



Mega Agro[®]
Trading Group S.A

This document presents the strategic vision that will guide MEGA AGRO TRADING S.A. in its next growth cycle, in a global scenario marked by rapid changes in agribusiness, greater demands for operational efficiency, and growing demand for sustainability and food security.

This plan details the guidelines that underpin the company's strategy to strengthen its position as a global player in agricultural trading, expanding markets, optimizing operations, mitigating risks, and generating consistent, long-term value for shareholders, partners, and communities. The content reflects an in-depth analysis of the business environment, the company's internal capabilities, and concrete opportunities for national and international expansion.

This material consolidates clear objectives, measurable goals, and structured action plans aligned with MEGA AGRO TRADING S.A.'s global leadership vision, highlighting its commitment to innovation, operational excellence, social and environmental responsibility, and corporate governance. It is a strategic guide that connects purpose, execution, and results, positioning the company solidly to capture opportunities in the global agricultural commodities market in the coming years.

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ECONOMIC DEVELOPMENT PLAN FROM MEGA AGRO TRADING GROUP S.A. 2026

INTRODUCTION TO THE STRATEGIC ACTION PLAN MEGA AGRO TRADING S.A.

MEGA AGRO TRADING S.A. is launching this Action Plan with the clear purpose of consolidating its position as one of the leading players in global agribusiness. Operating in an increasingly dynamic, competitive, and interconnected environment, the company structures its strategic decisions with a focus on sustainable growth, operational efficiency, and consistent value creation.

Guided by its vision of being the global leader in agricultural commodity trading, MEGA AGRO strives for excellence in every link of the chain, combining scale, market intelligence, and innovation to meet growing global demand for food, energy, and agricultural raw materials. This plan reflects the company's commitment to expanding its international presence, strengthening its governance, and continuously raising its operational standards.

Our mission to connect agricultural producers to global markets guides all of the strategic initiatives described here. MEGA AGRO acts as a reliable link between origin and destination, ensuring logistical efficiency, product quality, and total transparency in operations, while promoting sustainable development and contributing to global food security.

This plan is based on **solid and non-negotiable values**: **Integrity** in conducting business; **Innovation** as a driver of competitiveness; **Sustainability** as a strategic principle; **Excellence** in execution; **Partnership** as the basis for lasting relationships; and **Respect** for people, communities, and the environment.

With this strategic foundation, the Action Plan of **MEGA AGRO TRADING S.A.** establishes clear guidelines, measurable goals, and structural initiatives that will sustain the company's growth in the coming years, strengthening its global position and ensuring long-term value for shareholders, partners, and society.





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OUR VISION, MISSION, AND VALUES

Vision: To be the global leader in agricultural commodity trading, recognized for operational excellence, sustainable innovation, and value created for shareholders, partners, and communities.

Mission: Connect agricultural producers to global markets, ensuring efficiency, quality, and transparency at every stage of the value chain, promoting sustainable development and food security.

Values: Integrity, Innovation, Sustainability, Excellence, Partnership, and Respect.





ECONOMIC DEVELOPMENT PLAN FROM MEGA AGRO TRADING GROUP S.A. 2026

1. SITUATIONAL ANALYSIS AND FINANCIAL GOALS – FISCAL YEAR 2026

CURRENT SALES PERFORMANCE (ESTIMATED BASIS – DECEMBER 2025)

MEGA AGRO TRADING S.A. closes the 2025 fiscal year with a **consolidated position in national and international agribusiness**, supported by strong operational capacity, medium- and long-term contracts, and portfolio diversification.

GROSS REVENUE – DOMESTIC MARKET

R\$ 3,500,000,000.00 (Three billion, five hundred million reais)

- **Main Commodities Traded: Soybeans, Corn, Cotton, and Coffee.**
- Geographic Coverage: Southern, Southeastern, and Central-Western regions of Brazil.
- **Operational Features:**
 - Firm contracts with producers and cooperatives;
 - Integrated logistics (road, rail, and port);
 - Strong presence in strategic agricultural hubs;
 - Marketing structure aligned with Brazilian regulatory and tax requirements.

GROSS REVENUE – INTERNATIONAL MARKET

- **US\$ 1,200,000,000.00 (One billion, two hundred million US dollars)**

Main Exported Products:

- Soybeans: China, European Union;
- Corn: Asia and Africa;
- Meat: Asia and the Middle East.
- **MARKETS SERVED:**
China, the European Union, the United States, Southeast Asia, and the Middle East.
- **COMPETITIVE ADVANTAGES:**
 - Structured international agreements (SPAs);



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- Foreign exchange risk management;
- Regulatory and health compliance;
- International logistics and financial partnerships.

GROWTH PROJECTIONS AND STRATEGIC GOALS – 2026

The projections for fiscal year 2026 take into account **solid agribusiness fundamentals**, expectations of robust harvests, global population growth, increased demand for food, and Brazil's strategic positioning as a key supplier in international trade.

NATIONAL MARKET

- **Projected Industry Growth:**

Between 5% and 7%, driven by:

- Record grain production;
- Resilient domestic demand;
- Expansion of the use of biofuels and agricultural inputs.

- **Growth Target of MEGA AGRO TRADING S.A.:**

8%, above the sector average, supported by:

- Expansion of the supplier base;
- Logistics optimization;
- Increase in recurring contracts;
- Operational efficiency gains.

- **PROJECTED REVENUE – DOMESTIC MARKET (2026):**

R\$ 3,780,000,000.00

(R\$ 3.5 billion × 1.08)

INTERNATIONAL MARKET



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- **PROJECTED GROWTH OF THE GLOBAL SECTOR:**

Between 7% and 10%, driven by:

- Strong Asian demand;
- Global economic recovery;
- Population growth;
- Increased consumption of protein and grains.

- **MEGA AGRO TRADING S.A. GROWTH TARGET:**

12%, reflecting:

- Aggressive expansion into strategic markets;
- Expansion of export contracts;
- Structuring trade finance transactions;
- Strengthening international partnerships.

- **PROJECTED REVENUE – INTERNATIONAL MARKET (2026):**

US\$ 1,344,000,000.00

(US\$ 1.2 billion × 1.12)

REVENUE GROWTH – MEGA AGRO TRADING S.A. (2025–2030)

TOTAL REVENUE PROJECTION FOR MEGA AGRO TRADING S.A., IN MILLIONS OF BRAZILIAN REAIS, CONSIDERING:

- **2025 (base):** R\$ 800 million
- **2026:** projected growth of 15%, reaching approximately R\$ 920 million
- **2027:** 12% growth
- **2028:** 10% growth
- **2029:** 8% growth
- **2030:** 7% growth



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MEGA AGRO TRADING S.A. projects above-average market growth for 2026, consolidating its position as a robust agro-industrial trading platform with high revenue generation capacity, predictable cash flows, and attractiveness to banks, investment funds, and international institutional investors.

Evolução do Faturamento Bruto - MEGA AGRO TRADING S.A. (2021-2030)

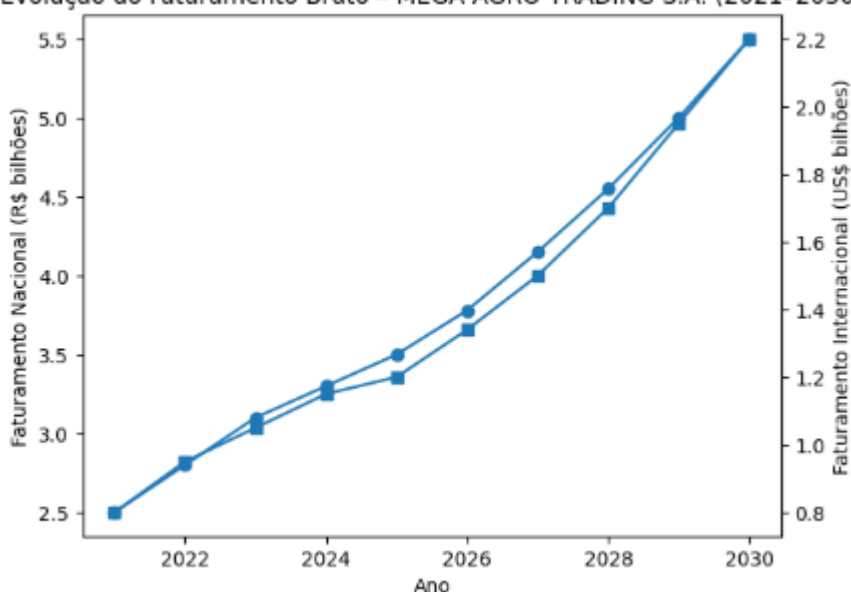


CHART – GROSS REVENUE TREND (2021–2030)
MEGA AGRO TRADING S.A. | Domestic and International Market

CONSISTENT HISTORICAL GROWTH (2021–2024)

The beginning of the graph shows a continuous growth trajectory, without abrupt volatility, highlighting:

- Solid origination of commodities (soybeans, corn, and sugar)
- Well-structured operational and logistical capacity
- Commercial and financial discipline

CONSOLIDATION PHASE (2025–2026)

The points for 2025 (estimated) and 2026 (projected) show:

- Realistic and conservative growth
- Continuation of the historical trend





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- Gradual increase in international participation

STRATEGIC ACCELERATION (2027–2030)

The steeper slope of the curves from 2027 onwards clearly communicates:

- Increasing operational scale
- Logistical and financial efficiency gains
- Expansion of foreign markets
- Greater diversification of customers and destinations

STRATEGIC HIGHLIGHTS HIGHLIGHTED IN THE CHART

- Growth in national revenue from R\$ 2.5 billion to R\$ 5.5 billion
- International revenue growth from US\$0.8 billion to US\$2.2 billion
- International growth at a rate **percentage higher** than national growth
- Projections aligned with historical data → **high credibility**

MEGA AGRO TRADING S.A. has a proven track record of organic growth and is entering a new cycle of sustained acceleration, with strong international expansion and predictable revenues through 2030.

2- STRATEGIC SWOT ANALYSIS

A careful assessment of Strengths, Weaknesses, Opportunities, and Threats is fundamental to strategic direction.

FORÇAS (STRENGTHS):

CONSOLIDATED NETWORK OF PRODUCERS AND SUPPLIERS: We have a robust, long-standing network of more than **200 qualified producers and suppliers** in key regions of Brazilian agribusiness. This capillarity ensures an annual volume of over **2,099,580.08 million tons** of commodities, guaranteeing privileged access to high-quality inputs with rigorous standardization, even in scenarios of high demand or specific climatic challenges.



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PROVEN EXPERTISE IN LOGISTICS AND RISK MANAGEMENT: We have accumulated **10 YEARS OF EXPERIENCE** in orchestrating complex supply chains and proactively mitigating market, operational, and geopolitical risks. Our ability to efficiently manage export flows to more than **10 DESTINATIONS** and implement financial hedging strategies has resulted in proven cost efficiency and uninterrupted operational continuity.

DIVERSIFIED PORTFOLIO OF AGRICULTURAL COMMODITIES: Our portfolio includes a strategic range of commodities such as **soybeans, corn, coffee, cotton, and sugar**, among others. This diversification minimizes dependence on a single product or market, providing greater resilience against sector fluctuations and price volatility.

BRAND RECOGNITION AND REPUTATION IN THE GLOBAL MARKET: The brand enjoys strong brand equity and a solid reputation for reliability, ethics, and operational excellence among customers, partners, and international financial institutions. This facilitates the opening of new markets, the negotiation of long-term contracts, and the attraction of capital.

STRONG FINANCIAL CAPACITY AND ACCESS TO CAPITAL: The company has a solid capital structure, with **R\$ 1.9 billion in assets** and a track record of **15% annual revenue growth**. This balance sheet allows not only for flexible working capital management, but also access to competitive credit lines and the ability to make strategic investments in expansion and technology.

FRAQUEZAS (WEAKNESSES):

DEPENDENCE ON NATIONAL LOGISTICS INFRASTRUCTURE BOTTLENECKS: The high dependence on Brazilian road and port infrastructure exposes the company to recurring logistical bottlenecks, such as capacity constraints during peak harvest periods and high ground transportation costs, which can reach up to X% of the total cost. These factors negatively impact delivery times, increase the final cost of products, and reduce competitiveness in the international market.

EXPOSURE TO COMMODITY PRICE VOLATILITY: Despite the adoption of structured hedging strategies, the nature of the business keeps the company sensitive to market fluctuations. futuros de commodities. A



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Preserving operating margins requires continuous monitoring, strong analytical skills, and disciplined execution of protection strategies.

POTENTIAL FOR TECHNOLOGICAL EVOLUTION IN OPERATIONS: There is significant scope for expanding the use of advanced technologies—such as **artificial intelligence, the Internet of Things (IoT), and big data analytics**—in certain operational areas, including predictive inventory management, logistics planning, and real-time route optimization. Underutilization of these tools may limit additional gains in efficiency and competitiveness.

STILL LIMITED PRESENCE IN STRATEGIC EMERGING MARKETS: Our operations in high-potential emerging markets, especially in regions of **Africa and Southeast Asia**, do not yet fully reflect the opportunities that exist. This limitation slows down the geographic diversification of revenues and the capture of growth in economies with rapid demographic and economic advancement.

OPPORTUNITIES:

STRUCTURAL GROWTH IN GLOBAL FOOD DEMAND: Projections indicate growth of between **15% and 20% in global food demand over the next 10 years**, driven by an increase in the world population—estimated at **9.7 billion by 2050** — and rising incomes in emerging economies.

EXPANSION OF TRADE AGREEMENTS AND EXPORT ROUTES: The negotiation and eventual ratification of bilateral and multilateral agreements, such as **Mercosur–European Union and RCEP**, may result in reduced tariff barriers, greater regulatory predictability, and optimization of logistics routes, expanding access to strategic markets.

TECHNOLOGICAL ADVANCES IN AGRICULTURE AND THE SUPPLY CHAIN: The incorporation of disruptive technologies, such as **IoT, drones, remote sensing, and artificial intelligence platforms**, offers significant opportunities to increase agricultural productivity, improve product quality, and enhance transparency and traceability throughout the entire chain.

GROWING DEMAND FOR SUSTAINABLE AND CERTIFIED PRODUCTS: Changing consumer behavior and stricter environmental regulations are driving demand for certified products. livres de desmatamento e com





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social and environmental verification. This is a segment with higher added value and potential for competitive differentiation.

HIGH-POTENTIAL EMERGING MARKETS IN AFRICA AND SOUTHEAST ASIA: Regions such as **Sub-Saharan Africa** and **Southeast Asia** are experiencing rapid population growth and expansion of the middle class, representing strategic markets that are still largely untapped for the expansion of Brazilian agricultural commodity exports.

THREATS:

EXTREME WEATHER EVENTS AND THEIR IMPACT ON AGRICULTURAL PRODUCTION: The increased frequency and intensity of extreme weather events—such as prolonged droughts, floods, and frosts—pose a significant risk to the availability, regularity, and cost of commodities, requiring robust strategies for diversification of sourcing and agricultural insurance.

TRADE BARRIERS AND PROTECTIONIST TRENDS: The global geopolitical environment may lead to the adoption of new tariffs, import quotas, or stricter health and environmental requirements, restricting access to strategic markets and raising compliance costs.

EXCHANGE RATE VOLATILITY: Fluctuations in exchange rates, especially between the Brazilian real and the U.S. dollar, can significantly impact export profitability and price competitiveness, requiring increasingly sophisticated currency hedging policies.

INTENSIFIED COMPETITION FROM GLOBAL AND REGIONAL PLAYERS: The aggressive actions of large global trading companies and the emergence of new regional players increase pressure on operating margins, requiring continuous differentiation through efficiency, innovation, and excellence in customer service.

STRICTER ENVIRONMENTAL AND SOCIAL REGULATIONS: The advancement of environmental and social requirements in import markets may entail additional operational adaptation costs, as well as significant reputational risks in the event of non-compliance.



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3. STRATEGIC OBJECTIVES FOR 2026

The strategic objectives set for 2026 reflect a clear agenda of **sustainable growth, operational efficiency, innovation, and institutional strengthening**, aligned with the vision of leadership in global agribusiness.

MARKET EXPANSION AND GEOGRAPHICAL DIVERSIFICATION: Goal: Increase market share by **2.0%** in priority Asian markets, especially China and India, and establish a structured operational presence.

in Sub-Saharan Africa by the end of 2026.

Metrics: Market share in volume and value; number of new customers and countries served.

LOGISTICS OPTIMIZATION AND COST REDUCTION: Goal: Reduce total logistics costs per ton exported by 10% by 2026 through modal diversification and the formalization of strategic partnerships.

Metrics: Logistics cost per ton (R\$/ton); share of alternative modes of transport.

LEADERSHIP IN SUSTAINABILITY AND ESG: Goal: Implement a certification program covering **50% of strategic suppliers** and integrate ESG metrics into **100% of investment decisions** by 2026. Metrics: Percentage of certified suppliers; ESG score in independent assessments.

PORTFOLIO DIVERSIFICATION AND ADDED VALUE GENERATION: Goal: Achieve **15% of total revenue** from higher value-added or niche products.

Metrics: Revenue share; average gross margin for differentiated products.

INNOVATION AND TECHNOLOGICAL LEADERSHIP: Goal: Implement an integrated market intelligence and predictive analytics platform, generating a **15% gain in trading decision efficiency** and operational efficiency by 2026.

Metrics: Percentage of decisions supported by AI; reduction in critical process times.

STRENGTHENING RISK MANAGEMENT AND FINANCIAL RESILIENCE: Goal: Reduce exposure to price and exchange rate volatility by **20%**, ensuring the protection of operating margins.

Metrics: Reduction in VaR (Value at Risk); hedge coverage level.



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4. STRATEGIES AND ACTION PLANS (Tactical Plan)

To achieve the strategic objectives for 2026, the following strategies and action plans will be implemented.

MARKETING

DEVELOPMENT OF SPECIALIZED COMMERCIAL TEAMS:

Action: Structure and empower high-performance regional desks (e.g., China Desk, India Desk, Africa Desk) composed of professionals with deep cultural, linguistic, and market expertise to identify and capitalize on localized opportunities and build lasting relationships.

Impact: Increased conversion rates in target markets, greater adaptability to regional business nuances.

STRATEGIC PRESENCE AT INTERNATIONAL EVENTS:

Action: Ensure a prominent presence at major agricultural and food trade shows (e.g., Gulfood, SIAL, Anuga) and strategic trade missions. This includes innovative booths, pre-scheduled business meetings, and multilingual communication materials.

Impact: Qualified prospecting for new customers, strengthening existing partnerships, and real-time market intelligence.

INVESTMENT IN DIGITAL BRANDING AND B2B PLATFORMS:

Action: Develop a robust digital marketing strategy, optimizing SEO, producing relevant content (white papers, webinars), and ensuring an active and engaging presence on global B2B trading platforms (e.g., Alibaba.com, GlobalSources).

Impact: Expansion of brand reach, generation of qualified leads, and positioning as a digital thought leader.

PEOPLE AND CULTURE:

GLOBAL TALENT DEVELOPMENT PROGRAMS:





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Action: Implement continuous development programs focused on technical skills (advanced trading, quantitative market analysis), soft skills (intercultural negotiation, strategic communication), and leadership, preparing teams for the challenges of global markets.

Impact: Increased capacity for innovation, talent retention, and improved organizational performance.

FOSTERING A CULTURE OF INNOVATION AND AGILITY:

Action: Create an organizational environment that encourages experimentation, interdepartmental collaboration, and agile decision-making. Launch an "Innovative Ideas" program with recognition and awards.

Impact: Greater resilience to market changes, continuous process optimization, and employee engagement.

ATTRACTING AND RETAINING TALENT WITH INTERNATIONAL EXPERIENCE:

Action: Develop a strategic attraction and retention plan that includes competitive compensation packages, clear career paths, mentoring programs, and exchange opportunities, focusing on professionals with experience in international markets and cultural diversity.

Impact: Strengthening human capital, access to new perspectives and expertise for global expansion.

SUSTAINABILITY:

LAUNCH OF THE "SUSTAINABLE AGRICULTURE PROGRAM":

Action: Establish the program with clear criteria for good agricultural and socio-environmental practices, offering financial incentives, access to green credit, and external certification (e.g., RTRS certification for sustainable soy, Certifica Minas Café) to partner producers.

Impact: Market differentiation, meeting customer sustainability requirements, and reducing risks in the chain.

PREPARATION OF ANNUAL SUSTAINABILITY REPORTS:



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Action: Publish detailed sustainability reports annually, audited by third parties and in accordance with international standards (e.g., GRI - Global Reporting Initiative, SASB - Sustainability Accounting Standards Board).

Impact: Increased transparency, strengthened ESG reputation among investors and stakeholders, and access to new markets and investment funds focused on sustainability.

INVESTMENT IN CARBON NEUTRALIZATION PROJECTS:

Action: Allocate a percentage of the budget to carbon offset projects (e.g., reforestation in degraded areas, implementation of renewable energy in the chain, carbon credits) with the aim of reducing the environmental footprint and achieving carbon neutrality goals.

Impact: Reduced environmental impact, compliance with future regulations, and strengthening of corporate image.

INNOVATION:

ADOPTION OF AI AND MACHINE LEARNING FOR PREDICTIVE ANALYSIS:

Action: Implement Artificial Intelligence and Machine Learning tools for predictive analysis of agronomic, climatic, market, and macroeconomic data. This will optimize crop forecasting, inventory management, pricing strategies, and resource allocation.

Impact: 15% improvement in forecast accuracy, optimization of trading decisions, and risk reduction.

Blockchain Exploration for Traceability and Transparency:

Action: Conduct pilot projects using blockchain technology to ensure complete traceability of products from their origin (farm) to the end consumer. This will include the immutable recording of data on production, processing, transportation, and certifications.

Impact: Increased transparency, food safety, fraud prevention, and meeting the requirements of premium markets.

STRATEGIC PARTNERSHIPS WITH AGRITECHS AND STARTUPS:



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Action: Establish an "Agricultural Innovation Hub" and forge strategic partnerships with agritechs and startups specializing in biotechnology, precision agriculture, water resource management, and automation in the field and in logistics.

Impact: Accelerated adoption of disruptive solutions, access to new technologies without the need for internal development, and positioning as an innovative player.

5- SALES AND MARKETING OF SOYBEANS, SUGAR, AND CORN

considering sustainable growth, risk mitigation, and market expansion.

Mega Agro Trading S.A. will operate from 2026 to 2030 with a focus on **consolidating its position as one of Brazil's leading agricultural trading companies**, expanding its international presence, diversifying markets, and strengthening its operational efficiency, with an emphasis on **soybeans, sugar, and corn**.

To be a national and international benchmark in agricultural trading, recognized for reliability, scale, governance, and sustainable profitability, connecting producers, industries, and global markets, ensuring liquidity, competitiveness, and commercial security, with ethics and corporate governance, transparency and compliance, operational efficiency, sustainability and social and environmental responsibility, and innovation and market intelligence.

MARKET ANALYSIS (2026–2030)

GLOBAL SCENARIO

- Growing global demand for grains and sugar, driven by:
 1. Population growth
 2. Biofuel production
 3. Food security



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- Strong dependence on markets such as China, Southeast Asia, the Middle East, Europe, and Africa.
- Currency and climate volatility requiring active risk management.

CENÁRIO NACIONAL

- Brazil consolidated as:
 - **Largest exporter of soybeans**
 - One of the largest exporters of sugar
 - Strategic exporter of corn
- Advancement of logistics infrastructure (ports, railways, and Arco Norte corridors).
- Growing need for structured origination and producer financing.

STRATEGIC OBJECTIVES (2026–2030)

- **Average annual revenue growth between 10% and 15%**
- Increased participation in direct exports
- Diversification of international markets
- Increased operating margin through logistics efficiency
- Consolidation of strategic partnerships with producers and cooperatives

STRATEGIES BY PRODUCT

SOYBEAN

Objectives

- Maintain leadership in sales volume.
- Expand long-term contracts with producers.

Strategies

- Direct origination in the Midwest, MATOPIBA, and South regions.
- Forward contracts (barter, CPR, CBOT hedge).
- Expansion of exports via ports in the Northern Arc.



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- Development of end customers (industries and crushers).

Metas

- Average annual volume growth: 12%
- Target operating margin: **3.0% to 4.0%**

SUGAR

Objectives

- Position the company as a relevant player in the foreign market.
- Increase contracts with power plants.

Strategies

- Partnerships with mills in the Center-South region.
- Operating in the VHP and refined sugar markets.
- Intensive use of hedging (ICE – NY).
- FOB and CIF contracts to Asia, Africa, and the Middle East.

Metas

- Average annual volume growth: **10%**
- Target operating margin: 4.0% to 5.0%

CORN

Objectives

- Expand second-crop exports.
- Reduce dependence on the spot market.

Strategies

- Structured origination with producers in the Midwest.
- Export contracts with international trading companies and end consumers.
- Use of logistics windows (2nd semester).
- Hedge via B3 and CBOT.



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Metas

- Average annual volume growth: 15%
- Target operating margin: 2.5% to 3.5%

COMMERCIAL AND MARKET STRATEGY

- Structuring of dedicated commercial tables by product.
- Expansion of the relationship with:
 1. International trading
 2. Processing industries
 3. Final importers
- Opening of offices or representative offices in strategic markets.
- Aggressive producer loyalty policy.

- **OPERATIONS AND LOGISTICS**

STRATEGIC MULTIMODAL PARTNERSHIPS:

- **Action:** Formalize long-term partnerships with key logistics operators (port, rail, river) to secure preferential slots, negotiate advantageous contractual terms, and reduce transshipment times and costs at critical points in the export chain.
- **Impact:** Reduced logistics costs, greater predictability, and faster deliveries.

FEASIBILITY ANALYSIS FOR TRANSFER TERMINALS:

- **Action:** Conduct a detailed technical and economic feasibility study for the acquisition or co-management of strategic transshipment terminals, assessing the ROI and benefits in terms of operational control and reduction of demurrage.
- **Impact:** Greater control over the logistics chain, optimization of processing capacity, and reduced dependence on third parties.



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IMPLEMENTATION OF REAL-TIME MONITORING SYSTEMS:

- **Action:** Adopt advanced IoT (Internet of Things) and geolocation solutions for real-time monitoring of the entire fleet and cargo. This includes temperature, humidity, and satellite location sensors.
- **Impact:** Proactive incident management, dynamic route optimization, improved customer visibility, and reduced losses/diversions.
- Priority for lower-cost logistics corridors.
- Use of technology for traceability and operational control.
- Reduction in unit logistics costs by **up to 10% by 2030**.

RISK MANAGEMENT

- Formal currency and commodity hedging policy.
- Risk and Compliance Committee.
- Diversification of customers and markets.
- Credit insurance and structured transactions.

SUSTAINABILITY AND ESG

- Origination with social and environmental criteria.
- Compliance with international requirements (EU Deforestation Regulation, traceability).
- Support programs for sustainable producers.
- Annual ESG reports.

FINANCIAL PROJECTIONS (INDICATIVE SUMMARY)

Ano Estimated Revenue (R\$) Growth

2026	3.85 billion	+10%
2027	4.30 billion	+12%
2028	4.90 billion	+14%
2029	5.55 billion	+13%



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Ano Estimated Revenue (R\$) Growth

2030 6.30 billion +13%

KEY PERFORMANCE INDICATORS (KPIs)

- Volume sold per product
- Operating margin
- Logistics cost per ton
- Delinquency rate
- Degree of hedge of operations
- Share of exports in total revenue

The 2026–2030 Strategic Plan positions **Mega Agro Trading S.A.** for a consistent cycle of growth, focusing on **scale, profitability, governance, and sustainability**, strengthening its performance in the **soybean, sugar, and corn** markets, and consolidating its relevance on the national and international scene.

6- INVESTING IN THE FUTURE OF GLOBAL FOOD.

MEGA AGRO TRADING S.A. invites you to participate in our ambitious Strategic Economic Development Plan for 2026, designed to consolidate our leadership in global agricultural commodity trading. In a scenario of growing demand for food and natural resources, **MEGA AGRO TRADING S.A.** positions itself as an essential partner and a high-potential investment.

OUR STRONG LEGACY AND PRESENT:

With projected revenues of R\$ 3.5 billion in the domestic market and US\$ 1.2 billion in the international market by 2025, we have demonstrated a consistent track record of growth and profitability. Our solid network of producers, logistics expertise, and risk management capabilities enable us to operate efficiently and resiliently in volatile markets.

MARKET OPPORTUNITY AND OUR AMBITIONS FOR 2026:



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Global agribusiness is booming, driven by a growing world population and demand for food security. We forecast sector growth of 5-7% in the domestic market and 7-10% in the international market. By 2026, **MEGA AGRO TRADING S.A.** aims to exceed these averages, with projected growth of **8% in domestic revenue (reaching R\$ 3.78 billion)** and **12% in international revenue (reaching US\$ 1.344 billion)**.

OUR GROWTH STRATEGY FOCUSES ON:

Geographic Expansion:* Increase our share in high-growth Asian markets and consolidate our presence in Africa.

- **Operational Excellence:** Reduction of logistics costs and optimization of the entire supply chain through technology and strategic partnerships.
- **Commitment to Sustainability:** Lead ESG practices in the sector, ensuring a responsible and certified value chain, aligned with the expectations of consumers and global regulators.
- **Technological Innovation:** Continuous investment in AI, blockchain, and data analytics for smarter decision-making and greater traceability.
- **Smart Diversification:** Explore new market niches and products with higher added value.

Why Invest in MEGA AGRO TRADING S.A.?

Market Leadership: Consolidated position as one of the largest players in Brazilian and global agribusiness.

- **Accelerated Growth:** Ambitious and realistic goals, supported by a robust strategic plan.
- **Proven Resilience:** Ability to adapt and thrive across various market cycles.
- **Governance and Sustainability:** Strong commitment to corporate governance and sustainability practices (ESG), key elements for long-term value creation.
- **Experienced Team:** Experienced and dedicated leadership with deep industry knowledge.
- We invite you to be part of this journey of success by investing in a company that not only generates solid financial returns but also actively contributes to food security and global sustainable development.



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7- ANALYSIS OF LEGAL SOLIDITY AND COMPLIANCE

INTRODUCTION AND PURPOSE

This Legal Annex aims to provide an overview of the legal compliance and soundness of **MEGA AGRO TRADING S.A.**, confirming its position as a stable and secure entity for investments in the domestic and international markets. This conceptual document describes the structure and key points that a formal legal opinion and the proper contextualization of case law would address.

LEGAL STATUS AND CORPORATE GOVERNANCE OF MEGA AGRO TRADING S.A.

MEGA AGRO TRADING S.A. is duly incorporated and registered under the laws of the Federative Republic of Brazil, possessing all the necessary permits, licenses, and authorizations to operate in its areas of activity. Its corporate governance adheres to the highest standards of transparency and ethics, with clear bylaws, an active board of directors, and audit and risk management committees. The company keeps its tax, labor, environmental, and regulatory obligations up to date.

REGULATORY COMPLIANCE

MEGA AGRO TRADING S.A. operates in strict compliance with regulations pertaining to the agribusiness and foreign trade sectors, both in Brazil and in the countries where it operates. This includes, but is not limited to:

- **Brazilian Agricultural Legislation (e.g., Agribusiness Law, Forest Code).**
- **Federal Revenue Service and Customs regulations for import and export.**
- **Sanitary and phytosanitary regulations (MAPA, ANVISA).**
- **Competition laws (CADE).**
- **Anti-corruption laws (Law No. 12,846/2013).**
- **Applicable environmental and sustainability regulations.**
- **Foreign exchange legislation (Central Bank of Brazil).**

SOLID CONTRACTS AND BUSINESS RELATIONSHIPS



ECONOMIC DEVELOPMENT PLAN FROM MEGA AGRO TRADING GROUP S.A. 2026

The company has a portfolio of contracts with suppliers, customers, and logistics partners, drafted with legal rigor to ensure operational security, risk mitigation, and predictability in commercial relationships. These contracts are frequently reviewed and updated to reflect best practices and current legislation.

LEGAL RISK MANAGEMENT AND MITIGATION

MEGA AGRO TRADING S.A. maintains an internal legal department and relies on the advice of external law firms for proactive legal risk management, dispute resolution, and ensuring ongoing compliance. Strategies such as partner due diligence, robust contractual clauses, and specific insurance policies are employed to protect the interests of the company and its investors.

CONTEXT OF JURISPRUDENCE (CONCEPTUAL EXAMPLES)

A formal legal opinion would cite relevant case law that reinforces the legal certainty of the sector and the stability of **MEGA AGRO TRADING S.A.** Examples of areas that would be addressed include:

Validity and Enforceability of Agricultural and Foreign Trade Contracts: Citation of higher court decisions confirming the legal certainty of commodity purchase and sale contracts (**e.g., CPR – Rural Product Certificate**), leasing, and financing, ensuring the enforceability of contractual obligations in agribusiness.

Conceptual Example: "The Superior Court of Justice has settled its understanding regarding the validity and enforceability of agribusiness credit instruments, such as Rural Product Certificates (CPRs), reinforcing security in crop financing and marketing operations, which is essential for the stability of trading companies such as MEGA AGRO TRADING S.A."

LEGAL SECURITY IN EXPORT AND IMPORT OPERATIONS:

Case law that ensures predictability in the application of customs tariffs, the validity of certificates of origin, and the interpretation of international trade agreements, minimizing the risk of litigation in foreign trade operations.



ECONOMIC DEVELOPMENT PLAN FROM MEGA AGRO TRADING GROUP S.A. 2026

- **Conceptual Example:** "Decisions by the Federal Regional Court of the 3rd Region on customs matters confirm the consistent application of import and export regulations, providing a stable legal environment for international commodity trading, from which **MEGA AGRO TRADING S.A.** benefits directly."

PROTECTION OF INVESTMENTS AND PRIVATE PROPERTY:

Decisions that strengthen legal protection for foreign and domestic investments in Brazil, and guarantee property and contractual rights, which are essential for attracting and maintaining capital.

- Conceptual Example: The Federal Supreme Court, in several judgments, has reaffirmed the constitutional principles of legal certainty and protection of private property and contracts, creating a favorable and predictable environment for capital investment in the country, of which MEGA AGRO TRADING S.A. is an integral part.

CONCLUSION OF THE OPINION (CONCEPTUAL)

Based on an analysis of its corporate structure, regulatory compliance, contractual robustness, and favorable case law applicable to the sector, MEGA AGRO TRADING S.A. presents a profile of high security and legal stability. The company has demonstrated an exemplary commitment to compliance and good governance, significantly mitigating legal risks for its investors. We recommend MEGA AGRO TRADING S.A. as a safe and promising investment in the dynamic and essential global agribusiness sector.

Legal & Associates S.A.



**ECONOMIC DEVELOPMENT PLAN
FROM MEGA AGRO TRADING GROUP S.A.
2026**

ORGANIZATIONAL CHART – MEGA AGRO TRADING S.A.

LEVEL 1 – GOVERNANCE AND MANAGEMENT

Management Board / Shareholders



President / CEO / General Management

Responsible for defining corporate strategy, governance, international expansion, and alignment between areas.

LEVEL 2 – BOARDS AND VICE PRESIDENCY

Report directly to the President/CEO:

- **Executive Vice Presidency**
- **Chief Financial Officer (CFO)**
- **Production/Agricultural Management**
- **Commercial Board**
- **Operations/Logistics Department**
- **Human Resources (HR) Department**

LEVEL 3 – FUNCTIONAL STRUCTURE BY DIRECTORATE

1. CHIEF FINANCIAL OFFICER (CFO)

- I. Accounting
 - a. Accounting Assistant
- Treasury and Financial Control
- Contract Analysis
- Budget Control and Compliance

2. PRODUCTION/AGRICULTURAL MANAGEMENT



ECONOMIC DEVELOPMENT PLAN FROM MEGA AGRO TRADING GROUP S.A. 2026

- Farm Manager
 - Production Supervisors
 - Soja
 - Milho
 - Other Cultures
- P&D Agricultural
- Production Manager
- Agricultural Classification and Quality
- Storage
 - I. Warehouse Assistant

3. COMMERCIAL DIRECTORATE

- Sales
 - I. Domestic Sales Division
 - II. Foreign Sales Division
- Marketing
 - I. Marketing Assistant
- Export
 - I. Export Manager
 - II. Export Assistant

4. OPERATIONS/LOGISTICS DEPARTMENT

- Logistics
 - I. Logistics Transportation Coordination
 - II. Transportation
 - III. Storage
- Operational Quality
- Logistics and Warehouse Assistant

5. HUMAN RESOURCES (HR) DEPARTMENT





ECONOMIC DEVELOPMENT PLAN FROM MEGA AGRO TRADING GROUP S.A. 2026

- Recruitment and Selection
- Training and Development
- Personnel Management
- Administrative Support / HR

SUMMARY OVERVIEW (SIMPLIFIED HIERARCHICAL FORMAT)

csharp

Conselho Gestor / Acionistas

Presidente / CEO

VP Exec. Finanças Produção Comercial Operações RH

MEGA AGRO TRADING S.A.

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Commercial Office: Goiânia/GO – Brazil.

