Improvement.
<p>Criteria 2.2) Commercial and financial management practices must be adopted to ensure that expenses are controlled in relation to earnings, thus ensuring the financial health of production and the business.</p>	<p>2.2.1) Record and control at least the 'outflows' and 'inflows' of financial resources, in order to be aware of the production's financial balance. The balance sheet must be complete (Year 2) and correct (Year 3).</p>	Continuous Improvement.
	<p>2.2.2) Professionalize the property's accounting and financial management, producing reliable balance sheets and accounting reports that help the company's governance in decision-making.</p>	Recommendable
	<p>2.2.3) The estate must negotiate its debts related to agricultural or other credit in order to meet its obligations while maintaining the financial health of the company/estate. The same should apply to debts related to coffee marketing (futures market, among others). (Year 2) If there are any outstanding debts, they must be in the process of being resolved. (Year 2 and 3)</p>	Continuous Improvement.
	<p>2.2.4) Agricultural credits or loans of any kind must be taken with discretion and within the possibilities of payment and fulfillment of the company's/property's obligations. These credits and loans must be registered (Year 2) and entered into a management system (Year 3) in order to be monitored effectively.</p>	Continuous Improvement.
	<p>2.2.5) The property has a business plan, which deals, among other things, with risks and limits for taking out loans and debts.</p>	Recommendable
<p>Criteria 2.3 The practice of recording data relating to agricultural production should be adopted in order to be able to handle and manage it, seeking</p>	<p>2.3.1) Record data on the use of agrochemicals (herbicides, insecticides, fungicides, etc.) with at least the active ingredient used, dose, date and area of application. This data must be recorded digitally (Year 2) and in a system where it can be analyzed (Year 3).</p>	Continuous Improvement.
	<p>2.3.2) Record the use of fossil fuels and</p>	Continuous

<p>maximum efficiency in production activity. Data can be recorded in a field notebook, on a digital spreadsheet or in a specific professional management system depending on the scale, needs and possibilities of the producer.</p>	<p>electricity (and other energy sources, if any) This data should be recorded digitally (Year 2) and in a system where it can be analyzed (Year 3).</p>	Improvement.
	<p>2.3.3) Record data on the use of chemical, organic or organo-mineral fertilizers, as well as limestone and gypsum. This data should be recorded digitally (Year 2) and in a system where it can be analyzed (Year 3).</p>	Continuous Improvement.
	<p>2.3.4) Record data on other types of agricultural inputs (seedlings, seeds, etc.) This data must be recorded digitally (Year 2) and in a system where it can be analyzed (Year 3).</p>	Continuous Improvement.
	<p>2.3.5) Record data on water consumption (for irrigation, coffee washing, workshop, offices, household, etc.) This data should be recorded digitally (Year 2) and in a system where it can be analyzed (Year 3).</p>	Continuous Improvement.
	<p>2.3.6) The recording of important data and information for business management must be included in a system that improves efficiency in its use and management. The system must be consistent with the scale and complexity of the business (it can be a notebook (Year 1), Excel spreadsheet (Years 2 and 3), software or digital platform (Year 3)).</p>	Continuous Improvement.
<p>Criteria 2.4) The company or property must comply with all its legal and tax obligations, carrying out its activity in compliance with its duties to society, its employees, financial institutions and the public authorities..</p>	<p>2.4.1) Ownership or possession of the land must be proven with the property registration (or equivalent document) registered with a notary's office and all taxes (mainly ITR) and fees relating to this issue must be up to date, with no outstanding debt with the relevant bodies. If the property is not registered, a regularization process must be underway.</p>	Critical
	<p>2.4.2) The property must be registered with the CAR - Rural Environmental Registry and be free of any pending issues in relation to environmental legislation. If there is a PRA - Environmental Recovery Plan, it must be in progress, respecting the deadlines and actions laid down by the competent environmental agency. The CAR must be up to date (Year 2) and validated (Year 3).</p>	Continuous Improvement.
	<p>2.4.3) All taxes and fees relating to labor obligations must be in order. If there are any outstanding issues (fines, lawsuits, etc.), these must be in the process of being resolved.</p>	Continuous Improvement.

	<p>This data must be recorded digitally (Year 2) and in a system where it can be analyzed (Year 3).</p> <p>2.4.4) All taxes linked to the company's CNPJ or state registration as a rural producer - including the purchase and sale of products - must be paid in the specified amounts and on the specified dates (paying special attention to Income Tax). If there are any outstanding issues, they must be in the process of being resolved. This data must be recorded digitally (Year 2) and in a system where it can be analyzed (Year 3).</p>	Continuous Improvement.
Criteria 2.5) Coffee production and marketing must be traceable, with the complexity and scope of the traceability system being compatible with the scale and complexity of the value chain in which the producer is inserted.	2.5.1) Data and information must be recorded so that coffee can be traced back to at least one previous step and one subsequent step in the coffee production and marketing value chain.	Critical
	2.5.2) It is recommended to implement a digital traceability system with maximum efficiency, which is capable of tracing, with minimal or no margin of error, all the steps of the coffee in its value chain.	Recommendable

Principle 3: Environment Theme (E)

Soil Health: Conservation and regeneration of soils in their chemical, physical and biological aspects.

Criteria	Practical Actions	Critical, Continuous Improvement or Recommendable
Criteria 3.1) Soil conservation and regeneration practices must be implemented or maintained consistently, efficiently and constantly in everyday agricultural production.	3.1.1) Draw up and implement a soil health conservation plan that includes risks and actions to prevent or mitigate them, as well as actions to continuously improve soil quality.	Recommendable
	3.1.2) Implement live or mulched ground cover on 100% of the area (exceptions are allowed during the harvesting/weeding period). It is expected that by the end of Year 2 at least 50% of the area will be covered, and	Continuous Improvement

	by the end of Year 3, 90%.	
	<p>3.1.3) Prioritize organic or organomineral fertilizers and minimize the use of chemical fertilizers that acidify the soil. By the end of Year 2, at least a 50% reduction is expected, and by the end of Year 3, an 80% reduction in the use of soluble chemical fertilizers, which acidify the soil.</p>	Continuous Improvement
	<p>3.1.4) Use techniques to reduce run-off, such as contour planting, terraces, live and dead cover, vegetation lines as a barrier, infiltration ditches (swale), among others. It is hoped that by the end of Year 2 at least 50% of the area will have been prepared, and by the end of Year 3, 100% of the area will have been prepared with run-off reduction techniques.</p>	Continuous Improvement
	<p>3.1.5) Monitor and, if necessary, increase the diversity of the soil microbiota, prioritizing nitrogen-fixing organisms and P and S solubilizers. By the end of Year 3, the soil's biological indicators are expected to be satisfactory.</p>	Continuous Improvement
<p>Criteria 3.2) Practices that degrade, pollute, salinize, compact or chemically or biologically contaminate the soil are avoided and repaired.</p>	<p>3.2.1) Draw up and implement a soil health risk assessment, which contains actions to prevent or mitigate them, and actions for continuous improvement of soil quality. (recommended)</p>	Recommendable
	<p>3.2.2) Rural roads must be maintained in relation to erosion, i.e. have a system to contain the flow of rainwater (detour, drainage channels, containment basins, etc.). By the end of Year 2, at least 50% of the area adjacent to the roads is expected to be prepared for heavy rains, and by the end of Year 3, 100%.</p>	Continuous Improvement
	<p>3.2.3) Avoid all forms of soil contamination or pollution such as i) dumping of wastewater from workshops and other facilities on the ground, ii) the existence of black pits and dumping of domestic sewage on the ground, iii) the existence of stockpiles or disposal areas for potentially polluting organic material, such as chicken litter, vinasse, etc. iv) overuse of agrochemicals with high persistence in the soil - mainly herbicides, v) inadequate and unmonitored irrigation management, which</p>	Continuous Improvement

	<p>could salinize the soil in the long term. By the end of Year 2 it is hoped that these issues will have been resolved for the most part, and that they will only occur in exceptional cases. By the end of Year 3, 100% of these issues are expected to have been resolved.</p>	
	<p>3.2.4) Soil management must be efficient enough to prevent the formation of gullies and ravines. If and when the formation of a gully or ravine is identified, its damage must be mitigated and repaired immediately. (critical)</p>	<p>Critical</p>
<p>Criteria 3.3) There must be a constant effort to maintain or increase soil fertility in its physical, chemical and biological components.</p>	<p>3.3.1) Carry out soil analysis periodically (at least every two years). By the end of Year 2 it is expected that a large part of the agricultural area (around 75%) will be monitored by soil analysis. By the end of Year 3, 100% of the area is expected to be monitored.</p>	<p>Continuous Improvement</p>
	<p>3.3.2) Carry out regular physical and water analysis of the soil to determine CAD, density, lumps and porosity.</p>	<p>Recommendable</p>
	<p>3.3.3) Monitor the pH level of the soil and correct it if necessary. By the end of Year 2 it is expected that a large part of the agricultural area (around 75%) will be monitored in this regard. By the end of Year 3, 100% of the area is expected to be monitored.</p>	<p>Continuous Improvement</p>
	<p>3.3.4) Monitor macro and micronutrient levels and correct them if necessary. By the end of Year 2 it is expected that a large part of the agricultural area (around 75%) will be monitored in this regard. By the end of Year 3, 100% of the area is expected to be monitored.</p>	<p>Continuous Improvement</p>
	<p>3.3.5) Monitor the average V% of the soil and adopt actions to increase it. By the end of Year 2 it is expected that a large part of the agricultural area (around 75%) will be monitored in this regard. By the end of Year 3, 100% of the area is expected to be monitored.</p>	<p>Continuous Improvement</p>
	<p>3.3.6) Monitor the physical structure of the soil (VEES or DRES) and take action to improve it, if necessary. By the end of Year 2 it is expected that a large part of the agricultural area (around 75%) will be monitored in this regard. By</p>	<p>Continuous Improvement</p>

	the end of Year 3, 100% of the area is expected to be monitored.	
	<p>3.3.7) Monitor the diversity and quality of the soil microbiota (either by the % of MOS in the soil analysis, or BioAS analysis, or genetic analysis such as Biome4all) and improve it with inoculants, organic fertilization or soil replenishers, if appropriate.</p> <p>By the end of Year 2, it is expected that a large part of the agricultural area (around 75%) will be monitored in this regard. By the end of Year 3, 100% of the area is expected to be monitored.</p>	Continuous Improvement

Principle 4: Environment Theme (E)
Water Resources: Management of surface water, sub-surface water, groundwater and wastewater.

Criteria	Practical Actions	Critical, Continuous Improvement or Recommendable
Criteria 4.1) Surface and groundwater must be managed in such a way as to increase its volume and quality within the perimeter and scope of the farm, taking into account the management of the watershed in which it is located, complying with current regulations and good practices for use, storage, treatment and disposal or reuse.	4.1.1) A water resource management plan must be drawn up and implemented, including the identification of potential risks and actions to optimize water use.	Recommendable
	4.1.2) All legal obligations and regulations for the use, storage, reuse or disposal of water are complied with.	Critical
	4.1.3) Rivers, streams and water mines are protected and preserved, guaranteeing their long-term maintenance. By the end of Year 2, at least 50% of these bodies of water are expected to be protected, and by the end of Year 3, 100%.	Continuous Improvement
	4.1.4) The participation of those responsible for water resource management in river basin committees or other community or local government groups and initiatives on water resource management is recommended.	Recommendable
	4.1.5) When irrigation is used in agricultural areas, respect for use licenses (grants) must be observed, efficiency in the use of water resources must be prioritized and all data on the volume and origin of the water, as	Continuous Improvement

	<p>well as the date and area irrigated, must be recorded. By the end of Year 3, it is hoped that all these issues will have been resolved.</p>	
	<p>4.1.6) The property must be 'designed' in such a way as to retain as much water as possible in the landscape, using resources such as infiltration ditches, small dams, preserving areas for possible new springs, etc.</p>	<p>Recommendable</p>
	<p>4.1.7) The level of potability of water for human consumption must be monitored and comply with legal requirements.</p>	<p>Critical</p>
<p>Criteria 4.2) There must be a continuous effort to prevent and, if necessary, minimize and mitigate actions that harm water resources within the perimeter or scope of the property and the watershed in which it is located, whether in terms of quantity (volume of water) or quality (water pollution).</p>	<p>4.2.1) Measures are taken to protect water sources and bodies from run-off of potentially polluting chemical, mineral or organic substances. By the end of Year 2, at least 50% of these water bodies are expected to be protected, and by the end of Year 3, 100%.</p>	<p>Continuous Improvement</p>
	<p>4.2.2) Wastewater must be treated before being discharged into water bodies. By the end of Year 2, at least 50% of this issue is expected to have been resolved, and by the end of Year 3, 100%.</p>	<p>Continuous Improvement</p>
	<p>4.2.3) Attention should be paid to preventing contamination of the water table with polluting chemical, organic or mineral substances, such as black pits, the disposal or deposit of compost or organic material in shallow water table areas or the use of excessive doses of fertilizers and pesticides. It is hoped that by the end of Year 2, these issues will only occur as exceptions, and by the end of Year 3, they will have been fully resolved.</p>	<p>Continuous Improvement</p>
	<p>4.2.4) Any pollution of water sources and bodies by soil erosion from agricultural areas, roads, construction work or any other action that ends up dumping soil into water sources and streams must be avoided. When identified, they must be corrected immediately. It is hoped that by the end of Year 2, these issues will only occur as exceptions, and by the end of Year 3, they will have been fully resolved.</p>	<p>Continuous Improvement</p>

Principle 5: Environment Theme (E)
Protection of Forests and Biodiversity: conservation of areas of native vegetation, protection of flora and fauna, reduction of activities that have an impact on the environment.

Criteria	Practical Actions	Critical, Continuous Improvement or Recommendable
<p>Criteria 5.1) There must have been no deforestation of areas of native vegetation or areas in advanced stages of plant succession in the last 10 years.</p>	<p>5.1.1) No deforestation action must be planned to take place and must not have occurred in the last 10 years.</p>	Critical
	<p>5.1.2) If there has been deforestation (intentional, criminal or accidental) in the last 10 years, the affected area must be restored to the same size and floristic composition. It is expected that in Year 1 a plan will be implemented, in Year 2 this plan will be monitored and corrected if necessary, and in Year 3 the plan will have been completed.</p>	Continuous Improvement
	<p>5.1.3) Penalties/fines and legal proceedings arising from violations of environmental legislation due to deforestation must be corrected or repaired, in the amounts and timeframes stipulated by the courts. It is expected that in Year 1 a plan will be implemented to remedy this situation, in Year 2 the plan will be monitored and corrected if necessary, and in Year 3 it will be resolved or in the process of being resolved.</p>	Continuous Improvement
	<p>5.1.4) The property must have a record of the latest deforestation, with the date, area and location. In Year 1, management is expected to be aware of the latest deforestation and to make a sketch on the property map. In Year 2 it is expected that at least 50% of these areas will be mapped assertively and in Year 3 it is expected that 100% of the areas will be mapped. (Note: mapping of areas deforested more than 30</p>	Continuous Improvement

	years ago will not be required)	
<p>Criteria 5.2) Conservation areas of native vegetation and biodiversity must be recovered, conserved and protected, at least in accordance with the requirements of Brazilian environmental legislation. Measures must be taken to protect fauna and flora from negative impacts and coexistence with agricultural activity must be as harmonious as possible.</p>	<p>5.2.1) A plan for the recovery, monitoring and conservation of biodiversity within the farm must be drawn up and implemented, taking into account landscape management, the connection between forest fragments, the restoration of native species of flora and the possible reintroduction of wild fauna. An assessment of the risks to the integrity of local biodiversity must be drawn up alongside this plan, identifying actions to prevent, mitigate or remedy these risks.</p>	Recommendable
	<p>5.2.2) A map or sketch (digital or real) of the property must be drawn up, in which the areas of conservation and special biodiversity value are identified. In Year 1, at least a sketch of the property is expected (or an unvalidated CAR); in Year 2, at least a digitized map with the geographic location points of the conservation areas is expected (or a validated CAR). In Year 3, a digitized map with the polygon of the areas is expected (or a map validated by INCRA).</p>	Continuous Improvement
	<p>5.2.3) Recovery/reforestation actions in conservation areas must comply with the technical criteria of connectivity between forest fragments, watercourses and areas of special value (nesting sites, breeding and feeding areas for animals, areas where species endemic to the area or in danger of extinction occur). In Year 1, a plan for the recovery and connectivity of these areas is expected to be drawn up and implemented. In Year 2 it is expected that this plan will be active, monitored and corrected if necessary. In Year 3 it is expected that implementation will have been completed and the results evaluated.</p>	Continuous Improvement
	<p>5.2.4) The property must be regularized in terms of Legal Reserve (RL) and Permanent Preservation Areas (APP). The size, location and floristic composition of these areas must comply with Brazilian environmental legislation. In Year 1, a plan to recover and regularize these areas is expected to be drawn up and implemented. In Year 2, this plan is expected to be active, monitored and corrected if necessary. In Year 3, implementation is expected to have been completed and the results evaluated.</p>	Continuous Improvement
<p>Criteria 5.3) Areas of special importance for</p>	<p>5.3.1) Areas and occurrences of species of high conservation value must be identified, or at</p>	Continuous Improvement

<p>biodiversity should have special protection against negative impacts such as fire, hunting, fishing and gathering. Endangered species or species endemic to the area should also be given special attention and protection.</p>	<p>least known to the company/property leadership. Protection measures must be provided for in the company's policies or procedural documents or, on smaller-scale properties, in the everyday culture of the people who carry out the agricultural activities. In Year 1, a plan for identifying and protecting these areas is expected to be drawn up and implemented. In Year 2, this plan is expected to be active, monitored and corrected if necessary. In Year 3 it is expected that implementation will have been completed and the results evaluated.</p>	
	<p>5.3.2) Conservation areas must be protected from fire and the entry of animals (cattle). In Year 1 it is expected that the points of potential danger from fire and animal invasion will be identified and a plan drawn up to deal with the issue. In Year 2 it is expected that this plan will be active, monitored and corrected if necessary. In Year 3 it is expected that implementation will have been finalized and the results evaluated.</p>	<p>Continuous Improvement</p>
	<p>5.3.3) There must be no hunting, fishing or gathering of wild plants and animals on the property and, where necessary, measures must be taken to guarantee this prohibition (warning signs, fences and night watch). In Year 1 it is expected that these prohibitions will be included in the property's policies and code of conduct, in Year 2 it is expected that some protective measures will be taken (if necessary) and in Year 3 it is expected that the protective measures will be bringing results.</p>	<p>Continuous Improvement</p>
	<p>5.3.4) Exotic species, whether animals or plants, should not be introduced into the property's environment, especially in conservation areas. If the area has already been invaded by exotic species (javaporco, hare, etc.), the competent environmental agency should be informed and a plan for controlling these invasive species should be discussed with it. In Year 1, the invasive species are expected to be identified and an impact mitigation plan drawn up. In Year 2 it is expected that this plan will have been implemented and concrete actions will have been taken. In Year 3, the results of the implemented actions are expected to have positive results.</p>	<p>Continuous Improvement</p>
	<p>5.3.5) Special care and attention should be paid to the preservation of pollinating animal species</p>	<p>Continuous Improvement</p>

	<p>(especially bees, birds and bats), creating spaces conducive to the reproduction and breeding of these animals such as nests, hives, planting of honey plants, etc.</p> <p>In Year 1, pollinator species are expected to be identified and a plan for their recovery or preservation drawn up. In Year 2 it is expected that this plan will have been implemented and concrete actions will have been taken. In Year 3, the results of the actions implemented are expected to have positive results.</p>	
<p>Criteria 5.4) Solid waste should be managed with the intention of reducing its volume, reusing and recycling what is possible and disposing of the rest properly, with the aim of generating the least possible impact on biodiversity and the environment.</p>	<p>5.4.1) There must be no burning of plastic, flammable, potentially toxic or recyclable materials on the perimeter of the property for the purpose of disposing of materials. Organic materials and/or domestic toilet waste may be burned, with plausible justification. In Year 1, it is expected that a survey or diagnosis will be made regarding the burning of these materials, and that actions will be planned and implemented to eliminate this practice. In Year 2, it is expected that this practice will no longer occur, only in exceptional or accidental cases. In Year 3, it is expected that this practice will have been completely eliminated.</p>	<p>Continuous Improvement</p>
	<p>5.4.2) Selective collection and disposal of solid waste should be adopted - glass, metals, paper and plastics, and the materials selected should be sent to (or collected by) companies that receive or buy recyclables. In Year 1, it is expected that a survey will be carried out of the volume and types of materials that exist on the property and that a plan will be made for their correct selection, reuse or forwarding to suitable locations. In Year 2, it is hoped that most of the materials will be correctly sorted and disposed of. In Year 3, 100% of the materials are expected to be properly separated and disposed of.</p>	<p>Continuous Improvement</p>
	<p>5.4.3) Non-contaminating organic waste (cannot be sewage) must be composted or deposited in a suitable place for natural degradation. In Year 1 it is expected that a survey of these materials will be carried out and actions for their proper disposal will be planned. In Year 2, it is expected that most of the materials will be properly disposed of and in Year 3, 100% of the materials will be properly disposed of.</p>	<p>Continuous Improvement</p>
	<p>5.4.4) Potentially contaminating domestic or</p>	<p>Continuous</p>

	<p>industrial waste must either be collected by specialized services (public or private), treated or properly disposed of elsewhere.</p> <p>In Year 1 it is expected that a survey of these materials will be carried out, and actions for their proper disposal will be planned and carried out. In Year 2 it is expected that a large proportion of the materials will be properly disposed of and in Year 3 it is expected that 100% of the materials will be properly disposed of.</p>	Improvement
	<p>5.4.5) Agrochemical packaging must be triple-washed and returned to the manufacturer. Agrochemical packaging must not be reused on the property.</p>	Critical
<p>Criteria 5.5) The use of agrochemicals must comply with all technical/agronomic and environmental safety requirements. Highly toxic or internationally banned active ingredients should not be used. The schedules, dosages, soil and climate conditions and form of application that have the least impact on the environment and biodiversity must be observed.</p>	<p>5.5.1) An Integrated Pest Management plan must be drawn up and implemented, in a complexity consistent with the scale of the farm, which includes actions and efforts to constantly reduce the use of chemicals, especially highly toxic ones.</p> <p>In Year 1, a theoretical IPM is expected to have been drawn up and is beginning to be implemented. In Year 2, the IPM is expected to have been implemented and monitored. In Year 3, the IPM is expected to be evaluated and possible corrections made.</p>	Continuous Improvement
	<p>5.5.2) Agrochemicals not registered for coffee cultivation should not be used.</p>	Critical
	<p>5.5.3) Internationally banned and rejected products must be avoided and their use, when it occasionally occurs, must be technically justified.</p>	Critical
	<p>5.5.4) The use of agrochemicals is in accordance with technical recommendations made by a competent agronomist, and historical data on use is recorded and archived for at least 5 years (at least: active ingredient, doses applied, place and date).</p> <p>In Year 1 it is expected that 100% of agrochemical use will be carried out under the guidance of a competent professional and that a data recording mechanism will have been implemented. In Year 2 it is expected that this record will be in place for a large part of the data and in Year 3 that this record will be in place for 100% of the data.</p>	Continuous Improvement
	<p>5.5.5) All agrochemicals stored on the property must be in an appropriate place, isolated from other products (mainly food or water), with</p>	Continuous Improvement



	<p>adequate ventilation, clean, with access restricted to trained people, signposted and other parameters required by law for the storage of potentially toxic, flammable and hazardous products.</p> <p>In Year 1, the agrochemical storage area is expected to be clean, organized and free of risks to human health or environmental damage. In Year 2, all the parameters required by law are expected to be met, with only occasional, non-serious corrective actions. In Year 3, 100% of the legal requirements are expected to be met, with no exceptions.</p>	
<p>Criteria 5.6) GMOs - Genetically Modified Organisms should not be used in coffee growing.</p>	<p>5.6.1) There is no cultivation of GMOs within the scope of the coffee-growing activity on the property.</p>	<p>Critical</p>

<p>Principle 6: Environment Theme (E) Climate Crisis: GHG and Carbon emissions and sequestration and Net-zero actions.</p>		
Criteria	Practical Actions	Critical, Continuous Improvement or Recommendable
<p>Criteria 6.1) Actions should be taken to minimize GHG or carbon equivalent emissions and increase carbon stocks and sequestration.</p>	<p>6.1.1) Reduce or optimize the use of fossil fuels. In Year 1, it is expected that a survey of the use of these products will be carried out, with records of volume, date and activity, and a plan will be drawn up with targets for reduction. In Year 2 it is expected that the reduction actions will have been implemented. In Year 3, it is expected that it will be possible to assess whether the actions implemented are effectively reducing their use, and that possible corrections or updates will be made to the plan.</p>	<p>Continuous Improvement</p>
	<p>6.1.2) Reduce the use of highly volatile chemical nitrogen fertilizers (mainly urea). In Year 1, it is expected that a survey of the use of these products will be carried out, with records of volume, date and activity, and a plan will be drawn up with targets for reduction. In Year 2, it is hoped that the reduction actions will have been implemented. In Year 3, it is expected that it will be possible to assess whether the actions implemented are effectively reducing their use, and that possible</p>	<p>Continuous Improvement</p>

	<p>corrections or updates will be made to the plan.</p>	
	<p>6.1.3) Reduce or optimize the use of gypsum and limestone. In Year 1, it is expected that a survey of the use of these products will be carried out, with records of volume, date and activity, and a plan will be drawn up with targets for reduction. In Year 2 it is hoped that the reduction actions will have been implemented. In Year 3, it is hoped that it will be possible to assess whether the actions implemented are effectively reducing their use, and that possible corrections or updates will be made to the plan.</p>	<p>Continuous Improvement</p>
	<p>6.1.4) Reduce or optimize the use of electricity. In Year 1, it is expected that a survey of electricity use will be carried out, with records of the volume, date and activity in which it was used, and a plan will be drawn up with targets for reduction. In Year 2, the reduction actions are expected to have been implemented. In Year 3, it is expected that it will be possible to assess whether the actions implemented are effectively reducing use, and that possible corrections or updates will be made to the plan.</p>	<p>Continuous Improvement</p>
	<p>6.1.5) Increase the carbon stock in the soil by increasing the use of green manures, mulching and organic fertilization and grasses (mainly brachiaria) between the coffee rows. In Year 1, it is hoped that a plan will be drawn up and that some actions will begin to be implemented. In Year 2, it is expected that most of the actions will have been implemented and that their results will be monitored. In Year 3, it is expected that the results of the implemented actions will be evaluated and that the plan will be updated (and corrected, if necessary) based on this evaluation.</p>	<p>Continuous Improvement</p>
	<p>6.1.6) Increase the carbon stock in the aerial part of plants, mainly by planting trees. In Year 1, it is expected that a plan will be drawn up and that some actions will have already begun to be implemented. In Year 2 it is expected that most of the actions will have been implemented and that their results will be monitored. In Year 3, it is expected that the results of the implemented actions will be evaluated and that the plan will be updated (and corrected, if necessary) based on this evaluation.</p>	<p>Continuous Improvement</p>
<p>Criteria 6.2) The goal</p>	<p>6.2.1) The company/property carries out a GHG</p>	<p>Recommendable</p>



should be to achieve a balance between emissions and C sequestration, or even to exceed C sequestration in relation to emissions.	emissions balance assessment. To do this, data such as chemical fertilization (mainly N sources), the use of limestone and gypsum, the use of fossil fuels and electricity consumption must be recorded.	
	6.2.2) The company/ownership must draw up a plan and strategy to achieve a neutral (or negative) carbon balance.	Recommendable

Principle 7: Social Theme Working conditions and workers' rights: Decent, safe and healthy working conditions, with guaranteed legal rights.		
Criteria	Practical Actions	Critical, Continuous Improvement or Recommendable
Criteria 7.1) The company/holding must guarantee good working conditions, both in the agricultural production environment and in offices, coffee processing, storage and other places.	7.1.1) It must be ensured that workers do not go hungry or thirsty during the working day and during transportation. They must have access to drinking water at an appropriate temperature, and access to meals consistent with their daily calorie intake (offered or not by the employer, according to prior agreement).	Critical
	7.1.2) Rest periods should be guaranteed and safeguarded, especially for field activities, and long working hours should be avoided for physically demanding tasks. In Year 1, it is expected that an assessment will be made of whether this legal requirement is being fully complied with and, if not, actions should be implemented immediately. In Year 2, the actions are expected to be 100% implemented and monitored. In Year 3, the actions are expected to be improved.	Continuous improvement
	7.1.3) Workers' transportation to the workplace must comply with legal regulations. (Provided or not by the employer, according to prior agreement) In Year 1, it is expected that an assessment will be made of whether this legal requirement is being fully complied with and, if not, actions should be implemented immediately to ensure	Continuous improvement

	<p>compliance. In Year 2, it is expected that the actions will be 100% implemented and monitored. In Year 3, the actions are expected to be improved.</p>	
	<p>7.1.4) Care must be taken to ensure that workers are protected from the effects of extreme temperature and weather conditions - cold or heat, rain, wind, hail. In Year 1, it is expected that an assessment will be made as to whether this legal requirement is being fully complied with and, if not, actions must be implemented immediately. In Year 2, it is expected that the actions will be 100% implemented and monitored. In Year 3, the actions are expected to be improved.</p>	Continuous improvement
	<p>7.1.5) If there are lodgings or houses occupied by workers inside the property, they must have decent and healthy living conditions, in accordance with legal requirements. In Year 1, it is expected that an assessment will be made of whether this legal requirement is being fully complied with and, if not, actions should be implemented immediately to ensure compliance. In Year 2, it is expected that the actions will be 100% implemented and monitored. In Year 3, the actions are expected to be improved.</p>	Continuous improvement
	<p>7.1.6) Forced labor or labor analogous to slavery will not be tolerated. In the event of a complaint, legal action or conviction on this merit, measures must be taken immediately to remedy the situation.</p>	Critical
	<p>7.1.7) Children and adolescents will not be allowed to work in agricultural activities, or outside the activities permitted by law. Adolescent work will be permitted in educational and non-strenuous activities, in accordance with the law. In the context of family farming, the presence of children in the work environment will be tolerated if it is consistent with legal precepts and ILO resolutions.</p>	Critical
<p>Criteria 7.2) The laws and regulations relating to workers' health and safety are respected, providing a healthy and safe environment, with low rates of accidents, sick leave and high</p>	<p>7.2.1) A plan for identifying, preventing, mitigating and remedying risks to workers' health and safety must be drawn up and implemented. This plan must be drawn up by an occupational health and safety professional. In Year 1, it is expected that an assessment will be made as to whether this legal requirement is being fully complied with and, if not, actions</p>	Continuous improvement

employee satisfaction in working there.	must be implemented immediately. In Year 2, it is expected that the actions will be 100% implemented and monitored. In Year 3, the actions are expected to be improved.	
	7.2.2) High accident rates with or without time off work will not be tolerated. There must be a drastic, short-term reduction plan for situations like this.	Critical
	7.2.3) Workers must undergo training to carry out their activities safely and competently. In Year 1, it is expected that an assessment will be made of whether this legal requirement is being fully complied with and, if not, actions must be implemented immediately to ensure compliance. In Year 2, it is expected that the actions will be 100% implemented and monitored. In Year 3, the actions are expected to be improved.	Continuous improvement
	7.2.4) Personal Protective Equipment must be provided by the employer, according to the corresponding activity, and they must be trained in its proper use. In Year 1, it is expected that an assessment will be made of whether this legal requirement is being fully complied with and, if not, actions should be implemented immediately to ensure compliance. In Year 2, the actions are expected to be 100% implemented and monitored. In Year 3, the actions are expected to be improved.	Continuous improvement
	7.2.5) Operators of machinery, tractors, implements and other potentially dangerous devices must be trained in their operation and safety procedures must be followed while working. In Year 1, it is expected that an assessment will be made of whether this legal requirement is being fully complied with and, if not, actions should be implemented immediately. In Year 2, the actions are expected to be 100% implemented and monitored. In Year 3, the actions are expected to be improved.	Continuous improvement
	7.2.6) The property must be prepared for emergencies. First aid kits must be available and there must be a procedure known to all for attending to and transporting the injured or injured. There must be preparation for fire situations and spills of flammable and/or toxic substances (mainly fuels and agrochemicals). In Year 1, it is expected that an assessment will	Continuous improvement

	<p>be made of whether this legal requirement is being fully complied with and, if not, actions should be implemented immediately to ensure compliance. In Year 2, the actions are expected to be 100% implemented and monitored. In Year 3, the actions are expected to be improved.</p>	
	<p>7.2.7) Workers who prepare, handle or apply agrochemicals must receive specific training for these activities and have their health monitored regularly. People with physical vulnerabilities that make this activity even more dangerous should not work in these activities (pregnant women, the elderly, allergy sufferers, etc.). In Year 1, it is expected that an assessment will be made of whether this legal requirement is being fully complied with and, if not, actions should be implemented immediately to ensure compliance. In Year 2, it is expected that the actions will be 100% implemented and monitored. In Year 3, the actions are expected to be improved.</p>	<p>Continuous improvement</p>
<p>Criteria 7.3) Labor rights are strictly respected, in all their different aspects, and the way of hiring, paying and the relationship between employers and employees must comply with local, state and federal precepts and regulations.</p>	<p>7.3.1) Workers are hired in accordance with the requirements and permissions laid down by law, whether under the CLT regime or other modalities (contracting by harvest, day laborers, etc.). In Year 1, it is expected that an assessment will be made of whether this legal requirement is being fully complied with and, if not, actions should be implemented immediately to ensure compliance. In Year 2, it is expected that the actions will be 100% implemented and monitored. In Year 3, the actions are expected to be improved.</p>	<p>Continuous improvement</p>
	<p>7.3.2) Remuneration (salary) is paid appropriately, in the amounts agreed and agreed in the contract, and on the appropriate date. In Year 1, it is expected that an assessment will be made as to whether this legal requirement is being fully complied with and, if not, actions should be implemented immediately to ensure compliance. In Year 2, the actions are expected to be 100% implemented and monitored. In Year 3, the actions are expected to be improved.</p>	<p>Continuous improvement</p>
	<p>7.3.3) Workers are guaranteed the right to free expression, negotiation, political positioning and association (membership of unions and/or political parties). In Year 1, it is expected that an assessment will</p>	<p>Continuous improvement</p>

	<p>be made of whether this legal requirement is being fully complied with and, if not, actions should be implemented immediately to ensure compliance. In Year 2, the actions are expected to be 100% implemented and monitored. In Year 3, the actions are expected to be improved.</p>	
	<p>7.3.4) Workers are guaranteed the right to retirement, in accordance with legal requirements, and there should be no hindrance or difficulty on the part of the employer in doing so.</p> <p>In Year 1, it is expected that an assessment will be made of whether this legal requirement is being fully complied with and, if not, actions should be implemented immediately to ensure compliance. In Year 2, the actions are expected to be 100% implemented and monitored. In Year 3, the actions are expected to be improved.</p>	Continuous improvement
	<p>7.3.5) All workers are guaranteed the right to come and go.</p> <p>In Year 1, it is expected that an assessment will be made of whether this legal requirement is being fully complied with and, if not, actions should be implemented immediately to ensure compliance. In Year 2, it is expected that the actions will be 100% implemented and monitored. In Year 3, the actions are expected to be improved.</p>	Continuous improvement

Principle 8: Social Theme

Human Rights and Community Relations: Preventing all forms of discrimination and exploitation and ensuring good social and community relations.

Criteria	Practical Actions	Critical, Continuous Improvement or Recommendable
<p>Criteria 8.1) The practice of exploiting human activity, as well as all forms of harassment and abuse, is forbidden and rejected by the company/ownership leadership.</p>	<p>8.1.1) There must be no moral harassment between any people involved with the company/farm.</p>	Critical
	<p>8.1.2) There must be no sexual harassment or exploitation between any persons involved with the company/farm.</p>	Critical
	<p>8.1.3) A policy or code of moral and ethical conduct must be drawn up and implemented, which includes guidelines against exploitation and harassment of people.</p> <p>In Year 1 it is expected that this policy will have</p>	Continuous Improvement

	<p>been drafted and is in the process of being implemented. In Year 2, the policy is expected to be fully implemented and monitored. In Year 3, it is expected that the results of the policy's implementation will be evaluated and possible corrections to the policy will be made in order to update or improve it.</p>	
<p>Criteria 8.2) Any kind of discrimination against people involved in the activities of the company/farm is forbidden and rejected.</p>	<p>8.2.1) Discrimination against people, whether based on gender, sexual orientation, ethnicity, skin color, physical or health condition, political or religious orientation, is prohibited and rejected.</p> <p>In Year 1, it is expected that a survey or study will be carried out on whether situations like these occur on the estate and a policy or code of conduct rejecting these issues should be published and implemented. In Year 2, the policy is expected to be fully implemented and monitored. In Year 3 it is expected that the results of the policy's implementation will be evaluated and possible corrections to the policy will be made in order to update or improve it.</p>	<p>Continuous Improvement</p>
	<p>8.2.2) A policy or code of moral and ethical conduct must be drawn up and implemented, which includes guidelines against discrimination against people.</p> <p>In Year 1 it is expected that this policy will have been drawn up and is in the process of being implemented. In Year 2, the policy is expected to be fully implemented and monitored. In Year 3 it is expected that the results of the policy's implementation will be evaluated and possible corrections to the policy will be made in order to update or improve it.</p>	<p>Continuous Improvement</p>
<p>Criteria 8.3) The leadership of the company/farm should strive for good community relations, and to maintain a collaborative spirit, whether among neighbors, other Minasul members or employees of the cooperative, and other entities, groups and institutions (including public authorities) that make up the local</p>	<p>8.3.1) The company/ownership must actively participate in the public life of the community in which it operates, with a collaborative spirit, whether through participation in philanthropic activities, municipal councils, associations for environmental conservation or social and/or religious actions or other forms of collaboration in society.</p> <p>In Year 1 it is expected that a survey will be made of the actions and participations in which the farm's management takes part and a plan, even if informal, should be made to expand this participation. In Year 2, it is hoped that the actions and participations will be expanded. In Year 3, it is hoped that these actions and participations will be evaluated and optimized.</p>	<p>Continuous Improvement</p>



society in which the company/farm is located.	<p>8.3.2) The company/owner must maintain a good relationship with the Minasul cooperative, fulfilling their duties as a cooperative member and actively participating in the continuous improvement of their cooperative.</p> <p>In Year 1 it is expected that contact with Minasul will increase, in Year 2 that management will participate in most of the cooperative's initiatives, and in Year 3 that there will be close involvement with Minasul.</p>	Continuous Improvement
	<p>8.3.3 Conflicts and disagreements of any nature and with any parties must be dealt with in a way that achieves consensus or conciliation. Judicialization as a means of resolving conflicts should only be used when the possibilities of agreement or consensus have been exhausted.</p> <p>In Year 1, it is expected that proposals for resolving possible conflicts will be submitted. In Year 2, these conflicts should be in the process of being resolved and in Year 3, they should be fully resolved.</p>	Continuous Improvement