



Marfrig Global Foods S/A

# 2025 CDP Corporate Questionnaire 2025

Word version

**Important: this export excludes unanswered questions**

This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.

[Read full terms of disclosure](#)

# Contents

## C1. Introduction

### (1.1) In which language are you submitting your response?

Select from:

English

### (1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:

BRL

### (1.3) Provide an overview and introduction to your organization.

#### (1.3.2) Organization type

Select from:

Privately owned organization

#### (1.3.3) Description of organization

*Marfrig Global Foods S.A. is the world's leading hamburger producer and one of the largest beef protein companies on the planet. Our products are present daily on the tables of millions of people in over 100 countries, distributed to major restaurant chains, supermarkets, and end consumers. We operate with a diversified portfolio, guided by values such as customer focus, simplicity, transparency, respect, excellence, and entrepreneurial spirit. Marfrig's headquarters are located in São Paulo (SP), with operations spread throughout the Americas. Our structure includes slaughterhouses, processing plants for higher-value products, and distribution centers that support a comprehensive and integrated operation. We are committed to sustainability through a robust platform that seeks to reduce environmental impacts, preserve biomes and biodiversity, ensure good animal welfare practices, and drive economic and social development. We are a publicly traded company, listed on the Novo Mercado segment of B3, and we also have Level 1 ADRs traded on the US over-the-counter market. In December 2023, Marfrig acquired majority control of BRF (50.49% of the capital), expanding its presence in the global food market and creating logistical and portfolio synergies. This integration strengthened traditional brands in Brazil, such as Sadia Bassi and Perdigão Montana, and positioned Sadia as a key brand for the international expansion of its beef line. In North America, we operate through National Beef, the fourth-largest meat processor in the US and a benchmark for efficiency in the industry. The company focuses on high-value, ready-to-eat products, serving retail, wholesale, foodservice, and online channels, in addition to exporting to premium markets in Japan and South Korea. Our slaughter capacity is 13,100 head of cattle per day (over 3.3 million head per year, approximately 14% of the US total). In addition to our three slaughter plants, we have five processed food units, including our modern hamburger plant in North Baltimore, Ohio, dedicated to foodservice. We complement our operations with*

tanneries, by-products, and distribution logistics. In South America, we have units in Argentina, Brazil, and Uruguay, integrating slaughter and processing operations. The regional slaughter capacity is 7,600 animals per day, positioning Marfrig as one of the region's leading beef exporters. In addition to fresh meat, we produce processed products such as hamburgers, canned goods, beef jerky, sauces, and sachets, targeting both the domestic market, with leading local brands (such as Sadia Bassi, Perdigão Montana, and Paty), and the international market, with four plants authorized to export to China, the world's largest beef importer. Thus, Marfrig consolidates its position as a global leader in beef protein, combining an international presence, relevant brands, and a commitment to sustainability to deliver quality, efficiency, and value to customers, consumers, and society as a whole.

[Fixed row]

**(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.**

**(1.4.1) End date of reporting year**

12/31/2024

**(1.4.2) Alignment of this reporting period with your financial reporting period**

Select from:

Yes

**(1.4.3) Indicate if you are providing emissions data for past reporting years**

Select from:

Yes

**(1.4.4) Number of past reporting years you will be providing Scope 1 emissions data for**

Select from:

4 years

**(1.4.5) Number of past reporting years you will be providing Scope 2 emissions data for**

Select from:

4 years

### (1.4.6) Number of past reporting years you will be providing Scope 3 emissions data for

Select from:

4 years

[Fixed row]

### (1.4.1) What is your organization's annual revenue for the reporting period?

83608740000

### (1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

### (1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

#### ISIN code - bond

### (1.6.1) Does your organization use this unique identifier?

Select from:

Yes

### (1.6.2) Provide your unique identifier

USU63768AB83 US566007AC41 USU63768AA01

## ISIN code - equity

### (1.6.1) Does your organization use this unique identifier?

Select from:

Yes

### (1.6.2) Provide your unique identifier

BRMRFGACNOR0

## CUSIP number

### (1.6.1) Does your organization use this unique identifier?

Select from:

No

## Ticker symbol

### (1.6.1) Does your organization use this unique identifier?

Select from:

Yes

### (1.6.2) Provide your unique identifier

MRF3

## SEDOL code

### (1.6.1) Does your organization use this unique identifier?

Select from:

No

## LEI number

### (1.6.1) Does your organization use this unique identifier?

Select from:

No

## D-U-N-S number

### (1.6.1) Does your organization use this unique identifier?

Select from:

No

## Other unique identifier

### (1.6.1) Does your organization use this unique identifier?

Select from:

Yes

### (1.6.2) Provide your unique identifier

Código CVM 2078-8

[Add row]

## (1.7) Select the countries/areas in which you operate.

Select all that apply

Argentina

Brazil

Chile

United States of America

Uruguay

### (1.8) Are you able to provide geolocation data for your facilities?

	Are you able to provide geolocation data for your facilities?	Comment
	Select from: <input checked="" type="checkbox"/> Yes, for some facilities	<i>It's possible to provide geolocation data for all units selected in the previous question.</i>

[Fixed row]

### (1.8.1) Please provide all available geolocation data for your facilities.

#### Row 1

##### (1.8.1.1) Identifier

*Cattle slaughter - San Jorge*

##### (1.8.1.2) Latitude

*-31.869094*

##### (1.8.1.3) Longitude

*-61.878909*

##### (1.8.1.4) Comment

*Marfrig Global Foods facilities.*

#### Row 2

**(1.8.1.1) Identifier**

*Industrialized - Arroyo Seco*

**(1.8.1.2) Latitude**

-33.157442

**(1.8.1.3) Longitude**

-60.497274

**(1.8.1.4) Comment**

*Marfrig Global Foods facilities.*

**Row 3**

**(1.8.1.1) Identifier**

*Industrialized - Baradero*

**(1.8.1.2) Latitude**

-33.824248

**(1.8.1.3) Longitude**

-59.478404

**(1.8.1.4) Comment**

*Marfrig Global Foods facilities.*

**Row 4**

### (1.8.1.1) Identifier

*Industrialized - Pilar*

### (1.8.1.2) Latitude

-34.456321

### (1.8.1.3) Longitude

-58.922669

### (1.8.1.4) Comment

*Marfrig Global Foods facilities.*

## Row 5

### (1.8.1.1) Identifier

*Cattle slaughter - Promissão I/SP*

### (1.8.1.2) Latitude

-21.559827

### (1.8.1.3) Longitude

-49.868833

### (1.8.1.4) Comment

*Marfrig Global Foods facilities.*

## Row 6

### (1.8.1.1) Identifier

*Cattle slaughter - Promissão II/SP*

### (1.8.1.2) Latitude

*-21.562579*

### (1.8.1.3) Longitude

*-49.849635*

### (1.8.1.4) Comment

*Marfrig Global Foods facilities.*

## Row 7

### (1.8.1.1) Identifier

*Cattle slaughter - Várzea Grande/MT*

### (1.8.1.2) Latitude

*-15.632377*

### (1.8.1.3) Longitude

*-56.091527*

### (1.8.1.4) Comment

*Marfrig Global Foods facilities.*

## Row 8

### (1.8.1.1) Identifier

*Processed - Bataguassu/MS*

### (1.8.1.2) Latitude

*-21.747186*

### (1.8.1.3) Longitude

*-52.475445*

### (1.8.1.4) Comment

*Marfrig Global Foods facilities.*

## Row 9

### (1.8.1.1) Identifier

*Processed - Hulha Negra - Pampeano/RS*

### (1.8.1.2) Latitude

*-31.40186*

### (1.8.1.3) Longitude

*-53.901751*

### (1.8.1.4) Comment

*Marfrig Global Foods facilities.*

## Row 10

### (1.8.1.1) Identifier

*Cattle Slaughter + Industrialized Foods - Colonia*

### (1.8.1.2) Latitude

-34.276266

### (1.8.1.3) Longitude

-57.58755

### (1.8.1.4) Comment

*Marfrig Global Foods facilities.*

## Row 11

### (1.8.1.1) Identifier

*Cattle Slaughter + Industrialized Foods - Tacuarembó*

### (1.8.1.2) Latitude

-31.69876

### (1.8.1.3) Longitude

-55.939186

### (1.8.1.4) Comment

*Marfrig Global Foods facilities.*

## Row 12

**(1.8.1.1) Identifier**

*Cattle slaughter - Cledinor*

**(1.8.1.2) Latitude**

*-31.403827*

**(1.8.1.3) Longitude**

*-57.990804*

**(1.8.1.4) Comment**

*Marfrig Global Foods facilities.*

**Row 13**

**(1.8.1.1) Identifier**

*Cattle slaughter - Inaler*

**(1.8.1.2) Latitude**

*-34.354945*

**(1.8.1.3) Longitude**

*-56.690377*

**(1.8.1.4) Comment**

*Marfrig Global Foods facilities.*

**Row 14**

**(1.8.1.1) Identifier**

*Industrialized - Fray Bentos*

**(1.8.1.2) Latitude**

-33.12218

**(1.8.1.3) Longitude**

-58.288969

**(1.8.1.4) Comment**

*Marfrig Global Foods facilities.*

**Row 15**

**(1.8.1.1) Identifier**

*Industrial Unit - Hummels Wharf*

**(1.8.1.2) Latitude**

40.828723

**(1.8.1.3) Longitude**

-76.837318

**(1.8.1.4) Comment**

*Marfrig Global Foods facilities.*

**Row 16**

**(1.8.1.1) Identifier**

*Industrial Unit - Kansas City*

**(1.8.1.2) Latitude**

39.314009

**(1.8.1.3) Longitude**

-94.682767

**(1.8.1.4) Comment**

*Marfrig Global Foods facilities.*

**Row 17**

**(1.8.1.1) Identifier**

*Industrial Unit - Moultrie*

**(1.8.1.2) Latitude**

31.195367

**(1.8.1.3) Longitude**

-83.791261

**(1.8.1.4) Comment**

*Marfrig Global Foods facilities.*

**Row 18**

**(1.8.1.1) Identifier**

*Industrial Unit - North Baltimore*

**(1.8.1.2) Latitude**

41.185222

**(1.8.1.3) Longitude**

-83.646281

**(1.8.1.4) Comment**

*Marfrig Global Foods facilities.*

**Row 19**

**(1.8.1.1) Identifier**

*Industrial Unit - St. Joseph - Leather*

**(1.8.1.2) Latitude**

39.737731

**(1.8.1.3) Longitude**

-94.859928

**(1.8.1.4) Comment**

*Marfrig Global Foods facilities.*

**Row 20**

**(1.8.1.1) Identifier**

*Slaughter Unit - Dodge City*

**(1.8.1.2) Latitude**

37.748709

**(1.8.1.3) Longitude**

-99.985905

**(1.8.1.4) Comment**

*Marfrig Global Foods facilities.*

**Row 21**

**(1.8.1.1) Identifier**

*Slaughter Unit - Iowa*

**(1.8.1.2) Latitude**

41.958403

**(1.8.1.3) Longitude**

-92.550907

**(1.8.1.4) Comment**

*Marfrig Global Foods facilities.*

**Row 22**

### (1.8.1.1) Identifier

*Slaughter Unit - Liberal*

### (1.8.1.2) Latitude

37.052554

### (1.8.1.3) Longitude

-100.897423

### (1.8.1.4) Comment

*Marfrig Global Foods facilities.  
[Add row]*

**(1.11) Are greenhouse gas emissions and/or water-related impacts from the production, processing/manufacturing, distribution activities or the consumption of your products relevant to your current CDP disclosure?**

## **Production**

### (1.11.1) Relevance of emissions and/or water-related impacts

*Select from:*

Value chain (including own land)

## **Processing/ Manufacturing**

### (1.11.1) Relevance of emissions and/or water-related impacts

*Select from:*

Direct operations

## Distribution

### (1.11.1) Relevance of emissions and/or water-related impacts

Select from:

- Both direct operations and upstream/downstream value chain

## Consumption

### (1.11.1) Relevance of emissions and/or water-related impacts

Select from:

- Yes

[Fixed row]

### (1.22) Provide details on the commodities that you produce and/or source.

## Timber products

### (1.22.1) Produced and/or sourced

Select from:

- Sourced

### (1.22.2) Commodity value chain stage

Select all that apply

- Processing

### (1.22.4) Indicate if you are providing the total commodity volume that is produced and/or sourced

Select from:

- Yes, we are providing the total volume

### (1.22.5) Total commodity volume (metric tons)

108368.99

### (1.22.8) Did you convert the total commodity volume from another unit to metric tons?

Select from:

Yes

### (1.22.9) Original unit

Select all that apply

Cubic meters

Other, please specify :unit of pallets; paper reams.

### (1.22.10) Provide details of the methods, conversion factors used and the total commodity volume in the original unit

*Marfrig's timber products consumed in 2024 consisted of four materials: paper, cardboards, wood pallets and firewood. Cardboard consumption data is already monitored in metric tons, with a valor of 23.94 metric tons acquired, so a conversion factor was used for wood pallets, other conversion factor was used for firewood and other for paper. The original metric unit of wood pallets considered was "unit of pallets", with 307,174 pallets acquired in 2024, and the conversion factor used was 0.042 tons per unit of pallet, totalizing 12,901.31 metric tons. For firewood, the original metric unit is cubic meters, with 423,674.42 m3 acquired in 2024, and the conversion factor used was 0.225 tons per cubic meters, totalizing 95,326.74 metric tons. For paper, the data is monitored by paper reams, where each ream was estimated to have 0,0025 tons. Both of conversion factors were estimated via analysis made by Marfrig.*

### (1.22.11) Form of commodity

Select all that apply

Paper

Hardwood logs

Primary packaging

Secondary packaging

Wood-based bioenergy

Sawn timber, veneer, chips

### (1.22.12) % of procurement spend

Select from:

1-5%

### (1.22.13) % of revenue dependent on commodity

Select from:

1-10%

### (1.22.14) In the questionnaire setup did you indicate that you are disclosing on this commodity?

Select from:

Yes, disclosing

### (1.22.15) Is this commodity considered significant to your business in terms of revenue?

Select from:

No

### (1.22.19) Please explain

*The timber products that Marfrig acquires consist of three types: pallets for transporting livestock in its operational units; cardboard for storing and distributing products, as a form of packaging; biomass, in the form of firewood and wood chips, for feeding boilers in some of its operational units; papers, for administrative uses. The organization's revenue comes mainly from the sale of meat and cattle products. Therefore, since the operation has little dependence on these materials, timber products represent only a small part of Marfrig's total revenue, and these are more significant in areas with a potential risk of deforestation.*

## Cattle products

### (1.22.1) Produced and/or sourced

Select from:

Produced and sourced

### (1.22.2) Commodity value chain stage

Select all that apply

- Production
- Processing

#### (1.22.4) Indicate if you are providing the total commodity volume that is produced and/or sourced

Select from:

- Yes, we are providing the total volume

#### (1.22.5) Total commodity volume (metric tons)

1701684.14

#### (1.22.8) Did you convert the total commodity volume from another unit to metric tons?

Select from:

- No

#### (1.22.11) Form of commodity

Select all that apply

- Beef
- Cattle

#### (1.22.12) % of procurement spend

Select from:

- 71-80%

#### (1.22.13) % of revenue dependent on commodity

Select from:

- 91-99%

#### (1.22.14) In the questionnaire setup did you indicate that you are disclosing on this commodity?

Select from:

Yes, disclosing

### (1.22.15) Is this commodity considered significant to your business in terms of revenue?

Select from:

Yes

### (1.22.19) Please explain

*Cattle is the main raw material used by the company. Therefore, through the responsible purchase of this commodity, we focus on combating deforestation in biomes. In this way, for the Brazil operations, for example, we do not buy cattle from ranches located in critical areas of the Amazon and Cerrado biomes. The trace our entire production process helps us in this endeavor because it records the journey of each head of cattle, by managing together with suppliers, its entire trajectory through the value chain. It is possible, through tracing, to identify the ranches of origin for each head of cattle along with its feeding regime. Other data relevant to the production process is also recorded such as batch, and slaughter date, along with storage and transport information. Based on such information, we can act when problems arise and move to constantly improve our systems. In addition, we also count with a partnership between the Federal Public Ministry (MPF) and Imaflora, an interaction that takes place through the Homogenized Protocol for the Purchase of Cattle in the Beef Industry. We have just one owned cattle unit production unit, localized in Uruguay, while the remaining volume is obtained solely for slaughter.*

## Soy

### (1.22.1) Produced and/or sourced

Select from:

Sourced

### (1.22.2) Commodity value chain stage

Select all that apply

Processing

### (1.22.3) Indicate if you have direct soy and/or embedded soy in your value chain

Select from:

Mixture of embedded soy and direct soy

**(1.22.4) Indicate if you are providing the total commodity volume that is produced and/or sourced**

Select from:

Yes, we are providing the total volume

**(1.22.5) Total commodity volume (metric tons)**

40696.23

**(1.22.6) Of the total commodity volume, state how much is embedded soy (metric tons)**

37918.23

**(1.22.7) Of the total commodity volume, state how much is direct soy (metric tons)**

2778

**(1.22.8) Did you convert the total commodity volume from another unit to metric tons?**

Select from:

No

**(1.22.11) Form of commodity**

Select all that apply

Soy derivatives

Whole soybeans

**(1.22.12) % of procurement spend**

Select from:

1-5%

**(1.22.13) % of revenue dependent on commodity**

Select from:

1-10%

### (1.22.14) In the questionnaire setup did you indicate that you are disclosing on this commodity?

Select from:

Yes, disclosing

### (1.22.15) Is this commodity considered significant to your business in terms of revenue?

Select from:

No

### (1.22.19) Please explain

*The soy acquired by Marfrig is used only in one of the company's operational units, located in Uruguay, which has its own confinement area for raising cattle. The soy is acquired from this unit in the form of hulls, bran and flour, and is used as one of the ingredients in animal feed. Also, the embedded soy disclosed is from a minor part of the feeding from the sourced cattle for slaughter. From the four countries where Marfrig sources its cattle, it is identified that a relevant consumption of soybeans in the suppliers' feedlots only occurs in Brazil and Uruguay, and just some number of heads consumes soy-based ration through their farming. In the United States of America and in Argentina, this consume can be classified as negligible. Because of those factors, and because soybeans are not the only source of animal feed for owned and sourced confined cattle, the company's dependence on this commodity for its revenue is not considered relevant.*

[Fixed row]

### (1.23) Which of the following agricultural commodities that your organization produces and/or sources are the most significant to your business by revenue?

**Cotton**

#### (1.23.1) Produced and/or sourced

Select from:

No

**Dairy & egg products**

### (1.23.1) Produced and/or sourced

Select from:

No

### Fish and seafood from aquaculture

### (1.23.1) Produced and/or sourced

Select from:

No

### Fruit

### (1.23.1) Produced and/or sourced

Select from:

No

### Maize/corn

### (1.23.1) Produced and/or sourced

Select from:

No

### Nuts

### (1.23.1) Produced and/or sourced

Select from:

No

### Other grain (e.g., barley, oats)

### (1.23.1) Produced and/or sourced

Select from:

No

### Other oilseeds (e.g. rapeseed oil)

### (1.23.1) Produced and/or sourced

Select from:

No

### Poultry & hog

### (1.23.1) Produced and/or sourced

Select from:

No

### Rice

### (1.23.1) Produced and/or sourced

Select from:

No

### Sugar

### (1.23.1) Produced and/or sourced

Select from:

No

### Tea

**(1.23.1) Produced and/or sourced**

Select from:

No

**Tobacco**

**(1.23.1) Produced and/or sourced**

Select from:

No

**Vegetable**

**(1.23.1) Produced and/or sourced**

Select from:

No

**Wheat**

**(1.23.1) Produced and/or sourced**

Select from:

No

**Other commodity**

**(1.23.1) Produced and/or sourced**

Select from:

No

[Fixed row]

## (1.24) Has your organization mapped its value chain?

### (1.24.1) Value chain mapped

Select from:

- Yes, we have mapped or are currently in the process of mapping our value chain

### (1.24.2) Value chain stages covered in mapping

Select all that apply

- Upstream value chain
- Downstream value chain

### (1.24.3) Highest supplier tier mapped

Select from:

- Tier 3 suppliers

### (1.24.4) Highest supplier tier known but not mapped

Select from:

- All supplier tiers known have been mapped

### (1.24.6) Smallholder inclusion in mapping

Select from:

- Smallholders relevant and included

### (1.24.7) Description of mapping process and coverage

*We adopted several initiatives in the raw material acquisition process, including responsible purchasing practices, geomonitoring of supplier farms, and product traceability, in addition to engaging suppliers in the best sustainable livestock practices. On this front, we have the Marfrig Club, a protocol that shares socio-environmental commitments with producers and offers technical support to foster continuous improvement in animal welfare and socio-environmental compliance. By 2025, in line with the Marfrig Verde+ Plan, we aim for 100% of suppliers, including indirect ones, to operate in deforestation-free areas. 2024 Achievements: 100% Satellite Monitoring: All direct supplier properties monitored via satellite. Unified Audit Protocol (Beef on Track): Completed the second cycle of audits under the*

Amazon Cattle Supplier Monitoring Protocol, with 100% compliance in the first cycle conducted by the MPF, proving our commitment to socio-environmental legislation. Third-Party Audits: For the twelfth consecutive year, cattle purchasing processes from farms in the Amazon Biome met 100% of criteria and guidelines of the Public Commitment to Amazon Livestock. Geospatial Monitoring: Ongoing since 2009 in the Amazon and since 2020 in the Cerrado, using CAR (Rural Environmental Registry) maps cross-checked with INPE satellite images to ensure properties are free of deforestation and conflicts with indigenous lands or conservation units. Blockchain-Based Traceability (Conecta): Integrates satellite monitoring with blockchain to detect deforestation or socio-environmental non-compliance. Cross-references farm and herd data provided by suppliers through an app with public databases. In 2024, Conecta reached over 15,000 direct producers in Mato Grosso and Rondônia. Visipec Tool: Developed for meat packers and monitoring companies in Brazil, enabling tracking and monitoring of indirect suppliers. These integrated measures reinforce our leadership in sustainable livestock, ensuring a transparent, ethical, and deforestation-free supply chain while driving innovation and accountability in the sector.

[Fixed row]

**(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?**

	Plastics mapping	Value chain stages covered in mapping
	Select from: <input checked="" type="checkbox"/> Yes, we have mapped or are currently in the process of mapping plastics in our value chain	Select all that apply <input checked="" type="checkbox"/> Other, please specify :Mapping in operation, disposal, and post-consumption through reverse packaging logistics

[Fixed row]

**(1.24.2) Which commodities has your organization mapped in your upstream value chain (i.e., supply chain)?**

**Timber products**

**(1.24.2.1) Value chain mapped for this sourced commodity**

Select from:

Yes

### (1.24.2.2) Highest supplier tier mapped for this sourced commodity

Select from:

- Tier 2 suppliers

### (1.24.2.3) % of tier 1 suppliers mapped

Select from:

- 100%

### (1.24.2.4) % of tier 2 suppliers mapped

Select from:

- 100%

### (1.24.2.7) Highest supplier tier known but not mapped for this sourced commodity

Select from:

- All supplier tiers known have been mapped for this sourced commodity

## Cattle products

### (1.24.2.1) Value chain mapped for this sourced commodity

Select from:

- Yes

### (1.24.2.2) Highest supplier tier mapped for this sourced commodity

Select from:

- Tier 3 suppliers

### (1.24.2.3) % of tier 1 suppliers mapped

Select from:

100%

#### (1.24.2.4) % of tier 2 suppliers mapped

Select from:

100%

#### (1.24.2.5) % of tier 3 suppliers mapped

Select from:

100%

#### (1.24.2.7) Highest supplier tier known but not mapped for this sourced commodity

Select from:

All supplier tiers known have been mapped for this sourced commodity

### Soy

#### (1.24.2.1) Value chain mapped for this sourced commodity

Select from:

Yes

#### (1.24.2.2) Highest supplier tier mapped for this sourced commodity

Select from:

Tier 2 suppliers

#### (1.24.2.3) % of tier 1 suppliers mapped

Select from:

100%

#### (1.24.2.4) % of tier 2 suppliers mapped

Select from:

100%

### (1.24.2.7) Highest supplier tier known but not mapped for this sourced commodity

Select from:

All supplier tiers known have been mapped for this sourced commodity

[Fixed row]

## C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

### Short-term

#### (2.1.1) From (years)

0

#### (2.1.3) To (years)

1

#### (2.1.4) How this time horizon is linked to strategic and/or financial planning

*To make strategic decisions, Marfrig, like all other companies, must analyze the time horizons of financial risks and opportunities. These time horizons are called short, medium and long term and are directly related to the company's risk management policy. Short-term: In this time frame, the company focuses on risks and opportunities that may arise in the next year. These may include market changes, regulatory changes, or even operational risks. The company's immediate financial security depends on properly managing these risks.*

### Medium-term

#### (2.1.1) From (years)

2

#### (2.1.3) To (years)

3

#### (2.1.4) How this time horizon is linked to strategic and/or financial planning

*This period allows the company to plan and prepare for potential opportunities and risks. This may include strategic investments, market expansion or risk reduction in the short term.*

## **Long-term**

### **(2.1.1) From (years)**

4

### **(2.1.2) Is your long-term time horizon open ended?**

Select from:

No

### **(2.1.3) To (years)**

10

### **(2.1.4) How this time horizon is linked to strategic and/or financial planning**

*In this case, the company plans far into the future. This helps Marfrig identify and prepare for trends, industry changes, and other factors that may affect the company's long-term financial health. These timelines comply with Marfrig's risk management guidelines. The organization recognizes that each time horizon has its own risks and opportunities, and that successful management of these horizons is critical to long-term financial success. As a result, Marfrig strives to balance and manage these risks and opportunities across all three time horizons.*

*[Fixed row]*

## **(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?**

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both dependencies and impacts

[Fixed row]

**(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?**

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both risks and opportunities	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

**(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.**

**Row 1**

**(2.2.2.1) Environmental issue**

Select all that apply

Water

### (2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

*Select all that apply*

- Dependencies
- Impacts
- Risks
- Opportunities

### (2.2.2.3) Value chain stages covered

*Select all that apply*

- Direct operations
- Upstream value chain

### (2.2.2.4) Coverage

*Select from:*

- Full

### (2.2.2.5) Supplier tiers covered

*Select all that apply*

- Tier 1 suppliers

### (2.2.2.7) Type of assessment

*Select from:*

- Qualitative and quantitative

### (2.2.2.8) Frequency of assessment

*Select from:*

- Annually

### (2.2.2.9) Time horizons covered

*Select all that apply*

- Short-term
- Medium-term
- Long-term

### (2.2.2.10) Integration of risk management process

*Select from:*

- Integrated into multi-disciplinary organization-wide risk management process

### (2.2.2.11) Location-specificity used

*Select all that apply*

- Local

### (2.2.2.12) Tools and methods used

Commercially/publicly available tools

- WRI Aqueduct

International methodologies and standards

- ISO 14001 Environmental Management Standard

Databases

- Regional government databases

Other

- External consultants
- Scenario analysis

### (2.2.2.13) Risk types and criteria considered

Acute physical

- Drought

Chronic physical

- Water stress

Policy

- Increased difficulty in obtaining water withdrawals permit

Market

- Inadequate access to water, sanitation, and hygiene services (WASH)

Reputation

- Stakeholder conflicts concerning water resources at a basin/catchment level

Technology

- Transition to water efficient and low water intensity technologies and products

Liability

- Non-compliance with regulations

#### (2.2.2.14) Partners and stakeholders considered

*Select all that apply*

- NGOs
- Customers
- Employees
- Investors
- Suppliers
- Regulators
- Local communities

#### (2.2.2.15) Has this process changed since the previous reporting year?

*Select from:*

No

### (2.2.2.16) Further details of process

*Marfrig adopts a comprehensive approach to identify, assess, and manage water dependency, impact, risks, and opportunities across 100% of its direct operational units and supply chain, recognizing that effective water management requires covering its entire operation. Methodology/data sources used: Marfrig uses tools that include the Water Footprint Network, WRI - Aqueduct, Ceres AquaGauge, WWF Water Risk Filter, and Scenario Analysis methodology. These tools provide mapping of water-stressed regions and quantitative risk indicators for each operational unit. Watersheds serve as a dataset, categorizing stress levels both qualitatively and quantitatively, enabling Marfrig to effectively assess and manage water-related issues. Specifically in Brazil, Marfrig conducts on-site analyses based on qualitative and quantitative water availability maps provided by the National Water Agency (ANA), a government database. This localized approach allows Marfrig to maintain accurate data reporting and anticipate potential water-related challenges, such as monitoring rainfall rates in water-stressed areas. Integrated process for the company's risk management: Decisions regarding water dependency, severity of impact, and potential risks and opportunities are assessed by Marfrig's Sustainability Committee and the Finance and Risk Management Committee. These committees periodically review investment and financial plans, assessing their impact on the company's capital structure, and report directly to the Board. Marfrig integrates the assessment results into its decision-making processes, identifying opportunities and prioritizing areas for continuous improvement. The methodology for assessing probability and impact is based on the use of WRI - Aqueduct and ANA to analyze the quantitative and qualitative water balance. Additionally, scenario analysis was used to evaluate acute physical risks in future scenarios over the coming decades, such as prolonged drought periods or flood risks associated with climate change. These analyses include historical evaluations to assess the likelihood of future events. At the same time, the company quantifies the potential impact on its operations and supply chains, considering aspects of dependency, economic, and operational impacts, allowing for the measurement of magnitude. It is also worth noting that in monitoring dependency, impact, risks, and opportunities, the company regularly monitors water availability at the watershed level to develop action plans in case of scarcity, which is essential for its operations, ensuring high water quality standards to maintain product safety. This monitoring also includes the annual review of the identification of operations in water-stressed areas using the Aqueduct and ANA tools. Marfrig continuously assesses potential conflicts among stakeholders and complies with relevant regulations to ensure its business operations run smoothly*

### Row 2

#### (2.2.2.1) Environmental issue

*Select all that apply*

Climate change

Biodiversity

#### (2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

*Select all that apply*

- Dependencies
- Impacts
- Risks
- Opportunities

### (2.2.2.3) Value chain stages covered

*Select all that apply*

- Direct operations
- Upstream value chain
- Downstream value chain

### (2.2.2.4) Coverage

*Select from:*

- Partial

### (2.2.2.5) Supplier tiers covered

*Select all that apply*

- Tier 1 suppliers

### (2.2.2.7) Type of assessment

*Select from:*

- Qualitative and quantitative

### (2.2.2.8) Frequency of assessment

*Select from:*

- More than once a year

### (2.2.2.9) Time horizons covered

*Select all that apply*

- Short-term
- Medium-term
- Long-term

### **(2.2.2.10) Integration of risk management process**

*Select from:*

- Integrated into multi-disciplinary organization-wide risk management process

### **(2.2.2.11) Location-specificity used**

*Select all that apply*

- Local

### **(2.2.2.12) Tools and methods used**

Commercially/publicly available tools

- Other commercially/publicly available tools, please specify :TCFD

Enterprise Risk Management

- Enterprise Risk Management

International methodologies and standards

- IPCC Climate Change Projections
- ISO 14001 Environmental Management Standard

Other

- External consultants
- Materiality assessment
- Scenario analysis

### **(2.2.2.13) Risk types and criteria considered**

Acute physical

- Heavy precipitation (rain, hail, snow/ice)

Chronic physical

- Heat stress

Policy

- Changes to national legislation

Market

- Changing customer behavior

Reputation

- Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)

Technology

- Transition to lower emissions technology and products

Liability

- Non-compliance with regulations

### (2.2.2.14) Partners and stakeholders considered

*Select all that apply*

- NGOs
- Customers
- Employees
- Investors
- Suppliers
- Regulators
- Local communities

### (2.2.2.15) Has this process changed since the previous reporting year?

Select from:

No

### (2.2.2.16) Further details of process

*The process of identifying, assessing and managing dependencies, impacts, risks and opportunities at Marfrig is comprehensive and systematic, covering 100% of its direct operations, which include slaughter and processing plants, distribution centers and corporate offices in all countries where the company operates, such as Argentina, Brazil, Chile, Uruguay and the USA. The cattle supply chain in Brazil is also assessed. For data that is not obtained directly from operations, Marfrig uses climate scenarios developed by the IPCC, specifically the SSP1-2.6 and SSP3-7.0 scenarios, and climate data from CMIP6. Climate transition risks and opportunities are analyzed using NGFS scenarios, including the NDC and NetZero scenarios. The integration of this process into the company's risk management system is carried out through a structured and continuous analysis, which considers both financial and transition risks. The impact and probability of risks are assessed based on financial, reputational, operational and regulatory investments. Scenario analysis is a crucial tool, using different emission and socioeconomic development trajectories to predict potential impacts. This process is coordinated by the Sustainability Committee. Marfrig's climate risk analysis was carried out using a matrix that cross-references the probability of occurrence, based on climate models, with the impact assessed in four dimensions — financial, operational, reputational, and regulatory — with the greatest impact among them being considered the final degree of risk. Risks classified as “Severe” were prioritized for financial valuation. The methodology used involves both qualitative and quantitative factors, prioritizing actions that offer the greatest net benefits. Forecasting models are used to assess the magnitude of impacts, considering historical data and climate projections. Trade-off analysis is an integral part of the process, allowing the assessment of trade-offs between different environmental and business objectives. Continuous monitoring of dependencies, impacts, risks and opportunities is carried out through monthly meetings of the Sustainability Committee and the Board of Directors, where ongoing strategies and actions are reviewed. In addition, the company regularly reviews climate maps, plant reports, supply and demand scenarios, price curves and economic scenarios to adjust its mitigation strategies and take advantage of emerging opportunities. This comprehensive process ensures that Marfrig's risk management is proactive and integrated into its operations and business strategies.*

### Row 3

#### (2.2.2.1) Environmental issue

Select all that apply

Forests

#### (2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

Dependencies

Impacts

Risks

- Opportunities

### (2.2.2.3) Value chain stages covered

*Select all that apply*

- Direct operations
- Upstream value chain

### (2.2.2.4) Coverage

*Select from:*

- Full

### (2.2.2.5) Supplier tiers covered

*Select all that apply*

- Tier 1 suppliers
- Tier 2 suppliers

### (2.2.2.7) Type of assessment

*Select from:*

- Qualitative and quantitative

### (2.2.2.8) Frequency of assessment

*Select from:*

- More than once a year

### (2.2.2.9) Time horizons covered

*Select all that apply*

- Short-term
- Medium-term

- Long-term

### (2.2.2.10) Integration of risk management process

Select from:

- Integrated into multi-disciplinary organization-wide risk management process

### (2.2.2.11) Location-specificity used

Select all that apply

- Site-specific
- Local
- Sub-national
- National

### (2.2.2.12) Tools and methods used

Commercially/publicly available tools

- Beef on Track

Enterprise Risk Management

- Enterprise Risk Management

Other

- Scenario analysis

### (2.2.2.13) Risk types and criteria considered

Acute physical

- Flood (coastal, fluvial, pluvial, ground water)

Chronic physical

- Heat stress

Increased ecosystem vulnerability

Water stress

#### Policy

Changes to national legislation

#### Market

Availability and/or increased cost of raw materials

Changing customer behavior

Leakage markets

Uncertainty about commodity origin and/or legality

#### Reputation

Increased partner and stakeholder concern and partner and stakeholder negative feedback

Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)

#### Technology

Inability to increase yield of existing production areas

#### Liability

Moratoria and voluntary agreement

Non-compliance with regulations

### (2.2.2.14) Partners and stakeholders considered

*Select all that apply*

NGOs

Customers

Employees

Investors

Suppliers

Regulators

Local communities

Indigenous peoples

Other commodity users/producers at a local level

### (2.2.2.15) Has this process changed since the previous reporting year?

Select from:

No

### (2.2.2.16) Further details of process

*Timber: Marfrig conducts internal assessments to identify environmental risks associated with its use of wood, including paper, cardboard, and other forestry materials used in packaging and administration. The company ensures that all consumed materials are certified by the FSC (Forest Stewardship Council) or other recognized certifications, verifying the responsible origin of the wood. Marfrig extends this risk assessment to its supply chain, requiring suppliers to adopt sustainable practices as outlined in its 2020 Forest Material Acquisition Policy. This policy ensures deforestation-free production chains by avoiding wood from illegally deforested areas or suppliers that violate human rights. The company also promotes the use of recyclable cardboard packaging and recycles wooden pallets to reduce the need for new materials. Firewood used in boilers is certified, sourced from eucalyptus wood of known origin from planted commercial areas, and acquired with proper documentation to guarantee legal origin. Effective forestry risk management is crucial for Marfrig to maintain its positive image, meet growing stakeholder expectations for sustainability, and avoid potential reputational and financial impacts. Cattle: Marfrig employs various tools and methodologies, such as socio-environmental risk mapping and environmental performance indicators, to identify risk areas and prioritize mitigation actions. Continuous monitoring of supplier farms using satellite imagery and information from the Rural Environmental Registry (CAR) helps verify ecosystem preservation and identify deforestation and conflicts. The company integrates this monitoring into its organization-wide risk management process, enabling regular and periodic oversight of high-risk areas. In 2023, Marfrig achieved 100% compliance in the first cycle of auditing under the Amazon Region Cattle Suppliers Monitoring Protocol ('Beef on Track'), reflecting its commitment to socio-environmental legislation. Marfrig requires its animal suppliers to meet socio-environmental criteria, including commitments against deforestation and adherence to land and environmental laws, while prohibiting animal rearing in indigenous or quilombola territories. Soy: Marfrig sources soy for animal feed in Uruguay and for certain industrialized products in Brazil, ensuring all purchases follow responsible sourcing procedures with guaranteed origin. The company works with suppliers committed to the Soy Moratorium, a global agreement to prevent deforestation in the Amazon. Marfrig uses the Deforestation Risk Map to identify and prioritize actions in areas exposed to socio-environmental risks, combining data from Mapbiomas and Trase for comprehensive risk analysis. The company's continuous evaluation of soy suppliers considers both current and future risks over a six-year period. Marfrig's soy purchases, primarily from national suppliers like ADM, Brevil, and Dupont, align with strict policies against sourcing from deforested areas. These suppliers, including BRF, undergo self-assessments covering aspects like harvesting area, soil fertility monitoring, and pesticide use, reinforcing the socio-environmental practices outlined in their Codes of Conduct.*

[Add row]

### (2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

#### (2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:

Yes

## (2.2.7.2) Description of how interconnections are assessed

*Integrating different environmental dependencies, impacts, risks and opportunities into a single process requires a holistic and structured approach. The first step is the initial mapping and assessment, which involves identifying the organization's activities that depend on natural resources and generate environmental impacts. This includes a detailed analysis of the value chain and internal processes. Next, an analysis of the risks associated with the identified dependencies and impacts is carried out, also seeking to identify opportunities for mitigation and improvement. In the integration phase, the organization looks for synergies, that is, areas where risk mitigation initiatives can create opportunities. For example, reducing greenhouse gas (GHG) emissions can be aligned with improving energy efficiency, generating both environmental and economic benefits. In addition, the organization implements practices that contribute to multiple objectives, such as the adoption of technologies that reduce the use of natural resources and reduce operating costs. Trade-off analysis is crucial in this process, evaluating the possible trade-offs between different environmental and business objectives. An example of this is the need to balance emissions reduction with the necessary investments in new technologies. Decisions are based on quantitative and qualitative data, prioritizing actions that offer the greatest net benefits. To illustrate how the interconnections between dependencies, impacts, risks and opportunities are considered, one can cite the control of origin and use of natural resources. The controlled origin of raw materials not only reduces environmental impacts, such as deforestation, but also ensures the sustainability of the supply chain. Another example is the relationship between GHG emissions and animal welfare; practices that improve animal welfare can also reduce emissions, such as proper handling that minimizes animal stress and increases feed efficiency. In effluent and waste management, appropriate measures can minimize negative environmental impacts and contribute to the company's social responsibility, involving the local community in recycling programs. Marfrig's climate risk assessment follows the procedures established in the Corporate Risk Policy, using impact and probability rules. Impacts are assessed in financial, reputational, operational and regulatory terms. For physical climate risks, threats such as changes in wind patterns, landslides, river floods, heat waves, meteorological drought and storms are considered, which represent material risks to the company's operating units and value chain. Transition risks are assessed in the categories of market, regulations, reputation and technologies, considering the context of the sector in each country of operation. The assessment covers Marfrig's direct operations, including slaughter and processing operations, distribution centers and corporate offices in all countries.*

*[Fixed row]*

## (2.3) Have you identified priority locations across your value chain?

### (2.3.1) Identification of priority locations

Select from:

- Yes, we have identified priority locations

### (2.3.2) Value chain stages where priority locations have been identified

Select all that apply

- Direct operations
- Upstream value chain
- Downstream value chain

### (2.3.3) Types of priority locations identified

#### Sensitive locations

- ☑ Areas important for biodiversity
- ☑ Areas of high ecosystem integrity
- ☑ Areas of limited water availability, flooding, and/or poor quality of water
- ☑ Areas of importance for ecosystem service provision

#### Locations with substantive dependencies, impacts, risks, and/or opportunities

- ☑ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to forests
- ☑ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to water
- ☑ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to biodiversity

### (2.3.4) Description of process to identify priority locations

*Marfrig assesses climate risks in accordance with its Corporate Risk Policy, applying impact and probability rules to identify financial, reputational, operational and regulatory risks. Physical risks include changes in wind patterns, landslides, floods, heat waves, meteorological drought and storms. Transition risks are assessed in the categories of market, regulations, reputation and technologies, considering the sectoral and local context. The assessment covers Marfrig's direct operations and supply chain in Argentina, Brazil, Uruguay and the USA. It uses IPCC climate scenarios (RCPs and SSPs) and CMIP6 data, focusing on two main scenarios: SSP1-2.6 and SSP3-7.0 for the 2030 and 2050 horizons. The company also assesses NGFS transition scenarios (NDC and NetZero). The magnitude of physical impacts is determined by the financial relevance of the units (revenue) or operational relevance (tons produced). Probabilities are calculated based on historical climate extremes, converted to a scale of 0 to 1 to correlate frequency, duration and severity. Additionally, Marfrig incorporates the WRI Aqueduct tool to analyze water stress levels across its operations, providing insights into regional water stress and helping to assess water-related risks and impacts in conjunction with climate data. Financial impacts are assessed cumulatively until 2050, considering significant exposure if the impact exceeds 5% of Adjusted EBITDA (R\$179 million) or if it leads to the destruction of infrastructure without recovery. The Verde+ Program highlights the integration of the assessment of environmental dependencies, impacts, risks and opportunities, with an investment of R\$100 million to control 100% of the supply chain by 2025. The program includes the recovery of 100 thousand hectares of degraded pastures, restoration of 6 thousand hectares of native forests, intensification of regenerative agriculture, genetic improvement of livestock and certification of carbon credits. To identify priority locations, Marfrig uses advanced tools and reliable data, combining emission and socioeconomic development scenarios to determine the importance of impacts and risks in specific locations. Geospatial monitoring and the Socioenvironmental Risk Mitigation Map help identify areas exposed to risks in the Amazon and Cerrado biomes. The "Conecta" blockchain platform promotes traceability and verifies deforestation incidents. By 2024, around 15,000 suppliers have been pre-registered on Conecta. In the future, Marfrig plans to improve the identification of priority locations by developing more advanced climate modeling tools, integrating new data sources and refining indicators. Collaboration with research institutions and international organizations will be strengthened to keep assessments aligned with best practices and scientific advances, ensuring proactive management of climate risks and protection.*

### (2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

No, we have a list/geospatial map of priority locations, but we will not be disclosing it

[Fixed row]

## (2.4) How does your organization define substantive effects on your organization?

### Risks

#### (2.4.1) Type of definition

Select all that apply

Qualitative

Quantitative

#### (2.4.2) Indicator used to define substantive effect

Select from:

EBITDA

#### (2.4.3) Change to indicator

Select from:

% decrease

#### (2.4.4) % change to indicator

Select from:

Less than 1%

#### (2.4.6) Metrics considered in definition

Select all that apply

Frequency of effect occurring

- Time horizon over which the effect occurs

## (2.4.7) Application of definition

*Marfrig's corporate risks are managed based on two main approaches. The first involves significant risks that are covered by its own policies, such as exchange rate fluctuations, interest rates, commodity prices and liquidity. These risks are monitored and addressed continuously, with quarterly reviews, in accordance with the Risk Management Policy. Transactions with related parties and conflicts of interest are regulated by specific policies that ensure transparency and equitable treatment, with information available on the Investor Relations website. The second approach deals with risks that are not directly controlled, such as regulatory and environmental changes. These are monitored continuously, with individual analyses and structured procedures to minimize risks. These risks are managed through systematic processes and are assessed based on an approach that includes identifying changes and responding effectively. Practices and procedures are reviewed and improved as necessary, with information available in the company's Reference Form. The frequency of effects varies according to the type of risk. Financial and operational risks are assessed and adjusted continuously, generally with quarterly reviews. Climate and environmental risks, on the other hand, have a long-term approach, with assessments carried out at semi-annual or annual intervals, mainly considering the horizons of 2030 and 2050. The probability of effects is calculated based on historical data and climate models. For financial risks, historical fluctuations and market data are used. For climate risks, each extreme climate indicator is represented by a raw value that is converted to a scale of 0 to 1 to determine the probability. The analyses are combined in a matrix approach, which assesses the financial impact, the operational impact and the probability of occurrence to determine the total exposure and prioritized mitigation actions. Measures and their limits are selected, reviewed and updated regularly. For financial and operational risks, the review frequency is quarterly, while for climate risks, the review occurs semi-annually or annually, depending on changes in climate and regulatory conditions. This approach ensures proactive and adaptive risk management, aligned with best practices and scientific advances. A significant impact is considered to be a risk that, if it materializes, causes a financial impact greater than 0.5% of the company's EBITDA (R\$17.9 million).*

## Opportunities

### (2.4.1) Type of definition

*Select all that apply*

- Qualitative
- Quantitative

### (2.4.2) Indicator used to define substantive effect

*Select from:*

- EBITDA

### (2.4.3) Change to indicator

Select from:

- % increase

#### (2.4.4) % change to indicator

Select from:

- 1-10

#### (2.4.6) Metrics considered in definition

Select all that apply

- Frequency of effect occurring
- Time horizon over which the effect occurs

#### (2.4.7) Application of definition

*Marfrig's corporate risks are managed based on two main approaches. The first involves significant risks that are covered by its own policies, such as exchange rate fluctuations, interest rates, commodity prices and liquidity. These risks are monitored and addressed continuously, with quarterly reviews, in accordance with the Risk Management Policy. Transactions with related parties and conflicts of interest are regulated by specific policies that ensure transparency and equitable treatment, with information available on the Investor Relations website. The second approach deals with risks that are not directly controlled, such as regulatory and environmental changes. These are monitored continuously, with individual analyses and structured procedures to minimize risks. These risks are managed through systematic processes and are assessed based on an approach that includes identifying changes and responding effectively. Practices and procedures are reviewed and improved as necessary, with information available in the company's Reference Form. The frequency of effects varies according to the type of risk. Financial and operational risks are assessed and adjusted continuously, generally with quarterly reviews. Climate and environmental risks, on the other hand, have a long-term approach, with assessments carried out at semi-annual or annual intervals, mainly considering the horizons of 2030 and 2050. The probability of effects is calculated based on historical data and climate models. For financial risks, historical fluctuations and market data are used. For climate risks, each extreme climate indicator is represented by a raw value that is converted to a scale of 0 to 1 to determine the probability. The analyses are combined in a matrix approach, which assesses the financial impact, the operational impact and the probability of occurrence to determine the total exposure and prioritized mitigation actions. Measures and their limits are selected, reviewed and updated regularly. For financial and operational risks, the review frequency is quarterly, while for climate risks, the review occurs semi-annually or annually, depending on changes in climate and regulatory conditions. This approach ensures proactive and adaptive risk management, aligned with best practices and scientific advances. A significant impact is considered to be a risk that, if it materializes, causes a financial impact greater than 0.5% of the company's EBITDA (R\$17.9 million).*

[Add row]

## **(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?**

### **(2.5.1) Identification and classification of potential water pollutants**

Select from:

Yes, we identify and classify our potential water pollutants

### **(2.5.2) How potential water pollutants are identified and classified**

*To identify and classify its potential water pollutants, the Marfrig implemented the Effluent Treatment process in all its operating units, which consist of structures in which the input goes through physical-chemical treatments, followed by biological procedures, so that, at the end of the process, it meets the discharge standards required by the prevailing federal or state legislation. This structure also gives the industrial units autonomy to receive and treat the wastewater generated in the various production stages. To identify pollutants, Marfrig uses laboratory sampling in external laboratories, in order to quantify the concentration indicator of the substance that will be evaluated if it is within the limit established by legislation. To classify pollutants, each independent laboratory can use an approach. Among the most common applied to Marfrig are: values established in CONAMA 503/2021; Art. 19A Dec. 8468/76; CONAMA No. 430, CETESB DECREE 8468/76. The most relevant indicators used to identify substances are the concentrations, normally in mg/L, of these substances present in the effluents treated and discharged by each Marfrig operational unit, such as, for example, concentration of BOD (mg/L), Nitrates (mg/L) and Phosphates (mg/L). Through the concentrations, it is possible to monitor and verify compliance with standards, regulations and targets.*

[Fixed row]

## **(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.**

Row 1

### **(2.5.1.1) Water pollutant category**

Select from:

Nitrates

### **(2.5.1.2) Description of water pollutant and potential impacts**

Nitrate ( $\text{NO}_3^-$ ) is a nitrogenous compound that, when present in high concentrations in water bodies, can cause serious environmental impacts. Nitrate is one of the main causes of eutrophication of water bodies, a process in which excess nutrients, mainly nitrogen and phosphorus, lead to the uncontrolled growth of algae and aquatic plants. This excessive growth can deplete the dissolved oxygen in the water, causing the death of fish and other aquatic organisms. At Marfrig, which operates slaughterhouses and meat processing plants, the presence of nitrate in effluents may be associated with the use of water in washing and cleaning processes and in the handling of organic waste rich in nitrogen (blood, fats, tissue remnants, and other organic waste). Nitrate is not generally listed in regulations such as REACH as a substance of direct risk, but is regulated by CONEMA in terms of its permissible concentrations in drinking water and effluents.

### (2.5.1.3) Value chain stage

Select all that apply

- Direct operations

### (2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

### (2.5.1.5) Please explain

The treatment of effluents in the WWTPs of each Marfrig operational unit is essential to manage and reduce the potential impacts associated with inorganic pollutants, such as nitrate, in the effluents generated by Marfrig's operations, reducing them to safe levels before discharge into the environment. The treatment of effluents (secondary or tertiary), such as the removal of nutrients, helps prevent eutrophication, oxygen depletion and changes in the chemical composition of the receiving water bodies. By ensuring that nitrate is removed or significantly reduced, the procedure protects water quality, aquatic ecosystems and human health. The success of the procedure is assessed through continuous monitoring of nitrate concentrations in the treated effluents. This is done through regular laboratory analyses, which verify whether nitrate concentrations comply with the limits established by environmental legislation, such as those stipulated by CONAMA Resolution No. 430/2011. Adjusting nitrate concentrations to the limits established by CONAMA is essential to ensure that treated effluents can be discharged into the environment without causing adverse impacts. This continuous monitoring allows Marfrig to adjust its treatment processes as necessary, ensuring regulatory compliance and minimizing environmental impacts.

## Row 2

### (2.5.1.1) Water pollutant category

Select from:

- Other nutrients and oxygen demanding pollutants

### (2.5.1.2) Description of water pollutant and potential impacts

*Biochemical Oxygen Demand (BOD) is a crucial indicator of organic pollution in water bodies, measuring the amount of oxygen required for microorganisms to decompose organic matter present in the water. High levels of BOD can cause serious environmental impacts, such as the depletion of dissolved oxygen in the water, which can result in the death of fish and other aquatic organisms. BOD is a major cause of hypoxia in water bodies at high concentrations, a process in which available oxygen is consumed faster than it can be replaced, leading to the creation of "dead zones" where aquatic life cannot survive. At Marfrig, which operates slaughterhouses and meat processing plants, high levels of BOD in effluents may be associated with the handling of organic waste (blood, fats, tissue remnants, and other organic waste), washing and cleaning processes, which release organic matter into the wastewater. Although BOD is not generally listed in regulations such as REACH as a substance of direct risk, it is strictly regulated by environmental standards such as CONAMA Resolution No. 430/2011, which establishes maximum limits for BOD in effluents. These limits are essential to ensure that treated effluents can be released into the environment without causing negative impacts on water quality and aquatic life.*

### (2.5.1.3) Value chain stage

Select all that apply

Direct operations

### (2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

### (2.5.1.5) Please explain

*Effluent treatment at the WWTPs of each Marfrig operating unit is essential to manage and reduce potential impacts associated with organic pollutants, such as the high load of organic matter, which contributes to BOD in the effluents generated by Marfrig's operations. Reducing BOD to safe levels before discharge into the environment is crucial to minimizing negative impacts. Effluent treatment (secondary or tertiary), which includes the removal of organic matter, helps prevent eutrophication, oxygen depletion and changes in the chemical composition of receiving water bodies. Ensuring that BOD is significantly reduced protects water quality, aquatic ecosystems and human health. The success of the procedure is assessed through continuous monitoring of BOD concentration (mg/l) in the treated effluents. This is done through regular laboratory analyses, which verify whether BOD levels comply with the limits established by environmental legislation, such as those stipulated by CONAMA Resolution No. 430/2011, which defines maximum limits for BOD in effluents. Adjusting BOD levels to the limits established by CONAMA is essential to ensure that treated effluents can be discharged into the environment without causing adverse impacts. This continuous monitoring allows Marfrig to adjust its treatment processes as necessary, ensuring regulatory compliance and minimizing environmental impacts*

## Row 3

### (2.5.1.1) Water pollutant category

Select from:

Phosphates

### (2.5.1.2) Description of water pollutant and potential impacts

*The treatment of effluents in the WWTPs of each Marfrig operating unit is essential to manage and reduce the potential impacts associated with pollutants and nutrients, such as phosphorus, in the effluents generated by Marfrig's operations. Reducing phosphorus levels to safe levels before discharge into the environment is crucial to minimize negative impacts. Phosphorus is an essential nutrient, but in excess, it can contribute to the eutrophication of water bodies. This process occurs when the high presence of phosphorus promotes the uncontrolled growth of algae and aquatic plants. This excessive growth can lead to the depletion of oxygen in the water due to the destruction of algae and aquatic plants, resulting in hypoxic conditions that can lead to the death of fish. In addition, excess phosphorus can alter the chemical composition of the water, making it unsuitable for human consumption and aquatic life. Some phosphorus species that proliferate due to excess phosphorus can also produce specific toxins for aquatic fauna and for humans who come into contact with contaminated water. Although phosphorus is not listed in regulations such as REACH as a substance of direct risk, it is strictly regulated by environmental standards, such as CONAMA Resolution No. 430/2011, which establishes maximum limits for phosphorus in effluents. These limits are essential to ensure that treated effluents can be released into the environment without causing negative impacts on water.*

### (2.5.1.3) Value chain stage

Select all that apply

Direct operations

### (2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

### (2.5.1.5) Please explain

*Effluent treatment (secondary or tertiary), which includes the removal of nutrients such as phosphorus, helps prevent eutrophication, oxygen depletion and changes in the chemical composition of receiving water bodies. Ensuring that phosphorus is removed or significantly reduced protects water quality, aquatic ecosystems and human health. The success of the procedure is assessed through continuous monitoring of the phosphorus concentration (mg/l) in the treated effluents. This is done through regular laboratory analyses, which verify whether phosphorus levels comply with the limits established by environmental legislation, such as those stipulated by CONAMA Resolution No. 430/2011, which defines maximum limits for phosphorus in effluents. Adjusting phosphorus levels to the limits established by CONAMA is essential to ensure that treated effluents can be discharged into the environment without causing adverse impacts. This continuous monitoring allows Marfrig to adjust its treatment processes as necessary, ensuring regulatory compliance and minimizing environmental impacts.*

[Add row]

### C3. Disclosure of risks and opportunities

**(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?**

#### Climate change

##### (3.1.1) Environmental risks identified

*Select from:*

Yes, both in direct operations and upstream/downstream value chain

#### Forests

##### (3.1.1) Environmental risks identified

*Select from:*

Yes, both in direct operations and upstream/downstream value chain

#### Water

##### (3.1.1) Environmental risks identified

*Select from:*

Yes, both in direct operations and upstream/downstream value chain

#### Plastics

##### (3.1.1) Environmental risks identified

*Select from:*

No

### (3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

- Not an immediate strategic priority

### (3.1.3) Please explain

*Marfrig adopts a broad and integrated approach to identify, assess and mitigate environmental risks in its operations and value chain. This analysis covers strategic and high-impact areas, such as water resource management, greenhouse gas emissions and ecosystem preservation. In this context, environmental risks related to the use of plastics were not identified as a priority for Marfrig's operations. This is due, in part, to the focus on environmental issues more directly linked to the company's core activities, such as sustainable livestock farming, land use and impact on biodiversity. In addition, Marfrig remains committed to strictly following all applicable environmental legislation and adopting responsible waste management practices, including those involving plastic materials. Marfrig also prioritizes sustainability initiatives that are more relevant to its operations, aligning its efforts with the UN Sustainable Development Goals and global environmental best practice guidelines, always seeking to minimize any type of environmental impact throughout its value chain. Based on these considerations, the risk related to plastics was not considered significant, since the company maintains adequate controls to mitigate any potential environmental impact related to this issue.*

[Fixed row]

### (3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

#### Climate change

#### (3.1.1.1) Risk identifier

Select from:

- Risk1

#### (3.1.1.3) Risk types and primary environmental risk driver

Policy

- Carbon pricing mechanisms

#### (3.1.1.4) Value chain stage where the risk occurs

Select from:

- Direct operations

#### (3.1.1.6) Country/area where the risk occurs

Select all that apply

- Brazil

#### (3.1.1.9) Organization-specific description of risk

*Marfrig Global Foods is subject to extensive legislation and government regulation in the countries and international markets where it operates, as well as in the countries that import its products. The climate issue has been reinforced through mandatory reporting mechanisms of greenhouse gas emissions and taxation of emissions. This fact has been increasing due to the National Policies on Climate Change and NDCs in the countries where Marfrig operates. The company considers carbon taxation a measure likely to occur in the short and medium term. For example, in Brazil, Bill 528/21 establishes the Brazilian Market for Emissions Reduction (MBRE), which will regulate the purchase and sale of carbon credits in the country. Currently, in the state of São Paulo, the environmental agency requires mandatory communication from production units that emit more than 20,000 tCO<sub>2</sub>e. One of our operating units, located in Promissão, carries out this type of communication. To manage these risks, we monitor the environmental impacts of our direct operations and take steps to minimize the impact of our operations and suppliers. In this sense, the company monitors legislation on carbon taxes in the countries where it operates to anticipate regulations and prepare the management of this issue. For Marfrig, risks in carbon taxation systems are related to financial penalties for non-compliance with GHG emission reduction targets, which may result in indirect costs for Marfrig's operations.*

#### (3.1.1.11) Primary financial effect of the risk

Select from:

- Increased indirect [operating] costs

#### (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- Medium-term

#### (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

Likely

### (3.1.1.14) Magnitude

Select from:

Medium

### (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*The implementation of Brazil's regulated carbon market, introduces a mandatory emissions trading system (SBCE) for companies emitting over 25,000 tCO<sub>2</sub>e annually. Some Marfrig facilities currently report Scope 1 and 2 emissions near this cap, indicating potential inclusion in the regulated system once fully operational by 2030. Short-term (0–1 years): no material financial impact is expected, as Marfrig already has a MRV systems and carbon accounting tools in place, so the company is prepared to comply with early reporting and monitoring requirements during the initial regulatory phase. Medium-term (2–3 years): Potential increase in capital expenditures to accelerate decarbonization efforts and reduce future exposure to carbon pricing. Investments may include energy efficiency upgrades, renewable energy procurement, and sustainable agricultural practices. These investments may affect cash flows but are expected to improve long-term operational efficiency and climate resilience. Long-term (4+ years): Direct financial impact from the need to purchase emission allowances or offsets. These costs may affect operating margins if not mitigated by emission reductions. However, Marfrig's decarbonization targets (68% reduction in Scope 1 and 2 emissions, 33% reduction in Scope 3 GHG intensity emissions, by 2035 from a 2019 base year) are expected to significantly reduce exposure to carbon pricing mechanisms. Long-term benefits include enhanced reputation, improved access to sustainable financing, and alignment with investor expectations on climate risk management. In summary, Marfrig anticipates limited short-term financial impact due to its existing emission contabilization process, moderate medium-term investment needs, and manageable long-term exposure to carbon pricing. These risks are being actively mitigated through strategic planning and emissions reduction initiatives.*

### (3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

Yes

### (3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

1577451.98

### (3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

6309807.91

### (3.1.1.25) Explanation of financial effect figure

*The financial effect figure was calculated using CO<sub>2</sub>e price estimates provided by the World Bank (Source: World Bank. 2025. State and Trends of Carbon Pricing 2025. Washington, DC: World Bank). Based on the World Bank's 2025 report, several references support estimating a price range per ton of CO<sub>2</sub> for the Emissions Trading System (ETS) currently under development in Brazil. The estimate considered: - Global average price (implemented instruments): USD 19/tCO<sub>2</sub>e — emissions-weighted average across jurisdictions with an ETS or carbon tax in place. - Global average price (including unpriced emissions): USD 5/tCO<sub>2</sub>e — emissions-weighted average across all global emissions, including those not subject to carbon pricing. - Prices in emerging economies with ETSS similar to Brazil, such as China, Mexico, and Colombia. Given the early stage of Brazil's ETS and the pricing observed in comparable countries, a conservative and realistic estimate for the carbon price range is USD 5 to USD 20/tCO<sub>2</sub>e. This value was considered to estimate the potential financial impact for the company, applied to scope 1 and 2 emissions referring to Brazil 41,429.816 tCO<sub>2</sub>eq + 9,523.943 tCO<sub>2</sub>eq = 50,953.760 tCO<sub>2</sub>eq, and applying the exchange rate (US\$ 1 = 6.1917 ) to the value of a ton of carbon. Min 50,953.760 tCO<sub>2</sub>eq x US\$ 5/tCO<sub>2</sub>eq = US\$ 254,768.80 --> R\$ 1,577,451.98 Max 50,953.760 tCO<sub>2</sub>eq x US\$ 20/tCO<sub>2</sub>eq = US\$ 1,019,075.20 --> R\$ 6,309,807.91*

### (3.1.1.26) Primary response to risk

Policies and plans

Develop a climate transition plan

### (3.1.1.27) Cost of response to risk

2968792

### (3.1.1.28) Explanation of cost calculation

*The disclosed costs summarize the company's investment: All consultancy and systems costs related to the area of sustainability and the environment were included. [BRL 2,968,792]*

### (3.1.1.29) Description of response

*The introduction of voluntary carbon emissions reductions in all of the company's units was defined as a guideline before the regulation came into effect. All of Marfrig's units monitor their carbon emissions through the Marfrig Global Inventory and work on developing GHG emissions reduction projects, which are efficiency measures and a way to avoid potential penalties related to carbon taxation. GHG emissions reduction projects include the use of low-emission technologies and operational practices such as fuel switching and improving the primary treatment of the effluents generated. An example of an action to reduce GHG emissions occurred at the Tacuarembó unit in Uruguay, through the installation of a wind generator to replace part of the thermoelectric energy purchased from the public supply company. With this investment, the plant generated 13% to 16% of the energy it consumes in a sustainable manner. Marfrig has a partnership with EMBRAPA, with the aim of encouraging the adoption of more sustainable livestock practices. The initiative encompasses the concepts of Carbon Neutral Meat (CCN) and Low Carbon*

*Meat (CBC) production, for the certification of meat produced in systems that neutralize or reduce methane emissions from animals, strengthening the value added to the chain. The management cost involves those costs associated with Marfrig's Emissions Inventory, to monitor its emissions, and with monitoring operational compliance with environmental regulations in the countries where it operates and exports its products, as well as the costs of the Sustainability team and its investments.*

## **Forests**

### **(3.1.1.1) Risk identifier**

*Select from:*

Risk5

### **(3.1.1.2) Commodity**

*Select all that apply*

Timber products

### **(3.1.1.3) Risk types and primary environmental risk driver**

Market

Uncertainty about commodity origin and/or legality

### **(3.1.1.4) Value chain stage where the risk occurs**

*Select from:*

Upstream value chain

### **(3.1.1.6) Country/area where the risk occurs**

*Select all that apply*

Brazil

### **(3.1.1.9) Organization-specific description of risk**

*Marfrig recognizes that it is exposed to risks in the supply chain, which could affect its brand in the market, in a situation of potential acquisition of wood forest products from regions related to the deforestation of native forests, invasion of protected lands (Indigenous Lands and Conservation Units ) or symbolic work to the slave. The materialization of this risk would have negative consequences for the company, harming its brand, which could lead to market losses, change in consumer perception, termination of contracts, among other losses. The consequences would be reduced demand for our products and reduced revenue. In response to this risk, Marfrig has already been investing in the purchase of wood products certified by the FSC seal, hoping that this measure will at least reduce the chances of this risk materializing.*

#### **(3.1.1.11) Primary financial effect of the risk**

Select from:

Brand damage

#### **(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization**

Select all that apply

Medium-term

#### **(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon**

Select from:

Unlikely

#### **(3.1.1.14) Magnitude**

Select from:

Low

#### **(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons**

*Marfrig did not evaluate the effect of the risk on the financial performance, position and cash flow of the organization.*

#### **(3.1.1.17) Are you able to quantify the financial effect of the risk?**

Select from:

Yes

### (3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

158554643

### (3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

158554643

### (3.1.1.25) Explanation of financial effect figure

*Based on international estimates of the relationship between market resale and negative media coverage, the company estimates that an impact on its subjection and brand related to food/illegal wood products used in its direct operations represent low risk, with the potential to represent approximately 0.1% of gross revenue. This is because this raw material is not the main one in our operations, being used in secondary operations. Thus, the value calculated as the impact of this risk represents this percentage applied to the company's gross revenue in the base year.*

### (3.1.1.26) Primary response to risk

Compliance, monitoring and targets

Greater traceability of commodities

### (3.1.1.27) Cost of response to risk

2000000

### (3.1.1.28) Explanation of cost calculation

*"Management of paper and board suppliers with raw material certification, as well as suppliers of biomass for boilers, where all legal documentation indicating the origin and destination of the forest product is required: R\$1,000,000 In addition, the cost also includes maintenance of planted forest areas: R\$ 1,000,000 Therefore, the total cost involved in these activities is \$2,000,000."*

### (3.1.1.29) Description of response

Marfrig aims to ensure that its production chains are free of deforestation, adopting responsible raw material acquisition practices. The implementation of the Policy for the acquisition of material of forest origin (2020) and the consumption of paper and cardboard certified by the FSC are effective measures to prevent the occurrence of the inherent risk. These actions contribute to strengthening the company's image, increasing the confidence of consumers and business partners, avoiding possible negative impacts on brand perception. By purchasing wood from responsible sources, which respect socio-environmental criteria and promote the conservation of ecosystems, Marfrig demonstrates its commitment to sustainability and environmental preservation. In addition, all products of forestry origin supplied to Marfrig must originate from planted forests with measurable volume and plants in areas not embargoed by environmental agencies and/or located in areas of indigenous and/or traditional communities. For wood used as biomass in boilers, all suppliers of this input must present the Document of Forest Origin (DOF). The adoption of strict criteria in the selection of suppliers and constant monitoring ensure greater control over the supply chain and strengthen the company's ability to deal with future challenges. By avoiding the use of products from illegally deforested areas or suppliers that violate human rights and traditional populations, Marfrig reduces exposure to various risks.

## Water

### (3.1.1.1) Risk identifier

Select from:

- Risk10

### (3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

- Rationing of municipal water supply

### (3.1.1.4) Value chain stage where the risk occurs

Select from:

- Direct operations

### (3.1.1.6) Country/area where the risk occurs

Select all that apply

- United States of America

### (3.1.1.7) River basin where the risk occurs

Select all that apply

- Mississippi River

### **(3.1.1.9) Organization-specific description of risk**

*Marfrig's operating unit located in Liberal, in the Mississippi River Basin, faces a critical environmental risk factor: water rationing. The Aqueduct tool identified this region as having high water risk, meaning that water availability is limited and subject to variable conditions, which can severely impact the continuity of operations. Water shortages in the area can result in production interruptions ranging from 1 to 4 weeks, generating a significant cost of up to US\$5.4 million per week. This cost can fluctuate based on market conditions and the severity of the water shortage. This operating unit depends on the water supply for its meat processing operations in Liberal. Water supply interruptions can lead to a reduction in production capacity and, consequently, a decrease in revenues. To mitigate these risks, the company has adopted a proactive strategy that includes acquiring water rights from local farmers and converting irrigation wells to potable wells. In addition, the company is investing in the installation of infrastructure to ensure the transfer of water for its operations.*

### **(3.1.1.11) Primary financial effect of the risk**

Select from:

- Decreased revenues due to reduced production capacity

### **(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization**

Select all that apply

- Short-term

### **(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon**

Select from:

- More likely than not

### **(3.1.1.14) Magnitude**

Select from:

- Medium

### **(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons**

Marfrig did not evaluate the effect of the risk on the financial performance, position and cash flow of the organization.

### (3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

Yes

### (3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

30802140

### (3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

30802140

### (3.1.1.25) Explanation of financial effect figure

*The water shortage at Marfrig's Liberal unit, identified by the Aqueduct tool as an area of high water risk, could have a significant financial impact, with an estimated loss of up to US\$5.4 million per week. This amount is calculated based on the plant's total production capacity and weekly revenue. During periods of interruption due to water shortages, the reduction in production capacity leads to a proportional decrease in revenue. To determine the financial impact, a calculation method was used that considers the loss of revenue resulting from the reduction in production capacity. The methodology involved analyzing the plant's processing capacity and the current price of products, adjusting the maximum estimated value of US\$5.4 million according to market conditions. The calculation is based on the assumption that the plant operates at full capacity and that the market remains stable. This value of US\$5.4 million represents the maximum potential loss, and the estimate may vary depending on changes in market conditions and demand for the plant's products. Key assumptions include continued market conditions and maintenance of the plant's full production capacity.*

### (3.1.1.26) Primary response to risk

Infrastructure, technology and spending

Secure alternative water supply

### (3.1.1.27) Cost of response to risk

4278075

### (3.1.1.28) Explanation of cost calculation

*To calculate the cost of managing water scarcity risk at Marfrig's Liberal unit, two main cost components were identified. First, the installation of new wells, which includes drilling, construction and equipment, has an estimated cost of US\$450,000. Second, the purchase of equipment needed to transport and use water, such as piping and pumps, has an estimated cost of US\$300,000. The total cost of risk management, therefore, is US\$750,000. This estimate was based on market quotations and data provided by specialized suppliers, reflecting the need for investments to ensure a continuous supply of water and reduce dependence on municipal supply. The methodology involved adding together the identified costs and ensures that Marfrig can mitigate the financial impact of water scarcity and maintain the continuity of its operations.*

### (3.1.1.29) Description of response

*The primary response involved acquiring water rights from local farmers and converting irrigation wells into potable wells for the Liberal unit, which began in the second quarter of 2023 and is scheduled for completion in late 2024. This approach not only ensures a continuous water supply, but also reduces dependence on municipal supplies, which are unreliable and subject to rationing. In addition, Marfrig invested approximately US\$750,000 in the installation of new wells. This strategy helps reduce the potential impact of water shortages by providing a reliable alternative source and mitigating the associated loss of production and revenue. The response has proven effective in ensuring the continuity of operations even during periods of water stress. Going forward, Marfrig will continue to monitor water conditions and maintain wells and equipment to ensure that water supplies remain stable. Marfrig's strategy also contributes to the United Nations Sustainable Development Goals (SDGs), specifically SDG 6, which aims to ensure the availability and sustainable management of water and sanitation for all.*

## Climate change

### (3.1.1.1) Risk identifier

Select from:

Risk2

### (3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

Precipitation or hydrological variability

### (3.1.1.4) Value chain stage where the risk occurs

Select from:

Upstream value chain

### (3.1.1.6) Country/area where the risk occurs

Select all that apply

Brazil

### (3.1.1.9) Organization-specific description of risk

*Marfrig may be impacted by increased production costs arising from energy regulations, including fossil fuel taxation and electricity pricing mechanisms, which affect the entire production chain and directly influence its operations. The company relies heavily on electricity to sustain its processes of production, food processing, storage, and distribution. In Brazil, the national energy matrix is predominantly hydroelectric, which makes it highly dependent on water resources. This dependency exposes Marfrig to climate-related risks, particularly during droughts, when the reduction in rainfall lowers hydroelectric generation capacity, leading to energy shortages and price increases. These price fluctuations are strongly influenced by the “tariff flag” system, which defines electricity tariffs based on hydrological conditions and rainfall levels. When rainfall decreases, thermoelectric plants powered by fossil fuels must be activated to meet demand, increasing generation costs that are transferred to consumers. In 2024, Marfrig’s units in Brazil consumed 169,994.51 MWh of electricity at an average cost of R\$0.41/kWh. This high level of consumption makes the company especially sensitive to volatility in electricity prices, representing a significant operational and financial risk.*

### (3.1.1.11) Primary financial effect of the risk

Select from:

Increased direct costs

### (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

Short-term

### (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

Likely

### (3.1.1.14) Magnitude

Select from:

Medium-high

### (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Marfrig did not evaluate the effect of the risk on the financial performance, position and cash flow of the organization.

### (3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

Yes

### (3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

72097639.3

### (3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

95196925.6

### (3.1.1.25) Explanation of financial effect figure

Electricity bills are increasing at Brazilian operating units due to the red “tariff flag”. The “red flag” occurs in those months when the National System Operator considers it necessary to increase the Brazilian national grid with energy produced from fossil sources, in order to continue supplying the demand. This is due to restrictions on renewable energy sources, most of which are produced from hydroelectric sources. Such restrictions for hydroelectric power generation may be associated with changes in precipitation dynamics caused by climate change. The value of the potential financial impact was calculated considering the difference between the average cost of electricity from the grid in Brazil in 2024 and the average cost of electricity through the company's contracts in the Free Market. The difference is around BRL: R\$ 0,15/KWh (Free market = R\$0.41/kWh, GRID = R\$0.56/kWh. This factor was applied to all electricity consumption at Marfrig's units in the country (169.994,51 MWh). IPCA adjustment: 4.83% Applying IPCA to Marfrig's value spend from free market:  $R\$0.41/kWh \times (100\% + 4.83\%) = 0.43$  Min  $169,994,510 \text{ kWh} \times R\$0.43/kWh = R\$73,097,639.30$  Max  $169,994,510 \text{ kWh} \times R\$0.56/kWh = R\$95,196,925.60$  As a way to contain this risk, Marfrig has been carrying out the transition of the energy consumed to the Free Market Environment, with long-term contracts at a fixed price, without variations due to external factors.

### (3.1.1.26) Primary response to risk

Compliance, monitoring and targets

Improve monitoring of direct operations

### (3.1.1.27) Cost of response to risk

73097637

### (3.1.1.28) Explanation of cost calculation

*As a way to contain this risk, Marfrig has been transitioning electricity consumption from the grid to the contracting environment in the Free Contracting Environment, with long-term contracts at a fixed price, without variations due to external factors.*

### (3.1.1.29) Description of response

*SITUATION: The operating units of Marfrig Global Foods monitor energy consumption and related emissions, and have energy consumption intensity targets. The company develops energy efficiency projects, including the use of low energy consumption technologies and operational practices such as fuel switching. TASK: These actions help the company mitigate the effects of fuel and energy taxation on operating costs. Marfrig Global Foods buys energy on the free market (this area exists), encouraging renewable sources. The company is increasing the consumption of incentivized energy purchased on the free market in Brazil, in order to increase the share of renewables in its electrical matrix, seeking to reduce these risks. ACTION: Based on this, in 2022, Marfrig joined the purchase of energy from the Free Market for 92% of its operations in Brazil, coming from clean and wind sources, in addition to small hydroelectric plants, among others. All of our units also use energy-efficient equipment, which generates savings in consumption and, consequently, reduces Scope 2 emissions. RESULTS: The purchase of energy from the Free Market and the use of energy efficiency equipment in our units can result in cost reduction, predictability, flexibility, compliance with environmental goals, improvement of the corporate image and greater competitiveness for Marfrig. It is expected that based on the results, Marfrig will continue to encourage the future purchase of energy from renewable sources.*

## Climate change

### (3.1.1.1) Risk identifier

Select from:

Risk3

### (3.1.1.3) Risk types and primary environmental risk driver

Policy

Changes to regulation of existing products and services

### (3.1.1.4) Value chain stage where the risk occurs

Select from:

- Direct operations

### (3.1.1.6) Country/area where the risk occurs

Select all that apply

- Brazil

### (3.1.1.9) Organization-specific description of risk

*Marfrig recognizes that climate change may lead to new mandates and regulations on its products and services. As climate change becomes a concern for consumers and government agencies, Marfrig acknowledges its responsibility. The company values environmental protection regulations and aims to follow sustainable practices to ensure the conservation of natural resources. However, Marfrig is also aware of the regulatory risks linked to its services and products, particularly those related to illegal environmental actions in its upstream supply chain, which could lead to fines and higher indirect costs. To mitigate these risks, Marfrig implements strict criteria when acquiring animals. These include ensuring suppliers are not listed in embargoed areas by IBAMA, have no record of forced or slave labor, and are not included in the "Dirty List" published by the Undersecretariat for Labor Inspection. Marfrig regularly communicates with suppliers to enforce its policies and requires documentation such as proof of Land Regularity Registration (SNCR), Rural Environmental Registration (CAR), Letter of Guarantee, Marfrig Club Protocol Checklist, Invoice, and Animal Transit Guide (GTA). Marfrig operates 3 slaughtering units, and 4 processing units. Purchasing cattle from suppliers linked to IBAMA lists, MTE lists, indigenous, or protected areas can result in lawsuits, penalties, and negative media coverage.*

### (3.1.1.11) Primary financial effect of the risk

Select from:

- Increased indirect [operating] costs

### (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- Medium-term

### (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

- Unlikely

### (3.1.1.14) Magnitude

Select from:

Medium

### (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*Marfrig did not evaluate the effect of the risk on the financial performance, position and cash flow of the organization.*

### (3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

Yes

### (3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

50

### (3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

50000000

### (3.1.1.25) Explanation of financial effect figure

*The potential financial impact is defined in accordance with Brazilian federal law No. 9,605 of February 12, 1998 for environmental crimes, which establishes that the payment of fines for environmental violations can range from R\$50.00 to R\$50,000,000.00. Failure to comply with the Conduct Adjustment Term (TAC) signed by Marfrig in the Amazon region occurs if the company purchases cattle from producers with farms located in areas of illegal deforestation in the Amazon Biome. Such non-compliance may result in fines of up to R\$50 million and other sanctions imposed by government authorities.*

### (3.1.1.26) Primary response to risk

Agricultural practices

Adopt alternative livestock management practices

### (3.1.1.27) Cost of response to risk

### (3.1.1.28) Explanation of cost calculation

*The cost of responding to this risk considers the costs involved in our Marfrig Verde+ Program, which includes: cost of internal personnel [BRL 6,000,035.40] hiring of consultants [BRL 396,316.28]*

### (3.1.1.29) Description of response

*As a way to mitigate this risk, Marfrig has public commitments and developed action plans, as is the case of the Verde+ Program. SITUATION: MARFRIG has been evaluating the emerging regulations regarding the creation and purchase of cattle in the country. Several criteria are required and it is essential to evaluate suppliers and units located in risky biomes. TASK: In 2020, MARFRIG developed the Marfrig Verde+ Program, monitoring and evaluating suppliers and units located in risky biomes. ACTION: In 2021, we adjusted the methodology and expanded the scope of monitoring, in addition to verifying the origin of cattle through direct supply, we improved criteria and practices for producers to provide information about their own suppliers. With this, we are clearer about indirect suppliers, who are the critical point of our value chain. Ranchers who do not share with us the information we request are blocked from our supply base, a condition maintained until such data is made available and they adhere to our commitments. RESULTS: we registered a high rate of identification of indirect suppliers in 2022, which brings us even closer to our goals: tracking 100% of direct and indirect suppliers in all Brazilian biomes by 2025. Currently, 100% of direct supplier properties are monitored; 88.8% of these direct producers, with farms in the Amazon Biome, were accountable to their suppliers. As a result, we now have information from our indirect suppliers. And 79.6% of the direct producers located in the Cerrado also sent us information about their respective value chains, giving visibility to our indirect suppliers.*

## Forests

### (3.1.1.1) Risk identifier

Select from:

Risk6

### (3.1.1.2) Commodity

Select all that apply

Cattle products

### (3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

Changing precipitation patterns and types (rain, hail, snow/ice)

#### (3.1.1.4) Value chain stage where the risk occurs

Select from:

- Upstream value chain

#### (3.1.1.6) Country/area where the risk occurs

Select all that apply

- Brazil

#### (3.1.1.9) Organization-specific description of risk

*Marfrig understands that there is a risk in the supply chain due to climate change, which may affect the final quality and availability of cattle. For example, increased frequency and severity of droughts, rains and extreme weather events can increase the price of livestock. Excessive drought or rain can affect the productivity of pastures, which affects the entire livestock production cycle, as it is their main source of food. In 2018, Marfrig developed a scenario analysis focusing on risks related to the impacts of climate change, considering 2040 as the time horizon. Scenarios RCP8.5 and RCP4.5 were used, since they are publicly available and reviewed and represent, respectively, the scenario with the greatest potential for physical risk and the most likely future scenario. The results showed that, for Marfrig's units located in the Center-West region of Brazil (1 main unit), the greatest risk is in severe droughts, represented by consecutive days without rain, and also in the highest temperature rises, around 1.5°C to 2°C. With regard to precipitation, the projection is for a reduction in rainfall in the rainy season (summer) in most operating units, with a maximum reduction in the Midwest (3 1 main units) and Southeast (1 unit) regions of Brazil.*

#### (3.1.1.11) Primary financial effect of the risk

Select from:

- Increased indirect [operating] costs

#### (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- Medium-term

#### (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

More likely than not

#### **(3.1.1.14) Magnitude**

Select from:

Medium

#### **(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons**

*Marfrig did not evaluate the effect of the risk on the financial performance, position and cash flow of the organization.*

#### **(3.1.1.17) Are you able to quantify the financial effect of the risk?**

Select from:

No

#### **(3.1.1.26) Primary response to risk**

Compliance, monitoring and targets

Promotion of best practice and awareness in the value chain

#### **(3.1.1.27) Cost of response to risk**

0

#### **(3.1.1.28) Explanation of cost calculation**

*Marfrig has identified that it is not possible to estimate the cost of responding to this reported risk in this reporting year due to the lack of internal quantification mechanisms for this specific risk.*

#### **(3.1.1.29) Description of response**

*In 2015, Marfrig had a water shortage event in the Southeast region of Brazil. One of the operational units had a reduced well withdrawal volume and another well was needed to supply the operations. These impacts are considered in the company's risk assessments, and we develop mitigation strategies. We are in constant contact with some of the authorities responsible for managing the Brazilian watersheds in which the company participates. Some of the risks considered in the assessment are managerial decision-making about the future use of water in a watershed without the participation and vision of the business sector. In each region where Marfrig operates, representatives of local business units participate in river basin management committees, with the aim of influencing and sharing information related to the company, seeking to improve management effectiveness and engagement. Also, since 2021, we have been monitoring the volume of animals slaughtered from areas of water stress in Brazil. The work consists of correlating water availability information from the Aqueduct platform, a tool from the World Resources Institute (WRI), with the location of the properties that supply the animals. This information is essential for developing our supplier engagement strategy. In 2024, only 3.17% of supplier farms were in sensitive areas. At Marfrig, we consider "sensitive areas" or "significant risk" areas to be those with 'high' and "very high" risk.*

## **Forests**

### **(3.1.1.1) Risk identifier**

Select from:

Risk7

### **(3.1.1.2) Commodity**

Select all that apply

Cattle products

### **(3.1.1.3) Risk types and primary environmental risk driver**

Market

Uncertainty about commodity origin and/or legality

### **(3.1.1.4) Value chain stage where the risk occurs**

Select from:

Upstream value chain

### **(3.1.1.6) Country/area where the risk occurs**

Select all that apply

Brazil

### (3.1.1.9) Organization-specific description of risk

*Marfrig is committed to having a livestock production chain free of deforestation of native forests and agrarian conflicts, such as invasion of protected lands. Thus, we follow a strict process of verification and selection of suppliers to comply with the responsible cattle purchasing policy. In Brazil, Marfrig Global Foods uses a sophisticated and robust socio-environmental traceability system, aiming to eliminate the possibility of purchasing animals produced on farms with problems of deforestation, slave labor, within indigenous reserves or conservation units. This approach aims to mitigate the reputational and market risk associated with uncertainty about the origin and/or legality of the product in our value chain, both in the direct operation and in the supply chain. The irregular acquisition of cattle would cause serious damage to the image of Marfrig Global Foods, compromising our reputation and could result in fines, sanctions or execution orders. Furthermore, this uncertainty could damage brand awareness, consumer confidence and the ability to deliver on commitments made.*

### (3.1.1.11) Primary financial effect of the risk

Select from:

Fines, penalties or enforcement orders

### (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

Short-term

### (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

Unlikely

### (3.1.1.14) Magnitude

Select from:

Medium-high

### (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Marfrig did not evaluate the effect of the risk on the financial performance, position and cash flow of the organization.

### (3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

Yes

### (3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

7927732150

### (3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

7927732150

### (3.1.1.25) Explanation of financial effect figure

*Based on internal assessments of the relationship between market resale and negative media coverage, the company estimates that an impact on its reputation and brand related to the uncertainty/illegality of the animals used in its direct operations represents a significant risk, with the potential to represent around 5% of revenues. This is because this is the main raw material for our operations and also because of the well-known forest risk in regions such as the Amazon and Cerrado. Thus, the value calculated as the impact of this risk represents this percentage applied to the company's gross revenue in the base year.*

### (3.1.1.26) Primary response to risk

Compliance, monitoring and targets

Greater traceability of commodities

### (3.1.1.27) Cost of response to risk

6000035.4

### (3.1.1.28) Explanation of cost calculation

*The cost of managing this risk (BRL 875.903,50), refers to the procedures adopted to select suppliers, with verification of IBAMA and MTE blacklists, as well as the geospatial monitoring carried out at suppliers located in the Amazon Biome. It also includes the annual audit of the cattle purchase processes carried out by an*

independent company, which guarantees that there is no non-compliance in the process. The company is constantly working to improve the process of tracking purchased cattle, seeking a production chain free from the deforestation of native forests. Marfrig uses a socio-environmental risk map that covers 100% of the national territory, including the aforementioned biomes. This map combines information on livestock production, environmental conservation and human rights, making it possible to identify higher risk areas and prioritize actions for mitigation.

### **(3.1.1.29) Description of response**

Marfrig has established strict requirements for farms that supply animals, including proper handling, environmental conservation practices and legal compliance. In 2020, they launched the Marfrig Verde+ Program to accelerate sustainability in the beef value chain. The goal is to make the entire production chain free of deforestation by 2025. The source identification index increased significantly from 2022 to 2024, demonstrating progress in traceability. The company will invest BRL 500 million in sustainability actions focusing on the development of financial mechanisms, technical support and monitoring to ensure supplier compliance. Monitoring covers both direct and indirect suppliers, with specific deadlines for the Amazon and the Cerrado. By 2025, indirect suppliers in the Amazon, Cerrado and other biomes will follow Marfrig's purchasing criteria, adopting good sustainability practices and operating in areas without deforestation. Marfrig response strategy to reputation and market risk related to cattle is ongoing and in constant progress. The response has been effective in preventing the return of the inherent risk factor by setting strict requirements for suppliers and carrying out geographic monitoring. In addition, the response strengthens the organization resilience by putting in place financial mechanisms, technical support and monitoring to avoid future adverse financial, operational or strategic impacts.

[Add row]

## **(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.**

### **Climate change**

#### **(3.1.2.1) Financial metric**

Select from:

Revenue

#### **(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)**

56309807.91

#### **(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue**

Select from:

Less than 1%

### (3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

95196925.6

### (3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

Less than 1%

### (3.1.2.7) Explanation of financial figures

*The values of both physical and transition risks are presented in the response to question 3.1.1. Accordingly, the total sum of physical risks represents approximately 0.07% of total revenue, while the total sum of transition risks represents 0.04% of total revenue.*

## Forests

### (3.1.2.1) Financial metric

Select from:

Revenue

### (3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

7927732150

### (3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

1-10%

### (3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

7927732150

### (3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

1-10%

### (3.1.2.7) Explanation of financial figures

*Since the sale of cattle products is Marfrig's main source of income, it is estimated that 5% of its gross revenue is vulnerable to physical and transition risks associated with the forestry performance of this commodity.*

## Water

### (3.1.2.1) Financial metric

Select from:

CAPEX

### (3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

0

### (3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

Less than 1%

### (3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

88279089.1

### (3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

Less than 1%

### (3.1.2.6) Amount of CAPEX in the reporting year deployed towards risks related to this environmental issue

88279089.1

### (3.1.2.7) Explanation of financial figures

*For Marfrig, this amount was calculated based on the identification of the Capex associated with water management in the company's operations. The total amount allocated to these investments in 2024 was R\$88,279,089.10, reflecting the company's commitment to mitigating operational and environmental risks that may arise due to water shortages or interruptions in the water supply. This amount includes a series of essential activities to ensure the availability and quality of water in its operations. Among these activities, water collection and effluent treatment stand out. These actions are critical to mitigating risks in regions with water shortages or where the water supply infrastructure is vulnerable. This calculation reflects the understanding that water is a vital resource for the company's operations, and continued investment in its management is essential for business continuity. The methodology applied to calculate the financial amount vulnerable to water risk involved identifying capital expenditures directed at water management in all Marfrig's operating units in different countries. The focus was to identify the main investments aimed at mitigating water-related risks, such as water scarcity and interruptions in water supply.*

[Add row]

**(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?**

**Row 1**

### (3.2.1) Country/Area & River basin

Canada

Mississippi River

### (3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

Direct operations

### (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

2

### (3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

1-25%

### (3.2.10) % organization's total global revenue that could be affected

Select from:

11-20%

### (3.2.11) Please explain

*According to the current water risk assessment using the WRI Aqueduct tool, Marfrig has two operational units located in the USA that are situated in regions facing either qualitative or quantitative water stress. The Dodge City unit is classified as "extremely high" in terms of quantitative balance and 'low' in terms of qualitative balance, resulting in an average risk situation for the basin. In contrast, the Liberal unit is classified as 'extremely high' in terms of quantitative balance and 'low' in terms of qualitative balance, indicating a critical situation due to its location in the hydrographic basin. Together, these two units account for 78% of the water intake by the National Beef division. Efforts to enhance water efficiency at these units are focused on reducing the reliance on groundwater extraction, which is their sole water source. The company is also exploring alternative water supply options for these units, as well as implementing projects for reusing water for non-potable uses. There is a potential risk of declining groundwater levels in the aquifers supplying these production units. This situation could necessitate increased energy for water extraction, leading to higher operating costs or potentially rendering water abstraction from these wells unfeasible. To address this, the company has implemented a rigorous plan to control water resource usage and management within its processes. Such risks could potentially lead to reduced production within Marfrig's National Beef business division in the USA during periods of water scarcity. However, Marfrig has been actively investing in solutions aimed at reducing water consumption at these units and implementing procedures for water reuse, thereby reducing overall water demand. For instance, in 2024, the Liberal unit utilized approximately 526,718 m<sup>3</sup> of reused water, resulting in a 9.4% reduction in water withdrawal demands.*

[Add row]

**(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?**

	Water-related regulatory violations	Comment
	Select from: <input checked="" type="checkbox"/> No	Marfrig did not have any fines or penalties for violations of water-related laws in 2024.

[Fixed row]

**(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?**

Select from:

No, but we anticipate being regulated in the next three years

**(3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?**

*Marfrig actively monitors relevant national and international regulations, collaborating with associations and its government relations team. The company aims to support public consultations, reinforcing its commitment to a more sustainable value chain. Marfrig operates in Brazil, where carbon pricing systems are being developed but not yet implemented. Brazil: In December 2024, Brazil formally approved a law to establish the Brazilian Greenhouse Gas Emissions Trading System. The ETS is set to cover large facilities in all sectors except for primary agriculture and is expected to be operational in four to five years. The ETS also establishes a process to facilitate the use of carbon credits to meet ETS liabilities and a process for determining whether credits can be transferred internationally under Article 6 of the Paris Agreement. Marfrig monitors these regulatory developments as transition risks under its corporate risk management framework. Additionally, it is worth noting that Marfrig may adopt internal carbon pricing to internalize environmental costs. Also, its GHG emission reduction targets align with a low-carbon economy and the development of regulated carbon markets.*

**(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?**

	Environmental opportunities identified
Climate change	<i>Select from:</i> <input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized
Forests	<i>Select from:</i> <input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized
Water	<i>Select from:</i> <input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized

[Fixed row]

**(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.**

## Climate change

### (3.6.1.1) Opportunity identifier

*Select from:*

Opp1

### (3.6.1.3) Opportunity type and primary environmental opportunity driver

Energy source

Use of renewable energy sources

### (3.6.1.4) Value chain stage where the opportunity occurs

*Select from:*

- Upstream value chain

### (3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- Brazil
- Uruguay

### (3.6.1.8) Organization specific description

*The rising cost of energy is a concern for Marfrig, presenting both a mapped risk and an investment opportunity to reduce production costs with environmental benefits. Aware of the shift towards renewable energy, Marfrig has been exploring potential investments, recently investing in wind energy at its Tacuarembó unit in Uruguay. In Brazil, the company relies on the free energy market for over 90% of its energy needs, securing lower-cost energy from renewable sources. Diversifying its energy matrix with renewable sources enhances Marfrig's energy security, aligning with its goals to reduce fossil fuel dependence. This strategy also mitigates risks, such as price fluctuations and energy supply interruptions. Marfrig has consistently invested in energy efficiency measures that reduce energy consumption, GHG emissions, and operating costs (OPEX). Innovations include replacing traditional lighting (sodium vapor or incandescent) with LED lighting, acquiring more efficient equipment, upgrading old electric motors, and implementing advanced automated controls over energy consumption. These efforts not only improve energy efficiency but also support Marfrig's commitment to sustainability and operational resilience.*

### (3.6.1.9) Primary financial effect of the opportunity

Select from:

- Reduced direct costs

### (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- Short-term

### (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

- Virtually certain (99–100%)

### (3.6.1.12) Magnitude

Select from:

Medium-low

### (3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*Marfrig did not evaluate the effect of the opportunity on the financial position, financial performance and cash flows of the organization.*

### (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

Yes

### (3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

2122600

### (3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

2508528

### (3.6.1.23) Explanation of financial effect figures

*The financial value was calculated based on the reduction in the cost of acquiring energy from distribution networks, due to the plant's own electricity generation from clean sources in Tacuarembó, Uruguay. With wind energy generation, there is a decrease in both dependency on and the cost of electricity from the grid. The estimated savings for the electricity generated in 2024 were:  $2,513,298 \text{ kWh} \times \text{US\$ } 0.124/\text{kWh} \times 6.1917$  (current dollar exchange rate) = R\$ 1,929,367. In the calculation of the potential financial impact, the reduction in electricity purchase costs from the grid in Tacuarembó was considered. The return on investment can be accelerated in line with the rising cost of grid energy — a trend that has already been identified. Therefore, two scenarios were considered: one with a 10% increase and another with a 30% increase. 10% Total solar energy generated in 2024: 2,513,298 kWh. Average energy price in Uruguay, December 2024: US\$ 0.124/kWh \* 6.1917 = BRL 0.77/kWh. Minimum (considering a 10% adjustment in energy cost):  $2,513,298 \text{ kWh} * \text{BRL } 0.77/\text{kWh} * 1.1 = \text{BRL } 2,122,600$ . Maximum (considering a 30% adjustment in energy cost):  $2,513,298 \text{ kWh} * \text{BRL } 0.77/\text{kWh} * 1.3 = \text{BRL } 2,508,528$ .*

### (3.6.1.24) Cost to realize opportunity

30958500

### (3.6.1.25) Explanation of cost calculation

*The costs of realizing this opportunity are related to the investment in the construction of the wind farm in Tacuarembó (US\$5,000,000.00)  $US\$5,000,000.00 * 6.1917$  (current dollar exchange rate) = R\$30,958,500.00*

### (3.6.1.26) Strategy to realize opportunity

*Situation: The company focused its investment strategies on energy efficiency, energy-saving practices and self-generation, since the Uruguayan units have significant energy consumption. Task: Marfrig evaluated potential technologies to make operations at the Uruguayan unit more efficient, with the aim of reducing operating costs and greenhouse gas emissions. Action: Located in the largest department of Uruguay, in the central-northern region, the Tacuarembó meatpacking plant opted to build a wind farm for self-generation. In line with Marfrig's attempts to progressively achieve sustainable and clean production, wind energy will allow the generation of energy to meet, on average, approximately 30% of the plant's demand. Results: The financial savings from the reduction in energy purchases were used as the primary factor for making investments through renewable energy; the company also has a reduction in GHG emissions. In approximately 15 years, the investment will reach breakeven.*

## Forests

### (3.6.1.1) Opportunity identifier

*Select from:*

Opp4

### (3.6.1.2) Commodity

*Select all that apply*

Timber products

### (3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

Increased efficiency of production and/or distribution processes

### (3.6.1.4) Value chain stage where the opportunity occurs

*Select from:*

- Direct operations

### (3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- Brazil

### (3.6.1.8) Organization specific description

Marfrig sees an opportunity to reduce the need for new timber products through internal reuse and recycling. A key initiative involves recovering and reusing wood pallets used to transport animals, which were previously discarded after one use. By evaluating and reusing these pallets, Marfrig reduces material costs and pressure on timber resources. The company also adheres to strict supplier selection criteria, ensuring that all paper and cardboard used in packaging and administration are FSC-certified, reflecting sustainable forestry practices. Marfrig supports the use of recyclable packaging, with a significant client requiring that shipping boxes contain at least 25% post-consumer recycled material and 40% fully recycled content. The company is exploring further options to increase the use of recycled wood products, particularly by expanding pallet reuse, which also helps minimize waste from transport operations. These sustainability measures are projected to have a substantial financial impact, potentially boosting EBITDA by 0.5% in units with high timber consumption.

### (3.6.1.9) Primary financial effect of the opportunity

Select from:

- Returns on investment in low-emission technology

### (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- Short-term

### (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

- Likely (66–100%)

### (3.6.1.12) Magnitude

Select from:

- Medium

### **(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons**

*Marfrig did not evaluate the effect of the opportunity on the financial position, financial performance and cash flows of the organization.*

### **(3.6.1.15) Are you able to quantify the financial effects of the opportunity?**

Select from:

Yes

### **(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)**

75000

### **(3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)**

225000

### **(3.6.1.23) Explanation of financial effect figures**

*The potential value of the financial impact was calculated based on the cost reduction of the purchase of timber products for the company's operations. The average cost of this product was applied, according to the operating units in Brazil, on top of the potential reduction value from the increase in internal recycling of these materials, and also from the estimated reduction of waste generation from this source in the same proportion in that is recycled. The range of values includes an increase of 2% to 6% in the recycling of these materials.*

### **(3.6.1.24) Cost to realize opportunity**

63500000

### **(3.6.1.25) Explanation of cost calculation**

*It was used 0.5% of the EBTIDA in the units where the consumption of wood resources is greater.*

### **(3.6.1.26) Strategy to realize opportunity**

Marfrig seeks partnerships with suppliers of certified forest products, such as paper and cardboard with FSC certification. This would ensure that the materials used by the company are sourced sustainably and produced in an environmentally responsible manner. Marfrig is studying possibilities to increase the share of recycled wood products in its operations. One of the alternatives studied is to expand the reuse of pallets used in the transport of animals, a measure that, in addition to reducing the need to purchase new materials, reduces the amount of waste generated in transport operations. These measures are capable of generating a significant financial impact (0.5% of EBITDA) in the units where the consumption of wood resources is greater.

## Water

### (3.6.1.1) Opportunity identifier

Select from:

Opp7

### (3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

Reduced water usage and consumption

### (3.6.1.4) Value chain stage where the opportunity occurs

Select from:

Direct operations

### (3.6.1.5) Country/area where the opportunity occurs

Select all that apply

Argentina

Brazil

United States of America

Uruguay

### (3.6.1.6) River basin where the opportunity occurs

Select all that apply

- Parana
- Uruguay
- St. Lawrence
- Suwannee River
- Rio de la Plata

- Mississippi River
- Susquehanna River

### **(3.6.1.8) Organization specific description**

*Marfrig focuses on improving water efficiency to reduce water dependency and improve resilience during water shortages. The company has implemented an environmental management system in its operations, aiming to reduce water consumption per animal slaughtered. This includes annual investments in equipment that reduces water use, automates processes and enables water reuse in operations. These efforts are driven by reducing operating costs and improving resilience to water-related risks. Specific actions include the installation of water flow reduction equipment, automation systems for processes such as feeding on evisceration tables, implementation of water reuse initiatives in evisceration rooms and training programs for our employees.*

### **(3.6.1.9) Primary financial effect of the opportunity**

*Select from:*

- Reduced indirect (operating) costs

### **(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization**

*Select all that apply*

- Short-term

### **(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon**

*Select from:*

- Virtually certain (99–100%)

### **(3.6.1.12) Magnitude**

*Select from:*

- Medium

### **(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons**

*Marfrig did not evaluate the effect of the opportunity on the financial position, financial performance and cash flows of the organization.*

### **(3.6.1.15) Are you able to quantify the financial effects of the opportunity?**

Select from:

Yes

### **(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)**

2654146.58

### **(3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)**

2654146.58

### **(3.6.1.23) Explanation of financial effect figures**

*The estimated impact of the opportunity was calculated based on the variation in water consumption per ton produced (m<sup>3</sup>/ton). The total estimated production for 2024 is 2,990,587.69 tons, and the average water treatment cost is R\$1.25/m<sup>3</sup>. In 2023, water consumption was 7.53 m<sup>3</sup>/ton, resulting in a total cost of R\$28,148,906.63 (2,990,587.69 x 1.25 x 7.53). For the target year, the consumption goal is 6.82 m<sup>3</sup>/ton, which would reduce the cost to R\$25,494,760.05 (2,990,587.69 x 1.25 x 6.82). Thus, the impact of the opportunity on reducing operating costs is R\$2,654,146.58, reflecting the potential savings from achieving the water use efficiency target.*

### **(3.6.1.24) Cost to realize opportunity**

249017756.42

### **(3.6.1.25) Explanation of cost calculation**

*Marfrig has implemented measures to promote the rational use of water across its facilities, including the adoption of efficient equipment and staff training. Our capital expenditures (Capex) in water and wastewater management infrastructure improvements, aimed at enhancing water efficiency in our operations, increased by 40% between 2023 and 2024, rising from R\$63.2 million to over R\$88 million. In addition, there was a 39% increase in expenses related to influent and effluent treatment, as well as general maintenance (Opex), compared to 2023, rising from R\$131.0 million in 2023 to R\$160.7 million in 2024.*

### (3.6.1.26) Strategy to realize opportunity

*The strategy to focus on this opportunity has been the adoption of several water efficiency projects and, mainly, monitoring through efficiency indicators. Marfrig has the Sustainability KPIs project, which monitors several environmental indicators that have defined goals. Among them, Marfrig has the indicator of volume of collection per production and the indicator of % of water reused. These two indicators are important strategies to monitor the impact of the opportunity initiatives in reducing water collection in operations and to guide teams regarding the implementation and investment of the water efficiency opportunity. \nMarfrig has already implemented flow reduction equipment installed in sinks, boot and carcass washers, automation in the feeding of the evisceration table, among other engineering solutions in equipment with high water consumption, in addition to automation systems, together with training programs for our employees. Sprinklers are also being installed in the hand washing tanks, a measure that should be extended to all units.*

## Climate change

### (3.6.1.1) Opportunity identifier

Select from:

Opp2

### (3.6.1.3) Opportunity type and primary environmental opportunity driver

Markets

Easier access to cheaper and/or more available credit

### (3.6.1.4) Value chain stage where the opportunity occurs

Select from:

Direct operations

### (3.6.1.5) Country/area where the opportunity occurs

Select all that apply

Argentina

Brazil

Chile

Uruguay

### (3.6.1.8) Organization specific description

*Diversifying financial investments offers Marfrig access to various development opportunities by investing in different sectors or markets. Asset diversification reduces risks associated with a single field and allows the company to explore growth possibilities across multiple areas. Cap and Trade plans present a significant opportunity for Marfrig, despite some risks. The company's operational scale provides numerous chances for GHG reduction projects. These can be pursued through Clean Development Mechanism (CDM) initiatives in Brazil, generating income from carbon credit sales. Programs such as replacing boiler fuel, producing clean energy, and improving effluent treatment have potential in this context. Marfrig's voluntary emissions reduction program can create carbon credits (CER/VER) that support the company's goals, either within a Cap and Trade system or in other market scenarios. In Brazil, Marfrig initiated a project to expand and enhance effluent treatment systems, focusing on new units selected for their manufacturing quality and market reach. This initiative aims to reduce emissions and increase system efficiency. Instead of selling the resulting reductions, Marfrig chose to retain them, enhancing the value of its products while contributing to climate change efforts.*

### (3.6.1.9) Primary financial effect of the opportunity

Select from:

- Increased diversification of financial assets

### (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- Medium-term

### (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

- More likely than not (50–100%)

### (3.6.1.12) Magnitude

Select from:

- Medium-low

### (3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*The financial effect was estimated using CO<sub>2</sub>e price ranges from the World Bank's State and Trends of Carbon Pricing 2025 report. Prices in the voluntary market vary from US\$ 5.3 to US\$ 15.50, with high-integrity credits reaching up to US\$ 40. Considering Marfrig's climate targets, the GHG emission reduction in Scope 1*

could generate carbon credits for the voluntary market. These credits may result in: revenue generation from credit sales, improved financial performance via enhanced ESG positioning and access to green financing, and positive cash flows in the medium term, as market demand and prices increase. In the short term, the financial impact is expected to be modest due to the time required for project validation, credit issuance, and market readiness. However, in the medium term, Marfrig anticipates a growing contribution to its financial position, aligned with global trends in carbon pricing and voluntary market integration into compliance frameworks.

### (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

Yes

### (3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

2328365.22

### (3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

6809369.97

### (3.6.1.23) Explanation of financial effect figures

The financial effect was estimated using CO<sub>2</sub>e price ranges from the World Bank's State and Trends of Carbon Pricing 2025 report. Prices in the voluntary market vary from US\$ 5.3 to US\$ 15.50. Assuming that Marfrig has a target of reducing a total amount of 70.952,112 tCO<sub>2</sub>eq emitted by waste and effluent treatment, based on this assumption that where the company would sell the volume of carbon credits, there would be an estimated financial contribution of between: 70,952.112 tCO<sub>2</sub>e \* US\$ 5.3 \* R\$6.1917 (current dollar exchange) = R\$ 2,328,365.22 70,952.112 tCO<sub>2</sub>e \* US\$ 15.50 \* R\$6.1917 (current dollar exchange) = R\$ 6,809,369.97

### (3.6.1.24) Cost to realize opportunity

24917785

### (3.6.1.25) Explanation of cost calculation

In 2025, the Environment area invested almost R\$25 million in technologies to increase the efficiency of effluent treatment systems and reduce costs in the use of chemical products. Additionally, the company launched a project to install a biodigester at the wastewater treatment plant in Várzea Grande. One possibility currently under evaluation is using the biomethane produced by the system to fuel the plant's boiler. This initiative is expected to reduce the company's Scope 1 emissions and enable the capture of methane generated during the treatment of solid and liquid waste—allowing it to be repurposed as a renewable fuel source.

### (3.6.1.26) Strategy to realize opportunity

The protection of natural resources and climate change are linked to its voluntary approach to reducing emissions and sustainability, regardless of the income obtained from the sale of carbon credits. Situation: Marfrig evaluates projects in its operations, as well as prospects for work on emissions reduction initiatives in the supply chain. These projects seek to find and apply solutions to minimize environmental impacts at all stages of the value chain. Task: More sustainable practices are required by several foreign markets. Marfrig opens the possibility of investigating these markets by demonstrating action plans to reduce emissions from direct operations. Thus, Marfrig conducts studies and assessments to carry out initiatives aimed at reducing emissions and preserving natural resources. i. The Tacuarembó wind farm in Uruguay uses the energy generated for self-consumption. In line with Marfrig's initiatives for progressively sustainable and clean production, wind energy meets, on average, approximately 30% of the unit's demand. ii. In this sense, Marfrig can meet the demand for different proteins through increased production. In this line, PlantPlus Foods was created, a foodtech that produces plant-based foods, such as hamburgers, meatballs, kibbeh and other products, with flavor and texture identical to their versions with animal protein. Results: Sewage Treatment Plants (STPs) are present in all Marfrig units in Brazil. The improvement projects, approved in 2023, allowed the investment of R\$ 12.7 million in improvements aimed at greater efficiency and cost reduction in the use of chemical products. The company has also been researching alternatives that bring more value to the waste generated, including methods of capturing methane generated from the decomposition of organic waste produced in the treatment of effluents and sludge systems from biological treatment. Methane can be transformed into electrical and thermal energy, allowing the treatment plants to be self-sustainable.

## Climate change

### (3.6.1.1) Opportunity identifier

Select from:

Opp3

### (3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

Increased sales of existing products and services

### (3.6.1.4) Value chain stage where the opportunity occurs

Select from:

Direct operations

### (3.6.1.5) Country/area where the opportunity occurs

Select all that apply

Brazil

### (3.6.1.8) Organization specific description

*One of Marfrig's strategies is to offer low- or neutral-emission animal protein, which can positively shift market preferences. According to a recent Nielsen survey, 77% of Latin Americans are willing to buy from companies with sustainable initiatives, even with a small price increase. Sustainability is a core pillar for Marfrig. In 2018, the company partnered with Embrapa to develop a production protocol with lower emissions. Embrapa created concepts for carbon-neutral (CCN) and low-carbon meat (CBC), aimed at certifying meat produced in systems that neutralize or reduce methane emissions from animals, adding value to the supply chain. With growing demand for sustainable products, Marfrig can significantly boost revenue by developing more sustainable offerings. Investments are needed to expand direct operations and modify production methods to meet this demand. Since 2000, Marfrig has been developing its organic meat program in Uruguay, which set new sales records in 2023. The U.S. remains the main market for certified organic meat, which is also sold in Europe and South America. In Brazil, Marfrig has started processing Uruguayan organic meat at its Pampeano plant, which can produce 10,000 packages of organic meat per day.*

### (3.6.1.9) Primary financial effect of the opportunity

*Select from:*

- Increased revenues through access to new and emerging markets

### (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

*Select all that apply*

- Medium-term

### (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

*Select from:*

- About as likely as not (33–66%)

### (3.6.1.12) Magnitude

*Select from:*

- Medium

### (3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*Marfrig did not evaluate the effect of the opportunity on the financial position, financial performance and cash flows of the organization.*

### (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

No

### (3.6.1.24) Cost to realize opportunity

396316.28

### (3.6.1.25) Explanation of cost calculation

*The costs related to Marfrig's partnership with EMBRAPA are considered, which includes the development of protocols for the Carbon Neutral Beef (CCN) and Low Carbon Beef (LCB) products.*

### (3.6.1.26) Strategy to realize opportunity

*To find current prospects, the section on New Business Development keeps a careful eye on industry trends. Situation: Technological developments in the market are inspired by more environmentally friendly animal protein sources. Research and new technology development as well as low-carbon protein manufacturing techniques are attracting increasing funding right now. TASK: Marfrig aims to create and sell low-carbon proteins, such substitutes based on more sustainable plant-based and animal-based proteins, in order to stay up with market developments. Action: Marfrig teamed up with Brazilian Agricultural Research Corporation (Embrapa) in 2018 to help more sustainable methods of cattle management be adopted. Developed by Embrapa for the certification of meat produced in systems that either neutralize or reduce the methane emission per animal, the initiative spans the production concepts of Carbon Neutral Meat (CCN - Carbon Neutral Meat) - and Low Carbon Meat (CBC - Low Carbon Meat), so strengthening the value added to the chain. RESULTS: The initiative is a testament to Marfrig's commitment to a sustainable production system and represents a significant advancement in the sector's value chain. The Brazilian product is distinguished in non-tariff discussions that involve concerns of good sustainability practices, thereby enhancing the home market and meat exports, which are primarily directed to more demanding markets.*

## Forests

### (3.6.1.1) Opportunity identifier

Select from:

Opp5

### (3.6.1.2) Commodity

Select all that apply

- Cattle products

### (3.6.1.3) Opportunity type and primary environmental opportunity driver

Markets

- Increased growth in the alternative protein market [Cattle and soy only]

### (3.6.1.4) Value chain stage where the opportunity occurs

Select from:

- Upstream value chain

### (3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- Brazil

### (3.6.1.8) Organization specific description

*Marfrig actively supports global protein sustainability standards through participation in GRSB and GTPS, with key contributions to the Guide to Sustainable Livestock Indicators (GIPS), which includes deforestation criteria. Marfrig also aligns with the Tropical Forest Alliance (TFA) to achieve zero net deforestation across various production chains by 2020. In 2020, Marfrig launched the Viva! brand, offering Carbon Neutral Brazilian Beef (CNBB), produced using livestock-forestry systems that neutralize methane emissions. This initiative is part of a partnership with Embrapa, begun in 2018, to promote sustainable livestock practices. Alongside CNBB, Marfrig is developing Low Carbon Brazilian Beef (LCBB) under the same collaboration. The company encourages free-range cattle raising with pasture-based feed, viewing it as a significant business opportunity that meets consumer expectations regarding climate impact and improves production systems. Marfrig plans to expand production under the CNBB and LCBB protocols by training suppliers and adapting necessary practices. This new market could potentially boost the company's revenue by at least 5%, marking a significant financial impact.*

### (3.6.1.9) Primary financial effect of the opportunity

Select from:

- Increased revenues through access to new and emerging markets

### (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

Short-term

### (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

More likely than not (50–100%)

### (3.6.1.12) Magnitude

Select from:

Medium-high

### (3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*Marfrig did not evaluate the effect of the opportunity on the financial position, financial performance and cash flows of the organization.*

### (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

Yes

### (3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

7927732150

### (3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

7927732150

### (3.6.1.23) Explanation of financial effect figures

*To estimate the financial impact of this opportunity, the company assessed consumers' behavior and the possibilities of opening this market in Brazil. A study on global consumer trends by IBM and NRF (National Retail Federation) reveals that the brand's purpose outweighs the cost and convenience for today's buyers. The*

survey points out that consumers would be willing to pay an additional 35% of the initial cost for sustainable purchases, such as recycled or ecological products, with proven traceability. Also, the company assesses market trends in the markets in which it operates and globally. It is known of the increasingly high expectations of consumers regarding the impacts related to climate change, and we seek to serve this expanding market. The financial impact estimate considered an increase in the productive capacity of the operating units that have production within these protocols, so that these products represent 5% of the company's gross revenues.

### (3.6.1.24) Cost to realize opportunity

396316.28

### (3.6.1.25) Explanation of cost calculation

The management cost involves the Marfrig Club Program and the follow-up of the cattle purchase processes on the farms located in the Amazon Biome. Investments made in new lines of ecological products, such as Low Carbon Meat (LBC) and Carbon Neutral Meat (CCN). Investment of BRL 396,316.28 made with EMBRAPA and hiring consultants from Brasil GAP.

### (3.6.1.26) Strategy to realize opportunity

Sustainability is one of the strategic pillars of our business and is also pursued through concrete work plans, public commitments, clear goals and a solid management structure. We conduct our efforts, on this front, with the aim of minimizing the impact of our operations on the environment, attentive to the effects on climate change, and of being an effective agent of transformation in our production chain, promoting production models that preserve biomes and biodiversity, in addition to encouraging good social responsibility practices, including respect for human rights and socioeconomic inclusion. In this way, Marfrig focuses on improving processes and our work routines to produce more sustainable products, in order to conserve natural resources and ensure better practices for animal welfare. The good sustainability practices that were adopted are also reflected in products with superior quality, making it possible to meet the demands of consumers and the more than 100 markets we serve. Marfrig launches a new line of meat cuts produced under the low-carbon concept, in partnership with the Brazilian Agricultural Research Corporation (Embrapa). In this sense, in 2022, we carried out training for independent auditors who will certify how farms supply the raw material, which must be guaranteed to the criteria of sustainable management of the property, ensured in the identification of this new product. Marfrig is launching a new line of low carbon meat cuts (CBC) in partnership with Embrapa, which adds to the existing line of Carbon Neutral Meat (CCN). Both products, identified by the Viva! brand, are produced in forest-livestock systems, neutralizing methane emissions from animals.

## Forests

### (3.6.1.1) Opportunity identifier

Select from:

Opp6

### (3.6.1.2) Commodity

Select all that apply

- Soy

### (3.6.1.3) Opportunity type and primary environmental opportunity driver

Markets

- Increased growth in the alternative protein market [Cattle and soy only]

### (3.6.1.4) Value chain stage where the opportunity occurs

Select from:

- Upstream value chain

### (3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- Brazil

### (3.6.1.8) Organization specific description

*The opportunity related to soy as a forest risk commodity brings a significant positive benefit to Marfrig. The main expected strategic and financial impact is further growth in the alternative protein market, driven by increased demand for plant-based foods. This opportunity originates both in Marfrig's direct operations and in its supply chain. Marfrig seeks to meet the growing demand for alternative proteins, taking advantage of market opportunities in this segment. Marfrig has a sustainable approach to soy, seeking to mitigate forest risks associated with this commodity. The company adopts strict criteria in the selection of soy suppliers, guaranteeing the responsible origin and traceability of the product. In addition, Marfrig is committed to reducing deforestation associated with soy production, collaborating to preserve forests. The growth opportunity in the alternative protein market, driven by soy, benefits Marfrig on several fronts. First, the company can diversify its product portfolio, meeting the growing demand for plant-based options. This strengthens your competitive position and your ability to adapt to consumer preferences. Marfrig seeks to integrate sustainable practices into all its operations, from production to distribution, with the aim of boosting growth in the alternative protein market and contributing to environmental preservation.*

### (3.6.1.9) Primary financial effect of the opportunity

Select from:

- Increased revenues through access to new and emerging markets

### (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

Short-term

### (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

Likely (66–100%)

### (3.6.1.12) Magnitude

Select from:

Medium-low

### (3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*Marfrig did not evaluate the effect of the opportunity on the financial position, financial performance and cash flows of the organization.*

### (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

Yes

### (3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

497449360

### (3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

497449360

### (3.6.1.23) Explanation of financial effect figures

*In 2022, we consolidated the expansion of PlantPlus Foods, a company dedicated to the production and marketing of plant-based products. During this period, we completed the acquisitions of the Canadian company Sol Cuisine and the American company Hilary's. Due to these recent acquisitions, it is estimated that a percentage of customers have been transferred to Marfrig, increasing profits with the growth in production of plant-based products, resulting in an estimated financial impact of R\$ 497,449,360.*

#### **(3.6.1.24) Cost to realize opportunity**

670600000

#### **(3.6.1.25) Explanation of cost calculation**

*The launch of PlantPlus! and the expansion of the plant-based product portfolio strengthened Marfrig's position in the food market, making it a reference in alternative proteins. The company has become a pioneer in this segment, capturing a share of the growing market of consumers looking for healthier and healthier options. In 2022, approximately US\$ 140 MI was invested in the expansion of PlantPlus Foods. Thus, with the increase in production, Marfrig can meet the demand for differentiated proteins. A partnership between Marfrig and ADM in the creation of PlantPlus! it was a strategic step to expand the plant-based food market. Through this initiative, Marfrig was able to diversify its portfolio, meet the demands of conscious consumers and strengthen its position as a leader in proteins. Cost to realize the opportunity: US\$ 140,000,000 x BRL 4.79 (current dollar exchange rate) = BRL 670,600,000*

#### **(3.6.1.26) Strategy to realize opportunity**

*Marfrig, one of the world's leading food companies, has identified an opportunity in the plant-based food market. With the growth of conscious consumption habits and the demand for vegetarian and vegan options, the company decided to start the large-scale production of 100% vegetable hamburgers, with a flavor and texture similar to meat. Marfrig has established a strategic partnership with Archer Daniels Midland Company (ADM), one of the largest suppliers of food ingredients in the world, to ensure its entry into the plant-based food market. Together they created PlantPlus!, a joint venture dedicated to the production and sale of plant-based foods in North and South America. The partnership between Marfrig and ADM resulted in the creation of PlantPlus!, headquartered in Chicago (USA). Marfrig holds a 70% stake in the company, while the remaining 30% belongs to ADM. A PlantPlus! aims to produce and market plant-based foods through retail channels and food service chains. The creation of PlantPlus! expanded Marfrig's product portfolio in the plant-based food market. In addition to vegetable burgers, the company launched other items such as kebab, meatballs and ground protein, among others. This diversification has allowed Marfrig to meet the different preferences and needs of consumers looking for vegetable protein alternatives.*

*[Add row]*

**(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.**

**Climate change**

### (3.6.2.1) Financial metric

Select from:

Revenue

### (3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

9714214.25

### (3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

Less than 1%

### (3.6.2.4) Explanation of financial figures

*The values of the opportunities mapped by Marfrig are presented in the answer to question 3.6.1. Therefore, the total sum of the cost to realize the mapped opportunities represents less than 1% of the total gross revenue.*

## Forests

### (3.6.2.1) Financial metric

Select from:

Revenue

### (3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

7927732150

### (3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

1-10%

#### (3.6.2.4) Explanation of financial figures

*Since the sale of cattle products is Marfrig's main source of income, it is estimated that 5% of its gross revenue is aligned to receiving positive financial effects from forestry opportunities associated with this commodity.*

### Water

#### (3.6.2.1) Financial metric

Select from:

Revenue

#### (3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

2654146.58

#### (3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

Less than 1%

#### (3.6.2.4) Explanation of financial figures

*For Marfrig, this amount was calculated based on the identification of Capex associated with the investment to improve water efficiency in the operational units in Brazil. The total amount related to this investment in 2024 was R\$ 2,654,146.58. The methodology applied to calculate the financial amount related to the opportunity involved identifying the estimated expenses for implementing each of the projects in the operational units aimed at expanding and improving water efficiency at Marfrig. This amount includes a series of essential activities to ensure the availability and quality of water in its operations. Among these activities, the installation of flow reduction devices and automation systems, together with training programs for our employees, stand out. In regions where water quality is not critical, we develop projects to reuse this resource. These actions are essential to realize the opportunity and the result aimed at greater water efficiency.*

[Add row]

## C4. Governance

### (4.1) Does your organization have a board of directors or an equivalent governing body?

#### (4.1.1) Board of directors or equivalent governing body

Select from:

Yes

#### (4.1.2) Frequency with which the board or equivalent meets

Select from:

More frequently than quarterly

#### (4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

Executive directors or equivalent

Non-executive directors or equivalent

Independent non-executive directors or equivalent

#### (4.1.4) Board diversity and inclusion policy

Select from:

Yes, and it is publicly available

#### (4.1.5) Briefly describe what the policy covers

*The Policy for Appointing Board Members, Committee Members and the Executive Board, as set forth in the item "General Guidelines for Appointment and Hiring", provides that "The appointment of Directors governed by this Policy must comply with the provisions of the documents, legislation and regulations mentioned in Clause 1 above, as well as consider the challenges and strategic priorities of the Company and the prior analysis of the needs of each body. It also provides that the following minimum qualifications are required to hold a position as a member of the Board and Committees, and of the Executive Board: a diversified profile, taking*

into account knowledge, experience, behaviors, cultural aspects, age group and gender, and must constitute a group aligned with Marfrig's principles, values and Code of Ethics and Conduct.

#### (4.1.6) Attach the policy (optional)

*Política de Indicação.pdf*

[Fixed row]

#### (4.1.1) Is there board-level oversight of environmental issues within your organization?

	Board-level oversight of this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Forests	Select from: <input checked="" type="checkbox"/> Yes
Water	Select from: <input checked="" type="checkbox"/> Yes
Biodiversity	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

#### (4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

##### Climate change

#### (4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- Chief Executive Officer (CEO)
- Chief Sustainability Officer (CSO)
- Board-level committee

#### **(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board**

Select from:

- Yes

#### **(4.1.2.3) Policies which outline the positions' accountability for this environmental issue**

Select all that apply

- Individual role descriptions

#### **(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item**

Select from:

- Scheduled agenda item in every board meeting (standing agenda item)

#### **(4.1.2.5) Governance mechanisms into which this environmental issue is integrated**

Select all that apply

- Reviewing and guiding annual budgets
- Approving and/or overseeing employee incentives
- Overseeing and guiding scenario analysis
- Overseeing and guiding major capital expenditures
- Overseeing the setting of corporate targets
- Monitoring the implementation of the business strategy
- Monitoring progress towards corporate targets
- Monitoring the implementation of a climate transition plan
- Overseeing and guiding public policy engagement
- Overseeing and guiding the development of a business strategy
- Overseeing and guiding the development of a climate transition plan
- Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

#### **(4.1.2.7) Please explain**

*Board-level committee: The Sustainability Committee is tasked with evaluating the Administrative Board's decisions regarding sustainability and setting priorities on this topic. It monitors the execution of the Climate Change strategy, promoting sustainable development, raw material sourcing management, animal welfare, GHG emissions, natural resource conservation, and effluent and waste management to minimize environmental impact. For example, the committee approved a climate risk assessment and a review of Marfrig's decarbonization targets to monitor activities related to climate change and emissions neutralization. The committee outlined the scope of a study to meet Marfrig's needs, hiring a company capable of developing a decarbonization plan and modeling a climate risk analysis methodology. The decarbonization project will use the GHG Protocol methodology, already employed in Marfrig's inventory, while the climate risk analysis will follow the Network for Greening the Financial System (NGFS) methodology, incorporating Nationally Determined Contributions (NDC) and Net Zero 2050 (NZ2050) transition scenarios.*

*Chief Executive Officer (CEO): In Marfrig Global Foods' organizational structure, environmental and sustainability issues are directly linked to the CEO. Regular meetings with the CEO discuss projects and investment plans, with a focus on climate-related risks and opportunities, supported by the Sustainability Committee.*

*Chief Sustainability Officer (CSO): The Sustainability Director conducts strategic planning and executes tactical guidelines to establish best practices across Marfrig's operations in various countries. As part of the Sustainability Committee, alongside two Board members and a coordinator, the director, closely monitored by the CEO, analyzes climate-related risks and opportunities, setting performance targets for operational units.*

## Forests

### (4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- Chief Executive Officer (CEO)
- Chief Sustainability Officer (CSO)
- Board-level committee

### (4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- Yes

### (4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- Individual role descriptions

### (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- Scheduled agenda item in every board meeting (standing agenda item)

#### (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- Overseeing the setting of corporate targets
- Monitoring progress towards corporate targets
- Approving corporate policies and/or commitments
- Approving and/or overseeing employee incentives
- Overseeing and guiding major capital expenditures
- Monitoring the implementation of the business strategy
- Overseeing and guiding the development of a business strategy
- Monitoring supplier compliance with organizational requirements
- Monitoring compliance with corporate policies and/or commitments
- Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

#### (4.1.2.7) Please explain

*CEO: In the current organizational structure of Marfrig Global Foods, according to the organization chart of the company, the issues of environment and sustainability have a direct relationship with the Chief Executive Officer (CEO). As deforestation issues are directly associated with Marfrig's operations, this subject is discussed at meetings scheduled by the Board Committee. In this regard, in periodic meetings, the projects and investment plans are raised and discussed with the active participation of the CEO of Marfrig. These meetings allow to monitor directly the risk assessments related to the purchase of deforestation inputs, which are identified with the aid of the company's Geospatial Monitoring System. As an example of the CEO's performance, the decision was taken to participate in the creation in 2021 of the company Biomas, which operates in the replanting and recovery of deforested areas. Board-level committee: The Sustainability Committee is responsible for advising the Board of Directors in making decisions on the topic of sustainability and discusses, evaluates and defines priorities on this topic. The director of sustainability is part of the Sustainability Committee, alongside two members of the Board Directors and a coordinator. Currently, this committee also has the responsibility to advise the Board on issues related to deforestation risks, and to provide guidance to the overall sustainability strategy and strategic planning. The members of the Sustainability Committee discussed the anticipation of the Marfrig Verde+ goals program, commitments reinforced by the Company to establish low-carbon, 100% traceable, deforestation-free, inclusive, and more productive and profitable livestock farming, bringing forward by 5 years, to 2025, the goal of full traceability of its direct and indirect suppliers, in the purchase of animals for slaughter, in addition to implementing a series of accelerated actions for the program, such as: i) recovery and transformation of soils and pastures; ii) ecological restoration; iii) regenerative agriculture; iv) genetic improvement of herds with integration; v) technologies for measuring carbon in the soil; vi) certified low-carbon meat and carbon-neutral meat; vii) protection of biodiversity; and viii) support for small livestock producers. The Company invested more than R\$ 100 million in sustainable practices. CSO: The Sustainability Director carries out strategic planning. Closely monitored by the CEO, it analyzes the risks and opportunities related forests, as the control of the origin and traceability of commodities purchased by Marfrig, and determines the performance targets for the operating units, following the results.*

## Water

#### **(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue**

*Select all that apply*

- Chief Executive Officer (CEO)
- Chief Sustainability Officer (CSO)
- Board-level committee

#### **(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board**

*Select from:*

- Yes

#### **(4.1.2.3) Policies which outline the positions' accountability for this environmental issue**

*Select all that apply*

- Individual role descriptions

#### **(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item**

*Select from:*

- Scheduled agenda item in every board meeting (standing agenda item)

#### **(4.1.2.5) Governance mechanisms into which this environmental issue is integrated**

*Select all that apply*

- Overseeing and guiding scenario analysis
- Monitoring progress towards corporate targets
- Approving corporate policies and/or commitments
- Reviewing and guiding innovation/R&D priorities
- Approving and/or overseeing employee incentives
- Overseeing and guiding major capital expenditures
- Monitoring the implementation of the business strategy
- Overseeing and guiding the development of a business strategy

- Monitoring compliance with corporate policies and/or commitments
- Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

#### **(4.1.2.7) Please explain**

*CEO: At Marfrig, the CEO is responsible, together with other directors, for implementing the policies and guidelines established by the Board of Directors. In the current organizational structure, environmental and sustainability issues fall directly under the CEO's purview. In regular meetings, the CEO actively participates in discussions on projects and investment plans, facilitating direct oversight of water security risk and opportunity analyses, with the support of the Sustainability Committee. Water security issues are reviewed weekly in meetings with the entire management team. Investments approved by CEO in water and effluent plants have significantly improved the company's water efficiency, which is crucial to achieving the goal of reducing water withdrawals per ton produced by 2035. CSO: Marfrig's Chief Sustainability Officer is responsible for executing sustainability strategies under the supervision of the CEO, integrating sustainability as a core value across all areas and the company's value chain. The officer participates in quarterly meetings to monitor key performance indicators (KPIs) related to the collection, reuse and quality of discharged effluent. These meetings, which are supervised by the CEO, analyze water-related risks and opportunities, and define performance targets for the operating units. An example of a CSO decision includes the evaluation of guidelines for investments in water and effluent treatment plants, approved in collaboration with the CEO and the Board. As a result, investments (CAPEX) in wastewater management infrastructure almost tripled, and operating expenses (OPEX) increased by approximately 12.5%. Board-Level Committee: This committee advises the Board on water security risk issues and guides the company's sustainability strategy. The company has a member on the Management Committee with extensive experience in sustainability, participating in organizations such as WWF, GRI, and IBGC. This member contributes to addressing sustainability issues. Investments made in improvements to water management infrastructure formulated through guidelines approved by committee improved the company's water efficiency, essential to achieving the goal of reducing water withdrawals by 2035. Thus, the Sustainability Committee plays a strategic and advisory role, ensuring adherence to best water management practices. The committee monitors the assessment of the company's water risks and actions for efficient use.*

## **Biodiversity**

#### **(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue**

*Select all that apply*

- Chief Executive Officer (CEO)
- Chief Sustainability Officer (CSO)
- Board-level committee

#### **(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board**

*Select from:*

- Yes

### (4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- Individual role descriptions

### (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- Scheduled agenda item in every board meeting (standing agenda item)

### (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- Approving corporate policies and/or commitments
- Overseeing the setting of corporate targets
- Monitoring progress towards corporate targets
- Overseeing and guiding major capital expenditures
- Approving and/or overseeing employee incentives

### (4.1.2.7) Please explain

*Board-level committee: The Sustainability Committee is responsible for supporting the Board of Directors in strategic decisions on sustainability, as well as discussing, evaluating, and defining priorities on the topic. The Committee monitors the implementation of the Climate Change strategy, promoting best practices for sustainable development, management of raw material sourcing, animal welfare, GHG emissions, conservation of natural resources, and the management of effluents and waste, with the aim of minimizing the environmental impacts of operations. It also oversees initiatives aimed at preserving biomes such as the Amazon, Cerrado, and Pantanal, as well as monitoring biodiversity impacts and the adoption of mitigation practices. In 2023, we announced the five-year anticipation of the goal of full traceability of our direct and indirect cattle suppliers for slaughter in all Brazilian biomes where cattle originate. The Committee also deliberated on the anticipation of the Marfrig Verde+ program, which includes commitments to establish low-carbon, 100% traceable, deforestation-free, inclusive, more productive, and profitable livestock. The full traceability goal was anticipated to 2025, along with initiatives such as: i) soil and pasture recovery and transformation; ii) ecological restoration; iii) regenerative agriculture; iv) integrated livestock genetic improvement; v) soil carbon measurement technologies; vi) certified low-carbon meat and carbon-neutral meat; vii) biodiversity protection; and viii) support for small farmers. The Company invested more than R\$100 million in sustainable practices. Chief Executive Officer (CEO): Within Marfrig Global Foods' organizational structure, environmental and sustainability issues report directly to the CEO. In regular meetings, projects and investment plans are discussed with the CEO's active participation, ensuring direct monitoring of climate-related risk and opportunity analyses, supported by the Sustainability Committee. Thus, the CEO ensures focus and strategic alignment with sustainability and climate change issues. Chief Sustainability Officer (CSO): The Sustainability Director carries out strategic planning and executes tactical guidelines on sustainability, seeking to establish best practices across*

*all businesses and units in different countries. As a member of the Sustainability Committee, alongside two Board members and a coordinator, the CSO analyzes climate-related risks and opportunities, sets performance targets for operating units, and monitors results, under the close oversight of the CEO.*  
[Fixed row]

## **(4.2) Does your organization's board have competency on environmental issues?**

### **Climate change**

#### **(4.2.1) Board-level competency on this environmental issue**

Select from:

Yes

#### **(4.2.2) Mechanisms to maintain an environmentally competent board**

Select all that apply

- Consulting regularly with an internal, permanent, subject-expert working group
- Engaging regularly with external stakeholders and experts on environmental issues
- Integrating knowledge of environmental issues into board nominating process
- Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
- Having at least one board member with expertise on this environmental issue

#### **(4.2.3) Environmental expertise of the board member**

Academic

Undergraduate education (e.g., BSc/BA in environment and sustainability, climate science, environmental science, water resources management, environmental engineering, forestry, etc.), please specify :Bachelor's Degree in Biological Sciences

Experience

- Executive-level experience in a role focused on environmental issues
- Active member of an environmental committee or organization

## Forests

### (4.2.1) Board-level competency on this environmental issue

Select from:

- Yes

### (4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

- Consulting regularly with an internal, permanent, subject-expert working group
- Engaging regularly with external stakeholders and experts on environmental issues
- Integrating knowledge of environmental issues into board nominating process
- Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
- Having at least one board member with expertise on this environmental issue

### (4.2.3) Environmental expertise of the board member

Academic

- Undergraduate education (e.g., BSc/BA in environment and sustainability, climate science, environmental science, water resources management, environmental engineering, forestry, etc.), please specify :Bachelor's Degree in Biological Sciences

Experience

- Executive-level experience in a role focused on environmental issues
- Active member of an environmental committee or organization

## Water

### (4.2.1) Board-level competency on this environmental issue

Select from:

- Yes

## (4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

- Consulting regularly with an internal, permanent, subject-expert working group
- Engaging regularly with external stakeholders and experts on environmental issues
- Integrating knowledge of environmental issues into board nominating process
- Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
- Having at least one board member with expertise on this environmental issue

## (4.2.3) Environmental expertise of the board member

Academic

- Undergraduate education (e.g., BSc/BA in environment and sustainability, climate science, environmental science, water resources management, environmental engineering, forestry, etc.), please specify :Bachelor's Degree in Biological Sciences

Experience

- Executive-level experience in a role focused on environmental issues
- Active member of an environmental committee or organization

[Fixed row]

## (4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Forests	Select from:

	Management-level responsibility for this environmental issue
	<input checked="" type="checkbox"/> Yes
Water	Select from: <input checked="" type="checkbox"/> Yes
Biodiversity	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

**(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).**

**Climate change**

**(4.3.1.1) Position of individual or committee with responsibility**

Executive level

- Chief Sustainability Officer (CSO)

**(4.3.1.2) Environmental responsibilities of this position**

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- Managing public policy engagement related to environmental issues

- Managing supplier compliance with environmental requirements
- Managing value chain engagement related to environmental issues

#### Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Measuring progress towards environmental science-based targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

#### Strategy and financial planning

- Developing a climate transition plan
- Implementing a climate transition plan
- Conducting environmental scenario analysis
- Managing annual budgets related to environmental issues
- Implementing the business strategy related to environmental issues
- Developing a business strategy which considers environmental issues
- Managing environmental reporting, audit, and verification processes
- Managing major capital and/or operational expenditures relating to environmental issues
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

### **(4.3.1.4) Reporting line**

*Select from:*

- Reports to the board directly

### **(4.3.1.5) Frequency of reporting to the board on environmental issues**

*Select from:*

- More frequently than quarterly

### **(4.3.1.6) Please explain**

*The Sustainability Department plays a key role in implementing Marfrig's climate transition plan. As an integral part of the Sustainability Committee, it is responsible for defining tactical guidelines related to the topic and analyzing risks and opportunities related to climate issues. In addition, the department establishes and monitors goals in all of the company's operating units, ensuring that actions related to climate transition are effectively implemented. The Sustainability Committee is extremely important in monitoring the establishment of the organization's performance objectives, as well as monitoring the implementation and progress of climate-related actions. This includes overseeing major investments and capital expenditures aimed at responding to climate risks and opportunities. The Sustainability Department has its own goals and objectives related to climate issues, which include an in-depth analysis of the risks and opportunities arising from climate change in the company's operations. Through a risk matrix, reviewed annually, the company identifies and mitigates these risks, adjusting its policies and processes to ensure sustainable development. This involves a careful assessment of environmental, social and economic aspects to ensure long-term viability. The Sustainability Department is also responsible for evaluating information from operating units regarding their environmental performance. Dedicated Environment and Sustainability employees are assigned to these units to monitor key performance indicators, such as water and energy consumption, waste generated and greenhouse gas emissions. They also ensure compliance with established targets, in accordance with Marfrig's Natural Resources Policy, aiming for a low-carbon economy and sustainable practices in all operations.*

## **Forests**

### **(4.3.1.1) Position of individual or committee with responsibility**

Executive level

- Chief Sustainability Officer (CSO)

### **(4.3.1.2) Environmental responsibilities of this position**

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- Managing supplier compliance with environmental requirements
- Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Measuring progress towards environmental science-based targets

- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

#### Strategy and financial planning

- Developing a business strategy which considers environmental issues
- Implementing the business strategy related to environmental issues
- Managing environmental reporting, audit, and verification processes
- Managing major capital and/or operational expenditures relating to environmental issues
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

### (4.3.1.4) Reporting line

Select from:

- Reports to the board directly

### (4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- More frequently than quarterly

### (4.3.1.6) Please explain

*The Sustainability Department carries out strategic planning. Closely monitored by the CEO, he analyzes and manage the risks and opportunities related to forests, such as control of the origin and traceability of commodities acquired by Marfrig, determines performance targets, monitors results and integrates forest issues into the business strategy. The CSO is also responsible for managing the compliance and value chain engagement policies for Marfrig's commodity suppliers. Additionally, the CSO duties include managing any verification process of the origin of the commodities. Other responsibilities include the development and implementation of corporate environmental policies within the organization, managing capital and operational expenditures directed towards forest issues, and directing them towards low-environmental impact solutions when applicable. The director of sustainability is part of the Sustainability Committee, alongside two members of the Board Directors and a coordinator.*

## Water

### (4.3.1.1) Position of individual or committee with responsibility

Executive level

- Chief Sustainability Officer (CSO)

#### (4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

- Measuring progress towards environmental corporate targets

Strategy and financial planning

- Conducting environmental scenario analysis environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues
- Managing annual budgets related to environmental issues
- Implementing the business strategy related to environmental issues
- Developing a business strategy which considers environmental issues
- Managing environmental reporting, audit, and verification processes

#### (4.3.1.4) Reporting line

Select from:

- Reports to the board directly

#### (4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- More frequently than quarterly

#### (4.3.1.6) Please explain

*The responsibility for water-related matters has been delegated to the CSO due to their senior position within the company hierarchy, directly reporting to the CEO. The CSO's duties include monitoring and evaluating the total volume of water abstracted, discharged, and reused by the organization on a quarterly basis, which is presented through internal KPI results. Additionally, the CSO oversees the progress towards the corporate water efficiency goal, aimed at reducing water abstraction per ton of production. This information enables effective management of water-related risks and opportunities. Based on assessments and information provided by the sustainability team, the CSO is tasked with imposing and ensuring the implementation of all necessary actions to achieve the overarching water objectives. All matters concerning water and effluents are regularly reported to the company's board during its monthly meetings.*

## **Biodiversity**

### **(4.3.1.1) Position of individual or committee with responsibility**

Executive level

- Chief Sustainability Officer (CSO)

### **(4.3.1.2) Environmental responsibilities of this position**

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

- Measuring progress towards environmental corporate targets
- Measuring progress towards environmental science-based targets

Strategy and financial planning

- Implementing a climate transition plan

### **(4.3.1.4) Reporting line**

Select from:

- Reports to the board directly

### **(4.3.1.5) Frequency of reporting to the board on environmental issues**

Select from:

- More frequently than quarterly

#### (4.3.1.6) Please explain

*In line with efforts to constantly improve governance practices, Marfrig's Sustainability Committee was created in 2019. This committee plays a fundamental role in implementing the climate transition plan, assisting the Board of Directors in making decisions related to the environment, animal welfare, natural resources, forests, climate change, water security and biodiversity, strategic issues for Marfrig. The Sustainability Committee is responsible for implementing tactical guidelines on these issues and establishing best practices in all business units, regardless of the country in which they operate. In 2023, it was composed of six members: two board members – one of whom is independent and specialized in the topic that coordinates the Committee –, a representative of the controlling shareholders, two external members with a history of outstanding work on sustainability issues and the Sustainability Director. Of the six members, two are women. The Sustainability Committee and the Board of Directors meet monthly. One of the main responsibilities of the Sustainability Committee is to analyze the assessment and management processes for environmental dependencies, impacts, risks and opportunities. This analysis is extremely important because it allows the inclusion of dependencies, impacts, risks and opportunities related to environmental issues in the company's risk management, providing a comprehensive approach for better performance in responding to these factors. Marfrig's Sustainability Committee measures progress towards corporate environmental goals, monitoring results in forest preservation, climate change mitigation, water security and biodiversity conservation. It also evaluates environmental science goals, ensuring alignment with international standards, such as those of the Science Based Target Initiative (SBTi). In this way, the committee promotes sustainability and environmental responsibility in the company's operations and value chains.*

## Climate change

#### (4.3.1.1) Position of individual or committee with responsibility

Committee

- Sustainability committee

#### (4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

- Measuring progress towards environmental corporate targets
- Measuring progress towards environmental science-based targets

Strategy and financial planning

Developing a climate transition plan

#### (4.3.1.4) Reporting line

Select from:

Reports to the board directly

#### (4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

More frequently than quarterly

#### (4.3.1.6) Please explain

*In line with efforts to constantly improve governance practices, Marfrig's Sustainability Committee was created in 2019. This committee plays a fundamental role in implementing the climate transition plan, assisting the Board of Directors in making decisions related to the environment, animal welfare, natural resources, forests, climate change, water security and biodiversity, strategic issues for Marfrig. The Sustainability Committee is responsible for implementing tactical guidelines on these issues and establishing best practices in all business units, regardless of the country in which they operate. In 2023, it was composed of six members: two board members – one of whom is independent and specialized in the topic that coordinates the Committee –, a representative of the controlling shareholders, two external members with a history of outstanding work on sustainability issues and the Sustainability Director. Of the six members, two are women. The Sustainability Committee and the Board of Directors meet monthly. One of the main responsibilities of the Sustainability Committee is to analyze the assessment and management processes for environmental dependencies, impacts, risks and opportunities. This analysis is extremely important because it allows the inclusion of dependencies, impacts, risks and opportunities related to environmental issues in the company's risk management, providing a comprehensive approach for better performance in responding to these factors. Marfrig's Sustainability Committee measures progress towards corporate environmental goals, monitoring results in forest preservation, climate change mitigation, water security and biodiversity conservation. It also evaluates environmental science goals, ensuring alignment with international standards, such as those of the Science Based Target Initiative (SBTi). In this way, the committee promotes sustainability and environmental responsibility in the company's operations and value chains.*

### Forests

#### (4.3.1.1) Position of individual or committee with responsibility

Committee

- Sustainability committee

#### (4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- Managing public policy engagement related to environmental issues
- Managing supplier compliance with environmental requirements
- Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Measuring progress towards environmental science-based targets
- Setting corporate environmental policies and/or commitments

Strategy and financial planning

- Developing a climate transition plan
- Implementing a climate transition plan
- Implementing the business strategy related to environmental issues
- Developing a business strategy which considers environmental issues
- Managing environmental reporting, audit, and verification processes
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

#### (4.3.1.4) Reporting line

Select from:

- Reports to the board directly

#### (4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- More frequently than quarterly

#### (4.3.1.6) Please explain

*Marfrig's Sustainability Committee, created in 2019, is vital to integrating environmental practices throughout the company. Composed of six members, including board members, external experts and the Sustainability Director, the committee meets monthly with the Board of Directors. It is responsible for overseeing issues related to forests, climate change, water and biodiversity, ensuring that all operations are aligned with environmental objectives. The committee is regularly informed about environmental issues and evaluates these reports to make strategic decisions. Strict procedures are followed to ensure that sustainability practices are applied and that environmental controls are integrated into the company's internal functions. This includes risk management, monitoring targets and coordinating corrective actions. With an integrated approach, the committee ensures the adoption of best practices and the fulfillment of sustainability targets, promoting environmental responsibility in all areas of Marfrig.*

## Water

#### (4.3.1.1) Position of individual or committee with responsibility

Committee

- Sustainability committee

#### (4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

- Measuring progress towards environmental corporate targets

## Strategy and financial planning

- Developing a business strategy which considers environmental issues
- Implementing the business strategy related to environmental issues
- Managing annual budgets related to environmental issues
- Managing environmental reporting, audit, and verification processes
- Managing major capital and/or operational expenditures relating to environmental issues

### (4.3.1.4) Reporting line

Select from:

- Reports to the board directly

### (4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- More frequently than quarterly

### (4.3.1.6) Please explain

*Marfrig's Sustainability Committee, created in 2019, is vital to integrating environmental practices throughout the company. Composed of six members, including board members, external experts and the Sustainability Director, the committee meets monthly with the Board of Directors. It is responsible for overseeing issues related to forests, climate change, water and biodiversity, ensuring that all operations are aligned with environmental objectives. The committee is regularly informed about environmental issues and evaluates these reports to make strategic decisions. Strict procedures are followed to ensure that sustainability practices are applied and that environmental controls are integrated into the company's internal functions. This includes risk management, monitoring targets and coordinating corrective actions. With an integrated approach, the committee ensures the adoption of best practices and the fulfillment of sustainability targets, promoting environmental responsibility in all areas of Marfrig.*

## Biodiversity

### (4.3.1.1) Position of individual or committee with responsibility

Committee

- Sustainability committee

#### (4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

- Measuring progress towards environmental corporate targets
- Measuring progress towards environmental science-based targets

Strategy and financial planning

- Developing a climate transition plan

#### (4.3.1.4) Reporting line

Select from:

- Reports to the board directly

#### (4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- More frequently than quarterly

#### (4.3.1.6) Please explain

*Marfrig's Sustainability Committee, created in 2019, is vital to integrating environmental practices throughout the company. Composed of six members, including board members, external experts and the Sustainability Director, the committee meets monthly with the Board of Directors. It is responsible for overseeing issues related to forests, climate change, water and biodiversity, ensuring that all operations are aligned with environmental objectives. The committee is regularly informed about environmental issues and evaluates these reports to make strategic decisions. Strict procedures are followed to ensure that sustainability practices are applied and that environmental controls are integrated into the company's internal functions. This includes risk management, monitoring targets and coordinating corrective actions. With an integrated approach, the committee ensures the adoption of best practices and the fulfillment of sustainability targets, promoting environmental responsibility in all areas of Marfrig.*

[Add row]

## (4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

### Climate change

#### (4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

Yes

#### (4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

10

#### (4.5.3) Please explain

*In the short and long-term plans, the SBTi target serves as a key performance indicator for the Director of Sustainability. The fulfillment of the targets set by the SBTi initiative, which are aligned with the best scientific practices regarding climate change, is essential for evaluating and recognizing the CSO's performance. Additionally, we consider other criteria such as successful delivery of the company's GHG Emissions inventory for Marfrig's operations with third-party certification; as well as implementation of sustainability programs, leadership in prominent projects, and engagement with relevant stakeholders.*

### Forests

#### (4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

Yes

#### (4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

40

#### (4.5.3) Please explain

Efforts towards a deforestation-free supply chain are one of Marfrig's main priorities and are consequently reflected in the CSO's variable remuneration. Through the Verde Program, which establishes an action plan aiming for 100% of its supply chain to be free of deforestation/conversion in all Brazilian biomes by 2025, Marfrig is leading a pioneering initiative in the livestock sector. This program aims to reconcile production with conservation under the premise of inclusion, forming the production/conservation/inclusion tripod. Currently, a significant challenge of Verde is identifying the company's indirect suppliers to achieve the goal of a deforestation-free supply chain by 2025. To this end, the CSO's variable remuneration includes the progress percentage in identifying direct supplying farms that share information about their suppliers (our indirect suppliers) in the Amazon and Cerrado biomes, considering areas of very high, high, medium, and low risk for deforestation.

## Water

### (4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

Yes

### (4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

10

### (4.5.3) Please explain

*The conscious management of resources, such as water—an indispensable input for our operations—is also included in the CSO's variable remuneration. The company has set a global target to reduce water consumption per ton of product by 20% by the year 2035, using 2020 as the base year. This goal is directly tied to the variable remuneration of unit heads, managers, directors, and the Chief Sustainability Officer (CSO) himself. Variable remuneration linked to achieving water reduction targets can reach up to 10%, while remuneration related to improving the quality of treated effluent can reach up to 15% annually. Additionally, water performance indicators play a crucial role in evaluating and incentivizing employees, with differentiated compensation structures for senior positions (cash company shares) and others (cash only).*

[Fixed row]

**(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).**

## Climate change

### (4.5.1.1) Position entitled to monetary incentive

Senior-mid management

Procurement manager

#### (4.5.1.2) Incentives

Select all that apply

Bonus - % of salary

Profit share

#### (4.5.1.3) Performance metrics

Targets

Organization performance against an environmental sustainability index

#### (4.5.1.4) Incentive plan the incentives are linked to

Select from:

Both Short-Term and Long-Term Incentive Plan, or equivalent

#### (4.5.1.5) Further details of incentives

*At Marfrig, we recognize the importance of the Purchasing Manager's role in achieving sustainability goals and performance indicators related to supply chain engagement. Based on our commitment to valuing individual performance and promoting the adoption of sustainable practices, we have developed an incentive plan that covers both the short and long term for this strategic position. In the short term, the profit-sharing monetary incentive plays a key role in our plan. This incentive is based on a percentage of the Purchasing Manager's base salary and is directly linked to their individual performance and contribution to achieving sustainability goals and indicators, including behavioral change indicators and supply chain engagement. The percentage of the monetary incentive may vary depending on the manager's level of contribution in these strategic areas. In addition to the monetary incentive, we also offer short-term recognition and rewards for specific achievements related to the incentivized activities. This may include recognition for promoting behavioral change among suppliers, demonstrating active engagement with the supply chain, and implementing effective sustainable practices. These rewards can be financial and non-financial, such as bonuses and additional benefits, to encourage and reinforce the sustainable actions carried out by the Purchasing Manager. However, we recognize that sustainability is a long-term goal and the Purchasing Manager plays a crucial role in this regard. Therefore, we have established a long-term incentive plan with the aim of promoting the manager's continued engagement and commitment to the company's sustainability and supply chain objectives. In this long-term plan, compliance with climate commitments and the climate transition plan at Marfrig is one of the key performance indicators for senior employees, including the Purchasing Manager. In addition, we consider other criteria, such as the successful implementation of the Marfrig Club Program, the development of sustainable practices on supplier properties and the establishment of*

*strong and collaborative relationships with the supply chain. Based on these criteria, the percentage of the monetary incentive attributed to the Purchasing Manager will be determined. This specific percentage will be fair and transparent, taking into account the manager's direct impact on achieving long-term sustainability and supply chain engagement.*

#### **(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan**

*Incentives play a crucial role in implementing the organization's climate commitments and climate transition plan, especially for the Sustainability Manager position. First, incentives help to strengthen the Sustainability Manager's commitment and motivation towards the organization's climate goals. By linking the monetary incentive to the manager's individual performance in achieving climate goals and performance indicators, the company demonstrates its recognition and appreciation for the manager's work in this area. This direct link between performance and reward creates a work environment that encourages manager engagement and ongoing commitment to the organization's climate agenda. In addition, incentives can encourage the Sustainability Manager to seek innovative and effective solutions to reduce emissions and promote the transition to a low-carbon economy. By offering additional rewards for specific achievements, such as leadership in sustainability projects or significant results in reducing emissions, the organization encourages the manager to pursue creative and ambitious approaches. This can include implementing sustainable practices, developing emissions reduction strategies and adopting clean technologies. Incentives reinforce the importance of these initiatives and encourage managers to dedicate their time and effort to achieving significant results in the fight against climate change. Additionally, incentives can also provide long-term professional development opportunities for the Sustainability Manager. This may include participation in specific training programs, access to relevant resources and networks, as well as the possibility of taking on larger-scale strategic projects that significantly contribute to the company's sustainability objectives. These professional growth opportunities demonstrate the organization's commitment to developing managers' skills and competencies, enabling them to successfully lead sustainability initiatives*

### **Forests**

#### **(4.5.1.1) Position entitled to monetary incentive**

Board or executive level

Chief Sustainability Officer (CSO)

#### **(4.5.1.2) Incentives**

*Select all that apply*

Bonus - % of salary

Shares

#### **(4.5.1.3) Performance metrics**

## Targets

- Achievement of environmental targets
- Organization performance against an environmental sustainability index

## Strategy and financial planning

- Achievement of climate transition plan

## Resource use and efficiency

- Eliminating deforestation and conversion of other natural ecosystems in direct operations and/or other parts of the value chain

## Policies and commitments

- Increased supplier compliance with environmental requirements
- Increase in verified compliance with Deforestation and Conversion Free (DCF) policies and/or commitments

## Engagement

- Increased engagement with smallholders on environmental issues

### **(4.5.1.4) Incentive plan the incentives are linked to**

Select from:

- Both Short-Term and Long-Term Incentive Plan, or equivalent

### **(4.5.1.5) Further details of incentives**

*At Marfrig, we recognize the critical role of the Director of Sustainability in achieving our environmental goals and performance indicators. To support this strategic position, we have developed a comprehensive incentive plan that encompasses both short-term and long-term objectives. In the short term, the Director of Sustainability is eligible for a monetary incentive based on individual performance and contributions to established goals. This incentive is directly linked to outcomes related to emission reduction, efficiency, and the company's performance against the sustainability climate index. The Director of Sustainability plays a pivotal role in leading these initiatives and setting guidelines for the company to achieve targets set by the Science Based Targets initiative (SBTi). Additionally, we offer recognition and rewards for specific achievements related to these incentivized goals. This includes acknowledging progress in reducing greenhouse gas emissions, improving water efficiency, and enhancing the quality of treated effluents. Rewards can be both financial and non-financial, such as prizes and additional benefits, to further incentivize and reinforce the sustainable actions taken by the Director of Sustainability. Understanding that sustainability is a long-term objective, we have also established a long-term incentive plan to promote continuous engagement and commitment to the company's sustainability and environmental objectives. In this plan, the SBTi targets serve as key performance indicators for the Director of Sustainability. Achieving these targets, aligned with the best scientific practices on climate change, is essential for evaluating and recognizing the director's performance. Other criteria for long-term incentives include the successful implementation of*

sustainability programs, leadership in prominent projects, and engagement with relevant stakeholders. This comprehensive approach ensures that the Director of Sustainability remains committed to our environmental goals, both now and in the future.

#### **(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan**

*Incentives play a crucial role in implementing the organization's climate commitments and climate transition plan for the Chief Sustainability Officer position. These incentives provided and recognized for the Director of Sustainability to take the lead in promoting planned actions and strategies, as well as in achieving protected goals. Incentives provide a tangible form of recognition for the Chief Sustainability Officer's individual performance against the organization's planned objectives. This can include both financial and non-financial rewards such as bonuses, prizes and fringe benefits. These incentives serve as a powerful stimulus for the director to strive to exceed goals, implement innovative measures and adopt sustainable approaches. In addition, incentives also play an important role in promoting the Sustainability Director's ongoing engagement and commitment. By linking long-term rewards and incentives to meeting scheduled commitments and the climate transition plan, an organization demonstrates its commitment to sustainability and encourages the director to be involved in long-term initiatives. These incentives can include variable compensation, profit sharing or company stock programs, which are linked to sustainable performance and the achievement of climate goals. Incentives can be used to promote innovation and creativity in implementing climate commitments. By offering rewards for outstanding projects and innovative initiatives, the organization encourages the Director of Sustainability to seek creative and efficient solutions to reduce carbon emissions, improve energy efficiency and promote sustainability throughout the value chain*

## **Water**

#### **(4.5.1.1) Position entitled to monetary incentive**

Board or executive level

- Chief Sustainability Officer (CSO)

#### **(4.5.1.2) Incentives**

Select all that apply

- Bonus - % of salary
- Shares

#### **(4.5.1.3) Performance metrics**

Targets

- Achievement of environmental targets

Organization performance against an environmental sustainability index

Strategy and financial planning

Achievement of climate transition plan

Resource use and efficiency

Improvements in water efficiency – direct operations

Pollution

Improvements in wastewater quality – direct operations

Policies and commitments

Increased supplier compliance with environmental requirements

Engagement

Increased engagement with smallholders on environmental issues

#### **(4.5.1.4) Incentive plan the incentives are linked to**

Select from:

Both Short-Term and Long-Term Incentive Plan, or equivalent

#### **(4.5.1.5) Further details of incentives**

*At Marfrig, we recognize the critical role of the Director of Sustainability in achieving our environmental goals and performance indicators. To support this strategic position, we have developed a comprehensive incentive plan that encompasses both short-term and long-term objectives. In the short term, the Director of Sustainability is eligible for a monetary incentive based on individual performance and contributions to established goals. This incentive is directly linked to outcomes related to emission reduction, efficiency, and the company's performance against the sustainability climate index. The Director of Sustainability plays a pivotal role in leading these initiatives and setting guidelines for the company to achieve targets. Additionally, we offer recognition and rewards for specific achievements related to these incentivized goals. This includes acknowledging progress in reducing greenhouse gas emissions, improving water efficiency, and enhancing the quality of treated effluents. Rewards can be both financial and non-financial, such as prizes and additional benefits, to further incentivize and reinforce the sustainable actions taken by the Director of Sustainability. Understanding that sustainability is a long-term objective, we have also established a long-term incentive plan to promote continuous engagement and commitment to the company's sustainability and environmental objectives. In this plan, the SBTi targets serve as key performance indicators for the Director of Sustainability. Achieving these targets, aligned with the best scientific practices on climate change, is essential for evaluating and recognizing the director's performance. Other criteria for long-term incentives include the successful implementation of sustainability programs, leadership in*

prominent projects, and engagement with relevant stakeholders. This comprehensive approach ensures that the Director of Sustainability remains committed to our environmental goals, both now and in the future.

#### **(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan**

*Incentives play a crucial role in implementing the organization's climate commitments and climate transition plan for the Chief Sustainability Officer position. These incentives provided and recognized for the Director of Sustainability to take the lead in promoting planned actions and strategies, as well as in achieving protected goals. Incentives provide a tangible form of recognition for the Chief Sustainability Officer's individual performance against the organization's planned objectives. This can include both financial and non-financial rewards such as bonuses, prizes and fringe benefits. These incentives serve as a powerful stimulus for the director to strive to exceed goals, implement innovative measures and adopt sustainable approaches. In addition, incentives also play an important role in promoting the Sustainability Director's ongoing engagement and commitment. By linking long-term rewards and incentives to meeting scheduled commitments and the climate transition plan, an organization demonstrates its commitment to sustainability and encourages the director to be involved in long-term initiatives. These incentives can include variable compensation, profit sharing or company stock programs, which are linked to sustainable performance and the achievement of climate goals. Incentives can be used to promote innovation and creativity in implementing climate commitments. By offering rewards for outstanding projects and innovative initiatives, the organization encourages the Director of Sustainability to seek creative and efficient solutions to reduce carbon emissions, improve energy efficiency and promote sustainability throughout the value chain.*

### **Climate change**

#### **(4.5.1.1) Position entitled to monetary incentive**

Board or executive level

- Chief Sustainability Officer (CSO)

#### **(4.5.1.2) Incentives**

Select all that apply

- Bonus - % of salary
- Profit share

#### **(4.5.1.3) Performance metrics**

Targets

- Achievement of environmental targets

Organization performance against an environmental sustainability index

Strategy and financial planning

Achievement of climate transition plan

Emission reduction

Reduction in absolute emissions

Resource use and efficiency

Improvements in emissions data, reporting, and third-party verification

Policies and commitments

Increased supplier compliance with environmental requirements

Engagement

Increased engagement with smallholders on environmental issues

#### **(4.5.1.4) Incentive plan the incentives are linked to**

Select from:

Both Short-Term and Long-Term Incentive Plan, or equivalent

#### **(4.5.1.5) Further details of incentives**

*At Marfrig, we recognize the critical role of the Director of Sustainability in achieving our environmental goals and performance indicators. To support this strategic position, we have developed a comprehensive incentive plan that encompasses both short-term and long-term objectives. In the short term, the Director of Sustainability is eligible for a monetary incentive based on individual performance and contributions to established goals. This incentive is directly linked to outcomes related to emission reduction, efficiency, and the company's performance against the sustainability climate index. The Director of Sustainability plays a pivotal role in leading these initiatives and setting guidelines for the company to achieve targets set by the Science Based Targets initiative (SBTi). Additionally, we offer recognition and rewards for specific achievements related to these incentivized goals. This includes acknowledging progress in reducing greenhouse gas emissions, improving water efficiency, and enhancing the quality of treated effluents. Rewards can be both financial and non-financial, such as prizes and additional benefits, to further incentivize and reinforce the sustainable actions taken by the Director of Sustainability. Understanding that sustainability is a long-term objective, we have also established a long-term incentive plan to promote continuous engagement and commitment to the company's sustainability and environmental objectives. In this plan, the SBTi targets serve as key performance indicators for the Director of Sustainability. Achieving these targets, aligned with the best scientific practices on climate change, is essential for evaluating and recognizing the director's performance. Other criteria for long-term incentives include the successful implementation of*

sustainability programs, leadership in prominent projects, and engagement with relevant stakeholders. This comprehensive approach ensures that the Director of Sustainability remains committed to our environmental goals, both now and in the future.

**(4.5.1.6) How the position’s incentives contribute to the achievement of your environmental commitments and/or climate transition plan**

*Incentives play a crucial role in implementing the organization's climate commitments and climate transition plan for the Chief Sustainability Officer position. These incentives provided and recognized for the Director of Sustainability to take the lead in promoting planned actions and strategies, as well as in achieving protected goals. Incentives provide a tangible form of recognition for the Chief Sustainability Officer's individual performance against the organization's planned objectives. This can include both financial and non-financial rewards such as bonuses, prizes and fringe benefits. These incentives serve as a powerful stimulus for the director to strive to exceed goals, implement innovative measures and adopt sustainable approaches. In addition, incentives also play an important role in promoting the Sustainability Director's ongoing engagement and commitment. By linking long-term rewards and incentives to meeting scheduled commitments and the climate transition plan, an organization demonstrates its commitment to sustainability and encourages the director to be involved in long-term initiatives. These incentives can include variable compensation, profit sharing or company stock programs, which are linked to sustainable performance and the achievement of climate goals. Incentives can be used to promote innovation and creativity in implementing climate commitments. By offering rewards for outstanding projects and innovative initiatives, the organization encourages the Director of Sustainability to seek creative and efficient solutions to reduce carbon emissions, improve energy efficiency and promote sustainability throughout the value chain.*

[Add row]

**(4.6) Does your organization have an environmental policy that addresses environmental issues?**

	<p>Does your organization have any environmental policies?</p>
	<p>Select from:  <input checked="" type="checkbox"/> Yes</p>

[Fixed row]

**(4.6.1) Provide details of your environmental policies.**

**Row 1**

#### (4.6.1.1) Environmental issues covered

Select all that apply

- Climate change
- Forests
- Water
- Biodiversity

#### (4.6.1.2) Level of coverage

Select from:

- Organization-wide

#### (4.6.1.3) Value chain stages covered

Select all that apply

- Direct operations
- Upstream value chain
- Downstream value chain

#### (4.6.1.4) Explain the coverage

*arfrig's Sustainability Policy is based on six strategic pillars that guide its actions and commitments regarding sustainability. These pillars include: Control of Origin, which ensures the traceability of raw materials; Animal Welfare, which prioritizes the ethical treatment of animals; Natural Resource Management, which seeks efficiency in the use of resources; Emissions Reduction, which aims to minimize the carbon footprint; Innovation and Technology, which promotes sustainable solutions; and Engagement with Stakeholders, which involves communication and dialogue with all stakeholders. This policy is global in nature, reflecting Marfrig's operations in different countries and cultures. The company is also investing in the diversification of its portfolio with the development of plant-based products, expanding its presence in the alternative protein segment, which is essential to meet consumer demands for more sustainable options. Furthermore, the Sustainability Policy guides good practices throughout the entire value chain, especially in relationships with suppliers, who are encouraged to adopt sustainable and responsible practices in their operations.*

#### (4.6.1.5) Environmental policy content

Environmental commitments

- Commitment to avoidance of negative impacts on threatened and protected species

- Commitment to comply with regulations and mandatory standards
- Commitment to take environmental action beyond regulatory compliance
- Commitment to respect legally designated protected areas
- Commitment to stakeholder engagement and capacity building on environmental issues

#### Climate-specific commitments

- Commitment to not funding climate-denial or lobbying against climate regulations
- Other climate-related commitment, please specify :Management of GHG emissions from purchased energy; Management of GHG emissions produced throughout the production chain; Management aimed at achieving GHG emission reduction targets, based on Science Based Targets criteria;

#### Forests-specific commitments

- Commitment to best management practices for soils and peat
- Commitment to conduct or support restoration and/or compensation to remedy for past deforestation or conversion
- Commitment to facilitate the inclusion of smallholders into the value chain
- Commitment to no-conversion of natural ecosystems by target date, please specify :2025
- Commitment to no-deforestation by target date, please specify :2025

#### Water-specific commitments

- Commitment to control/reduce/eliminate water pollution
- Commitment to reduce water consumption volumes
- Commitment to reduce water withdrawal volumes
- Commitment to the conservation of freshwater ecosystems
- Commitment to water stewardship and/or collective action

#### Social commitments

- Adoption of the UN International Labour Organization principles
- Commitment to respect and protect the customary rights to land, resources, and territory of Indigenous Peoples and Local Communities
- Commitment to respect internationally recognized human rights

#### Additional references/Descriptions

- Description of biodiversity-related performance standards
- Description of commodities covered by the policy

- Description of renewable electricity procurement practices

#### (4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

- Yes, in line with the Paris Agreement
- Yes, in line with the Kunming-Montreal Global Biodiversity Framework
- Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation

#### (4.6.1.7) Public availability

Select from:

- Publicly available

#### (4.6.1.8) Attach the policy

*Política de Sustentabilidade.pdf*  
[Add row]

### (4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

#### (4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

- Yes

#### (4.10.2) Collaborative framework or initiative

Select all that apply

- Soy Moratorium
- UN Global Compact
- Cattle Agreement (TAC)
- Science-Based Targets Initiative (SBTi)
- Global Roundtable for Sustainable Beef (GRSB)
- Brazilian Roundtable on Sustainable Livestock (GTPS)

WBCSD Forests Solutions Group

World Business Council for Sustainable Development (WBCSD)

Tropical Forest Alliance 2020 (TFA)

### **(4.10.3) Describe your organization's role within each framework or initiative**

*Marfrig is a member of the Global Roundtable for Sustainable Beef, an initiative dedicated to promoting the production of sustainable beef as a product that meets the criteria of social, environmental and economic responsibility. Through this partnership, we seek to prioritize the well-being of the planet, people, animals and progress in our activities related to beef production. Marfrig, as a member of the UN Global Compact, plays an active and committed role in promoting sustainable and responsible practices. The organization is committed to following and promoting the 10 principles of the Global Compact, which cover areas such as human rights, labor, environment and anti-corruption. Marfrig seeks to implement policies and practices in line with these principles, in addition to regularly reporting its activities and progress in these areas. Through its involvement in the Global Compact, Marfrig contributes to global efforts to build a more just, equitable and sustainable world. Working Group on Sustainable Livestock (GTPS), Marfrig plays an active role as an associate member. The company contributes to debates, formulation of principles and definition of common practices aimed at promoting sustainable, fair, environmentally correct and economically viable livestock farming. In addition, Marfrig participates in discussions on the Sustainable Livestock Indicators Guide (GIPS), working together with other producers, industries, research centers and universities to engage the entire production chain in adopting the best sustainability practices in livestock. Marfrig's participation in GTPS since 2009 demonstrates its commitment to contributing to the construction of more sustainable livestock. Within the CEBDS (Brazilian Business Council for Sustainable Development), Marfrig plays a role as a member and active participant in the entity. CEBDS is an organization that brings together companies committed to sustainable development and acts as a representative of the WBCSD (World Business Council for Sustainable Development) in Brazil. As a member of CEBDS, Marfrig has the opportunity to collaborate and contribute to discussions and actions related to sustainable development in the Brazilian context. The company has the opportunity to participate in working groups, committees and events promoted by CEBDS, in which relevant topics for corporate sustainability are discussed and best practices are shared. Within CEBDS, Marfrig can influence the sustainability agenda in the country, share its expertise and experience, in addition to learning from other engaged companies. The company can contribute with insights, knowledge and solutions related to environmental, social and governance issues, aligned with the principles of sustainability. Furthermore, as the representative of the WBCSD in Brazil, CEBDS promotes articulation between associated companies and participation in global initiatives focused on sustainability. In this sense, Marfrig, as a member of CEBDS, has the opportunity to be connected with the global network of companies and to work together with other organizations in the development and implementation of sustainable solutions on a global scale. In this way, Marfrig plays an active and relevant role within CEBDS, contributing to the promotion of sustainable development in Brazil, sharing knowledge and practices and influencing actions and decisions related to corporate sustainability in the country.*

*[Fixed row]*

**(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?**

**(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment**

Select all that apply

- Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

#### **(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals**

Select from:

- Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

#### **(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement**

Select all that apply

- Paris Agreement  
 Kunming-Montreal Global Biodiversity Framework  
 Sustainable Development Goal 6 on Clean Water and Sanitation

#### **(4.11.4) Attach commitment or position statement**

*Relatório de Sustentabilidade 2024 Marfrig.pdf*

#### **(4.11.5) Indicate whether your organization is registered on a transparency register**

Select from:

- Yes

#### **(4.11.6) Types of transparency register your organization is registered on**

Select all that apply

- Non-government register

#### **(4.11.7) Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization**

There is no regulation in Brazil for transparency records, therefore, the organization voluntarily publicly discloses its support for associations whose activities could influence policies, legislation or regulations.

#### **(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan**

*Marfrig establishes strategic institutional partnerships to promote sustainable practices across multiple areas. Recognizing its influential role, the company collaborates with civil society organizations, governments, universities, and industry associations to foster dialogue, support initiatives, and improve standards in areas such as animal welfare, climate change, water management, sustainable finance, and alternative proteins. In the field of animal welfare, Marfrig supports projects like AMPARA Animal, which works to protect wildlife in the Pantanal region, and partners with institutions such as CIWF, Unesp, Inac, Inia, and Fepaf to develop training programs, educational materials, and enriched environments for cattle. On climate change and sustainable livestock, the company works with Agroicone, CIAT, Embrapa, WWF, Friends of the Earth, NWF, and others to map socio-environmental risks, calculate emissions (including Scope 3), prevent cattle trade triangulation, and implement protocols such as Carbon Neutral Beef. Marfrig also participates in initiatives like the Brazil Climate, Forests and Agriculture Coalition and the Brazilian Roundtable on Sustainable Livestock, which promote low-carbon practices and traceability. In water and effluent management, Marfrig collaborates with Cetesb through the São Paulo Environmental Agreement, committing to reduce greenhouse gas emissions, and has been part of the Sepotuba River Basin Committee since 2011, contributing to integrated water resource management. In sustainable finance, Marfrig is a member of CEBDS, supporting the issuance of green bonds and the development of financial mechanisms for the livestock supply chain through the Verde+ program. Regarding alternative proteins, Marfrig partners with ADM in the PlantPlus Foods joint venture and collaborates with the Good Food Institute to foster innovation in plant-based foods. Additionally, Marfrig participates in forums and councils such as Abiec, Proforest, InPACTO, and the Tropical Forest Alliance, influencing public policies, standards, and legislation related to sustainability and international meat trade. The company also invests in technology, including blockchain and artificial intelligence, to enhance traceability and soil carbon certification, in partnership with Safe Trace, Agrorobótica, and MapBiomias. More information can be found in our Integrated Report.*

[Fixed row]

#### **(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.**

##### **Row 1**

#### **(4.11.2.1) Type of indirect engagement**

Select from:

Indirect engagement via a trade association

#### **(4.11.2.4) Trade association**

South America

Brazilian Roundtable on Sustainable Livestock (GTPS)

#### **(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position**

*Select all that apply*

Climate change

Forests

Water

#### **(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with**

*Select from:*

Consistent

#### **(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year**

*Select from:*

Yes, we publicly promoted their current position

#### **(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position**

*The purpose is to promote discussion and evolve the common standard, principles and practices to be adopted by the sector in a transparent way, in order to contribute to the development of sustainable, socially fair, environmentally correct and economically feasible livestock farming. Among the work developed by the GTPS and its partners, the Guide to Sustainable Livestock Indicators (GIPS - Guia de Indicadores de Pecuária Sustentável) stands out, focused on engaging all links in the production chain in the best sustainability practices applied to livestock. Sustainable livestock farming with high economic, environmental and social performance in Brazil contributes to mitigating global challenges of social and economic development, food security, climate change and loss of biodiversity. GIPS includes indicators related to greenhouse gas emissions applicable to different links in the value chain. According to the company's guidelines based on its socio-environmental positioning, participation in the meetings ensures the follow-up and alignment with the Company's goals. The initiative is composed by producers, industries, research centers and universities.*

#### (4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

36543.49

#### (4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

*Marfrig, through the trade association GTPS (Sustainable Livestock Working Group), seeks to contribute and collaborate with the development and promotion of sustainable practices in the livestock production chain. Financing carried out by Marfrig in the association has the main objective of supporting initiatives and projects aimed at improving the environmental, social and economic sustainability of the livestock sector. By investing in the GTPS association, Marfrig demonstrates its commitment to the search for solutions and good practices that promote responsible production, the preservation of natural resources, the protection of human rights and sustainable development as a whole. Funding allows the development of joint actions, knowledge sharing, promotion of debates and implementation of measures to improve livestock in a sustainable way.*

#### (4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

Yes, we have evaluated, and it is aligned

#### (4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

Paris Agreement

Kunming-Montreal Global Biodiversity Framework

Sustainable Development Goal 6 on Clean Water and Sanitation

## Row 2

#### (4.11.2.1) Type of indirect engagement

Select from:

Indirect engagement via a trade association

#### (4.11.2.4) Trade association

Global

- Other global trade association, please specify :Global Roundtable for Sustainable Beef (GRSB)

#### (4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

- Climate change
- Forests
- Water

#### (4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

- Consistent

#### (4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

- Yes, we publicly promoted their current position

#### (4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

*GRSB focuses on several relevant environmental issues. First, it promotes the conscious use of natural resources in livestock farming, seeking policies that encourage sustainable agricultural practices and the responsible management of water and soil resources. Second, one of its priorities is to combat illegal deforestation, especially in the Amazon, through initiatives aimed at implementing traceability and monitoring policies to ensure that beef production does not contribute to deforestation. In addition, the organization is committed to developing regulations that reduce the environmental impact of waste and effluents from livestock production, promoting innovation in waste management. In 2023, GRSB carried out several activities to influence policies and regulations. Marfrig, as an active member of GRSB, participated in the discussion for the development of traceability policies in the beef supply chain, aiming to ensure compliance with*

environmental regulations and combat deforestation in the Amazon. GRSB also hosts roundtables in Canada, Colombia, the United States and Europe focused on sharing practices and influencing global policymaking for sustainable beef. In addition, GRSB has collaborated with governments and NGOs to develop guidelines that integrate resource efficiency, greenhouse gas emissions reduction and biodiversity conservation into public policy.

#### **(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)**

115419.38

#### **(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment**

*Marfrig, by financing the Global Roundtable for Sustainable Beef (GRSB) with R 91,404.38, seeks to promote initiatives focused on sustainability in beef production. This financing aims to support the development of responsible practices in the industry, promoting improvements in the environmental, social and economic aspects of beef production worldwide. Marfrig's support for GRSB is a reflection of its commitment to sustainability, encouraging the adoption of good practices and collaboration among various stakeholders in the production chain, such as producers, industries and NGOs. With the financing, Marfrig intends to achieve several objectives, including influencing relevant environmental policies, laws and regulations. One of the main focuses is to combat deforestation and promote forest conservation. GRSB, with Marfrig's support, is committed to influencing traceability and monitoring policies to ensure that beef production does not contribute to deforestation, especially in the Amazon. This is expected to result in the implementation of guidelines that improve the management of natural resources and preserve forests. Another objective is to promote the efficient use of natural resources, encouraging policies that encourage sustainable agricultural practices and the responsible management of water and soil resources. In addition to financial support, Marfrig also provides non-financial support, such as sponsorship and collaboration in GRSB initiatives. The objectives of the support include the production of research documents and reports that can guide public policies and the formulation of best practices in the production chain. This support is expected to result in concrete results, such as the publication of sustainability reports and guidelines that guide the industry towards more responsible and sustainable practices. Thus, the financing seeks not only to foster dialogue between the different agents in the sector, but also to contribute to the creation of practical and innovative solutions that promote a more sustainable beef value chain aligned with the principles of sustainability.*

#### **(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals**

Select from:

Yes, we have evaluated, and it is aligned

#### **(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation**

Select all that apply

- Paris Agreement
  - Kunming-Montreal Global Biodiversity Framework
  - Sustainable Development Goal 6 on Clean Water and Sanitation
- [Add row]

## **(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?**

Select from:

- Yes

**(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.**

### **Row 1**

#### **(4.12.1.1) Publication**

Select from:

- In mainstream reports, in line with environmental disclosure standards or frameworks

#### **(4.12.1.2) Standard or framework the report is in line with**

Select all that apply

- GRI
- Other, please specify :SASB, IIRC

#### **(4.12.1.3) Environmental issues covered in publication**

Select all that apply

- Climate change
- Forests

- Water
- Biodiversity

#### (4.12.1.4) Status of the publication

Select from:

- Complete

#### (4.12.1.5) Content elements

Select all that apply

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Strategy              | <input checked="" type="checkbox"/> Value chain engagement                                  |
| <input checked="" type="checkbox"/> Governance            | <input checked="" type="checkbox"/> Water accounting figures                                |
| <input checked="" type="checkbox"/> Emission targets      | <input checked="" type="checkbox"/> Water pollution indicators                              |
| <input checked="" type="checkbox"/> Emissions figures     | <input checked="" type="checkbox"/> Content of environmental policies                       |
| <input checked="" type="checkbox"/> Risks & Opportunities | <input checked="" type="checkbox"/> Deforestation- and conversion-free (DCF) status metrics |

#### (4.12.1.6) Page/section reference

Contents (page 2)

#### (4.12.1.7) Attach the relevant publication

Sustainability Report 2024 (Integrated Report).pdf

#### (4.12.1.8) Comment

This report covers data related to environmental issues (Climate Change, Forests, Water) and other material issues.  
[Add row]

## C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

### Climate change

#### (5.1.1) Use of scenario analysis

Select from:

Yes

#### (5.1.2) Frequency of analysis

Select from:

Every three years or less frequently

### Forests

#### (5.1.1) Use of scenario analysis

Select from:

Yes

#### (5.1.2) Frequency of analysis

Select from:

Every three years or less frequently

### Water

#### (5.1.1) Use of scenario analysis

Select from:

Yes

## (5.1.2) Frequency of analysis

Select from:

Every three years or less frequently

[Fixed row]

## (5.1.1) Provide details of the scenarios used in your organization's scenario analysis.

### Climate change

#### (5.1.1.1) Scenario used

Climate transition scenarios

NGFS scenarios framework, please specify :NDCs

#### (5.1.1.3) Approach to scenario

Select from:

Qualitative and quantitative

#### (5.1.1.4) Scenario coverage

Select from:

Organization-wide

#### (5.1.1.5) Risk types considered in scenario

Select all that apply

Policy

Market

- Reputation
- Technology
- Liability

#### (5.1.1.6) Temperature alignment of scenario

Select from:

- 2.5°C - 2.9°C

#### (5.1.1.7) Reference year

2024

#### (5.1.1.8) Timeframes covered

Select all that apply

- 2030
- 2050

#### (5.1.1.9) Driving forces in scenario

Regulators, legal and policy regimes

- Global regulation
- Other regulators, legal and policy regimes driving forces, please specify :Local carbon pricing mechanisms, among other local regulation

#### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*MARFRIG conducts a climate transition risk analysis based on the Nationally Determined Contributions (NDC) and Net Zero 2050 (NZ2050) scenarios, developed by the Network for Greening the Financial System (NGFS), considering all countries in which it operates. These scenarios reflect different levels of policy ambition, such as carbon pricing, renewable energy targets, and other mitigation and adaptation measures. The NDC scenario projects a global temperature rise above 2°C, with moderate climate policies and gradual implementation of national targets. Technological advancement and the energy transition are slow, which can impact agricultural production and increase exposure to financial risks. The analysis also reveals significant uncertainties, such as uneven policy implementation across regions, the uncertain pace of technological innovation, and market volatility, which may affect the effectiveness and financial forecasting of the company's transition strategies.*

### (5.1.1.11) Rationale for choice of scenario

*The TCFD recommends using two climate scenarios: one representative of current policies (more conservative) and another reflecting the transition to a low-carbon economy (more ambitious), with the goal of limiting global temperature rise. The Nationally Determined Contributions (NDC) and Net Zero 2050 scenarios were selected for the analysis of MARFRIG's climate transition risks due to their relevance to the company's sector and the countries where it operates, with the purpose of strengthening the resilience of its business strategy and financial planning. The Net Zero 2050 scenario was chosen for its ambition to achieve net-zero emissions by 2050, aligning with the international consensus on the need to limit global warming to 1.5°C. This scenario is crucial for assessing the long-term resilience of MARFRIG's strategy, considering a future in which stringent climate policies and an accelerated transition to a low-carbon economy become indispensable. Its relevance lies in the need to understand the impacts of a rapid transition, including significant investments in emissions reduction technologies and renewable energy sources. Aligning a company's financial planning with this scenario allows it to anticipate and prepare for potential drastic regulatory changes and technological advances, ensuring a competitive and sustainable market position. The NGFS offers a robust and detailed framework for modeling climate scenarios, incorporating variables such as public policies, technological advances, energy usage data, macroeconomic trends, and regional factors. By analyzing the behavior of these variables in the NGFS transition scenarios—such as electricity prices and carbon values—combined with MARFRIG's energy consumption and greenhouse gas (GHG) emissions data, it is possible to project estimates of the financial impact associated with transition risks.*

## Forests

### (5.1.1.1) Scenario used

Physical climate scenarios

RCP 4.5

### (5.1.1.2) Scenario used    SSPs used in conjunction with scenario

Select from:

SSP1

### (5.1.1.3) Approach to scenario

Select from:

Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

- Organization-wide

#### (5.1.1.5) Risk types considered in scenario

*Select all that apply*

- Acute physical
- Chronic physical
- Market
- Technology

#### (5.1.1.6) Temperature alignment of scenario

*Select from:*

- 1.5°C or lower

#### (5.1.1.7) Reference year

2006

#### (5.1.1.8) Timeframes covered

*Select all that apply*

- 2040

#### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- Speed of change (to state of nature and/or ecosystem services)
- Climate change (one of five drivers of nature change)

Finance and insurance

- Cost of capital

Direct interaction with climate

☑ On asset values, on the corporate

Macro and microeconomy

☑ Globalizing markets

### **(5.1.1.10) Assumptions, uncertainties and constraints in scenario**

*Marfrig has opted to work initially on climate projections with the time horizon up to 2040, considering that the mitigation and adaptation measures to be adopted should be in line with the company's strategic-financial planning, and with the IPCC climate scenarios RCP4.5 and RCP8.5. The analysis of scenarios was carried out for representative units of the company in terms of production and in different latitudes, to represent different areas of activity of the company. The operating units in Brazil considered in the study were the Tangará da Serra unit, in Mato Grosso, the Bataguassu unit, in Mato Grosso do Sul, the São Gabriel unit, in Rio Grando do Sul, the Promissão unit, in São Paulo, and the Uruguay, the Tacuarembó unit. The maximum heating levels will be located in the Midwest region of Brazil, where the company has 3 operational units, in all seasons of the year. With respect to precipitation, rainfall is projected to be reduced in the rainy season (summer) in most of Brazil, with maximum reduction in the Midwest and Southeast regions. Increased precipitation is estimated in the Southern region of Brazil in both scenarios. The results showed that, for the units located in the Midwest region of Brazil (Tangará e Bataguassu), the greatest risk is in severe droughts, represented by consecutive days without rain, and also in the highest temperature rises, around 1.5°C to 2°C. Recent studies suggest that one of the effects will be the reduction in pasture quality, which will have less protein and more fiber and, therefore, will require more time for digestion. Consequently, cattle will need to consume more food to reach slaughter weight and will produce more methane. In order to maintain the same level of production, ranchers will need to supplement livestock feed and irrigate pastures, with a significant impact on production costs. The results indicated a greater vulnerability in units located in the Midwest region (Tangará and Bataguassu) in Brazil. This information is being considered in the company's strategic planning, providing subsidies so that adaptation efforts are directed to this set of units. The company is also working on opportunities to expand pasture recovery programs with cattle suppliers in the regions surrounding these operating units, as part of a mitigation plan that is being developed.*

### **(5.1.1.11) Rationale for choice of scenario**

*Marfrig highlights the importance of climate scenarios for the resilience of the organization's business strategy, aligning them with critical assumptions in strategic and financial planning. The company uses climate scenarios based on the IPCC's RCPs (Representative Concentration Pathways) 4.5 and 8.5, which are considered aligned with the international consensus on climate change. They are relevant for assessing Marfrig's resilience, progress and uncertainties in relation to climate change, especially because they project the impacts in different regions where the company operates. This scenario assumes that significant measures are adopted to reduce emissions, such as increasing energy efficiency, using renewable energy and other low-carbon technologies. RCP 4.5 is relevant for the resilience of Marfrig's business strategy because it provides a balanced view between economic growth and emissions reduction. In this way, it allows Marfrig to plan its actions considering a future in which mitigation measures are implemented. The choice of this scenario helps Marfrig prepare for future regulatory policies and the transition to a low-carbon economy, without ignoring persistent climate challenges. The scenario analysis was conducted for Marfrig's representative units in terms of production and at different latitudes, covering operational units in Brazil and Uruguay. Projections indicate that units in the Center-West of Brazil face significant risks due to severe droughts and rising temperatures. This affects the quality of pastures, increasing the need for supplemental feed for cattle and impacting production costs. Therefore, Marfrig is considering this information in its strategic planning, directing adaptation efforts to these more vulnerable units and expanding pasture*

recovery programs with cattle suppliers. In addition, Marfrig invests in sustainable innovation, such as natural gas-powered trucks, to reduce pollutant emissions, and seeks clean energy sources to reduce dependence on conventional energy. The company also recognizes the impact on consumer preferences, driving the growth of plant-based products through PlantPlus Foods, a foodtech created in partnership with Archer Daniels Midland Company (ADM). The climate scenarios used by Marfrig help to understand the impact of climate issues not only on operational activities, but also on financial and market aspects.

## Water

### (5.1.1.1) Scenario used

Water scenarios

- WWF Water Risk Filter

### (5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

- Organization-wide

### (5.1.1.5) Risk types considered in scenario

Select all that apply

- Acute physical
- Chronic physical
- Reputation

### (5.1.1.7) Reference year

2020

### (5.1.1.8) Timeframes covered

Select all that apply

2025

### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- Changes in ecosystem services provision
- Climate change (one of five drivers of nature change)

Finance and insurance

- Cost of capital

Stakeholder and customer demands

- Impact of nature footprint on reputation

Regulators, legal and policy regimes

- Other regulators, legal and policy regimes driving forces, please specify :Local regulators

### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*The quantitative and qualitative results of the application of the WRI Aqueduct and WWF Water Risk Filter tools are evaluated to understand how vulnerable the production unit is in that year and to assess changes from one year to the next, in addition to possible vulnerability trends of units that are not currently located in areas of water stress.*

### (5.1.1.11) Rationale for choice of scenario

*Based on the water vulnerability analysis of each unit carried out in the previous year, a short-term scenario analysis (2030) is used to identify whether there will be changes in units that are not located in areas of water stress and whether actions should be taken for units that are not mapped in the short term. The physical, regulatory and reputational risks of each unit in terms of water are also assessed.*

## Climate change

### (5.1.1.1) Scenario used

Physical climate scenarios

RCP 2.6

#### (5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

SSP1

#### (5.1.1.3) Approach to scenario

Select from:

Qualitative and quantitative

#### (5.1.1.4) Scenario coverage

Select from:

Organization-wide

#### (5.1.1.5) Risk types considered in scenario

Select all that apply

Acute physical

Chronic physical

#### (5.1.1.6) Temperature alignment of scenario

Select from:

1.6°C - 1.9°C

#### (5.1.1.7) Reference year

2024

#### (5.1.1.8) Timeframes covered

Select all that apply

2030

2050

### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

Speed of change (to state of nature and/or ecosystem services)

Climate change (one of five drivers of nature change)

Direct interaction with climate

On asset values, on the corporate

### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*MARFRIG analyzes physical climate risks based on the climate scenarios presented in the IPCC's AR6, SSP3-7.0 (Current Policies), and SSP1-2.6 (Sustainable Development), covering all countries where it operates. The SSP1-2.6 scenario assumes a sustainable development trajectory, with ambitious climate policies implemented in a coordinated and early manner across countries and sectors. The goal is to limit global temperature rise to 2°C, with net emissions neutralized by around 2075. For MARFRIG, this scenario allows it to assess physical risks in a more predictable and less severe environment, favoring long-term planning and investments in resilient infrastructure and sustainable practices. Even so, there are uncertainties regarding the effectiveness of policies, the speed of technological innovation, and the response of natural systems, requiring continued attention to regional vulnerabilities and the adaptive capacity of operations.*

### (5.1.1.11) Rationale for choice of scenario

*The TCFD recommends using two climate scenarios: one representing current climate policies (more pessimistic) and one representing the transition to a low-carbon economy (more optimistic), limiting global temperature rise. For physical risks, two climate scenarios presented in the IPCC's AR6 were selected: SSP3-7.0 (Current Policies) and SSP1-2.6 (Sustainable Development). SSP1-2.6 was chosen because it reflects a future in which there is strong international cooperation, effective climate policies, and significant advances in sustainability. In this context, global temperature rise is limited to lower levels, with less intense extreme events and greater societal adaptive capacity. For MARFRIG, this scenario is essential for assessing physical risks in a more stable environment, where the impacts of climate change are mitigated through strategic planning, technological innovation, and efficient management of natural resources. The analysis based on SSP1-2.6 allows for exploring adaptation opportunities with less pressure on operations, favoring investments in sustainable practices, resilient agriculture, and green infrastructure. This scenario also contributes to strengthening the company's reputation, aligning its strategies with stakeholder expectations and emerging regulatory requirements. By considering a more sustainable future, MARFRIG can anticipate trends, reduce vulnerabilities, and consolidate its position as an active agent in the transition to a climate-resilient economy.*

## Forests

### (5.1.1.1) Scenario used

Climate transition scenarios

- NGFS scenarios framework, please specify :Nationally Determined Contributions (NDC) and Net Zero 2050

### (5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

- Organization-wide

### (5.1.1.5) Risk types considered in scenario

Select all that apply

- Policy
- Market
- Reputation
- Technology
- Acute physical
- Chronic physical

### (5.1.1.6) Temperature alignment of scenario

Select from:

- 1.5°C or lower

### (5.1.1.7) Reference year

### (5.1.1.8) Timeframes covered

Select all that apply

2050

### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- Speed of change (to state of nature and/or ecosystem services)
- Climate change (one of five drivers of nature change)

Finance and insurance

- Cost of capital

Direct interaction with climate

- On asset values, on the corporate

Macro and microeconomy

- Globalizing markets

### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*Marfrig's transition climate risk analysis considers the NGFS Nationally Determined Contributions (NDC) and Net Zero 2050 (NZ2050) transition scenarios, and encompasses all countries of operation. The climate scenarios developed by the NGFS assume different levels of political ambition. In the NDC scenario, current climate policies will continue to lead to a temperature increase above 2°C. This scenario assumes that climate policies in the jurisdictions covered will be moderate, with a gradual implementation of nationally determined contributions. The Net Zero 2050 scenario assumes that ambitious climate policies will be implemented to achieve net zero emissions by 2050, which would imply rapid decarbonization. In this scenario, the policies would be strict and comprehensive, directly affecting the agricultural sector with rigorous requirements for monitoring and reducing greenhouse gas emissions in the company's countries of operation. In terms of technological advances, the NDC scenario assumes moderate progress in emission reduction and energy efficiency technologies. The Net Zero 2050 scenario assumes significant advances in carbon capture and storage technologies, reduction of emissions from enteric fermentation, as well as in renewable energy technologies applicable to the agricultural and meatpacking sectors. Regarding energy use data, in the NDC scenario, the transition to renewable energy sources will be gradual, while in the Net Zero 2050 scenario, there will be a significant acceleration in the adoption of these sources by 2050. In the NDC scenario, regional climate variability may impact agricultural production in a moderate way, with greater relevance of physical risks. In the Net Zero 2050 scenario, pressure on land use*

will be more intense, requiring a more rigorous balance between agricultural production and environmental conservation, with more relevance of transition risks. Uncertainties and limitations include the implementation of climate policies, which may vary significantly between regions and countries where Marfrig Global Foods operates, impacting the predictability of transition measures. The rate of development and adoption of new emission reduction and energy efficiency technologies is uncertain, which may affect the effectiveness of mitigation strategies. Market volatility and fluctuations in commodity prices and changes in demand may influence the financial viability of transition initiatives.

### **(5.1.1.11) Rationale for choice of scenario**

The NDC and Net Zero 2050 (NZ2050) scenarios were chosen for Marfrig's climate risk analysis due to their relevance to the company's sector of activity and its countries of operation, with the aim of contributing to the resilience of the company's business strategy and financial planning. The NDC scenario was selected because it reflects the climate policies currently in force, which are based on each country's nationally determined contributions to limit global temperature rise. This scenario is relevant to the company's strategic resilience, as it allows us to assess the impacts of moderate climate policies that are more predictable in the short and medium term. The gradual implementation of the NDCs allows us to plan and adapt our operations and supply chains progressively, maintaining competitiveness and financial stability. In addition, this scenario is crucial to assess the company's resilience to the physical risks of climate change, since it is associated with greater global warming. On the other hand, the NZ2050 scenario was chosen due to its ambition to achieve net zero emissions by 2050, which is in line with the international consensus on the need to limit global warming to 1.5°C. This scenario is essential to assess the long-term resilience of our business strategy, considering a future in which stringent climate policies and a rapid transition to a low-carbon economy are necessary. The relevance of this scenario for Marfrig is due to the need to understand the impacts of an accelerated transition, including significant investments in emissions reduction technologies and renewable energy. Aligning the company's financial planning with this scenario can help it anticipate and prepare for potential drastic regulatory changes and technological advances that may arise, ensuring a competitive and sustainable position in the market. The NGFS provides a detailed and robust framework for modeling climate scenarios, which includes variables such as climate policies, technological advances, energy use data, macroeconomic trends and regional variables. By assessing the behavior of variables available in NGFS transition scenarios (electricity price, carbon price, etc.), in combination with data on the company's energy consumption and GHG emissions, estimates of the financial impact of transition risks can be projected.

## **Climate change**

### **(5.1.1.1) Scenario used**

Physical climate scenarios

RCP 6.0

### **(5.1.1.2) Scenario used    SSPs used in conjunction with scenario**

Select from:

SSP3

### (5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

- Organization-wide

### (5.1.1.5) Risk types considered in scenario

Select all that apply

- Acute physical
- Chronic physical

### (5.1.1.6) Temperature alignment of scenario

Select from:

- 3.5°C - 3.9°C

### (5.1.1.7) Reference year

2024

### (5.1.1.8) Timeframes covered

Select all that apply

- 2030
- 2050

### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☑ Speed of change (to state of nature and/or ecosystem services)
- ☑ Climate change (one of five drivers of nature change)

Direct interaction with climate

- ☑ On asset values, on the corporate

#### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*MARFRIG analyzes physical climate risks based on the climate scenarios presented in the IPCC's AR6, SSP3-7.0 (Current Policies), and SSP1-2.6 (Sustainable Development), covering all countries where it operates. The SSP3-7.0 scenario represents a world with limited international cooperation and limited climate policies, resulting in a continued rise in greenhouse gas emissions throughout the 21st century. The global average temperature is expected to exceed 2°C by 2050, with warming projections of around 3.6°C by 2100. For MARFRIG, this scenario is essential for assessing physical risks in a context of greater climate instability, with an increase in the frequency and intensity of extreme events such as droughts, floods, and heat waves. Uncertainties involve regional variability in impacts, the response of natural systems to accelerated warming, and the limited adaptation capacity of different countries, making planning more complex and requiring robust resilience strategies.*

#### (5.1.1.11) Rationale for choice of scenario

*The TCFD recommends using two climate scenarios: one representing current climate policies (more pessimistic) and one representing a transition to a low-carbon economy (more optimistic), limiting global temperature rise. For physical risks, two climate scenarios presented in the IPCC's AR6 were selected: SSP3-7.0 (Current Policies) and SSP1-2.6 (Sustainable Development). SSP3-7.0 was selected because it represents a context in which climate policies remain limited and fragmented, resulting in a significant increase in global temperature over the century. This scenario is characterized by pronounced socioeconomic challenges, limited international cooperation, and difficulties in implementing mitigation and adaptation measures. For MARFRIG, this scenario is crucial for assessing the physical risks associated with a warming world, where extreme events such as heat waves, prolonged droughts, floods, and changes in precipitation patterns become more frequent and intense. Analysis under SSP3-7.0 allows us to identify vulnerabilities in the company's operations, especially in regions more exposed to severe climate variations. This scenario contributes to the planning of adaptation measures aimed at protecting infrastructure, water security, and the resilience of production chains. Furthermore, it allows us to assess the impacts on agricultural productivity, the availability of natural resources, and risks to human health, with direct implications for MARFRIG's operational continuity and financial stability.*

### Climate change

#### (5.1.1.1) Scenario used

Climate transition scenarios

- ☑ NGFS scenarios framework, please specify :NETZERO 2050

### (5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

- Organization-wide

### (5.1.1.5) Risk types considered in scenario

Select all that apply

- Policy
- Market
- Reputation
- Technology
- Liability

### (5.1.1.6) Temperature alignment of scenario

Select from:

- 1.5°C or lower

### (5.1.1.7) Reference year

2024

### (5.1.1.8) Timeframes covered

Select all that apply

- 2030

☑ 2050

### (5.1.1.9) Driving forces in scenario

Regulators, legal and policy regimes

☑ Global regulation

☑ Other regulators, legal and policy regimes driving forces, please specify :Local carbon pricing mechanisms among other local regulations

### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*MARFRIG conducts a climate transition risk analysis based on the Nationally Determined Contributions (NDC) and Net Zero 2050 (NZ2050) scenarios, developed by the Network for Greening the Financial System (NGFS), considering all countries in which it operates. These scenarios reflect different levels of policy ambition, such as carbon pricing, renewable energy targets, and other mitigation and adaptation measures. The NDC scenario projects a global temperature rise above 2°C, with moderate climate policies and gradual implementation of national targets. Technological advancement and the energy transition are slow, which can impact agricultural production and increase exposure to financial risks. The analysis also reveals significant uncertainties, such as uneven policy implementation across regions, the uncertain pace of technological innovation, and market volatility, which may affect the effectiveness and financial forecasting of the company's transition strategies.*

### (5.1.1.11) Rationale for choice of scenario

*The TCFD recommends using two climate scenarios: one representative of current policies (more conservative) and another reflecting the transition to a low-carbon economy (more ambitious), with the goal of limiting global temperature rise. The Nationally Determined Contributions (NDC) and Net Zero 2050 scenarios were selected for the analysis of MARFRIG's climate transition risks due to their relevance to the company's sector and the countries where it operates, with the purpose of strengthening the resilience of its business strategy and financial planning. The Net Zero 2050 scenario was chosen for its ambition to achieve net-zero emissions by 2050, aligning with the international consensus on the need to limit global warming to 1.5°C. This scenario is crucial for assessing the long-term resilience of MARFRIG's strategy, considering a future in which stringent climate policies and an accelerated transition to a low-carbon economy become indispensable. Its relevance lies in the need to understand the impacts of a rapid transition, including significant investments in emissions reduction technologies and renewable energy sources. Aligning a company's financial planning with this scenario allows it to anticipate and prepare for potential drastic regulatory changes and technological advances, ensuring a competitive and sustainable market position. The NGFS offers a robust and detailed framework for modeling climate scenarios, incorporating variables such as public policies, technological advances, energy usage data, macroeconomic trends, and regional factors. By analyzing the behavior of these variables in the NGFS transition scenarios—such as electricity prices and carbon values—combined with MARFRIG's energy consumption and greenhouse gas (GHG) emissions data, it is possible to project estimates of the financial impact associated with transition risks.*

## Water

### (5.1.1.1) Scenario used

Water scenarios

- WWF Water Risk Filter

### (5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

- Organization-wide

### (5.1.1.5) Risk types considered in scenario

Select all that apply

- Acute physical
- Chronic physical
- Reputation

### (5.1.1.7) Reference year

2020

### (5.1.1.8) Timeframes covered

Select all that apply

- 2025

### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- Changes in ecosystem services provision

- Climate change (one of five drivers of nature change)

Finance and insurance

- Cost of capital

Regulators, legal and policy regimes

- Other regulators, legal and policy regimes driving forces, please specify :Local regulators

### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*The quantitative and qualitative results of the application of the WRI Aqueduct and WWF Water Risk Filter tools are evaluated to understand how vulnerable the production unit is in that year and to assess changes from one year to the next, in addition to possible vulnerability trends of units that are not currently located in areas of water stress.*

### (5.1.1.11) Rationale for choice of scenario

*Based on the water vulnerability analysis of each unit carried out in the previous year, a short-term scenario analysis (2030) is used to identify whether there will be changes in units that are not located in areas of water stress and whether actions should be taken for units that are not mapped in the short term. The physical, regulatory and reputational risks of each unit in terms of water are also assessed.*

## Water

### (5.1.1.1) Scenario used

Water scenarios

- WRI Aqueduct

### (5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

- Organization-wide

### (5.1.1.5) Risk types considered in scenario

Select all that apply

- Acute physical
- Chronic physical
- Reputation

### (5.1.1.7) Reference year

2020

### (5.1.1.8) Timeframes covered

Select all that apply

- 2025

### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- Changes in ecosystem services provision
- Climate change (one of five drivers of nature change)

Finance and insurance

- Cost of capital

Stakeholder and customer demands

- Impact of nature footprint on reputation

Regulators, legal and policy regimes

- Other regulators, legal and policy regimes driving forces, please specify :Local regulators

### **(5.1.1.10) Assumptions, uncertainties and constraints in scenario**

*The quantitative and qualitative results of the application of the WRI Aqueduct and WWF Water Risk Filter tools are evaluated to understand how vulnerable the production unit is in that year and to assess changes from one year to the next, in addition to possible vulnerability trends of units that are not currently located in areas of water stress.*

### **(5.1.1.11) Rationale for choice of scenario**

*Based on the water vulnerability analysis of each unit carried out in the previous year, a short-term scenario analysis (2030) is used to identify whether there will be changes in units that are not located in areas of water stress and whether actions should be taken for units that are not mapped in the short term. The physical, regulatory and reputational risks of each unit in terms of water are also assessed.*

*[Add row]*

## **(5.1.2) Provide details of the outcomes of your organization's scenario analysis.**

### **Climate change**

#### **(5.1.2.1) Business processes influenced by your analysis of the reported scenarios**

*Select all that apply*

- Risk and opportunities identification, assessment and management
- Strategy and financial planning
- Resilience of business model and strategy
- Capacity building
- Target setting and transition planning

#### **(5.1.2.2) Coverage of analysis**

*Select from:*

- Organization-wide

#### **(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues**

*The identification of climate risks—physical and transition—is the result of a combined analysis of probability of occurrence and degree of impact, based on mapped climate threats. Probability will be estimated based on the adopted climate scenarios. For physical risks, scenarios SSP3-7.0 (current policies) and SSP1-2.6 (sustainable development) will be used, as presented in the IPCC's AR6. For transition risks, the NDC and Net Zero 2050 (NZ2050) scenarios, developed by the Network for Greening the Financial System (NGFS), will be considered. Modeling will involve integrating climate and environmental data with the location of the company's assets, allowing for the estimation of the probability of each threat occurring. The impact assessment will follow MARFRIG's risk management methodology, considering the applicable drivers and levels of impact. Two time horizons—2030 and 2050—were defined for analysis. Based on the probability versus impact matrix, risks will be classified into four categories: low, moderate, high, and severe. This is the first cycle in which MARFRIG has incorporated climate scenarios into its risk and opportunity assessment. The results of this ongoing work will be released in 2026, in line with CVM's sustainability reporting requirements under IFRS S1 and S2. This analysis will be important for complementing corporate risk assessments and defining adaptation strategies. As an example of how the results of the analysis influenced/informed a company decision regarding the business processes “Target setting and transition planning” and “Strategy and financial planning,” we can mention the purchase of I-RECs, and the annual investment in traceability systems for the origin of the cattle we purchase.*

## Forests

### (5.1.2.1) Business processes influenced by your analysis of the reported scenarios

*Select all that apply*

- Risk and opportunities identification, assessment and management
- Strategy and financial planning

### (5.1.2.2) Coverage of analysis

*Select from:*

- Organization-wide

### (5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

*The priority issues evaluated through the use of climate scenarios were the most vulnerable regions (hotspot), according to the rise in temperatures, which has an impact on animal welfare and consequently on their productivity, and precipitation variations, as they can affect the availability and quality of pasture and also the demand for water in our production process. The operating units in Brazil considered in the study were the Tangará da Serra unit, in Mato Grosso, the Bataguassu unit, in Mato Grosso do Sul, the São Gabriel unit, in Rio Grando do Sul, the Promissão unit, in São Paulo, and the Uruguay, the Tacuarembó unit. In general, with respect to temperature, heating is projected for all of South America in all emission scenarios. The maximum heating levels will be located in the Midwest region of Brazil, where the company has 3 operational units, in all seasons of the year. With respect to precipitation, rainfall is projected to be reduced in the rainy season (summer) in most of Brazil, with maximum reduction in the Midwest and Southeast regions. Increased precipitation is estimated in the Southern region of Brazil in both scenarios. The results showed that, for the units located in the Midwest region of Brazil (Tangará e Bataguassu), the greatest risk is in severe droughts, represented by consecutive days without rain, and also in the highest temperature rises, around 1.5°C to 2°C. Recent studies suggest that one of the effects will be the reduction in pasture quality, which will have less protein and more fiber and, therefore, will require more time for digestion. The conclusions are based on*

experiments conducted by the team of Carlos Alberto Martinez y Huaman, professor of the Biology Department of USP – Ribeirão Preto Campus. Consequently, cattle will need to consume more food to reach slaughter weight and will produce more methane. In order to maintain the same level of production, ranchers will need to supplement livestock feed and irrigate pastures, with a significant impact on production costs. For the units located in the Southern region of Brazil (Promissão) and Uruguay (Tacuarembó), the climate changes will cause milder temperatures rises, of up to 0.5°C, which should not cause many impacts, since it is already a colder region and the temperature increase will be lower than in the Midwest region. With respect to precipitation patterns, increased rainfall is expected for Southern region of Brazil, Argentina and Uruguay. The company must be prepared for flood events in these plants and encourage the sustainable management of pasture for the suppliers, with techniques of soil drainage that allow the infiltration, avoiding erosion and losses due to floods. The results indicated a greater vulnerability in units located in the Midwest region (Tangará and Bataguassu) in Brazil. This information is being considered in the company's strategic planning, providing subsidies so that adaptation efforts are directed to this set of units.

## Water

### (5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- Risk and opportunities identification, assessment and management
- Strategy and financial planning
- Resilience of business model and strategy
- Target setting and transition planning

### (5.1.2.2) Coverage of analysis

Select from:

- Organization-wide

### (5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

MARFRIG carries out a short and medium-term scenario analysis using the WRI Aqueduct and WWF WWF Water Risk Filter, which involves evaluating potential future water-related risks under different climate and socio-economic scenarios. These tools combine global datasets with localized projections to assess physical and reputational water risks across supply chains, considering estimates of increased production for each production unit, the prospect of reducing consumption of the resource, the occurrence of water scarcity in areas where the units are located, which helps us in the process of identifying vulnerable sourcing regions, prioritizing mitigation strategies, and strengthening long-term water stewardship planning. This analysis defines and prioritizes CAPEX decisions related to water, according to the needs of each unit, and can also veto possible expansions of production in the units in the short term. As an example of how the results of the analysis influenced/informed a company decision regarding the business processes “Target setting and transition planning” and “Risk and opportunities identification, assessment and management,” we can mention CAPEX investments in wastewater treatment improvements, as well as the redefinition of water consumption and effluent discharge reduction targets.

[Fixed row]

## **(5.2) Does your organization's strategy include a climate transition plan?**

### **(5.2.1) Transition plan**

Select from:

Yes, we have a climate transition plan which aligns with a 1.5°C world

### **(5.2.3) Publicly available climate transition plan**

Select from:

Yes

### **(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion**

Select from:

No, but we plan to add an explicit commitment within the next two years

### **(5.2.6) Explain why your organization does not explicitly commit to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion**

*Marfrig is a company committed to sustainability and has a public commitment to reducing greenhouse gas emissions in its operations and value chain (approved Science Based Target). Marfrig's actions and objectives include adopting more efficient production practices and investing in clean technologies - i.e. sustainable energy matrix. Marfrig has not explicitly committed to ceasing all expenditures and generating revenues from activities that contribute to the expansion of fossil fuels because it does not consider this activity to be a relevant niche for its operations. The company does not invest in the expansion of the use of fossil fuels and is committed to accessing renewable and sustainable energy sources, in accordance with its goals approved by the Science Based Target Initiative (SBTi). Marfrig's focus is on productive efficiency and the adoption of clean technologies that promote a more sustainable energy matrix. Although Marfrig has not yet made an explicit commitment to completely cease all activities related to fossil fuels, its commitment to sustainability and the reduction of greenhouse gas emissions is clear. The company has adopted more efficient production practices and invested in clean technologies, which are aligned with its emissions reduction goals.*

### **(5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan**

Select from:

- We have a different feedback mechanism in place

### **(5.2.8) Description of feedback mechanism**

*The process by which Marfrig's shareholders provided feedback on the contents and progress of the organization's environmental transition plan is open and inclusive. Shareholders can use the communication channels made available by the company, such as sending letters or e-mails through the Investor Relations (IR) form on the company's website. In addition, shareholders have the right to participate in board meetings, where they have the opportunity to express their opinions and contribute to any matter related to the climate transition plan. The company values the participation and voice of each shareholder, regardless of the number of shares they owned. This feedback process ensures that shareholders can be actively involved in decisions and strategies related to Marfrig's climate transition. Through this constant dialogue between management and investors, the company promotes a relationship of transparency and seeks to align its climate goals and actions with the interests and concerns of shareholders.*

### **(5.2.9) Frequency of feedback collection**

Select from:

- More frequently than annually

### **(5.2.10) Description of key assumptions and dependencies on which the transition plan relies**

*Marfrig has robust and integrated corporate governance practices, particularly with regard to the oversight of issues related to climate transition. The company ensures that all strategic decisions on climate change and sustainability are monitored and approved by the highest hierarchical level of the organization. This level of oversight includes continuous monitoring of emissions reduction targets, proactive engagement with suppliers to ensure practices aligned with climate objectives, and rigorous monitoring of actions that guide the company's climate strategy. In its financial planning, Marfrig has allocated significant resources to achieve its emissions reduction and zero deforestation targets. The company recognizes that, in order to achieve these ambitious goals, it is crucial to establish a sustainable financial fund that ensures the continuity and effectiveness of environmental actions. The assessment of climate risks and opportunities is another essential pillar of Marfrig's strategy. The company conducts a detailed analysis of the potential impacts of climate change on its operations, including physical risks and transition risks. On the other hand, the company also identifies opportunities to innovate and lead in the development of sustainable products and services, expanding its competitive value in the market. Marfrig has already defined emission reduction targets approved by the SBTi. In addition, the company has a GHG inventory audited by a third party that allows for transparent and accurate monitoring of the company's emissions. The company launched the Green+ Plan, which aims to achieve a deforestation-free supply chain in the biomes where Marfrig sources its products, committing to engaging direct and indirect suppliers. The main assumptions and dependencies of Marfrig's transition plan are, therefore, the end of deforestation, more efficient livestock farming, and the energy transition with the reduction of the use of fossil fuels.*

### **(5.2.11) Description of progress against transition plan disclosed in current or previous reporting period**

*One of the main advances was the strengthening of engagement with suppliers through the Verde initiative. This program aims to ensure that the organization's business partners are aligned with environmental goals, especially in relation to reducing emissions and zero deforestation practices. We obtained notable results in*

*relation to supply chain traceability, especially with regard to suppliers in biomes such as the Cerrado and the Amazon. Since 2021, 4,194 farms have been reinstated. We announced the anticipation of the goal of ensuring that 100% of our company's animal supply chain is sustainable, tracked and free of deforestation by 2025 for all biomes considering the purchase of animals for slaughter in our units. We also reinforce that our commitment is to a chain free of deforestation and conversion. Frequent and in-depth discussions about climate-related challenges and opportunities were the agenda of several meetings at the highest hierarchical level of the organization. These discussions resulted in the approval of strategic measures. Including climate issues on the board's regular agenda ensures that the transition strategy is treated as a top priority across the organization. The company also noted progress in achieving the SBTi goal. These advances demonstrate Marfrig's continued commitment to the climate transition, integrating its environmental goals at all levels of operation and governance.*

### **(5.2.12) Attach any relevant documents which detail your climate transition plan (optional)**

*Sustainability Report 2024 (Integrated Report).pdf*

### **(5.2.13) Other environmental issues that your climate transition plan considers**

*Select all that apply*

- Forests
- Water
- Biodiversity

### **(5.2.14) Explain how the other environmental issues are considered in your climate transition plan**

*The main objective of Marfrig's climate transition plan is to reduce methane emissions and deforestation caused by livestock farming. Marfrig ensures that the animals come from places where native forests are preserved, thus protecting local biodiversity, by committing to a deforestation-free supply chain. We also have actions to intensify livestock farming, thus reducing the volume of emissions from livestock production. Another point that takes the pressure off the need to open new areas for livestock farming is integrated management, whether in the Crop-Livestock-Forest (ILPF) or Crop-Livestock (ILP) consortium, techniques that allow a negative balance between emissions from animals and the removal of pastures and other consortium items. Recovery, restoration and ecological transformation are themes present in our transition plan. Marfrig is restoring 100,000 hectares of degraded pastureland, which has been transformed into productive areas through public-private partnerships, and around 6,000 hectares of native forests will be restored. With these actions, Marfrig is demonstrating the viability of producing meat in a sustainable and financially profitable manner, while also contributing positively to the protection of native forests and the recovery of areas with reforestation of native species to increase biodiversity in the places where it originates.*

*[Fixed row]*

## **(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?**

### **(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning**

Select from:

- Yes, both strategy and financial planning

## (5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

- Products and services
- Upstream/downstream value chain
- Investment in R&D
- Operations

[Fixed row]

## (5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

### Products and services

#### (5.3.1.1) Effect type

Select all that apply

- Risks
- Opportunities

#### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Climate change
- Forests
- Water

#### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*Climate Change: The risks related to climate change have led to a series of initiatives associated with mitigating emissions and adapting the company to this new reality. In this sense, the company's strategy has been to direct efforts towards improving and innovating its products, aiming at a lower environmental impact. The*

Low Carbon Production model stands out, such as CNM (Carbon Neutral Meat), a production model where animals are raised in systems that integrate livestock and forestry and allow the neutralization of methane emissions by the animals; and LCM (Low Carbon Meat), which will be launched in 2024 and is based on a protocol that aggregates a large volume of animals and properties due to the characteristic of measuring carbon stocks resulting from adequate management from pasture to preservation of soil quality. We are actively committed to implementing low-emission production systems throughout our supply chain, such as Crop-Livestock-Forest Integration (ILPF), appropriate pasture management, genetic improvement and feed supplementation with products that have proven to act on the enteric fermentation of animals, reducing methane emissions. Forests: The risks related to forests are associated with deforestation. In this sense, Marfrig has directed its strategy to strengthen its capacity to monitor suppliers, investing increasingly in traceability, through the Verde+ Program (which consists of robust control and monitoring of the production chain, aiming to negotiate with suppliers whose production is not associated with areas that carry out deforestation or associated with any other type of irregularity). Investments of around 100 million reais in the Verde+ Program allowed us to bring forward the goal of achieving full traceability of direct and indirect suppliers in all biomes to 2025, an advance of 5 years. Such advances in traceability, combined with the use of techniques such as ILP (Crop-Livestock Integration) and ILPF (Crop-Livestock-Forest Integration) for LCM and CNM products, result in a lower environmental impact of our products on deforestation in sensitive biomes such as the Amazon and Cerrado. Water: The recognition of the risks and importance of water for the production process and for the Planet has made the efficient use of Natural Resources one of our strategic pillars of ESG action. In this sense, an investment of approximately R\$78 million stands out as an example, which culminated in an increase in water efficiency of 10.8% from 2022 to 2023, resulting in more eco-efficient products.

## Upstream/downstream value chain

### (5.3.1.1) Effect type

Select all that apply

- Risks
- Opportunities

### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Climate change
- Forests
- Water

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Climate: The significant importance of suppliers in our production chain requires that our initiatives involve them directly, directing the strategy towards efforts, programs and initiatives focused on the supply chain. For example, the implementation of low-emission production systems, as well as the Crop-Livestock-Forest Integration (ILPF), are initiatives applied throughout our supply chain, aiming, among other benefits, at reducing methane emissions. The Verde+ Program is also an example of an initiative applied in the supply chain, aiming to reduce deforestation and, consequently, GHG emissions. The focus and involvement of suppliers is a

*strategic and essential issue to achieve the established objectives of mitigating impacts on the climate. Forests: The strategy adopted to address the impacts and risks related to the Forests theme reflects the recognition of the impact of the supply chain, especially deforestation. As a result, the strategy adopted focuses on combating deforestation, with the Green+ Program as its main axis (which consists of robust control and monitoring of the production chain, aiming to negotiate with suppliers whose production is not associated with areas that carry out deforestation or are associated with any other type of irregularity). Complementing this axis, the company has adopted a strategy of investing in restoration initiatives, such as re.green (which consists of recovering degraded pastures, making them productive) and Biomas (an initiative with a group of companies that aims to restore and protect 4 million hectares of native forests in Brazil). Water: Based on the premise of the importance of water for the production process, the company has worked hard to engage rural producers (supply chain) with the aim of protecting water sources (such as rivers, springs, wells and dams, among others). The strategy for optimizing water use in the supplier chain is based especially on their engagement, which in turn is structured through the dissemination and application of the Marfrig Club Sustainable Practices Guide, which, among other topics, explores: Reduction of water consumption in animal husbandry; Use of water in animal feed; Rational use of water; Containment of rainwater. As a reflection of this concern, the strategy also began to consider water risk scenarios for suppliers. Aware of the water risk to which producers are exposed, we began mapping water availability in our value chain, assessing water risk and directing actions, both guidance and preventive, to improve water management in our supply chain, including targets, control and rational use. This water mapping also extends to the supply of products for animal feed.*

## Investment in R&D

### (5.3.1.1) Effect type

*Select all that apply*

- Risks
- Opportunities

### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

*Select all that apply*

- Climate change
- Forests
- Water

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*With regard to research, development and partnerships, there is the case of Columbia University – Columbia Climate School (Network for Healthy and Sustainable Food Systems), with which we provide financial support (gift modality) for conducting academic research on the transition of protein-based food systems, aiming to encourage the agenda of lower environmental impact of food systems. Also in this line, the company invests in plant-based protein foods (PlantPlus Foods). This strategy reinforces the company's commitment to a less impactful agenda on the themes of Climate, Forests and Water. Climate: In relation to the Climate theme, investments in technology and the establishment of partnerships are strategic for achieving the established goals and objectives. In this sense, it is worth noting that*

Marfrig was a pioneer in adopting this technology of tracking and geomonitoring systems in Brazil, in 2009, and currently covers 100% of direct suppliers, from all biomes. Furthermore, Marfrig has strategically established partnerships and acquired technologies, such as in Origin Control, where direct investments of approximately R\$8 million were made to continue and develop partnerships with research institutions such as Embrapa and Agroicone, in addition to strengthening participation with institutions that promote good practices in sustainable livestock farming, such as the Global Roundtable for Sustainable Beef (GRSB), Mesa Brasileira de Pecuária Sustentável (MBPS), Instituto InPACTO and Coalização Brasil Clima Floresta e Agricultura. Forest: With regard to the theme of Forests, investments in research and the establishment of partnerships are strategic. In this sense, we highlight the techniques used in ILP (Crop-Livestock Integration) and ILPF (Crop-Livestock-Forest Integration), aimed at reconciling and balancing pastures and biodiversity, which in turn result from an unprecedented partnership established with EMBRAPA in 2018 to encourage the adoption of more sustainable practices in livestock farming, certifying meat derived from such systems. Also in relation to the theme of Forests, we highlight the innovative partnership between the forest restoration company re.green (with a solid scientific basis) and Marfrig, which will recover an area of 2 thousand hectares in the border region between the Amazon and Cerrado biomes. Water: With regard to the water theme, due to its importance, investments in research and projects are fundamental and strategic to increase water efficiency. In this sense, we highlight that our investments (CAPEX) in improvements to water and effluent management infrastructure aiming at water efficiency gains in our operations increased by 10.87% between 2022 and 2023, going from R\$ 70.9 million to more than R\$ 78 million. Disbursements for expenses related to the treatment of effluents and effluents, in addition to general maintenance (OPEX) increased by around 66.45% when compared to the value of 2022. These numbers refl

## Operations

### (5.3.1.1) Effect type

Select all that apply

- Risks
- Opportunities

### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Climate change
- Forests
- Water

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Climate: Aiming to mitigate impacts on the Climate, Marfrig has a differentiated action strategy for its operations, focusing essentially on energy efficiency. It is understood that improving energy efficiency in its direct processes is the most effective way to contribute to reducing emissions. To this end, energy consumption is monitored monthly through the Industrial Panel and the Marfrig Integrated Energy Matrix System (SIMEM). The Industrial Panel is the tool that is fed daily (partially) and has a monthly (official) closing to monitor indicators related to electricity. SIMEM is the panel of technical indicators for invoices, consumption assessment,

demand and fines, among other factors, related to the revenue directed to the company's production units. The strategic actions include: replacing some equipment in the factories, aiming at greater efficiency; modifying lighting, engines and refrigeration and compressed air systems; and ending the use of diesel generators in some operational units. In some operational units (such as in Chile), solar panels are being implemented. Furthermore, all operational units in South America have replaced equipment and revised processes, resulting in a reduction in the consumption of electrical and thermal energy calculated per head of cattle slaughtered. The remuneration linked to climate change stands out as a strategy for combating climate change. In operations, for example, professionals who perform management functions, starting with coordinators, have goals linked to the conscious consumption of natural resources in the plants, which directly impacts our Scope 1 and 2 emissions. Forests: At the operational level, the main strategy for addressing the issue of forests and mitigating deforestation is in the operational procedures of the plants, which incorporate the principles and guidelines of the Green+ Program, requiring and controlling the processes that confirm the necessary requirements for compliance with the program. The performance of the operation is fundamental and strategic for monitoring the Green+ Program. Water: The strategy for mitigating impacts and risks related to water, at the operational level, is directly linked to the efficiency in the use of the resource. In this sense, the strategy adopted has been to establish consumption targets: a 20% reduction in the volume of water consumed by 2035. This target, pursued globally, is based on our performance in 2020. Another difference is that the target for reducing water consumption is linked to the variable remuneration of those responsible for the units and the board of directors. [Add row]

### **(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.**

#### **Row 1**

##### **(5.3.2.1) Financial planning elements that have been affected**

Select all that apply

- Revenues
- Direct costs
- Access to capital
- Assets

##### **(5.3.2.2) Effect type**

Select all that apply

- Risks
- Opportunities

##### **(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements**

Select all that apply

- Climate change
- Forests
- Water

**(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements**

*Climate Change: Marfrig's financial planning is heavily influenced by climate change, with risks like extreme weather and water scarcity directly impacting operations. To address these, Marfrig has integrated climate considerations into its financial decisions, investing in sustainability through the Marfrig Verde+ Plan, which commits BRL 500 million to ensure a deforestation-free production chain within ten years. This plan, which includes achieving full supply chain traceability in the Amazon by 2025, demonstrates the centrality of climate change to Marfrig's long-term strategy. The Carbon Neutral Meat (CCN) initiative and expansion into plant-based products are key examples of Marfrig capitalizing on opportunities for low-carbon products, further diversifying revenue streams. Water: Water management is another critical focus, with Marfrig aiming to reduce water consumption by 20% by 2035. To achieve this, the company has invested BRL 78 million in water and effluent management infrastructure, marking a 10.87% increase from the previous year. Operating expenses related to maintenance and effluent treatment have also risen by 66.45% over the same period. Marfrig's strategies include monitoring water use with advanced technology, reusing water, and assessing water risks in operations and the supply chain. The company also considers the rising cost of water in its financial planning, using internal pricing to anticipate future cost increases and ensure sustainable water management. Forest: In the context of forest conservation, Marfrig is dedicated to eliminating deforestation in its supply chain by 2025 in the Amazon and by 2030 in the Cerrado, as outlined in its CDP Florestas commitment. Financial planning includes significant investments, such as issuing a Sustainable Transition Bond to raise BRL 500 million for sustainable cattle purchasing in the Amazon. Additional funding, like the USD 30 million from Stichting and green.fund, supports initiatives under Marfrig Verde+, promoting low-carbon practices and environmental preservation. Overall, Marfrig's financial strategy spans 11 to 15 years, focusing on low-carbon technologies, ecosystem restoration, and strategic partnerships to enhance resilience and sustainability.*

[Add row]

**(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?**

	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition
	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Other methodology or framework

[Fixed row]

**(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.**

**Row 1**

**(5.4.1.1) Methodology or framework used to assess alignment**

Select from:

Other, please specify :CAPEX

**(5.4.1.5) Financial metric**

Select from:

CAPEX

**(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)**

124914784.8

**(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)**

3.8

**(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)**

0.88

**(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)**

0.9

**(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition**

*In order to establish an investment projection aligned with our organization's climate transition, we initially used the average percentage change in recurring Capex over the last four years. We then apply the average percentage variance to the company's climate transition capital expenditures. With this, it was possible to*

estimate an investment of 0,88% for the year 2025. Marfrig has clear commitments to sustainability, investing in more environmentally friendly production practices, offering a variety of products with less environmental impact and working to neutralize or reduce greenhouse gas emissions. Below are some relevant points about its investments: Emissions Reduction Targets: - Marfrig's goal is to reduce its greenhouse gas emissions in scope 3 by 33% by 2035. - The focus is on reducing methane generated by animals through practices. Verde Program: - The focus on traceability as a tool to prevent deforestation and achieve socio-productive inclusion in the entire chain will be the full traceability of the supply. This will be done through combined mechanisms, including cattle play, satellite monitoring, georeferencing of rural properties and the design of risk maps, which cross-reference vegetation maps with breeding and rearing suppliers, allowing the identification of areas most susceptible to deforestation. Many of these mechanisms are already used by Marfrig and their use will be intensified and in 2025 all of Marfrig's direct and indirect suppliers will be monitored. In short, the company is committed to investing in practices that reduce emissions, promoting sustainability and socio-environmental responsibility in its value chain and during this period there will be investments in the company and in its value chain.

[Add row]

## **(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?**

### **(5.9.1) Water-related CAPEX (+/- % change)**

39.6

### **(5.9.2) Anticipated forward trend for CAPEX (+/- % change)**

0

### **(5.9.3) Water-related OPEX (+/- % change)**

22.64

### **(5.9.4) Anticipated forward trend for OPEX (+/- % change)**

0

### **(5.9.5) Please explain**

The percentage values were calculated based on OPEX and CAPEX expenditures for the years 2023 and 2024, considering the operations of all countries in which Marfrig operates. CAPEX investments increased by 39.60% between 2023 and 2024, rising from R\$ 63 million to over R\$ 88 million. This increase is mainly due to

*investments in improvements to water and effluent management infrastructure, aiming at water efficiency gains in our operations, include the implementation of new technologies and the modernization of existing facilities. Furthermore, operating expenses (OPEX) increased by approximately 22.64% in the same period, from R\$ 131 million to R\$ 160.7 million. This significant increase in OPEX is attributed to expenses related to the treatment of influents and effluents, in addition to general maintenance. The intensification of environmental regulations and the need to maintain compliance with stricter standards resulted in higher operating expenses.*  
[Fixed row]

## **(5.10) Does your organization use an internal price on environmental externalities?**

### **(5.10.1) Use of internal pricing of environmental externalities**

Select from:

No, but we plan to in the next two years

### **(5.10.3) Primary reason for not pricing environmental externalities**

Select from:

Not an immediate strategic priority

### **(5.10.4) Explain why your organization does not price environmental externalities**

*Marfrig does not currently perform carbon pricing. However, the company aims to implement the carbon pricing process in the next two years, as it is an essential step for the climate transition to become a reality. The process allows for the reduction of emissions and the direction of investments towards production with lower emissions. Marfrig is also investing in the production of low-carbon meat. The company has the Verde+ Program, launched in 2020, to establish sustainable, deforestation-free and fully traceable livestock farming by 2025. These actions put the company in the spotlight when it comes to sustainability. The company has committed to recovering 100,000 hectares of degraded pastures and restoring 6,000 hectares of native forests. The company is engaging its supply chain to intensify livestock farming, focusing on increasing productivity without the need to open new pasture areas.*

[Fixed row]

## **(5.11) Do you engage with your value chain on environmental issues?**

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select all that apply</i> <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Forests <input checked="" type="checkbox"/> Water <input checked="" type="checkbox"/> Plastics
Smallholders	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select all that apply</i>
Customers	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select all that apply</i> <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Forests <input checked="" type="checkbox"/> Water
Investors and shareholders	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select all that apply</i> <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Forests <input checked="" type="checkbox"/> Water
Other value chain stakeholders	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select all that apply</i> <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Forests <input checked="" type="checkbox"/> Water

[Fixed row]

**(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?**

## Climate change

### (5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

- Yes, we assess the dependencies and/or impacts of our suppliers

### (5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

- Contribution to supplier-related Scope 3 emissions
- Dependence on commodities

### (5.11.1.3) % Tier 1 suppliers assessed

Select from:

- 26-50%

### (5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

*Marfrig has 9,087 suppliers responsible for over 99% of its scope 3 emissions. Through the Marfrig Club and supplier evaluations, the company classifies suppliers based on their environmental impact. An action limit is set for suppliers contributing more than 0.1% to total scope 3 emissions, ensuring focus on categories with a significant impact on emissions.*

### (5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

- 26-50%

### (5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

9087

## Forests

### (5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

- Yes, we assess the dependencies and/or impacts of our suppliers

### (5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

- Basin/landscape condition
- Contribution to supplier-related Scope 3 emissions
- Dependence on ecosystem services/environmental assets
- Impact on water availability
- Impact on deforestation or conversion of other natural ecosystems

### (5.11.1.3) % Tier 1 suppliers assessed

Select from:

- 26-50%

### (5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

*Marfrig developed the Socio-Environmental Risk Mitigation Map with AgroÍcone to identify high-risk production areas related to commodities like livestock and soy. The map offers a comprehensive view of Brazilian territories, factoring in livestock distribution, deforestation risks, native vegetation, and social conflicts. It categorizes risks into five levels (very high, high, medium, low and very low), enabling Marfrig to prioritize and engage with suppliers in high and very high-risk areas.*

### (5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

- 1-25%

## (5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

1420

### Water

## (5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

Yes, we assess the dependencies and/or impacts of our suppliers

## (5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

Dependence on water

Impact on water availability

## (5.11.1.3) % Tier 1 suppliers assessed

Select from:

26-50%

## (5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

*Marfrig uses the Aqueduct tool to assess whether supplier farms are in areas of water stress, focusing on potential environmental impacts like pollution and water availability. Livestock farms in "high" or "very high" water stress areas face serious risks to production and economic viability. Farms in these areas are considered to have a significant impact on water resources. In 2024, 3.17% of supplier farms, about 255, were in such sensitive areas.*

## (5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

1-25%

## (5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

255

### Plastics

## (5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

- No, we do not assess the dependencies and/or impacts of our suppliers, and have no plans to do so within two years  
[Fixed row]

## (5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

### Climate change

## (5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

- Yes, we prioritize which suppliers to engage with on this environmental issue

## (5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

- In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change  
 Regulatory compliance

## (5.11.2.4) Please explain

*Marfrig seeks to influence its suppliers to reduce greenhouse gas emissions. The company has already mapped the categories that contribute the most to scope 3 emissions. As a result, we focus on actions with suppliers that are aligned with categories 1, 4 and 5 of scope 3. The company created the Marfrig Club, with the aim of increasing sustainability in the supply chain by sharing good practices and recognizing those suppliers that demonstrate their commitment to Marfrig's understanding of sustainability. The company also provides the Sustainable Practices Guide, a material that provides objective and practical guidelines on how*

suppliers must maintain their legal compliance and how they can reduce the environmental and social impact of their operations. Marfrig knows that it is not possible to maintain a stable supply chain without efficient management of natural resources; reducing emissions and promoting biodiversity are among other topics covered in the guide. Also, there is the Verde+ Program, an initiative designed to support sustainable beef production, once again including suppliers who have adopted the best practices proposed by Marfrig. Producers who adhere to Verde+ commit to following the precepts of the Marfrig Club and adopting sustainable practices, receiving technical support in return. These focused actions aim to tackle more than 99% of Marfrig's scope 3 emissions and make a big difference in reducing the potential risks of impact on the environment.

## Forests

### (5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

No, we do not prioritize which suppliers to engage with on this environmental issue

### (5.11.2.3) Primary reason for no supplier prioritization on this environmental issue

Select from:

We engage with all suppliers

### (5.11.2.4) Please explain

For its direct suppliers of forest related commodities, Marfrig does not have a prioritization order for engagement, as these commodities are strategic to the company's operations. 100% of direct suppliers of forest related commodities are evaluated to ensure they meet the company's socio-environmental requirements and commitments, forming a compliance standard to be followed. Any supplier that does not adhere to this compliance is suspended until they meet the required criteria again. For specific cattle commodities suppliers, there is the Marfrig Club, a program aimed at unifying information from all commodity suppliers for the company, as well as providing guidance on best practices.

## Water

### (5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

Yes, we prioritize which suppliers to engage with on this environmental issue

### (5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

- In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water
- Strategic status of suppliers
- Vulnerability of suppliers

#### (5.11.2.4) Please explain

*Marfrig uses water availability mapping to prioritize suppliers in areas of water stress, since these regions are more vulnerable. The company monitors the volume of animals slaughtered in these areas, using Aqueduct platform to strengthen engagement with suppliers that have significant impacts. The strategic status of suppliers is equally crucial. Marfrig engages with suppliers that are essential to its value chain, encouraging them to adopt sustainable practices, such as reducing water consumption. Participation in the Marfrig Club, which classifies suppliers into categories such as beginners, bronze, silver and gold, is based on adherence to sustainability principles, with priority given to those committed to responsible water management. The vulnerability of suppliers, especially in relation to water availability, is considered. Suppliers in areas with greater water risk receive technical support and are encouraged to implement sustainable management practices. In 2024, 3.17% of supplier farms were located in sensitive areas, reinforcing the need to prioritize these suppliers to protect water resources. The prioritization of suppliers is linked to the sustainability of Marfrig's operations, especially in animal production and in maintaining the quality of water resources, guided by strategic objectives. The participation of suppliers in the Marfrig Club and the continuous improvement in water management practices demonstrate the commitment to promoting sustainability.*

## Plastics

#### (5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

- No, we do not prioritize which suppliers to engage with on this environmental issue

#### (5.11.2.3) Primary reason for no supplier prioritization on this environmental issue

Select from:

- Not an immediate strategic priority

#### (5.11.2.4) Please explain

*Marfrig understands the importance of plastic waste management and the role this issue plays in environmental sustainability. However, at the current moment, the company has focused its efforts on areas more directly related to its sector. While engagement with suppliers regarding plastic use is not an immediate priority, Marfrig continues to monitor opportunities to improve its performance in this area.*

[Fixed row]

## (5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?

### Climate change

#### (5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

- Yes, environmental requirements related to this environmental issue are included in our supplier contracts

#### (5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

- Yes, we have a policy in place for addressing non-compliance

#### (5.11.5.3) Comment

*All company activities must be legal to access markets without fines or penalties for non-compliance with required standards. In this sense, compliance with legal requirements is non-negotiable for Marfrig Global Foods, and the expectation is that in any area where there is legal violation, the results will be identified in risk assessments. Marfrig also has a compliance area, implemented with the aim of ensuring compliance with legal requirements in our operations. The guidelines established there are structured based on three premises: prevention, detection and response. Farms that supply animals must meet at least three prerequisites established in the contract to supply animals to Marfrig (Marfrig Club Protocol, beginner level), namely: Animal: Issue the Animal Transit Guide (GTA) Environmental: Not to be embargoed by IBAMA Social: Not to be on the slave labor blacklist If they meet the prerequisites, they are eligible to supply to the company and are therefore considered beginners at the Marfrig Club, where they meet approximately 10% of the requirement pillars assessed (environmental, social and animal). Other requirements requested from suppliers are the presentation of documents, such as proof of Land Regularity Registration (SNCR), Rural Environmental Registration (CAR), Letter of Guarantee, Marfrig Club Protocol Checklist, Invoice and Animal Transit Guide (GTA), among others.*

### Forests

#### (5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

Yes, environmental requirements related to this environmental issue are included in our supplier contracts

#### **(5.11.5.2) Policy in place for addressing supplier non-compliance**

Select from:

Yes, we have a policy in place for addressing non-compliance

#### **(5.11.5.3) Comment**

*Marfrig has implemented its Policy for the Acquisition of Material of Forest Origin to ensure that its supply chains are free from deforestation, regardless of geographic location. All forest-origin products must come from planted forests in non-embargoed areas, and producers must not appear on IBAMA's Embargoed Areas List or have records of forced labor. Key legal documents, such as the FSC certificate and the mandatory DOF license for the transport and storage of native forest products, are required. For cattle suppliers, compliance with environmental and labor regulations is essential. Suppliers must not be included on IBAMA's list or have forced labor records, and they must provide proof of Land Registry and Rural Environmental Registration. For suppliers in the Amazon Biome, Marfrig uses geospatial devices and GIS to analyze geographical data. Cattle purchases from farms in the Amazon comply 100% with the Public Commitment on Amazon Cattle Ranching, and the process is independently audited annually. Marfrig also extends its monitoring to indirect suppliers through the RFI tool, ensuring full supply chain transparency. Additionally, Marfrig supports initiatives to combat deforestation, especially in the Amazon, such as the Soy Moratorium.*

## **Water**

#### **(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process**

Select from:

Yes, environmental requirements related to this environmental issue are included in our supplier contracts

#### **(5.11.5.2) Policy in place for addressing supplier non-compliance**

Select from:

Yes, we have a policy in place for addressing non-compliance

#### **(5.11.5.3) Comment**

*All company activities must be legal to access markets without fines or penalties for non-compliance with required standards. Compliance is non-negotiable for Marfrig Global Foods, and any legal violations are expected to be identified in risk assessments. Marfrig has a compliance area focused on ensuring adherence to legal requirements, structured around prevention, detection, and response. Farms supplying animals must meet at least three prerequisites defined in the Marfrig*

*Club Protocol (beginner level): Animal: Issue the Animal Transit Guide (GTA) Environmental: Not be embargoed by IBAMA Social: Not appear on the slave labor blacklist Meeting these prerequisites makes suppliers eligible to have their animals processed by Marfrig, classifying them as beginners in the Marfrig Club, where they meet approximately 10% of assessed pillars (environmental, social, and animal). The Club also includes a checklist of best agricultural, social, and environmental practices, covering waste management and prevention of contamination of natural resources. Additional requirements include presenting documents such as proof of Land Regularity Registration (SNCR), Rural Environmental Registration (CAR), Letter of Guarantee, Marfrig Club Protocol Checklist, Invoice, and GTA, among others.*

*[Fixed row]*

**(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.**

## **Climate change**

### **(5.11.6.1) Environmental requirement**

*Select from:*

- Implementation of emissions reduction initiatives

### **(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement**

*Select all that apply*

- Certification
- Fines and penalties
- Second-party verification
- Supplier self-assessment
- Geospatial monitoring tool
- Grievance mechanism/ Whistleblowing hotline

### **(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement**

*Select from:*

- 76-99%

### **(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement**

Select from:

76-99%

#### **(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement**

Select from:

76-99%

#### **(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement**

Select from:

100%

#### **(5.11.6.9) Response to supplier non-compliance with this environmental requirement**

Select from:

Suspend and engage

#### **(5.11.6.10) % of non-compliant suppliers engaged**

Select from:

1-25%

#### **(5.11.6.11) Procedures to engage non-compliant suppliers**

Select all that apply

Re-integrating suppliers back into upstream value chain based on the successful and verifiable completion of activities

#### **(5.11.6.12) Comment**

*Marfrig engages its suppliers to reduce its greenhouse gas emissions. The organization has identified the categories that contributed most to scope 3 emissions and is focusing its actions on suppliers belonging to categories 1, 4 and 5. The Marfrig Club was created by Marfrig to increase sustainability in its supply chain. The goal of this club is to share good practices and identify suppliers that are committed to Marfrig's sustainability vision. In addition, Marfrig created the Verde+ Program, a*

sustainable development initiative based on three pillars: Inclusion, Conservation and Production. According to the program's schedule, livestock farmers are required to share certain information with the company regarding their suppliers, production methods, among others. Until the person can provide the necessary data and demonstrate that they are in compliance with our commitments, they will be blocked from our supplier base until they prove compliance with Marfrig's commitments. In 2024, a total of 630 farms were reintegrated. We have reintegrated 4,194 farms since 2021 of the Verde+ Program. During the reintegration process, we assist suppliers in resuming their operations in accordance with our socio-environmental commitments, providing technical documentation support, legal advice and technical analyses.

## Forests

### (5.11.6.1) Environmental requirement

Select from:

- No deforestation or conversion of other natural ecosystems

### (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- Certification
- First-party verification
- Second-party verification
- Supplier self-assessment
- Geospatial monitoring tool
- Off-site third-party audit
- Community-based monitoring
- Supplier scorecard or rating
- Ground-based monitoring system
- Grievance mechanism/ Whistleblowing hotline

### (5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

- 76-99%

### (5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

- 100%

### (5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

Select from:

100%

### (5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

Select from:

100%

### (5.11.6.12) Comment

*Marfrig's Policy for the Acquisition of Material of Forest Origin ensures that all wood-based products are sustainably sourced, with strict rules applied across the value chain. New suppliers must meet environmental management standards and comply with legal requirements, including having no record on IBAMA's Embargoed list or the MTE's Labor Slave list. Suppliers must also provide FSC certification or equivalent documents and a Forest Origin Document (DOF) to verify the legal and sustainable source of the wood. For cattle, Marfrig uses the TAURA Cattle Purchase module to monitor and ensure compliance with environmental standards. The system cross-references suppliers with IBAMA and slave labor lists and assesses SNCR/CCIR and CAR licenses. Geographic information systems (GIS) are used for mapping and data analysis. Suppliers found non-compliant are blocked from selling until issues are resolved, with 4,194 farms reincluded by the end of 2024 under the Marfrig Verde+ Program. In soy procurement, Marfrig sources soybean husks and bran for cattle feed in Uruguay, ensuring traceability and adherence to the Soy Moratorium. Suppliers, including ADM, BRF Ingredients, and Dupont, follow policies to avoid deforestation.*

## Water

### (5.11.6.1) Environmental requirement

Select from:

Setting and monitoring withdrawal reduction targets

### (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

First-party verification

Geospatial monitoring tool

- Grievance mechanism/ Whistleblowing hotline
- Supplier scorecard or rating
- Supplier self-assessment

#### **(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement**

Select from:

- 100%

#### **(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement**

Select from:

- 100%

#### **(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement**

Select from:

- 100%

#### **(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement**

Select from:

- 100%

#### **(5.11.6.12) Comment**

*In their contracts, Marfrig suppliers must meet requirements related to water management, which are customized according to the supplier's field of activity. One of the requirements is to reduce water withdrawal. To help suppliers meet this requirement, compliance measures are available in the Marfrig Club Sustainable Practices Guide. These measures include: rational use of water, rainwater containment, tools to measure water consumption, among others. 100% of suppliers with significant impact are required to comply with this water-related requirement, and all of them meet this requirement. To verify compliance of properties with good practices, a checklist is applied that allows identifying the property's progress in the respective topics. In conversations with suppliers, information is collected about water consumption, the existence of a consumption reduction plan, water-related events (such as lack of rain) and the identification of risks.*

[Add row]

**(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.**

**Climate change**

**(5.11.7.2) Action driven by supplier engagement**

*Select from:*

- Emissions reduction

**(5.11.7.3) Type and details of engagement**

Capacity building

- Provide training, support and best practices on how to mitigate environmental impact
- Other capacity building activity, please specify :Conduct engagement campaigns to educate suppliers about climate change

Financial incentives

- Feature environmental performance in supplier awards scheme

**(5.11.7.4) Upstream value chain coverage**

*Select all that apply*

- Tier 1 suppliers

**(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement**

*Select from:*

- 26-50%

**(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement**

*Select from:*

- 26-50%

### **(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action**

*The Marfrig Club Program is a quality control initiative focusing on respect for animals, the environment, and society to mitigate supply chain risks. It aims to engage and develop suppliers by recognizing those who excel in animal welfare and socio-environmental compliance. The program strengthens relationships between producers and Marfrig, encouraging good agricultural practices such as maintaining natural reserves, promoting biodiversity, reducing pollution, and preserving water sources. A checklist is used to assess and classify suppliers as beginner, bronze, silver, or gold based on their adherence to these practices. Participation in the Marfrig Club Program aligns suppliers with the Good Sustainability Practices Guide, facilitating monitoring and progress in incorporating climate considerations into their management. The program's impact on climate issues is seen as qualitatively lower for participating farms. By 2024, around 9,000 suppliers are engaged in the program, 19% improving their practices to move up in categories. This reflects Marfrig's commitment to sustainability and ensuring responsible practices among its suppliers. New projects within the Marfrig Club Program include partnerships with suppliers to reduce methane emissions. Two key initiatives are: 1. Silvafeed® BX: A food supplement from SilvaTeam that, when mixed with feed during the fattening phase, reduces methane emissions by 15%. 2. SilvAir®: A nutrient-rich product from Cargill used in cattle diets, optimizing feed and producing ammonia instead of methane in the rumen, with evidence from over 25 scientific studies. Marfrig actively promotes research with suppliers to identify opportunities for reducing greenhouse gas (GHG) emissions. However, there is currently no established emission factor for these methods in Marfrig's annual GHG Inventory. The company continues to monitor and support the adoption of these practices, reinforcing its commitment to sustainability and the long-term resilience of its operations.*

### **(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue**

Select from:

Yes, please specify the environmental requirement

### **(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action**

Select from:

Yes

## **Forests**

### **(5.11.7.1) Commodity**

Select from:

Timber products

### **(5.11.7.2) Action driven by supplier engagement**

Select from:

- No deforestation and/or conversion of other natural ecosystems

### (5.11.7.3) Type and details of engagement

Capacity building

- Develop or distribute resources on how to map upstream value chain

### (5.11.7.4) Upstream value chain coverage

Select all that apply

- Tier 1 suppliers

### (5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

- 1-25%

### (5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

- 1-25%

### (5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

*Marfrig implements a comprehensive approach to engage suppliers of wood products, ensuring the sustainable and legal origin of raw materials used in its operations. The company enforces a Forestry Material Acquisition Policy with strict criteria for selecting suppliers, aiming to combat illegal deforestation and protect human rights and traditional populations. One key strategy involves requiring all paper and cardboard suppliers to be certified by the Forest Stewardship Council (FSC). This certification confirms that the raw materials come from sustainably managed forests, supporting environmental preservation and respecting local communities' rights. Another significant measure is the requirement for suppliers of firewood used in boilers to have Ibama's Forestry Origin Document (DOF), a mandatory license that ensures the traceability and legal origin of the wood. Marfrig also focuses on mapping the supply of wood products in areas at risk of illegal deforestation or other harmful environmental practices. This mapping helps identify potential vulnerabilities in the supply chain, allowing the company to take preventive actions to ensure sustainability and legal compliance. The development and use of supply chain mapping tools and questionnaires on social and environmental indicators are crucial in promoting sustainability and combating illegal deforestation. These tools enable Marfrig to trace the origin of wood products*

and verify their compliance with environmental commitments. The questionnaires help engage suppliers, providing valuable information about their practices and impacts, and encouraging them to adopt better practices. Through the implementation of the Forestry Material Acquisition Policy and the use of these tools, Marfrig ensures that its suppliers meet sustainability requirements and do not contribute to illegal deforestation. The company's proactive engagement has resulted in 100% of its cardboard and paper suppliers being FSC certified, guaranteeing the sustainable management of forests. Additionally, by purchasing only firewood with the DOF from Ibama, Marfrig ensures the wood's traceability and compliance with legal requirements for biomass use.

#### **(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue**

Select from:

- Yes, please specify the environmental requirement :no conversion and no deforestation of natural ecosystems.

#### **(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action**

Select from:

- Unknown

## **Water**

#### **(5.11.7.2) Action driven by supplier engagement**

Select from:

- Total water withdrawal volumes reduction

#### **(5.11.7.3) Type and details of engagement**

Capacity building

- Provide training, support and best practices on how to mitigate environmental impact
- Support suppliers to set their own environmental commitments across their operations

Information collection

- Collect environmental risk and opportunity information at least annually from suppliers

Innovation and collaboration

- Collaborate with suppliers on innovations to reduce environmental impacts in products and services

- Incentivize collaborative sustainable water management in river basins
- Invest jointly with suppliers in R&D of relevant low-carbon technologies

#### (5.11.7.4) Upstream value chain coverage

Select all that apply

- Tier 1 suppliers

#### (5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

- 100%

#### (5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

- 100%

#### (5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

*Marfrig has been strongly engaged with its suppliers to promote the sustainable management of water resources. Through the Marfrig Club program and the "Environmental Respect" pillar, the company collaborates with suppliers on innovations aimed at reducing environmental impacts, focusing on water availability and treatment, with the aim of consolidating the environmental performance of livestock farmers and ensuring the quality of water resources around the farms. This program encourages practices such as rainwater harvesting, crop rotation, and accurate measurement of water consumption on farms. In addition, Marfrig encourages sustainable collaborative water management in river basins, promoting the rational use of water and the containment of rainwater to prevent erosion and improve soil infiltration. The company also collects information on environmental risks and opportunities from its suppliers annually, ensuring that water management practices are constantly monitored and optimized. Marfrig provides training, support and best practices to its suppliers to help them mitigate environmental impacts, with a special focus on preserving and optimizing water resources. The technical support offered by the company allows suppliers to establish their own environmental commitments related to water, contributing to the protection of water resources in the long term. The scope of this engagement is total, covering 100% of direct suppliers, which underscores the importance of these activities in Marfrig's sustainability strategy. By engaging all suppliers, Marfrig ensures that even the most vulnerable can improve their water management practices, guaranteeing water availability and quality. The results of this engagement are remarkable, with 19% of suppliers improving their ranking due to the adoption of more efficient water management practices. These results show that the program is effective not only in promoting water sustainability, but also in creating a culture of innovation and continuous improvement among suppliers, ensuring the preservation of water resources and strengthening Marfrig's value chain.*

### (5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

- Yes, please specify the environmental requirement :Total water withdrawal volumes reduction

### (5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

- No, because our tier 1 suppliers are producers, and have no suppliers of commodities

## Plastics

### (5.11.7.2) Action driven by supplier engagement

Select from:

- No other supplier engagement

## Forests

### (5.11.7.1) Commodity

Select from:

- Cattle products

### (5.11.7.2) Action driven by supplier engagement

Select from:

- No deforestation and/or conversion of other natural ecosystems

### (5.11.7.3) Type and details of engagement

Capacity building

- Provide training, support and best practices on how to mitigate environmental impact

## Information collection

- Collect targets information at least annually from suppliers

### (5.11.7.4) Upstream value chain coverage

Select all that apply

- Tier 1 suppliers
- Tier 2 suppliers
- Tier 3 suppliers

### (5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

- 26-50%

### (5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

- 100%

### (5.11.7.8) Number of tier 2+ suppliers engaged

81

### (5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

*"Marfrig implements the "Marfrig Club," its main program to engage cattle suppliers in Brazil by promoting sustainable livestock practices that combine rural development, animal welfare, social responsibility, and reduced environmental impact. Since 2020, the protocol has applied to 100% of direct cattle suppliers. To strengthen compliance, Marfrig launched the "Verde+ Program" in 2020, offering technical assistance, legal support, and satellite image analysis to help suppliers meet socio-environmental criteria and return to eligibility. The company also participates in the Sustainable Calf Program, in partnership with IDH in the Juruena Valley (MT), supporting calf producers through technical assistance, land regularization, forest restoration, and production intensification, fostering regional development and stronger local communities. Progress is measured through periodic evaluations of production practices, animal welfare, and socio-environmental*

compliance. Marfrig also invested in advanced supply chain monitoring, including blockchain and satellite platforms, to ensure precise traceability of cattle throughout their journey to company units. These tools guarantee that beef comes from compliant farms, and any irregularities are addressed with corrective action plans supported by Marfrig's team. Additionally, Marfrig co-created BIOMAS, a company dedicated to restoring and protecting 4 million hectares of native forests across Brazilian biomes over 20 years, generating both environmental benefits and regional development. The data presented refer to the percentage of traceability of our indirect suppliers up to tier 3 in 2024 (81.2%). More specifically, traceability reached 88.8% in the Amazon and 79.6% in the Cerrado, Marfrig's two main sourcing regions. Having already achieved 100% monitoring of direct suppliers, the company is committed to a fully deforestation-free supply chain. Looking ahead to 2025, aligned with Verde+ goals, the company aims for 100% of all suppliers, direct and indirect, to operate in deforestation-free areas. Its methodology maps all production stages (breeding – tier 3; rearing – tier 2; fattening – tier 1), ensuring traceability back to the farm of birth. Marfrig also extends the same social and environmental standards to indirect suppliers, with adaptations when necessary, so that these principles are fully observed throughout the supply chain."

#### **(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue**

Select from:

Yes, please specify the environmental requirement :No conversion and no deforestation of natural ecosystems

#### **(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action**

Select from:

Yes

### **Forests**

#### **(5.11.7.1) Commodity**

Select from:

Soy

#### **(5.11.7.2) Action driven by supplier engagement**

Select from:

No deforestation and/or conversion of other natural ecosystems

#### **(5.11.7.3) Type and details of engagement**

## Information collection

- Collect targets information at least annually from suppliers

### (5.11.7.4) Upstream value chain coverage

Select all that apply

- Tier 1 suppliers

### (5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

- 1-25%

### (5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

- 1-25%

### (5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

*Marfrig Global Foods has implemented a strategic approach to engage its soy suppliers, aiming to ensure sustainability and socio-environmental responsibility throughout its value chain. The company partners with suppliers to verify that the soy it purchases is free from illegal deforestation or conversion of natural areas. This is achieved through the use of questionnaires on environmental and social indicators, ensuring that suppliers meet specific sustainability criteria. Marfrig has also developed tools for monitoring the supply chain, which allow the company to track the origin and quantity of soy used in its operations, ensuring compliance with legal and socio-environmental requirements, including the Soy Moratorium. The company works with a select group of key suppliers, such as ADM, BRF Ingredients, and IFF, who adhere to policies that prevent soy sourcing from deforested areas. These suppliers are committed to the Soy Moratorium in the Amazon and the Green Protocol for Grains in Pará, ensuring that the soy they provide meets Marfrig's strict socio-environmental standards. Marfrig views monitoring the soy supply chain as a shared responsibility and has developed purchasing policies that encourage suppliers to control the origin of their soy. The implementation of supply chain mapping tools has enhanced Marfrig's ability to trace the origin of soy and identify areas of environmental and social risk. This information has allowed the company to focus its engagement efforts on suppliers whose practices align more closely with its sustainability criteria. The use of questionnaires to assess soy suppliers' social and environmental indicators has proven effective in determining their compliance with Marfrig's requirements. A key example of the impact of this engagement strategy is Marfrig's partnership with companies like ADM, BRF Ingredients, and IFF, which follow policies for sourcing soy from non-deforested areas and align with the Soy Moratorium and the Green Protocol for Grains. Through these partnerships, Marfrig has encouraged the adoption of sustainable practices, ensuring that the soy*

supplied meets its strict socio-environmental criteria. This engagement has enabled Marfrig to work exclusively with key suppliers who respect its socio-environmental requirements and environmental legislation, providing greater security and confidence in the soy's origin.

#### **(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue**

Select from:

- Yes, please specify the environmental requirement :No conversion and no deforestation of natural ecosystems

#### **(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action**

Select from:

- Unknown

[Add row]

### **(5.11.8) Provide details of any environmental smallholder engagement activity**

#### **Row 1**

##### **(5.11.8.1) Commodity**

Select from:

- Cattle products

##### **(5.11.8.2) Type and details of smallholder engagement approach**

Capacity building

- Offer on-site technical assistance and extension services
- Provide training, support and best practices on sustainable agriculture practices and nutrient management

Innovation and collaboration

- Collaborate with smallholders on innovations to reduce environmental impacts in products and services

### (5.11.8.3) Number of smallholders engaged

134

### (5.11.8.4) Effect of engagement and measures of success

*"Marfrig understands that monitoring and improving its supplier chain is essential from the very beginning of the production cycle. To this end, the company supports the Calf Sustainable Production Program in partnership with IDH, which provides technical training, environmental and land regularization, and implements an individual traceability model for animals. The program operates in the Juruena Valley (MT), a strategic calf-breeding hub in the state. To expand the initiative, Marfrig signed a €1.75 million agreement with IDH to strengthen support for the program and promote the supply of sustainably sourced raw materials from the calf-breeding stage (Tier 3). Planned actions include technical assistance for small cattle ranchers, monitoring and impact indicators in the territory and calf production, livestock intensification, and forest restoration. In 2024, the first year of Marfrig's investment, the program reached 151 newly registered producers, 134 of whom are smallholders. It also resulted in the conservation of 31,805 ha of forest, the intensification of over 1,000 ha of pastureland, and the restoration of 2 ha of forest. Additionally, approximately 5,000 calves were individually identified during the period."*

[Add row]

### (5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

#### Climate change

### (5.11.9.1) Type of stakeholder

Select from:

Customers

### (5.11.9.2) Type and details of engagement

Education/Information sharing

- Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- Align your organization's goals to support customers' targets and ambitions
- Engage with stakeholders to advocate for policy or regulatory change

### (5.11.9.3) % of stakeholder type engaged

Select from:

76-99%

### (5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

76-99%

### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*Marfrig has established itself as a benchmark company in the transparent disclosure of environmental and climate-related information across its entire value chain. In line with international best practices, the company regularly shares data from its greenhouse gas emissions inventory, energy consumption, climate-related risks and opportunities, as well as discloses its Climate Transition Plan and public emission reduction targets. This information is made available through annual reports, CDP submissions, and other communication channels, enabling stakeholders to clearly understand the company's performance and commitments. In addition, Marfrig conducts engagement campaigns to educate stakeholders on the environmental impacts related to its products, promotes the dissemination of certifications and traceability schemes, and shares achievements linked to its environmental initiatives. This strategy aims to align its sustainability goals with those of clients and partners, strengthening long-term relationships and ensuring greater reliability throughout the supply chain. Specifically regarding clients, the company maintains direct engagement channels through socio-environmental questionnaires, responding to formal requests that require detailed information on emissions, energy use, animal welfare, and certifications. This process ensures greater transparency, meets regulatory and market compliance requirements, and reinforces Marfrig's position as a strategic partner for clients seeking suppliers committed to mitigating climate impacts.*

### (5.11.9.6) Effect of engagement and measures of success

*The company recognizes the success of its climate strategy by being consistently highlighted for its best reporting practices and its strong market positioning. This recognition reflects the consistency of the actions implemented, which combine emissions reduction, the use of renewable energy, and operational efficiency initiatives. Such practices not only mitigate environmental and regulatory risks but also generate economic and reputational benefits, strengthening the trust of customers, investors, and partners. By combining innovation, transparency, and long-term commitment, the company establishes itself as a benchmark in its industry and positions itself as a market leader, capable of transforming climate challenges into opportunities for sustainable growth.*

## Forests

### (5.11.9.1) Type of stakeholder

Select from:

- Investors and shareholders

### (5.11.9.2) Type and details of engagement

#### Education/Information sharing

- Educate and work with stakeholders on understanding and measuring exposure to environmental risks
- Share information about your products and relevant certification schemes
- Share information on environmental initiatives, progress and achievements

#### Innovation and collaboration

- Align your organization's goals to support customers' targets and ambitions
- Engage with stakeholders to advocate for policy or regulatory change

### (5.11.9.3) % of stakeholder type engaged

Select from:

- 100%

### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*We have achieved exceptional results in relation to the traceability of the supply chain, especially with respect to suppliers in biomes such as the Cerrado and the Amazon region. We have announced that the target of ensuring that 100% of our company's animal supply chain is to be sustainable, tracked and free from deforestation has been brought forward to 2025 for all biomes, including the purchase of animals for slaughter at our own units. We should stress, once again, that we are committed to a chain that is free from deforestation and land conversion. Through the Verde+ Program, we aim to contribute to accelerating the sustainability of livestock farming, minimizing the impacts of this activity on those biomes where there is a risk of deforestation. This is an objective that involves all our operations and we are therefore reinforcing our firm commitment to increasing our positive impacts and meeting the demands of our customers, investors and other stakeholders.*

### (5.11.9.6) Effect of engagement and measures of success

*In 2023, we announced that our target of ensuring that 100% of our production chain, covering all biomes, is sustainable, tracked and deforestation-free, had been brought forward to 2025. We made significant advances in the area considered to be most challenging within the sector - traceability. With 100% of the direct suppliers already monitored by satellite, in 2024 we achieved 88.8% coverage of indirect suppliers in the Amazon region and 79.6% in the Cerrado region, ensuring that the cattle purchased by the Company is not sourced from deforested areas, indigenous lands, or conservation units. We also hosted the 'Verde+ Livestock Farming: trends and opportunities' event, in São Paulo and London. This event showcased the results from the 1,000 days of implementing the Verde+ Program, with 1,200 attendees including experts, producers, suppliers, partners, investors, academia, banks and government representatives.*

## Water

### (5.11.9.1) Type of stakeholder

Select from:

- Customers

### (5.11.9.2) Type and details of engagement

Education/Information sharing

- Share information about your products and relevant certification schemes
- Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- Engage with stakeholders to advocate for policy or regulatory change
- Incentivize collaborative sustainable water management in river basins

### (5.11.9.3) % of stakeholder type engaged

Select from:

- 1-25%

### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*The company has made consistent progress in its agenda for the responsible management of water resources, adopting practices that combine operational efficiency, innovation, and stakeholder engagement throughout the value chain. Rational water use is monitored daily across our operations, enabling the identification of opportunities for continuous improvement and reducing risks related to water availability. Among the initiatives implemented are water reuse projects, wastewater treatment in operational units, and the incorporation of technologies aimed at water efficiency, strengthening the company's commitment to preserving this essential resource. In addition, the company has set a target to reduce water consumption by 20% by 2035, using 2020 as the baseline year, reinforcing its ambition to align corporate practices with the sustainable management of natural resources. Transparency plays a key role in this process. We periodically disclose consumption data, water efficiency indicators, and achieved results, demonstrating how the organization continues to advance its commitments while fostering best practices among our strategic stakeholders. Within the value chain, through the Marfrig Club, we provide suppliers with clear guidelines on water management, encouraging practices that support water conservation and environmental balance in the regions where we operate. This same principle guides our relationship with clients: we share detailed information through socio-environmental questionnaires, addressing their demand for greater transparency and strengthening trust in the company's water management practices.*

### (5.11.9.6) Effect of engagement and measures of success

*The company sees success in its water management through recognition of its commitment to reducing consumption, improving operational efficiency, and ensuring transparency in its practices. Implemented measures, such as daily monitoring of water use, reuse projects, and wastewater treatment, not only reduce environmental impacts but also ensure greater efficiency and resilience in operations. In addition to the economic benefits generated by process optimization, these practices strengthen the company's reputation and consolidate its position as a reference in the sector. By sharing guidance on good water management practices with its value chain, the company extends the reach of its positive impacts, positioning itself as a leader in promoting sustainable and innovative solutions to address water-related challenges.*

## Forests

### (5.11.9.1) Type of stakeholder

Select from:

- Customers

### (5.11.9.2) Type and details of engagement

Education/Information sharing

- Educate and work with stakeholders on understanding and measuring exposure to environmental risks
- Share information about your products and relevant certification schemes
- Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- Align your organization's goals to support customers' targets and ambitions
- Engage with stakeholders to advocate for policy or regulatory change

### (5.11.9.3) % of stakeholder type engaged

Select from:

- 100%

### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*We have achieved exceptional results in relation to the traceability of the supply chain, especially with respect to suppliers in biomes such as the Cerrado and the Amazon region. We have announced that the target of ensuring that 100% of our company's animal supply chain is to be sustainable, tracked and free from deforestation has been brought forward to 2025 for all biomes, including the purchase of animals for slaughter at our own units. We should stress, once again, that we are committed to a chain that is free from deforestation and land conversion. Through the Verde+ Program, we aim to contribute to accelerating the sustainability of livestock farming, minimizing the impacts of this activity on those biomes where there is a risk of deforestation. This is an objective that involves all our operations and we are therefore reinforcing our firm commitment to increasing our positive impacts and meeting the demands of our customers, investors and other stakeholders.*

#### **(5.11.9.6) Effect of engagement and measures of success**

*In 2023, we announced that our target of ensuring that 100% of our production chain, covering all biomes, is sustainable, tracked and deforestation-free, had been brought forward to 2025. We made significant advances in the area considered to be most challenging within the sector - traceability. With 100% of the direct suppliers already monitored by satellite, in 2024 we achieved 88.8% coverage of indirect suppliers in the Amazon region and 79.6% in the Cerrado region, ensuring that the cattle purchased by the Company is not sourced from deforested areas, indigenous lands, or conservation units. We also hosted the 'Verde+ Livestock Farming: trends and opportunities' event, in São Paulo and London. This event showcased the results from the 1,000 days of implementing the Verde+ Program, with 1,200 attendees including experts, producers, suppliers, partners, investors, academia, banks and government representatives.*

### **Forests**

#### **(5.11.9.1) Type of stakeholder**

Select from:

- Other value chain stakeholder, please specify :Banks, academia, government representatives.

#### **(5.11.9.2) Type and details of engagement**

Education/Information sharing

- Educate and work with stakeholders on understanding and measuring exposure to environmental risks
- Share information about your products and relevant certification schemes
- Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- Align your organization's goals to support customers' targets and ambitions
- Engage with stakeholders to advocate for policy or regulatory change

#### **(5.11.9.3) % of stakeholder type engaged**

Select from:

100%

### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*We have achieved exceptional results in relation to the traceability of the supply chain, especially with respect to suppliers in biomes such as the Cerrado and the Amazon region. We have announced that the target of ensuring that 100% of our company's animal supply chain is to be sustainable, tracked and free from deforestation has been brought forward to 2025 for all biomes, including the purchase of animals for slaughter at our own units. We should stress, once again, that we are committed to a chain that is free from deforestation and land conversion. Through the Verde+ Program, we aim to contribute to accelerating the sustainability of livestock farming, minimizing the impacts of this activity on those biomes where there is a risk of deforestation. This is an objective that involves all our operations and we are therefore reinforcing our firm commitment to increasing our positive impacts and meeting the demands of our customers, investors and other stakeholders.*

### (5.11.9.6) Effect of engagement and measures of success

*In 2023, we announced that our target of ensuring that 100% of our production chain, covering all biomes, is sustainable, tracked and deforestation-free, had been brought forward to 2025. We made significant advances in the area considered to be most challenging within the sector - traceability. With 100% of the direct suppliers already monitored by satellite, in 2024 we achieved 88.8% coverage of indirect suppliers in the Amazon region and 79.6% in the Cerrado region, ensuring that the cattle purchased by the Company is not sourced from deforested areas, indigenous lands, or conservation units. We also hosted the 'Verde+ Livestock Farming: trends and opportunities' event, in São Paulo and London. This event showcased the results from the 1,000 days of implementing the Verde+ Program, with 1,200 attendees including experts, producers, suppliers, partners, investors, academia, banks and government representatives.*

## Climate change

### (5.11.9.1) Type of stakeholder

Select from:

Investors and shareholders

### (5.11.9.2) Type and details of engagement

Education/Information sharing

Share information about your products and relevant certification schemes

Share information on environmental initiatives, progress and achievements

### (5.11.9.3) % of stakeholder type engaged

Select from:

100%

#### (5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

None

#### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*Marfrig has established itself as a benchmark company in the transparent disclosure of environmental and climate-related information across its entire value chain. In line with international best practices, the company regularly shares data from its greenhouse gas emissions inventory, energy consumption, climate-related risks and opportunities, as well as discloses its Climate Transition Plan and public emission reduction targets. This information is made available through annual reports, CDP submissions, and other communication channels, enabling stakeholders to clearly understand the company's performance and commitments. In addition, Marfrig conducts engagement campaigns to educate stakeholders on the environmental impacts related to its products, promotes the dissemination of certifications and traceability schemes, and shares achievements linked to its environmental initiatives. This strategy aims to align its sustainability goals with those of clients and partners, strengthening long-term relationships and ensuring greater reliability throughout the supply chain. In its relationship with investors and shareholders, the company adopts a stance of full transparency, providing information that enables the assessment of climate risks, business opportunities, and the resilience of its operations in the face of global changes. This engagement is essential to mitigate risk perceptions and strengthen market confidence, ensuring a solid foundation for investment decisions aligned with leading ESG practices. Marfrig understands that the consistency and depth of its climate disclosures contribute directly to the appreciation of its assets and to the strengthening of its reputation within the capital markets.*

#### (5.11.9.6) Effect of engagement and measures of success

*The company recognizes the success of its climate strategy by being consistently highlighted for its best reporting practices and its strong market positioning. This recognition reflects the consistency of the actions implemented, which combine emissions reduction, the use of renewable energy, and operational efficiency initiatives. Such practices not only mitigate environmental and regulatory risks but also generate economic and reputational benefits, strengthening the trust of customers, investors, and partners. By combining innovation, transparency, and long-term commitment, the company establishes itself as a benchmark in its industry and positions itself as a market leader, capable of transforming climate challenges into opportunities for sustainable growth.*

## Climate change

#### (5.11.9.1) Type of stakeholder

Select from:

Other value chain stakeholder, please specify :employers

### (5.11.9.2) Type and details of engagement

Education/Information sharing

- Share information about your products and relevant certification schemes
- Share information on environmental initiatives, progress and achievements

### (5.11.9.3) % of stakeholder type engaged

Select from:

- 100%

### (5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

- None

### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*Marfrig has established itself as a benchmark company in the transparent disclosure of environmental and climate-related information across its entire value chain. In line with international best practices, the company regularly shares data from its greenhouse gas emissions inventory, energy consumption, climate-related risks and opportunities, as well as discloses its Climate Transition Plan and public emission reduction targets. This information is made available through annual reports, CDP submissions, and other communication channels, enabling stakeholders to clearly understand the company's performance and commitments. In addition, Marfrig conducts engagement campaigns to educate stakeholders on the environmental impacts related to its products, promotes the dissemination of certifications and traceability schemes, and shares achievements linked to its environmental initiatives. This strategy aims to align its sustainability goals with those of clients and partners, strengthening long-term relationships and ensuring greater reliability throughout the supply chain. For employees, the communication of these practices translates into an essential element of employer branding, reinforcing pride in belonging to the organization and encouraging adherence to the company's corporate sustainability goals. Internal engagement includes the dissemination of information on environmental progress, the recognition of collective achievements, and the encouragement of participation in continuous improvement programs. In this way, Marfrig strengthens its positioning as an employer that combines business strength with social and environmental commitment, attracting and retaining talent motivated by the sustainability agenda.*

### (5.11.9.6) Effect of engagement and measures of success

*The company recognizes the success of its climate strategy by being consistently highlighted for its best reporting practices and its strong market positioning. This recognition reflects the consistency of the actions implemented, which combine emissions reduction, the use of renewable energy, and operational efficiency initiatives. Such practices not only mitigate environmental and regulatory risks but also generate economic and reputational benefits, strengthening the trust of*

customers, investors, and partners. By combining innovation, transparency, and long-term commitment, the company establishes itself as a benchmark in its industry and positions itself as a market leader, capable of transforming climate challenges into opportunities for sustainable growth.

## Water

### (5.11.9.1) Type of stakeholder

Select from:

- Investors and shareholders

### (5.11.9.2) Type and details of engagement

Education/Information sharing

- Share information about your products and relevant certification schemes
- Share information on environmental initiatives, progress and achievements

### (5.11.9.3) % of stakeholder type engaged

Select from:

- 100%

### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*The company has made consistent progress in its agenda for the responsible management of water resources, adopting practices that combine operational efficiency, innovation, and stakeholder engagement throughout the value chain. Rational water use is monitored daily across our operations, enabling the identification of opportunities for continuous improvement and reducing risks related to water availability. Among the initiatives implemented are water reuse projects, wastewater treatment in operational units, and the incorporation of technologies aimed at water efficiency, strengthening the company's commitment to preserving this essential resource. In addition, the company has set a target to reduce water consumption by 20% by 2035, using 2020 as the baseline year, reinforcing its ambition to align corporate practices with the sustainable management of natural resources. Transparency plays a fundamental role in this process. We periodically disclose consumption data, water efficiency indicators, and the results achieved, demonstrating how the organization has been progressing in its commitments and fostering best practices among our strategic stakeholders. Within the value chain, through Marfrig Club, we provide suppliers with clear guidelines on water management, encouraging practices that promote water conservation and environmental balance in the regions where we operate. For investors and shareholders, this set of information provides the basis for a more accurate analysis of the risks and opportunities associated with the topic, contributing to investment decisions grounded in sustainability criteria and water risk management.*

### (5.11.9.6) Effect of engagement and measures of success

*The company sees success in its water management through recognition of its commitment to reducing consumption, improving operational efficiency, and ensuring transparency in its practices. Implemented measures, such as daily monitoring of water use, reuse projects, and wastewater treatment, not only reduce environmental impacts but also ensure greater efficiency and resilience in operations. In addition to the economic benefits generated by process optimization, these practices strengthen the company's reputation and consolidate its position as a reference in the sector. By sharing guidance on good water management practices with its value chain, the company extends the reach of its positive impacts, positioning itself as a leader in promoting sustainable and innovative solutions to address water-related challenges.*

## Water

### (5.11.9.1) Type of stakeholder

Select from:

- Other value chain stakeholder, please specify :employers

### (5.11.9.2) Type and details of engagement

Education/Information sharing

- Share information about your products and relevant certification schemes
- Share information on environmental initiatives, progress and achievements

### (5.11.9.3) % of stakeholder type engaged

Select from:

- 100%

### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*The company has made consistent progress in its agenda for the responsible management of water resources, adopting practices that combine operational efficiency, innovation, and stakeholder engagement throughout the value chain. Rational water use is monitored daily across our operations, enabling the identification of opportunities for continuous improvement and reducing risks related to water availability. Among the initiatives implemented are water reuse projects, wastewater treatment in operational units, and the incorporation of technologies aimed at water efficiency, strengthening the company's commitment to preserving this essential resource. In addition, the company has set a target to reduce water consumption by 20% by 2035, using 2020 as the baseline year, reinforcing its ambition to align corporate practices with the sustainable management of natural resources. Transparency plays a key role in this process. We periodically disclose*

consumption data, water efficiency indicators, and the results achieved, demonstrating how the organization has been progressing on its commitments and fostering best practices among our strategic stakeholders. Within the value chain, through Marfrig Club, we guide suppliers with clear guidelines on water management, encouraging practices that promote water conservation and environmental balance in the regions where we operate. Internally, we engage our employees to act as ambassadors of these practices, strengthening employer branding and building a work environment in which the care for water resources is part of the organizational culture and a source of pride in belonging to the company.

#### (5.11.9.6) Effect of engagement and measures of success

The company sees success in its water management through recognition of its commitment to reducing consumption, improving operational efficiency, and ensuring transparency in its practices. Implemented measures, such as daily monitoring of water use, reuse projects, and wastewater treatment, not only reduce environmental impacts but also ensure greater efficiency and resilience in operations. In addition to the economic benefits generated by process optimization, these practices strengthen the company's reputation and consolidate its position as a reference in the sector. By sharing guidance on good water management practices with its value chain, the company extends the reach of its positive impacts, positioning itself as a leader in promoting sustainable and innovative solutions to address water-related challenges.

[Add row]

### (5.12) Indicate any mutually beneficial environmental initiatives you could collaborate on with specific CDP Supply Chain members.

#### Row 1

#### (5.12.1) Requesting member

Select from:

- Costco Wholesale Corporation

#### (5.12.2) Environmental issues the initiative relates to

Select all that apply

- Climate change
- Water

#### (5.12.4) Initiative category and type

Change to supplier operations

- Increase proportion of renewable energy purchased

### (5.12.5) Details of initiative

*Most of the emissions from Scope 1 production units refer to the treatment of industrial effluents in the operating units. The installation of biodigester with flares to capture and burn the generated gases has great potential to reduce GHG emissions associated with this source. Marfrig has been considering the possibility of installing new biodigesters in its operating units, with the ability to use the heat generated in the boilers, or what seems to be more viable today, the generation of electricity from this gas to provide part of the electricity consumed in the operating units. The completion of the project would reduce our Scope 1 emissions, and would result in a reduction in Scope 3 emissions for the customer, related to the purchase of raw materials, since the raw material generated by Marfrig would have lower GHG emissions associated with it. to your production. In this way, the customer would be supporting initiatives to reduce GHG emissions along the value chain of its products. Also, if electricity generation occurs from flare gas flaring, Marfrig's Scope 2 emissions can be reduced, since the electricity generated would supply the operating unit itself, reducing the demand for electricity from the company. network. The CO2e savings related to this project were estimated based on the Promissão production unit and its emissions by the treatment of liquid effluents. The presence of forest cover helps to maintain water quality in water bodies in regions with agricultural and livestock activities. At the same time, the recovery and enrichment of existing forests can provide a faster response for the protection of surface waters. Forests can assist in maintaining the natural quality of surface water, providing ecosystem services for regulation and provision of this resource. The presence of forest vegetation in the riparian area can reduce these effects, through the provision of some services for the protection of water bodies. In this sense, it is possible to develop projects that aim at the requalification of local hydrographic basins regarding the level of water stress, based on the forest restoration of areas of relevance to the ecosystem services provided.*

### (5.12.6) Expected benefits

Select all that apply

- Reduction of own operational emissions (own scope 1 & 2)

### (5.12.7) Estimated timeframe for realization of benefits

Select from:

- 1-3 years

### (5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

- Yes, lifetime CO2e savings only

## (5.12.9) Estimated lifetime CO2e savings

72127.83

## (5.12.11) Please explain

*The estimation of GHG reductions from biodigesters and forest restoration follows IPCC AR5 guidelines. For biodigesters, the calculation considers avoided methane emissions through capture and controlled combustion of biogas, as well as Scope 2 savings from generating electricity internally instead of using the grid. In parallel, forest restoration projects are accounted for by the carbon sequestration potential of recovering vegetation, which absorbs and stores atmospheric CO<sub>2</sub>. Together, these initiatives contribute to climate change mitigation by combining emission reduction with natural carbon capture, reinforcing Marfrig's commitment to sustainability and responsible resource management.*

## Row 2

## (5.12.1) Requesting member

Select from:

Ahold Delhaize

## (5.12.2) Environmental issues the initiative relates to

Select all that apply

Climate change

Water

## (5.12.4) Initiative category and type

Change to supplier operations

Increase proportion of renewable energy purchased

## (5.12.5) Details of initiative

*Most of the emissions from Scope 1 production units refer to the treatment of industrial effluents in the operating units. The installation of biodigester with flares to capture and burn the generated gases has great potential to reduce GHG emissions associated with this source. Marfrig has been considering the possibility of installing new biodigesters in its operating units, with the ability to use the heat generated in the boilers, or what seems to be more viable today, the generation of*

electricity from this gas to provide part of the electricity consumed in the operating units. The completion of the project would reduce our Scope 1 emissions, and would result in a reduction in Scope 3 emissions for the customer, related to the purchase of raw materials, since the raw material generated by Marfrig would have lower GHG emissions associated with it. to your production. In this way, the customer would be supporting initiatives to reduce GHG emissions along the value chain of its products. Also, if electricity generation occurs from flare gas flaring, Marfrig's Scope 2 emissions can be reduced, since the electricity generated would supply the operating unit itself, reducing the demand for electricity from the company. network. The CO<sub>2</sub>e savings related to this project were estimated based on the Promissão production unit and its emissions by the treatment of liquid effluents. The presence of forest cover helps to maintain water quality in water bodies in regions with agricultural and livestock activities. At the same time, the recovery and enrichment of existing forests can provide a faster response for the protection of surface waters. Forests can assist in maintaining the natural quality of surface water, providing ecosystem services for regulation and provision of this resource. The presence of forest vegetation in the riparian area can reduce these effects, through the provision of some services for the protection of water bodies. In this sense, it is possible to develop projects that aim at the requalification of local hydrographic basins regarding the level of water stress, based on the forest restoration of areas of relevance to the ecosystem services provided.

### (5.12.6) Expected benefits

Select all that apply

Reduction of own operational emissions (own scope 1 & 2)

### (5.12.7) Estimated timeframe for realization of benefits

Select from:

1-3 years

### (5.12.8) Are you able to estimate the lifetime CO<sub>2</sub>e and/or water savings of this initiative?

Select from:

Yes, lifetime CO<sub>2</sub>e savings only

### (5.12.9) Estimated lifetime CO<sub>2</sub>e savings

72127.83

### (5.12.11) Please explain

The estimation of GHG reductions from biodigesters and forest restoration follows IPCC AR5 guidelines. For biodigesters, the calculation considers avoided methane emissions through capture and controlled combustion of biogas, as well as Scope 2 savings from generating electricity internally instead of using the grid. In parallel, forest restoration projects are accounted for by the carbon sequestration potential of recovering vegetation, which absorbs and stores atmospheric CO<sub>2</sub>. Together,

these initiatives contribute to climate change mitigation by combining emission reduction with natural carbon capture, reinforcing Marfrig's commitment to sustainability and responsible resource management.

### Row 3

#### (5.12.1) Requesting member

Select from:

- Walmart, Inc.

#### (5.12.2) Environmental issues the initiative relates to

Select all that apply

- Climate change
- Water

#### (5.12.4) Initiative category and type

Change to supplier operations

- Increase proportion of renewable energy purchased

#### (5.12.5) Details of initiative

*Most of the emissions from Scope 1 production units refer to the treatment of industrial effluents in the operating units. The installation of biodigester with flares to capture and burn the generated gases has great potential to reduce GHG emissions associated with this source. Marfrig has been considering the possibility of installing new biodigesters in its operating units, with the ability to use the heat generated in the boilers, or what seems to be more viable today, the generation of electricity from this gas to provide part of the electricity consumed in the operating units. The completion of the project would reduce our Scope 1 emissions, and would result in a reduction in Scope 3 emissions for the customer, related to the purchase of raw materials, since the raw material generated by Marfrig would have lower GHG emissions associated with it. to your production. In this way, the customer would be supporting initiatives to reduce GHG emissions along the value chain of its products. Also, if electricity generation occurs from flare gas flaring, Marfrig's Scope 2 emissions can be reduced, since the electricity generated would supply the operating unit itself, reducing the demand for electricity from the company. network. The CO2e savings related to this project were estimated based on the Promissão production unit and its emissions by the treatment of liquid effluents. The presence of forest cover helps to maintain water quality in water bodies in regions with agricultural and livestock activities. At the same time, the recovery and enrichment of existing forests can provide a faster response for the protection of surface waters. Forests can assist in maintaining the natural quality of surface water, providing ecosystem services for regulation and provision of this resource. The presence of forest vegetation in the riparian area can reduce these effects, through the provision of some services for the protection of water bodies. In this sense, it*

is possible to develop projects that aim at the requalification of local hydrographic basins regarding the level of water stress, based on the forest restoration of areas of relevance to the ecosystem services provided.

#### (5.12.6) Expected benefits

Select all that apply

- Reduction of own operational emissions (own scope 1 & 2)

#### (5.12.7) Estimated timeframe for realization of benefits

Select from:

- 1-3 years

#### (5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

- Yes, lifetime CO2e savings only

#### (5.12.9) Estimated lifetime CO2e savings

72127.83

#### (5.12.11) Please explain

*The estimation of GHG reductions from biodigesters and forest restoration follows IPCC AR5 guidelines. For biodigesters, the calculation considers avoided methane emissions through capture and controlled combustion of biogas, as well as Scope 2 savings from generating electricity internally instead of using the grid. In parallel, forest restoration projects are accounted for by the carbon sequestration potential of recovering vegetation, which absorbs and stores atmospheric CO<sub>2</sub>. Together, these initiatives contribute to climate change mitigation by combining emission reduction with natural carbon capture, reinforcing Marfrig's commitment to sustainability and responsible resource management.*

[Add row]

#### (5.13) Has your organization already implemented any mutually beneficial environmental initiatives due to CDP Supply Chain member engagement?

##### (5.13.1) Environmental initiatives implemented due to CDP Supply Chain member engagement

Select from:

No, but we plan to within the next two years

### (5.13.2) Primary reason for not implementing environmental initiatives

Select from:

Other, please specify :in development of an initiative

### (5.13.3) Explain why your organization has not implemented any environmental initiatives

*An initiative is under development to produce a product with low GHG emissions. The product, in the development process, is based on Embrapa - Low Carbon Product and Carbon Neutral Product.*

*[Fixed row]*

## C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

### Climate change

#### (6.1.1) Consolidation approach used

Select from:

Operational control

#### (6.1.2) Provide the rationale for the choice of consolidation approach

*Marfrig reports its environmental performance data based on operational control, as it has full authority to establish or apply its operational policies in each of its operating plants and other facilities.*

### Forests

#### (6.1.1) Consolidation approach used

Select from:

Operational control

#### (6.1.2) Provide the rationale for the choice of consolidation approach

*Marfrig reports its environmental performance data based on operational control, as it has full authority to establish or apply its operational policies in each of its operating plants and other facilities.*

### Water

#### (6.1.1) Consolidation approach used

Select from:

Operational control

### (6.1.2) Provide the rationale for the choice of consolidation approach

*Marfrig reports its environmental performance data based on operational control, as it has full authority to establish or apply its operational policies in each of its operating plants and other facilities.*

## Plastics

### (6.1.1) Consolidation approach used

Select from:

Operational control

### (6.1.2) Provide the rationale for the choice of consolidation approach

*Marfrig reports its environmental performance data based on operational control, as it has full authority to establish or apply its operational policies in each of its operating plants and other facilities.*

## Biodiversity

### (6.1.1) Consolidation approach used

Select from:

Operational control

### (6.1.2) Provide the rationale for the choice of consolidation approach

*Marfrig reports its environmental performance data based on operational control, as it has full authority to establish or apply its operational policies in each of its operating plants and other facilities.*

[Fixed row]

## C7. Environmental performance - Climate Change

### (7.1) Is this your first year of reporting emissions data to CDP?

Select from:

No

### (7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

#### (7.1.1.1) Has there been a structural change?

Select all that apply

Yes, a divestment

#### (7.1.1.2) Name of organization(s) acquired, divested from, or merged with

*Divestments: Argentina Beef slaughtering – Villa Mercedes Brazil Beef slaughtering – Alegrete/RS Beef slaughtering – Bagé/RS Beef slaughtering – Bataguassu/MS Beef slaughtering – Chupinguaia/RO Beef slaughtering – Mineiros/GO Beef slaughtering – Pontes e Lacerda/MT Beef slaughtering – São Gabriel/RS Beef slaughtering – Tangará da Serra/MT Distribution Center – Itupeva/SP Processed products – Itupeva site (PET) Chile Sheep slaughtering – Patagonia*

#### (7.1.1.3) Details of structural change(s), including completion dates

*In 2024, we received regulatory approval for the divestment of beef and sheep slaughtering units in Brazil, Argentina, and Chile, as announced in 2023. This move is aligned with our strategy of focusing on branded meat production and higher value-added products. The discontinuation of these units was formalized in September 2024. Brazil: We continue to operate the Pampeano processed foods plant, the largest Brazilian exporter of canned goods to Europe and the only Brazilian canned goods facility certified to export to China, as well as the Várzea Grande and Promissão industrial complexes for slaughtering and processing branded and value-added products, and the hamburger plant in Bataguassu. Argentina: We maintain operations at the San Jorge industrial complex, producer of the Quickfood, Paty, and Vienissima! brands, as well as the Campo del Tesoro facility, which supplies hamburgers to leading global fast-food chains, and the Baradero and Arroyo Seco units. Chile: We will continue operating storage, distribution, and trading complexes. Uruguay: The sale of assets in Uruguay, also included in this strategic move, remains under review by the relevant local authorities, and its conclusion is subject to customary approvals for this type of transaction. In the country, we will continue operating the Tacuarembó industrial complex, a leader in organic beef production, the processed foods facility in Fray Bentos, and the Rio Negro feedlot. Our North*

American operations, National Beef, did not undergo any divestments or acquisitions. Emission reporting for 2024 follows the Technical Note – GHG Inventory Reporting Period – version 1.0 of the Brazilian GHG Protocol, which stipulates that organizational boundaries must be accounted for based on the structure as of December 31 of the inventory year (<https://repositorio.fgv.br/server/api/core/bitstreams/f363bf79-01a8-48f4-bf5c-fd5fb72ee220/content>). In other words, the 2024 emissions inventory included only the emissions from units that remained under Marfrig’s management. For comparison purposes with 2023 emission data, the same set of organizational boundaries was applied. Following best practices in GHG inventory reporting, based on GHG Protocol, the base year (2019) was recalculated considering the organizational structure after the divestments completed in 2024. The years 2020, 2021, 2022, and 2023 were also recalculated. These data are detailed in the following sections.

[Fixed row]

## **(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?**

### **(7.1.2.1) Change(s) in methodology, boundary, and/or reporting year definition?**

Select all that apply

Yes, a change in boundary

### **(7.1.2.2) Details of methodology, boundary, and/or reporting year definition change(s)**

In 2024, Marfrig Global Foods received regulatory approval for the divestment of beef and sheep slaughtering units in Brazil, Argentina, and Chile. As these units were discontinued, the company no longer holds operational control over them. Further details can be found in question 7.1.1. Emission reporting for 2024 follows the Technical Note – GHG Inventory Reporting Period – version 1.0 of the Brazilian GHG Protocol, which stipulates that organizational boundaries must be accounted for based on the structure as of December 31 of the inventory year (<https://repositorio.fgv.br/server/api/core/bitstreams/f363bf79-01a8-48f4-bf5c-fd5fb72ee220/content>). In other words, the 2024 emissions inventory included only emissions from units that remained under Marfrig’s management. For comparison with 2023 emissions data, the same set of organizational boundaries was applied. Following best practices in GHG inventory reporting, based on the GHG Protocol, the base year (2019) was recalculated considering the organizational structure after the divestments completed in 2024. The years 2020, 2021, 2022, and 2023 were also recalculated. These data are presented in the following sections.

[Fixed row]

## **(7.1.3) Have your organization’s base year emissions and past years’ emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?**

### (7.1.3.1) Base year recalculation

Select from:

Yes

### (7.1.3.2) Scope(s) recalculated

Select all that apply

Scope 1

Scope 2, location-based

Scope 2, market-based

Scope 3

### (7.1.3.3) Base year emissions recalculation policy, including significance threshold

*Base Year Recalculation Mechanism Base year recalculation will be considered mandatory when both of the following conditions are met simultaneously: (i) Significant Emissions Change: Identification of a change greater than +/- 5% in total GHG emissions (considering Scopes 1, 2, and 3) compared to the data originally reported for the base year; and (ii) Relevant Structural Changes: Occurrence of significant investments or divestments, such as acquisitions, mergers, spin-offs, or disposals of operating units, assets, or subsidiaries, that significantly impact the company's emissions profile. Assessment Frequency The need for recalculation will be assessed annually during the emissions inventory consolidation process. Changes that do not meet both established criteria will be monitored but will not result in a base year recalculation. Transparency and Governance The company is committed to transparently communicating any base-year recalculations through its reporting channels, including the reason for the change, the observed impacts on emissions, and the new reference adopted. Methodological Compliance and Verification The company strictly adheres to the main methodological requirements applicable to the preparation of the GHG emissions inventory, such as ABNT NBR ISO 14064, the GHG Protocol, and other internationally recognized references. Furthermore, the inventory is subject to annual verification by an independent third party, ensuring the reliability, transparency, and integrity of the reported information.*

### (7.1.3.4) Past years' recalculation

Select from:

Yes

[Fixed row]

**(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.**

Select all that apply

- ISO 14064-1
- The Greenhouse Gas Protocol: Scope 2 Guidance
- The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard
- 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories
- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- Defra Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance, 2019

**(7.3) Describe your organization’s approach to reporting Scope 2 emissions.**

	Scope 2, location-based	Scope 2, market-based	Comment
	<i>Select from:</i> <input checked="" type="checkbox"/> We are reporting a Scope 2, location-based figure	<i>Select from:</i> <input checked="" type="checkbox"/> We are reporting a Scope 2, market-based figure	<i>Marfrig has operating units that use energy from renewable sources and reports Scope 2 based on location and the market.</i>

[Fixed row]

**(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?**

Select from:

- No

**(7.5) Provide your base year and base year emissions.**

**Scope 1**

**(7.5.1) Base year end**

12/31/2019

## **(7.5.2) Base year emissions (metric tons CO2e)**

337875.57

## **(7.5.3) Methodological details**

*Scope 1 is composed of the following categories: Stationary combustion: fuel consumption in boilers, generators and other fixed sources; Mobile combustion: fuel consumption in owned or leased vehicles; Fugitive emissions: recharging of refrigerant gases and CO2 extinguishers; Industrial process: use of CO2 in the process; Agricultural activities: cattle confinement based on enteric fermentation and waste management; Effluents: anaerobic treatment of effluents in the plants themselves. Measurement method: consumption notes for the respective fuels belonging to the company's energy matrix are considered based on controls performed in systems and issuance of fuel purchase invoices, as well as consumption measurements in equipment; the number of confined animals is controlled and emissions per head slaughtered are estimated; emissions are measured based on BOD generation. Emission Factors: the EF of each fuel consumed is used from the bibliographical references in accordance with the GHG Protocol (National Energy Balance of Brazil, DEFRA, EPA); 2006 IPCC Guidelines for National Greenhouse Gas Inventories Volume 5 Waste Chapter 6.*

## **Scope 2 (location-based)**

### **(7.5.1) Base year end**

12/31/2019

## **(7.5.2) Base year emissions (metric tons CO2e)**

190003.27

## **(7.5.3) Methodological details**

*Scope 2 emissions include emissions associated with the use of electricity for lighting, heating and cooling buildings, and for the operation of machinery and equipment in industrial processes. The electricity consumption notes provided by the concessionaire with which Marfrig has a contract to purchase the electricity generated are considered. Each operational unit has control of the notes from a specific energy team within the company. The average emission factors of the national energy system of each location where the operational unit is located are used. The EF are made available by government agencies periodically.*

## **Scope 2 (market-based)**

### **(7.5.1) Base year end**

12/31/2019

## (7.5.2) Base year emissions (metric tons CO2e)

165562.49

## (7.5.3) Methodological details

*Scope 2 emissions include emissions associated with the use of electricity for lighting, heating and cooling buildings, and for the operation of machinery and equipment in industrial processes. The electricity consumption notes provided by the concessionaire with which Marfrig has a contract to purchase the electricity generated are considered. Each operating unit has control of the notes from a specific energy team within the company. The emission factors used are based on the generating source and no longer the FE related to the national system of each operating unit. The purchases of I-RECs are considered.*

## Scope 3 category 1: Purchased goods and services

### (7.5.1) Base year end

12/31/2019

## (7.5.2) Base year emissions (metric tons CO2e)

33567.49

## (7.5.3) Methodological details

*The Purchased Goods and Services category is the main category of emissions in Marfrig's GHG inventory, representing more than 90% of its total emissions, and is calculated according to the methodology "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)". This category is composed of three emission sources: purchase of cattle from third parties (cattle slaughter), purchase of food inputs from third parties and purchase of prepared meat from third parties. The purchase of cattle is the most representative source in this category and is the target of the reduction target approved by Science Based Targets. The methodology for calculating these emission sources is based on IPCC methodologies, accessing global emission factors constructed by Marfrig based on bibliographical references in accordance with the GHG Protocol. For the source "purchase of cattle", CH4 and N2O emissions from enteric fermentation processes and manure management are calculated according to FE (sources: "THIRD BRAZILIAN INVENTORY OF ANTHROPIC GREENHOUSE GAS EMISSIONS - METHANE EMISSIONS BY ENTERIC FERMENTATION AND ANIMAL WASTE MANAGEMENT" and "Inventory of US Greenhouse Gas Emissions and Sinks: 1990-2018") based on animal dentition - determining the age of these animals: toothless = 0 to 17 months 2 teeth = 18 to 24 months 4 teeth = 25 to 30 months 6 teeth = 31 to 42 months 8 teeth = more than 42 months. Activity data is collected and monitored through the ARCA Sustainability system. The emission source "purchased processed meat" is calculated according to the type of meat purchased from third parties (beef, pork, fish, lamb, poultry) and the EFs take into account enteric fermentation and the management of its residues from the FAO reference (2017). For the emission source of purchase of food inputs, the emissions associated with*

inputs of soybean hulls, soybean meal, hay, corn grain, etc. are calculated, based on the Brazilian Agricultural Yearbook. Marfrig's GHG Inventory was verified by a third party, verifying the veracity of the data and application of the principles of the GHG Protocol methodology.

## Scope 3 category 2: Capital goods

### (7.5.1) Base year end

12/31/2019

### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

0

### (7.5.3) Methodological details

N/A

## Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

### (7.5.1) Base year end

12/31/2019

### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

33567.49

### (7.5.3) Methodological details

*Within Marfrig's operations, the "Well-to-tank" category relates to greenhouse gas emissions from activities related to fuel and energy that occur outside the company's scopes 1 and 2. This includes emissions generated during the extraction, production, processing, transportation and distribution of fuels used by Marfrig in its operations, such as diesel, natural gas and other fuels. When considering Scope 3 emissions, Marfrig needs to take into account the complete life cycle of these fuels, from their origin (well, mine, plant) to the moment they are used in the company's operations. As part of our commitment to sustainability, we are constantly looking to improve and refine the emission factors used in our calculations. We recognize that data related to these factors can be improved over the years. By improving our emission factors, we can gain a more accurate and informed view of our environmental impact, enabling us to take more effective action to reduce our emissions and contribute to a more sustainable future. Therefore, the "Well-to-tank" category in Marfrig's operations and emissions refers to greenhouse gas*

emissions associated with the supply and distribution of fuels used by the company, which occur outside the scope limits 1 (direct emissions ) and 2 (indirect emissions from purchased energy).

## Scope 3 category 4: Upstream transportation and distribution

### (7.5.1) Base year end

12/31/2019

### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

86081.58

### (7.5.3) Methodological details

*Activity data are collected and monitored through the ARCA Sustentabilidade system and the emissions are calculated using the methodology "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)" and IPCC Guidelines for National Greenhouse Gas Inventories, 2006. The Emission Factors were based, in general, on the 2006 IPCC guidelines, and only Brazil had country-specific calculations (and factors) according to the Brazilian GHG Protocol guidelines. The upstream transport and distribution category is made up of six emission sources divided into two groups – road and rail transport. The sources of emission from road transport are composed of distribution logistics in Brazil, export logistics, third-party vehicles used by operating units, transport of inputs and raw materials and transport of live cargo. Data is collected by Marfrig from service providers and the fuel consumption emission EFs are applied to each of the vehicles used (light, medium, heavy). The source of emission from rail transport is made up of export logistics that take place from the operational units in Brazil. The EFs provided by the GHG Protocol Brazil is used based on the cargo transported and the route traveled. Marfrig's GHG Inventory was verified by a third party, verifying the veracity of the data and application of the principles of the GHG Protocol methodology.*

## Scope 3 category 5: Waste generated in operations

### (7.5.1) Base year end

12/31/2019

### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

60948.27

### (7.5.3) Methodological details

Activity data is collected and monitored through the ARCA Sustentabilidade system, and emissions are calculated using the methodology "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)" and the IPCC Guidelines for National Gas Inventories Greenhouse Effect, 2006. Four emission sources are considered in this category for solid waste according to destination: sanitary landfill, composting, co-processing and incineration. Waste destined for Landfill: calculates the emissions from the anaerobic decomposition of waste generated by the company's operations and sent to third-party landfills, including domestic waste (common), hazardous waste and sludge. Composting: calculates emissions from anaerobic decomposition of organic waste diverted from the landfill and sent for composting. Conservatively, even though the decomposition process can last about 30 years, all emissions from these processes were considered in the year in which the waste was generated. Co-processing and Incineration: calculates the emissions caused by the process of the referred destination. Marfrig's GHG Inventory was verified by a third party, verifying the veracity of the data and application of the principles of the GHG Protocol methodology.

## Scope 3 category 6: Business travel

### (7.5.1) Base year end

12/31/2019

### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

1252.66

### (7.5.3) Methodological details

Activity data is collected and monitored through the ARCA Sustainability system, and emissions are calculated using the methodology "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)" and IPCC Guidelines for National Greenhouse Gas Inventories Greenhouse, 2006. In this category, the source of air travel is considered. Emissions come from the combustion of fuel on business air trips made by Marfrig employees. For the calculation, all trips made by Marfrig employees and the distances traveled are obtained, based on the departure and arrival airports. Marfrig's GHG Inventory was verified by a third party, verifying the veracity of the data and application of the principles of the GHG Protocol.

## Scope 3 category 7: Employee commuting

### (7.5.1) Base year end

12/31/2019

### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

3549.03

### (7.5.3) Methodological details

*Activity data are collected and monitored through the ARCA Sustentabilidade system, and the emissions are calculated using the methodology "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)" and IPCC Guidelines for National Greenhouse Gas Inventories, 2006. Local factors of the Brazilian GHG Protocol were used in Brazil. One Emission Source is considered in this category - Chartered bus (outsourced): calculates the emissions from fuel combustion in the buses used for the daily commute of Marfrig employees. Marfrig's GHG Inventory was verified by a third party, verifying the veracity of the data and application of the principles of the GHG Protocol methodology.*

### Scope 3 category 8: Upstream leased assets

#### (7.5.1) Base year end

12/31/2019

#### (7.5.2) Base year emissions (metric tons CO2e)

0

### (7.5.3) Methodological details

*Marfrig chose not to use upstream leased assets in its operations as part of its business strategy. Instead, the company chose to own its own assets or utilize other forms of partnerships or commercial agreements. Marfrig establishes direct agreements with raw material suppliers or producers, eliminating the need to resort to upstream leased assets to meet its demands. Marfrig assessed that the acquisition or leasing of upstream assets would not bring significant benefits in terms of cost, efficiency or operational control, compared to other available options.*

### Scope 3 category 9: Downstream transportation and distribution

#### (7.5.1) Base year end

12/31/2019

#### (7.5.2) Base year emissions (metric tons CO2e)

34795

### (7.5.3) Methodological details

Activity data are collected and monitored through the ARCA Sustentabilidade system and the emissions are calculated using the methodology "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)" and IPCC Guidelines for National Greenhouse Gas Inventories, 2006. The Emission Factors were based, in general, on the 2006 IPCC guidelines, and only Brazil had country-specific calculations (and factors) according to the Brazilian GHG Protocol guidelines. Data is collected by Marfrig from service providers and the fuel consumption emission EFs are applied to each of the vehicles used (light, medium, heavy). This category ceased to exist as of subsequent inventories, since Marfrig only has logistics contracts in the CIF model accounted for in the GHG inventory.

### **Scope 3 category 10: Processing of sold products**

#### **(7.5.1) Base year end**

12/31/2019

#### **(7.5.2) Base year emissions (metric tons CO2e)**

0

#### **(7.5.3) Methodological details**

N/A

### **Scope 3 category 11: Use of sold products**

#### **(7.5.1) Base year end**

12/31/2019

#### **(7.5.2) Base year emissions (metric tons CO2e)**

0

#### **(7.5.3) Methodological details**

N/A

### **Scope 3 category 12: End of life treatment of sold products**

### **(7.5.1) Base year end**

12/31/2019

### **(7.5.2) Base year emissions (metric tons CO2e)**

702011.39

### **(7.5.3) Methodological details**

*The category of treatment of products sold at the end of their useful life at Marfrig refers to the practices and procedures adopted by the company to deal with the waste generated from the products sold. This category covers both food waste resulting from beef not consumed by the end customer and the packaging used in the products. For food waste, it is considered that 20% of the beef sold is wasted by the final consumer. This waste is sent to a sanitary landfill, where it is disposed of properly. The composition of these residues is considered 100% organic, as they come from food. As for packaging, 2% of the weight of products sold corresponds to packaging. Of the packages used, 20% are cardboard and 80% are plastic. All packaging is sent to landfill after use, following appropriate final disposal practices.*

## **Scope 3 category 13: Downstream leased assets**

### **(7.5.1) Base year end**

12/31/2019

### **(7.5.2) Base year emissions (metric tons CO2e)**

0

### **(7.5.3) Methodological details**

N/A

## **Scope 3 category 14: Franchises**

### **(7.5.1) Base year end**

12/31/2019

**(7.5.2) Base year emissions (metric tons CO2e)**

0

**(7.5.3) Methodological details**

N/A

**Scope 3 category 15: Investments**

**(7.5.1) Base year end**

12/31/2019

**(7.5.2) Base year emissions (metric tons CO2e)**

0

**(7.5.3) Methodological details**

N/A

**Scope 3: Other (upstream)**

**(7.5.1) Base year end**

12/31/2019

**(7.5.2) Base year emissions (metric tons CO2e)**

0

**(7.5.3) Methodological details**

N/A

## Scope 3: Other (downstream)

### (7.5.1) Base year end

12/31/2019

### (7.5.2) Base year emissions (metric tons CO2e)

0

### (7.5.3) Methodological details

N/A

[Fixed row]

## (7.6) What were your organization's gross global Scope 1 emissions in metric tons CO2e?

### Reporting year

### (7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

300754.81

### (7.6.3) Methodological details

*Scope 1 is composed of the following categories: Stationary combustion: fuel consumption in boilers, generators and other fixed sources; Mobile combustion: fuel consumption in owned or leased vehicles; Fugitive emissions: recharging of refrigerant gases and CO2 extinguishers; Industrial process: use of CO2 in the process; Agricultural activities: cattle confinement based on enteric fermentation and waste management; Effluents: anaerobic treatment of effluents in the plants themselves. Measurement method: consumption notes for the respective fuels belonging to the company's energy matrix are considered based on controls performed in systems and issuance of fuel purchase invoices, as well as consumption measurements in equipment; the number of confined animals is controlled and emissions per head slaughtered are estimated; emissions are measured based on BOD generation. Emission Factors: the EF of each fuel consumed is used from the bibliographical references in accordance with the GHG Protocol (National Energy Balance of Brazil, DEFRA, EPA); 2006 IPCC Guidelines for National Greenhouse Gas Inventories Volume 5 Waste Chapter 6.*

### Past year 1

### (7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

261804.49

### (7.6.2) End date

12/31/2023

### (7.6.3) Methodological details

*Scope 1 is composed of the following categories: Stationary combustion: fuel consumption in boilers, generators and other fixed sources; Mobile combustion: fuel consumption in owned or leased vehicles; Fugitive emissions: recharging of refrigerant gases and CO2 extinguishers; Industrial process: use of CO2 in the process; Agricultural activities: cattle confinement based on enteric fermentation and waste management; Effluents: anaerobic treatment of effluents in the plants themselves. Measurement method: consumption notes for the respective fuels belonging to the company's energy matrix are considered based on controls performed in systems and issuance of fuel purchase invoices, as well as consumption measurements in equipment; the number of confined animals is controlled and emissions per head slaughtered are estimated; emissions are measured based on BOD generation. Emission Factors: the EF of each fuel consumed is used from the bibliographical references in accordance with the GHG Protocol (National Energy Balance of Brazil, DEFRA, EPA); 2006 IPCC Guidelines for National Greenhouse Gas Inventories Volume 5 Waste Chapter 6.*

## Past year 2

### (7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

281824.77

### (7.6.2) End date

12/31/2022

### (7.6.3) Methodological details

*Scope 1 is composed of the following categories: Stationary combustion: fuel consumption in boilers, generators and other fixed sources; Mobile combustion: fuel consumption in owned or leased vehicles; Fugitive emissions: recharging of refrigerant gases and CO2 extinguishers; Industrial process: use of CO2 in the process; Agricultural activities: cattle confinement based on enteric fermentation and waste management; Effluents: anaerobic treatment of effluents in the plants themselves. Measurement method: consumption notes for the respective fuels belonging to the company's energy matrix are considered based on controls performed in systems and issuance of fuel purchase invoices, as well as consumption measurements in equipment; the number of confined animals is controlled and emissions per head slaughtered are estimated; emissions are measured based on BOD generation. Emission Factors: the EF of each fuel consumed is used from the bibliographical*

references in accordance with the GHG Protocol (National Energy Balance of Brazil, DEFRA, EPA); 2006 IPCC Guidelines for National Greenhouse Gas Inventories Volume 5 Waste Chapter 6.

## Past year 3

### (7.6.1) Gross global Scope 1 emissions (metric tons CO<sub>2</sub>e)

309984.85

### (7.6.2) End date

12/31/2021

### (7.6.3) Methodological details

*Scope 1 is composed of the following categories: Stationary combustion: fuel consumption in boilers, generators and other fixed sources; Mobile combustion: fuel consumption in owned or leased vehicles; Fugitive emissions: recharging of refrigerant gases and CO<sub>2</sub> extinguishers; Industrial process: use of CO<sub>2</sub> in the process; Agricultural activities: cattle confinement based on enteric fermentation and waste management; Effluents: anaerobic treatment of effluents in the plants themselves. Measurement method: consumption notes for the respective fuels belonging to the company's energy matrix are considered based on controls performed in systems and issuance of fuel purchase invoices, as well as consumption measurements in equipment; the number of confined animals is controlled and emissions per head slaughtered are estimated; emissions are measured based on BOD generation. Emission Factors: the EF of each fuel consumed is used from the bibliographical references in accordance with the GHG Protocol (National Energy Balance of Brazil, DEFRA, EPA); 2006 IPCC Guidelines for National Greenhouse Gas Inventories Volume 5 Waste Chapter 6.*

## Past year 4

### (7.6.1) Gross global Scope 1 emissions (metric tons CO<sub>2</sub>e)

444290.28

### (7.6.2) End date

12/31/2020

### (7.6.3) Methodological details

*Scope 1 is composed of the following categories: Stationary combustion: fuel consumption in boilers, generators and other fixed sources; Mobile combustion: fuel consumption in owned or leased vehicles; Fugitive emissions: recharging of refrigerant gases and CO2 extinguishers; Industrial process: use of CO2 in the process; Agricultural activities: cattle confinement based on enteric fermentation and waste management; Effluents: anaerobic treatment of effluents in the plants themselves. Measurement method: consumption notes for the respective fuels belonging to the company's energy matrix are considered based on controls performed in systems and issuance of fuel purchase invoices, as well as consumption measurements in equipment; the number of confined animals is controlled and emissions per head slaughtered are estimated; emissions are measured based on BOD generation. Emission Factors: the EF of each fuel consumed is used from the bibliographical references in accordance with the GHG Protocol (National Energy Balance of Brazil, DEFRA, EPA); 2006 IPCC Guidelines for National Greenhouse Gas Inventories Volume 5 Waste Chapter 6.*

*[Fixed row]*

## **(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO2e?**

### **Reporting year**

#### **(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)**

190464.64

#### **(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)**

180464.64

#### **(7.7.4) Methodological details**

*Scope 2 emissions include emissions associated with the use of electricity for lighting, heating and cooling buildings, and for the operation of machinery and equipment in industrial processes. The electricity consumption notes provided by the concessionaire with which Marfrig has a contract to purchase the electricity generated are considered. Each operational unit has control of the notes from a specific energy team within the company. The average emission factors of the national energy system of each location where the operational unit is located are used. The EF are made available by government agencies periodically.*

### **Past year 1**

#### **(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)**

171741.28

#### **(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)**

164919.74

### (7.7.3) End date

12/31/2023

### (7.7.4) Methodological details

*Scope 2 emissions include emissions associated with the use of electricity for lighting, heating and cooling buildings, and for the operation of machinery and equipment in industrial processes. The electricity consumption notes provided by the concessionaire with which Marfrig has a contract to purchase the electricity generated are considered. Each operational unit has control of the notes from a specific energy team within the company. The average emission factors of the national energy system of each location where the operational unit is located are used. The EF are made available by government agencies periodically.*

## Past year 2

### (7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

172641.32

### (7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

165022.66

### (7.7.3) End date

12/31/2022

### (7.7.4) Methodological details

*Scope 2 emissions include emissions associated with the use of electricity for lighting, heating and cooling buildings, and for the operation of machinery and equipment in industrial processes. The electricity consumption notes provided by the concessionaire with which Marfrig has a contract to purchase the electricity generated are considered. Each operational unit has control of the notes from a specific energy team within the company. The average emission factors of the national energy system of each location where the operational unit is located are used. The EF are made available by government agencies periodically.*

## Past year 3

### **(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)**

183245.49

### **(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)**

126872.77

### **(7.7.3) End date**

12/31/2021

### **(7.7.4) Methodological details**

*Scope 2 emissions include emissions associated with the use of electricity for lighting, heating and cooling buildings, and for the operation of machinery and equipment in industrial processes. The electricity consumption notes provided by the concessionaire with which Marfrig has a contract to purchase the electricity generated are considered. Each operational unit has control of the notes from a specific energy team within the company. The average emission factors of the national energy system of each location where the operational unit is located are used. The EF are made available by government agencies periodically.*

## **Past year 4**

### **(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)**

196914.02

### **(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)**

168248.73

### **(7.7.3) End date**

12/31/2020

### **(7.7.4) Methodological details**

Scope 2 emissions include emissions associated with the use of electricity for lighting, heating and cooling buildings, and for the operation of machinery and equipment in industrial processes. The electricity consumption notes provided by the concessionaire with which Marfrig has a contract to purchase the electricity generated are considered. Each operational unit has control of the notes from a specific energy team within the company. The average emission factors of the national energy system of each location where the operational unit is located are used. The EF are made available by government agencies periodically.  
[Fixed row]

## **(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.**

### **Purchased goods and services**

#### **(7.8.1) Evaluation status**

Select from:

Relevant, calculated

#### **(7.8.2) Emissions in reporting year (metric tons CO2e)**

22358021.59

#### **(7.8.3) Emissions calculation methodology**

Select all that apply

Methodology for indirect use phase emissions, please specify :Heads slaughtered

#### **(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners**

100

#### **(7.8.5) Please explain**

The Purchased Goods and Services category is the main category of emissions in Marfrig's GHG inventory, representing more than 90% of its total emissions, and is calculated according to the methodology "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)". This category is composed of three emission sources: purchase of cattle from third parties (cattle slaughter), purchase of food inputs from third parties and purchase of prepared meat from third parties. The purchase of cattle is the most representative source in this category and is the target of the reduction target approved by Science Based Targets. The methodology for calculating these emission sources is based on IPCC methodologies, accessing global emission factors constructed by Marfrig based

on bibliographical references in accordance with the GHG Protocol. For the source "purchase of cattle", CH4 and N2O emissions from enteric fermentation processes and manure management are calculated according to FE (sources: "THIRD BRAZILIAN INVENTORY OF ANTHROPIC GREENHOUSE GAS EMISSIONS - METHANE EMISSIONS BY ENTERIC FERMENTATION AND ANIMAL WASTE MANAGEMENT" and "Inventory of US Greenhouse Gas Emissions and Sinks: 1990-2018") based on animal dentition - determining the age of these animals: toothless 0 to 17 months 2 teeth 18 to 24 months 4 teeth 25 to 30 months 6 teeth 31 to 42 months 8 teeth more than 42 months. Activity data is collected and monitored through the ARCA Sustainability system. The emission source "purchased processed meat" is calculated according to the type of meat purchased from third parties (beef, pork, fish, lamb, poultry) and the EFs take into account enteric fermentation and the management of its residues from the FAO reference (2017). For the emission source of purchase of food inputs, the emissions associated with inputs of soybean hulls, soybean meal, hay, corn grain, etc. are calculated, based on the Brazilian Agricultural Yearbook. Marfrig's GHG Inventory was verified by a third party, verifying the veracity of the data and application of the principles of the GHG Protocol methodology.

## Capital goods

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

Based on the information provided, the reason why Marfrig does not calculate emissions from "capital assets" is due to the company's lack of significant influence over these emissions over the life cycle of these assets. Marfrig focuses its efforts on managing emissions associated with purchased goods, where it has the possibility of acting more directly, especially with regard to animals and meat. Furthermore, compared to emissions from purchased assets, emissions from the company's capital assets would be negligible, that is, they would represent a very small portion of the company's total emissions. Therefore, prioritizing the calculation and management of emissions from purchased goods is more relevant and effective in terms of environmental impact. It is important to emphasize that Marfrig's Greenhouse Gases (GHG) Inventory was verified by a third party, guaranteeing the veracity of the data and the application of the principles of the GHG Protocol methodology, which is an international reference for accounting and reporting emissions of greenhouse gases.

## Fuel-and-energy-related activities (not included in Scope 1 or 2)

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

32831.82

### (7.8.3) Emissions calculation methodology

Select all that apply

Fuel-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

### (7.8.5) Please explain

*Within Marfrig's operations, the "Well-to-tank" category relates to greenhouse gas emissions from activities related to fuel and energy that occur outside the company's scopes 1 and 2. This includes emissions generated during the extraction, production, processing, transportation and distribution of fuels used by Marfrig in its operations, such as diesel, natural gas and other fuels. When considering Scope 3 emissions, Marfrig needs to take into account the complete life cycle of these fuels, from their origin (well, mine, plant) to the moment they are used in the company's operations. As part of our commitment to sustainability, we are constantly looking to improve and refine the emission factors used in our calculations. We recognize that data related to these factors can be improved over the years. By improving our emission factors, we can gain a more accurate and informed view of our environmental impact, enabling us to take more effective action to reduce our emissions and contribute to a more sustainable future. Therefore, the "Well-to-tank" category in Marfrig's operations and emissions refers to greenhouse gas emissions associated with the supply and distribution of fuels used by the company, which occur outside the scope limits 1 (direct emissions ) and 2 (indirect emissions from purchased energy).*

## Upstream transportation and distribution

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO<sub>2</sub>e)

44111.64

### (7.8.3) Emissions calculation methodology

Select all that apply

Fuel-based method

- Distance-based method

#### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

#### (7.8.5) Please explain

*Activity data are collected and monitored through the ARCA Sustentabilidade system and the emissions are calculated using the methodology "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)" and IPCC Guidelines for National Greenhouse Gas Inventories, 2006. The Emission Factors were based, in general, on the 2006 IPCC guidelines, and only Brazil had country-specific calculations (and factors) according to the Brazilian GHG Protocol guidelines. The upstream transport and distribution category is made up of six emission sources divided into two groups – road and rail transport. The sources of emission from road transport are composed of distribution logistics in Brazil, export logistics, third-party vehicles used by operating units, transport of inputs and raw materials and transport of live cargo. Data is collected by Marfrig from service providers and the fuel consumption emission EFs are applied to each of the vehicles used (light, medium, heavy). The source of emission from rail transport is made up of export logistics that take place from the operational units in Brazil. The EFs provided by the GHG Protocol Brazil is used based on the cargo transported and the route traveled. Marfrig's GHG Inventory was verified by a third party, verifying the veracity of the data and application of the principles of the GHG Protocol methodology.*

### Waste generated in operations

#### (7.8.1) Evaluation status

Select from:

- Relevant, calculated

#### (7.8.2) Emissions in reporting year (metric tons CO2e)

53336.31

#### (7.8.3) Emissions calculation methodology

Select all that apply

- Waste-type-specific method

#### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

### (7.8.5) Please explain

*Activity data is collected and monitored through the ARCA Sustentabilidade system, and emissions are calculated using the methodology "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)" and the IPCC Guidelines for National Gas Inventories Greenhouse Effect, 2006. Four emission sources are considered in this category for solid waste according to destination: sanitary landfill, composting, co-processing and incineration. Waste destined for Landfill: calculates the emissions from the anaerobic decomposition of waste generated by the company's operations and sent to third-party landfills, including domestic waste (common), hazardous waste and sludge. Composting: calculates emissions from anaerobic decomposition of organic waste diverted from the landfill and sent for composting. Conservatively, even though the decomposition process can last about 30 years, all emissions from these processes were considered in the year in which the waste was generated. Co-processing and Incineration: calculates the emissions caused by the process of the referred destination. Marfrig's GHG Inventory was verified by a third party, verifying the veracity of the data and application of the principles of the GHG Protocol methodology.*

## Business travel

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO<sub>2</sub>e)

1572.46

### (7.8.3) Emissions calculation methodology

Select all that apply

Distance-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

### (7.8.5) Please explain

Activity data is collected and monitored through the ARCA Sustainability system, and emissions are calculated using the methodology "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)" and IPCC Guidelines for National Greenhouse Gas Inventories Greenhouse, 2006. In this category, the source of air travel is considered. Emissions come from the combustion of fuel on business air trips made by Marfrig employees. For the calculation, all trips made by Marfrig employees and the distances traveled are obtained, based on the departure and arrival airports. Marfrig's GHG Inventory was verified by a third party, verifying the veracity of the data and application of the principles of the GHG Protocol.

## Employee commuting

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO<sub>2</sub>e)

2128.84

### (7.8.3) Emissions calculation methodology

Select all that apply

Distance-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

### (7.8.5) Please explain

Activity data are collected and monitored through the ARCA Sustentabilidade system, and the emissions are calculated using the methodology "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)" and IPCC Guidelines for National Greenhouse Gas Inventories, 2006. Local factors of the Brazilian GHG Protocol were used in Brazil. One Emission Source is considered in this category - Chartered bus (outsourced): calculates the emissions from fuel combustion in the buses used for the daily commute of Marfrig employees. Marfrig's GHG Inventory was verified by a third party, verifying the veracity of the data and application of the principles of the GHG Protocol methodology.

## Upstream leased assets

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

*Marfrig chose not to use upstream leased assets in its operations as part of its business strategy. Instead, the company chose to own its own assets or utilize other forms of partnerships or commercial agreements. Marfrig establishes direct agreements with raw material suppliers or producers, eliminating the need to resort to upstream leased assets to meet its demands. Marfrig assessed that the acquisition or leasing of upstream assets would not bring significant benefits in terms of cost, efficiency or operational control, compared to other available options.*

## Downstream transportation and distribution

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

*The freight contracts, in relation to the flow of products, are, for the most part, CIF (Cost, Insurance and Freight), characterized by upstream transport and distribution. Thus, Marfrig does not account for emissions from downstream transport and distribution, which is characterized by FOB (Free on Board) freight. Marfrig's GHG Inventory was verified by a third party, verifying the veracity of the data and application of the principles of the GHG Protocol methodology.*

## Processing of sold products

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

*Marfrig adopts an approach in which its products are sent directly to the final consumer, such as restaurant chains and supermarkets, without the need to go through intermediary processors. In this way, the company avoids additional processing steps, which contributes to the reduction of greenhouse gas emissions associated*

with this activity. Marfrig's GHG Inventory was verified by a third party, verifying the veracity of the data and application of the principles of the GHG Protocol methodology.

## Use of sold products

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

*The use of Marfrig products essentially consists of preparing and consuming food to meet the nutritional needs of consumers. In this context, the emissions associated with this step are typically generated by the consumption of energy or fuel during the cooking process. Emissions from the use of products vary according to how consumers prepare and cook food, the type of energy used and the energy efficiency of the equipment used. As part of our commitment to transparency and sustainability, we plan to seek sufficient input to accurately calculate emissions. Although Marfrig may indirectly influence consumer behavior through awareness campaigns and providing information on sustainable consumption practices, the primary responsibility for emissions generated during the use of products lies with end consumers.*

## End of life treatment of sold products

### (7.8.1) Evaluation status

Select from:

Not relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

736168.26

### (7.8.3) Emissions calculation methodology

Select all that apply

Waste-type-specific method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

### (7.8.5) Please explain

*The category of treatment of products sold at the end of their useful life at Marfrig refers to the practices and procedures adopted by the company to deal with the waste generated from the products sold. This category covers both food waste resulting from beef not consumed by the end customer and the packaging used in the products. For food waste, it is considered that 20% of the beef sold is wasted by the final consumer. This waste is sent to a sanitary landfill, where it is disposed of properly. The composition of these residues is considered 100% organic, as they come from food. As for packaging, 2% of the weight of products sold corresponds to packaging. Of the packages used, 20% are cardboard and 80% are plastic. All packaging is sent to landfill after use, following appropriate final disposal practices. This category was not included in the third-party inventory verification. Marfrig plans to include this category in the coming years.*

## Downstream leased assets

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

*By owning its own assets and infrastructure, the company has greater flexibility and control over transportation, distribution and other steps in the process of supplying its products. Due to this reason, Marfrig does not consider relevant the leasing of Downstream assets in its operations.*

## Franchises

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

*Marfrig does not have franchises, which implies that the company would not have emissions related to this type of activity.*

## Investments

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

*Marfrig has no investments in other operations, therefore, there are no related emissions for this category. In addition, the company's GHG Inventory underwent third-party verification, ensuring data accuracy and compliance with the principles of the GHG Protocol methodology.*

### Other (upstream)

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

*All emissions from the upstream categories of our value chain at Marfrig are duly mapped and consolidated within the "upstream transport and distribution" category. This strategic approach allows us to efficiently manage the emissions associated with these activities. It is important to emphasize that, due to our organizational and operational structure, we do not have the "other upstream" category in our operations, which results in the inexistence of emissions related to this category. In addition, we reinforce that our Greenhouse Gas Inventory is subjected to rigorous verification by third parties, ensuring the accuracy of the data and compliance with the principles established by the GHG Protocol.*

### Other (downstream)

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

*All downstream categories of our value chain at Marfrig are duly mapped and monitored, and do not present significant emissions. Our commitment to sustainability and operational efficiency allows us to properly manage activities at this stage of the chain. We would also like to clarify that, due to our organizational structure and*

*the specifics of our operations, the "other downstream" category is not present in our activities, which results in the absence of emissions related to this category. We reinforce our commitment to transparency and compliance with the best environmental practices. In this sense, our Greenhouse Gas Inventory is regularly verified by third parties, ensuring data integrity and adherence to established principles.*

*[Fixed row]*

## **(7.8.1) Disclose or restate your Scope 3 emissions data for previous years.**

### **Past year 1**

#### **(7.8.1.1) End date**

12/31/2023

#### **(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)**

21496591.55

#### **(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)**

0

#### **(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)**

22626.58

#### **(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)**

49275.44

#### **(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)**

53786.75

#### **(7.8.1.7) Scope 3: Business travel (metric tons CO2e)**

1519.31

**(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)**

1839.31

**(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)**

0

**(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)**

0

**(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)**

0

**(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)**

0

**(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)**

718886.63

**(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)**

0

**(7.8.1.15) Scope 3: Franchises (metric tons CO2e)**

0

**(7.8.1.16) Scope 3: Investments (metric tons CO2e)**

0

#### **(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)**

0

#### **(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)**

0

#### **(7.8.1.19) Comment**

*To ensure historical comparability and alignment with best practices in GHG inventory reporting, emissions for the years 2020, 2021, 2022, and 2023 were recalculated to reflect the organizational boundaries of the continuing operations, consistent with the organizational structure adopted in the 2024 GHG inventory. This recalculation was necessary due to the divestment of beef slaughtering units in Brazil, Argentina, and Chile in 2024, as these units are no longer under the company's operational control. The process followed the recommendations of the GHG Protocol and applicable methodologies, ensuring that reported data accurately represent the company's current operational scope.*

### **Past year 2**

#### **(7.8.1.1) End date**

12/31/2022

#### **(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)**

22569167.61

#### **(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)**

0

#### **(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)**

23019.65

**(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)**

56518.61

**(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)**

65543.08

**(7.8.1.7) Scope 3: Business travel (metric tons CO2e)**

941.6

**(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)**

2779.54

**(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)**

0

**(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)**

0

**(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)**

0

**(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)**

0

**(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)**

749759.36

#### (7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

0

#### (7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

#### (7.8.1.16) Scope 3: Investments (metric tons CO2e)

0

#### (7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

#### (7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

#### (7.8.1.19) Comment

*To ensure historical comparability and alignment with best practices in GHG inventory reporting, emissions for the years 2020, 2021, 2022, and 2023 were recalculated to reflect the organizational boundaries of the continuing operations, consistent with the organizational structure adopted in the 2024 GHG inventory. This recalculation was necessary due to the divestment of beef slaughtering units in Brazil, Argentina, and Chile in 2024, as these units are no longer under the company's operational control. The process followed the recommendations of the GHG Protocol and applicable methodologies, ensuring that reported data accurately represent the company's current operational scope.*

#### **Past year 3**

#### (7.8.1.1) End date

12/31/2021

#### (7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

**(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)**

0

**(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)**

29956.7

**(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)**

42189.5

**(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)**

62026.45

**(7.8.1.7) Scope 3: Business travel (metric tons CO2e)**

286.03

**(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)**

5033.87

**(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)**

0

**(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)**

0

**(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)**

0

**(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)**

0

**(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)**

718967.06

**(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)**

0

**(7.8.1.15) Scope 3: Franchises (metric tons CO2e)**

0

**(7.8.1.16) Scope 3: Investments (metric tons CO2e)**

0

**(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)**

0

**(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)**

0

**(7.8.1.19) Comment**

*To ensure historical comparability and alignment with best practices in GHG inventory reporting, emissions for the years 2020, 2021, 2022, and 2023 were recalculated to reflect the organizational boundaries of the continuing operations, consistent with the organizational structure adopted in the 2024 GHG inventory. This recalculation was necessary due to the divestment of beef slaughtering units in Brazil, Argentina, and Chile in 2024, as these units are no longer under the company's operational control. The process followed the recommendations of the GHG Protocol and applicable methodologies, ensuring that reported data accurately represent the company's current operational scope.*

## Past year 4

### (7.8.1.1) End date

12/31/2020

### (7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

23055163.7

### (7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

0

### (7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

37516.96

### (7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

69171.45

### (7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

53442.87

### (7.8.1.7) Scope 3: Business travel (metric tons CO2e)

478.22

### (7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

4143.62

### (7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

**(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)**

0

**(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)**

0

**(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)**

0

**(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)**

721551.49

**(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)**

0

**(7.8.1.15) Scope 3: Franchises (metric tons CO2e)**

0

**(7.8.1.16) Scope 3: Investments (metric tons CO2e)**

0

**(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)**

0

**(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)**

**(7.8.1.19) Comment**

To ensure historical comparability and alignment with best practices in GHG inventory reporting, emissions for the years 2020, 2021, 2022, and 2023 were recalculated to reflect the organizational boundaries of the continuing operations, consistent with the organizational structure adopted in the 2024 GHG inventory. This recalculation was necessary due to the divestment of beef slaughtering units in Brazil, Argentina, and Chile in 2024, as these units are no longer under the company's operational control. The process followed the recommendations of the GHG Protocol and applicable methodologies, ensuring that reported data accurately represent the company's current operational scope.

[Fixed row]

**(7.9) Indicate the verification/assurance status that applies to your reported emissions.**

	Verification/assurance status
Scope 1	Select from: <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Select from: <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 3	Select from: <input checked="" type="checkbox"/> Third-party verification or assurance process in place

[Fixed row]

**(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.****Row 1****(7.9.1.1) Verification or assurance cycle in place**

Select from:

Annual process

### (7.9.1.2) Status in the current reporting year

Select from:

Complete

### (7.9.1.3) Type of verification or assurance

Select from:

Limited assurance

### (7.9.1.4) Attach the statement

*Declaration CDP\_Marfrig\_2025 - Rev.01.pdf*

### (7.9.1.5) Page/section reference

2

### (7.9.1.6) Relevant standard

Select from:

ABNT NBR ISO 14064-3:2007 (Associação Brasileira de Normas Técnicas)

### (7.9.1.7) Proportion of reported emissions verified (%)

100

[Add row]

**(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.**

## Row 1

### (7.9.2.1) Scope 2 approach

Select from:

- Scope 2 location-based

### (7.9.2.2) Verification or assurance cycle in place

Select from:

- Annual process

### (7.9.2.3) Status in the current reporting year

Select from:

- Complete

### (7.9.2.4) Type of verification or assurance

Select from:

- Limited assurance

### (7.9.2.5) Attach the statement

*Declaration CDP\_Marfrig\_2025 - Rev.01.pdf*

### (7.9.2.6) Page/ section reference

2

### (7.9.2.7) Relevant standard

Select from:

- ABNT NBR ISO 14064-3:2007 (Associação Brasileira de Normas Técnicas)

### (7.9.2.8) Proportion of reported emissions verified (%)

100

## Row 2

### (7.9.2.1) Scope 2 approach

Select from:

Scope 2 market-based

### (7.9.2.2) Verification or assurance cycle in place

Select from:

Annual process

### (7.9.2.3) Status in the current reporting year

Select from:

Complete

### (7.9.2.4) Type of verification or assurance

Select from:

Limited assurance

### (7.9.2.5) Attach the statement

*Declaration CDP\_Marfrig\_2025 - Rev.01.pdf*

### (7.9.2.6) Page/ section reference

2

### (7.9.2.7) Relevant standard

Select from:

- ABNT NBR ISO 14064-3:2007 (Associação Brasileira de Normas Técnicas)

### (7.9.2.8) Proportion of reported emissions verified (%)

100

[Add row]

**(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.**

#### Row 1

### (7.9.3.1) Scope 3 category

Select all that apply

- Scope 3: Business travel
- Scope 3: Employee commuting
- Scope 3: Purchased goods and services
- Scope 3: Waste generated in operations
- Scope 3: Upstream transportation and distribution
- Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)

### (7.9.3.2) Verification or assurance cycle in place

Select from:

- Annual process

### (7.9.3.3) Status in the current reporting year

Select from:

- Complete

### (7.9.3.4) Type of verification or assurance

Select from:

Limited assurance

### (7.9.3.5) Attach the statement

*Declaration CDP\_Marfrig\_2025 - Rev.01.pdf*

### (7.9.3.6) Page/section reference

2

### (7.9.3.7) Relevant standard

Select from:

ABNT NBR ISO 14064-3:2007 (Associação Brasileira de Normas Técnicas)

### (7.9.3.8) Proportion of reported emissions verified (%)

100

[Add row]

## (7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:

Increased

**(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.**

### Change in renewable energy consumption

#### (7.10.1.1) Change in emissions (metric tons CO2e)

0

**(7.10.1.2) Direction of change in emissions**

Select from:

No change

**(7.10.1.3) Emissions value (percentage)**

0

**(7.10.1.4) Please explain calculation**

*Not applicable*

**Other emissions reduction activities**

**(7.10.1.1) Change in emissions (metric tons CO2e)**

0

**(7.10.1.2) Direction of change in emissions**

Select from:

No change

**(7.10.1.3) Emissions value (percentage)**

0

**(7.10.1.4) Please explain calculation**

*Not applicable*

**Divestment**

### (7.10.1.1) Change in emissions (metric tons CO2e)

54373.346

### (7.10.1.2) Direction of change in emissions

Select from:

Increased

### (7.10.1.3) Emissions value (percentage)

12.74

### (7.10.1.4) Please explain calculation

*When comparing Scope 1 and 2 (market-based) emissions between 2023 and 2024, a significant increase is observed, stemming from structural factors related to the company's divestment. In 2023, emissions totaled 426,724.23 tCO<sub>2</sub>e, while in 2024 the figure reached 481,097.58 tCO<sub>2</sub>e. This represents an absolute variation of 54,373.35 tCO<sub>2</sub>e, calculated as the difference between 2024 and 2023 values (481,097.58 - 426,724.23 = 54,373.35). In relative terms, this difference corresponds to an increase of approximately 12.74%, calculated using the formula:  $(\text{Scope 1+2 2024} - \text{Scope 1+2 2023}) / (\text{Scope 1+2 2023}) * 100$  (481,097.58 - 426,724.23) / 426,724.23 \* 100 = 12.74%. The increase is mainly due to the need for operational reorganization following the divestment of certain production units. The facilities that remained under the company's management had to absorb additional production volumes to meet market demand, compensating for the divested units. This shift placed greater pressure on production processes and, consequently, led to higher energy and fossil fuel consumption, driving the rise in total emissions. Although this variation represents a short-term challenge, it is part of a broader strategic context in which the company aims to ensure business continuity and maintain service to customers and partners. At the same time, efforts remain focused on efficiency gains, the use of renewable energy, and the implementation of lower-impact technologies, with the goal of mitigating this increase and resuming the emissions reduction trajectory in the coming cycles.*

## Acquisitions

### (7.10.1.1) Change in emissions (metric tons CO2e)

0

### (7.10.1.2) Direction of change in emissions

Select from:

No change

**(7.10.1.3) Emissions value (percentage)**

0

**(7.10.1.4) Please explain calculation**

*Not applicable*

**Mergers**

**(7.10.1.1) Change in emissions (metric tons CO2e)**

0

**(7.10.1.2) Direction of change in emissions**

*Select from:*

No change

**(7.10.1.3) Emissions value (percentage)**

0

**(7.10.1.4) Please explain calculation**

*Not applicable*

**Change in output**

**(7.10.1.1) Change in emissions (metric tons CO2e)**

0

**(7.10.1.2) Direction of change in emissions**

*Select from:*

No change

### (7.10.1.3) Emissions value (percentage)

0

### (7.10.1.4) Please explain calculation

*Not applicable*

## Change in methodology

### (7.10.1.1) Change in emissions (metric tons CO2e)

0

### (7.10.1.2) Direction of change in emissions

*Select from:*

No change

### (7.10.1.3) Emissions value (percentage)

0

### (7.10.1.4) Please explain calculation

*Not applicable*

## Change in boundary

### (7.10.1.1) Change in emissions (metric tons CO2e)

0

**(7.10.1.2) Direction of change in emissions**

Select from:

No change

**(7.10.1.3) Emissions value (percentage)**

0

**(7.10.1.4) Please explain calculation**

*Not applicable*

**Change in physical operating conditions**

**(7.10.1.1) Change in emissions (metric tons CO2e)**

0

**(7.10.1.2) Direction of change in emissions**

Select from:

No change

**(7.10.1.3) Emissions value (percentage)**

0

**(7.10.1.4) Please explain calculation**

*Not applicable*

**Unidentified**

**(7.10.1.1) Change in emissions (metric tons CO2e)**

0

**(7.10.1.2) Direction of change in emissions**

Select from:

No change

**(7.10.1.3) Emissions value (percentage)**

0

**(7.10.1.4) Please explain calculation**

*Not applicable*

**Other**

**(7.10.1.1) Change in emissions (metric tons CO2e)**

0

**(7.10.1.2) Direction of change in emissions**

Select from:

No change

**(7.10.1.3) Emissions value (percentage)**

0

**(7.10.1.4) Please explain calculation**

*Not applicable*

*[Fixed row]*

**(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?**

Select from:

Market-based

**(7.13) Is biogenic carbon pertaining to your direct operations relevant to your current CDP climate change disclosure?**

Select from:

Yes

**(7.13.1) Account for biogenic carbon data pertaining to your direct operations and identify any exclusions.**

**CO2 emissions from land use management**

**(7.13.1.1) Emissions (metric tons CO2)**

0

**(7.13.1.2) Methodology**

Select all that apply

Default emissions factors

**(7.13.1.3) Please explain**

*Not applicable*

**CO2 removals from land use management**

**(7.13.1.1) Emissions (metric tons CO2)**

0

### (7.13.1.2) Methodology

*Select all that apply*

Default emissions factors

### (7.13.1.3) Please explain

*Not applicable*

## Sequestration during land use change

### (7.13.1.1) Emissions (metric tons CO2)

0

### (7.13.1.2) Methodology

*Select all that apply*

Default emissions factors

### (7.13.1.3) Please explain

*Not applicable*

## CO2 emissions from biofuel combustion (land machinery)

### (7.13.1.1) Emissions (metric tons CO2)

0

### (7.13.1.2) Methodology

*Select all that apply*

Default emissions factors

### (7.13.1.3) Please explain

*Not applicable*

## CO2 emissions from biofuel combustion (processing/manufacturing machinery)

### (7.13.1.1) Emissions (metric tons CO2)

173148.16

### (7.13.1.2) Methodology

*Select all that apply*

Region-specific emissions factors

### (7.13.1.3) Please explain

*The company's biogenic emissions come from the burning of biofuels in boilers and generators at operating units in South America and the United States of America. The biofuels used in these units are vegetable waste, firewood for direct burning and biogas. Calculations of biogenic emissions are performed together with the company's fossil emissions and are made available annually in the consolidated GHG Inventory. Activity data is collected by the ARCA Sustainability system and the emission factors provided by the calculation tool GHG Protocol Brazil and Emission Factors for Greenhouse Gas Inventories (EPA) for the USA are applied. Marfrig's GHG Inventory was verified by a third party, verifying the veracity of the data and application of the principles of the GHG Protocol methodology.*

## CO2 emissions from biofuel combustion (other)

### (7.13.1.1) Emissions (metric tons CO2)

47.68

### (7.13.1.2) Methodology

*Select all that apply*

Region-specific emissions factors

### (7.13.1.3) Please explain

Reported emissions refer to the mobile combustion category of Scope 1, considering the combustion of biofuel (ethanol and biodiesel) from general transport with its own fleet and land transport for employees. Calculations of biogenic emissions are carried out jointly with the fossil emissions company, and made available in the consolidated annual GHG Inventory. Activity data is collected by the ARCA Sustainability system. Marfrig's GHG Inventory was verified by a third party, verifying the veracity of the data and application of the principles of the GHG Protocol methodology.

[Fixed row]

## **(7.14) Do you calculate greenhouse gas emissions for each agricultural commodity reported as significant to your business?**

### **Cattle products**

#### **(7.14.1) GHG emissions calculated for this commodity**

Select from:

Yes

#### **(7.14.2) Reporting emissions by**

Select from:

Unit of production

#### **(7.14.3) Emissions (metric tons CO2e)**

0.16084

#### **(7.14.4) Denominator: unit of production**

Select from:

Metric tons

#### **(7.14.5) Change from last reporting year**

Select from:

Higher

## (7.14.6) Please explain

*This is the sixth year that Marfrig Global Foods' GHG Inventory has been disclosed with its new organizational structure, considering its two business divisions Marfrig Beef and National Beef. So this is our third year of measuring this indicator. Reported emissions refer to Scopes 1 and 2: Scope 1 considers emissions from agricultural uses, stationary combustion, mobile combustion, fugitive emissions, emissions from processes and waste and effluents from all Marfrig units (slaughter, processing, confinement own, offices). This emission value is divided by the company's total production to obtain the reported emissions index. The ratio increased by approximately 5% from 2023 (0.153464 metric ton CO2e/metric ton of production) to 2024 (0.160841 metric ton CO2e/metric ton of production) - total unit production increased by 7.6%, while emissions (scopes 1+2) increased by 12.7%. Activity data is collected and monitored through the ARCA Sustainability system, and emissions are calculated using 'The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)' methodology and the IPCC Guidelines for National Gas Inventories Greenhouse Effect, 2006. Local emission factors were used whenever possible during calculations. Marfrig's GHG Inventory was verified by a third party, verifying the veracity of the data and application of the principles of the GHG Protocol methodology.*  
[Fixed row]

## (7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Select from:

Yes

### (7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

#### Row 1

##### (7.15.1.1) Greenhouse gas

Select from:

CO2

##### (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

184240.3

##### (7.15.1.3) GWP Reference

Select from:

IPCC Fourth Assessment Report (AR4 - 100 year)

## Row 2

### (7.15.1.1) Greenhouse gas

Select from:

CH4

### (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

88491.04

### (7.15.1.3) GWP Reference

Select from:

IPCC Fourth Assessment Report (AR4 - 100 year)

## Row 3

### (7.15.1.1) Greenhouse gas

Select from:

N2O

### (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

7945.99

### (7.15.1.3) GWP Reference

Select from:

IPCC Fourth Assessment Report (AR4 - 100 year)

## Row 4

### (7.15.1.1) Greenhouse gas

Select from:

HFCs

### (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

20077.48

### (7.15.1.3) GWP Reference

Select from:

IPCC Fourth Assessment Report (AR4 - 100 year)

[Add row]

### (7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

	Scope 1 emissions (metric tons CO2e)	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Argentina	27296.349	18542.855	18542.855
Brazil	41429.816	9523.943	0
Chile	28.903	597.927	0
United States of America	185196.086	157847.118	157847.118
Uruguay	46803.654	3952.795	3952.795

[Fixed row]

### (7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply

By business division

By activity

**(7.17.1) Break down your total gross global Scope 1 emissions by business division.**

	Business division	Scope 1 emissions (metric ton CO2e)
Row 1	<i>Marfrig Beef</i>	<i>115558.723</i>
Row 2	<i>National Beef</i>	<i>185196.086</i>

[Add row]

**(7.17.3) Break down your total gross global Scope 1 emissions by business activity.**

	Activity	Scope 1 emissions (metric tons CO2e)
Row 1	<i>Corporate</i>	<i>0</i>
Row 2	<i>Slaughter of cattle + Processed</i>	<i>20677.378</i>
Row 3	<i>Processed</i>	<i>47958.998</i>
Row 4	<i>Slaughter of cattle</i>	<i>213582.519</i>
Row 5	<i>Distribution center</i>	<i>34.482</i>
Row 6	<i>Confinement of own cattle</i>	<i>18501.433</i>

[Add row]

**(7.18) Do you include emissions pertaining to your business activity(ies) in your direct operations as part of your global gross Scope 1 figure?**

Select from:

Yes

**(7.18.1) Select the form(s) in which you are reporting your agricultural/forestry emissions.**

Select from:

Emissions disaggregated by category (advised by the GHG Protocol)

**(7.18.2) Report the Scope 1 emissions pertaining to your business activity(ies) and explain any exclusions. If applicable, disaggregate your agricultural/forestry by GHG emissions category.**

**Row 1**

**(7.18.2.1) Activity**

Select from:

Agriculture/Forestry

**(7.18.2.2) Emissions category**

Select from:

Non-mechanical

**(7.18.2.3) Emissions (metric tons CO2e)**

18377.076

**(7.18.2.4) Methodology**

Select all that apply

Region-specific emissions factors

### (7.18.2.5) Please explain

*Considering emissions from the "Agricultural" category, including enteric fermentation (66%) and waste management (34%) from the company's only cattle confinement unit, located in Uruguay. These emissions represent less than 5% of Scope 1 emissions. The calculation of emissions was based on the construction of a specific emission factor for the South American region and in accordance with the cattle culture regime. References were used in accordance with the GHG Protocol's emission accounting methodology. Cattle data are monitored through the ARCA Sustentabilidade system. Marfrig's GHG Inventory was verified by a third party, verifying the veracity of the data and application of the principles of the GHG Protocol methodology.*

### Row 3

#### (7.18.2.1) Activity

Select from:

Agriculture/Forestry

#### (7.18.2.2) Emissions category

Select from:

Mechanical

#### (7.18.2.3) Emissions (metric tons CO<sub>2</sub>e)

124.356

#### (7.18.2.4) Methodology

Select all that apply

Region-specific emissions factors

#### (7.18.2.5) Please explain

*This section considers the emissions generated from the stationary combustion category, composed of boilers, generators and other equipment that consume and burn fuels. Emission factors were used as available in each country, in accordance with the GHG Protocol methodology. The data is monitored through the ARCA Sustentabilidade system. Marfrig's GHG Inventory was verified by a third party, verifying the veracity of the data and application of the principles of the GHG Protocol methodology.*

## Row 4

### (7.18.2.1) Activity

Select from:

Agriculture/Forestry

### (7.18.2.2) Emissions category

Select from:

Total

### (7.18.2.3) Emissions (metric tons CO<sub>2</sub>e)

18501.433

### (7.18.2.4) Methodology

Select all that apply

Region-specific emissions factors

### (7.18.2.5) Please explain

*The value is the sum of mechanical and non-mechanical emissions of emissions considered agricultural/forestry. Regional emissions factors were used in accordance with the GHG Protocol GHG emissions calculation tools.*

## Row 5

### (7.18.2.1) Activity

Select from:

Processing/Manufacturing

### (7.18.2.2) Emissions category

Select from:

Total

### (7.18.2.3) Emissions (metric tons CO2e)

282253.376

### (7.18.2.4) Methodology

Select all that apply

Region-specific emissions factors

### (7.18.2.5) Please explain

The value is the sum of emissions not considered agricultural/forestry. Regional emissions factors were used in accordance with the GHG Protocol GHG emissions calculation tools.

[Add row]

## (7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply

By business division

By activity

### (7.20.1) Break down your total gross global Scope 2 emissions by business division.

	Business division	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	Marfrig Beef	32617.521	22495.65

	Business division	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 2	<i>National Beef</i>	157847.118	157847.118

[Add row]

**(7.20.3) Break down your total gross global Scope 2 emissions by business activity.**

	Activity	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	<i>Corporate</i>	100.03	69.921
Row 2	<i>Slaughter of cattle + Processed</i>	2609.625	2609.625
Row 3	<i>Processed</i>	48232.547	45264.239
Row 4	<i>Slaughter of cattle</i>	138444.459	132361.018
Row 5	<i>Distribution center</i>	1040.013	0
Row 6	<i>Confinement of own cattle</i>	37.965	37.965

[Add row]

**(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.**

**Consolidated accounting group**

**(7.22.1) Scope 1 emissions (metric tons CO2e)**

300754.809

**(7.22.2) Scope 2, location-based emissions (metric tons CO2e)**

190464.638

**(7.22.3) Scope 2, market-based emissions (metric tons CO2e)**

180342.768

**(7.22.4) Please explain**

*The emissions of Marfrig Global Foods are considered, covering the activities corresponding to Marfrig Beef and National Beef. To account for emissions, the operational control approach is considered, following the guidelines of the GHG Protocol.*

**All other entities**

**(7.22.1) Scope 1 emissions (metric tons CO2e)**

0

**(7.22.2) Scope 2, location-based emissions (metric tons CO2e)**

0

**(7.22.3) Scope 2, market-based emissions (metric tons CO2e)**

0

**(7.22.4) Please explain**

N/A  
[Fixed row]

**(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?**

Select from:

Yes

**(7.23.1) Break down your gross Scope 1 and Scope 2 emissions by subsidiary.**

**Row 1**

**(7.23.1.1) Subsidiary name**

*Marfrig Beef*

**(7.23.1.2) Primary activity**

Select from:

Cattle farming

**(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary**

Select all that apply

No unique identifier

**(7.23.1.12) Scope 1 emissions (metric tons CO2e)**

*115558.723*

**(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)**

*32617.521*

**(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)**

*22495.65*

### (7.23.1.15) Comment

*Marfrig Beef, as a division of Marfrig Global Foods, has a strong commitment to sustainability in its operations. The company seeks to implement sustainable practices throughout its value chain, from the production and processing of beef to the marketing and distribution of products. Marfrig Beef adopts a holistic approach to promoting sustainability, seeking to minimize environmental impacts, ensure animal welfare, promote responsible relationships with suppliers and engage the communities where it operates. With regard to environmental aspects, Marfrig Beef works to reduce greenhouse gas emissions, water consumption and waste generation. The company implements environmental management practices, such as the efficient use of natural resources, proper waste management and the search for renewable energy sources. In addition, the company is committed to reducing deforestation associated with its supply chain, especially in the Amazon region. With regard to animal welfare, Marfrig Beef adopts responsible production practices, ensuring that animals are raised and slaughtered in accordance with the highest internationally recognized animal welfare standards. The company invests in training and audits to ensure compliance with these guidelines at all stages of production. In addition, Marfrig Beef seeks to establish responsible relationships with its suppliers, encouraging socially responsible practices and compliance with ethical and legal standards. The company also develops community engagement projects, contributing to the sustainable development of the communities where it operates.*

## Row 2

### (7.23.1.1) Subsidiary name

*National Beef*

### (7.23.1.2) Primary activity

Select from:

Cattle farming

### (7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

No unique identifier

### (7.23.1.12) Scope 1 emissions (metric tons CO2e)

185196.086

### (7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

**(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)****(7.23.1.15) Comment**

*National Beef is a subsidiary of Marfrig Global Foods, one of the largest beef processing companies in the world. Marfrig acquired National Beef in 2018, thus expanding its presence in the US beef market. National Beef is a Kansas City, Missouri-based company with a long history in the beef industry. Founded in 1992, the company has established itself as one of the main beef processors and distributors in the United States. It operates a number of beef processing facilities in different US states, supplying a wide range of beef products to the domestic and international market. As a subsidiary of Marfrig Global Foods, National Beef benefits from the parent company's experience, resources and global distribution network. Marfrig is recognized as a global leader in the animal protein sector, and its acquisition of National Beef strengthened its position in the United States, one of the largest producers and consumers of beef in the world. Furthermore, as part of Marfrig Global Foods, National Beef is also involved in sustainability and environmental impact reduction initiatives. The company can adopt sustainable practices and technologies in its operations, aiming to mitigate greenhouse gas emissions, reduce the consumption of natural resources and promote environmental responsibility throughout its supply chain. Through its subsidiary National Beef, Marfrig Global Foods strengthens its position in the US beef market and continues to supply quality products to meet consumer demand in both the domestic and global markets.*

*[Add row]*

**(7.26) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.**

**Row 1****(7.26.1) Requesting member**

Select from:

Costco Wholesale Corporation

**(7.26.2) Scope of emissions**

Select from:

Scope 1

#### (7.26.4) Allocation level

Select from:

Company wide

#### (7.26.6) Allocation method

Select from:

Allocation based on mass of products purchased

#### (7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

Metric tons

#### (7.26.8) Market value or quantity of goods/services supplied to the requesting member

43145.2

#### (7.26.9) Emissions in metric tonnes of CO<sub>2</sub>e

4338.2

#### (7.26.10) Uncertainty (±%)

5

#### (7.26.11) Major sources of emissions

*The emission categories considered in Scope 1 are: stationary combustion, mobile combustion, agricultural activities, industrial processes, fugitive emissions and effluent treatment.*

#### (7.26.12) Allocation verified by a third party?

Select from:

Yes

### (7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

*The company calculates emissions from its operating units based on operational control. Thus, emissions from all processes and direct operations of operating units were accounted for in Scope 1 of the GHG Inventory. The activity data of these operations are controlled by each operational unit and reported in a data collection system, where the information that serves as a basis for calculation is centralized. Marfrig's GHG Inventory was verified by third parties, verifying the veracity of the data and application of the principles of the GHG Protocol methodology.*

### (7.26.14) Where published information has been used, please provide a reference

*Primary Marfrig data.*

## Row 2

### (7.26.1) Requesting member

Select from:

Costco Wholesale Corporation

### (7.26.2) Scope of emissions

Select from:

Scope 2: market-based

### (7.26.4) Allocation level

Select from:

Company wide

### (7.26.6) Allocation method

Select from:

Allocation based on mass of products purchased

### (7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

Metric tons

### (7.26.8) Market value or quantity of goods/services supplied to the requesting member

43145.2

### (7.26.9) Emissions in metric tonnes of CO<sub>2</sub>e

2601.33

### (7.26.10) Uncertainty (±%)

5

### (7.26.11) Major sources of emissions

*The main source of emission in Scope 2 is the purchase of electricity from the grid, since the company uses the calculation methodology based on the market, discounting the generation of energy from renewable sources, which do not cause emissions.*

### (7.26.12) Allocation verified by a third party?

Select from:

Yes

### (7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

*The company calculates emissions from its operating units based on operational control. Thus, emissions from all processes and direct operations of the operating units were accounted for in Scope 2 of the GHG Inventory. The activity data of these operations are controlled by each operational unit and reported in a data collection system, where the information that is used as the basis for calculation is centralized. Marfrig's GHG Inventory was verified by third parties, verifying the veracity of the data and application of the principles of the GHG Protocol methodology.*

### (7.26.14) Where published information has been used, please provide a reference

Primary Marfrig data.

### Row 3

#### (7.26.1) Requesting member

Select from:

- Costco Wholesale Corporation

#### (7.26.2) Scope of emissions

Select from:

- Scope 3

#### (7.26.3) Scope 3 category(ies)

Select all that apply

- Category 6: Business travel
- Category 7: Employee commuting
- Category 1: Purchased goods and services
- Category 5: Waste generated in operations
- Category 4: Upstream transportation and distribution
- Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

#### (7.26.4) Allocation level

Select from:

- Company wide

#### (7.26.6) Allocation method

Select from:

- Allocation based on mass of products purchased

#### (7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

Metric tons

#### (7.26.8) Market value or quantity of goods/services supplied to the requesting member

43145.2

#### (7.26.9) Emissions in metric tonnes of CO<sub>2</sub>e

324433.17

#### (7.26.10) Uncertainty (±%)

5

#### (7.26.11) Major sources of emissions

*The main source of emission in Scope 3 is the purchase of cattle for slaughter by the operating units, referring to the category of goods and services purchased. All Scope 3 categories are considered for the estimation of emissions.*

#### (7.26.12) Allocation verified by a third party?

Select from:

Yes

#### (7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

*The company calculates emissions from its operating units based on operational control. Thus, emissions from all processes and direct operations of the operating units were accounted for in Scope 3 of the GHG Inventory. The activity data of these operations are controlled by each operational unit and reported in a data collection system, where the information that is used as the basis for calculation is centralized. Marfrig's GHG Inventory was verified by third parties, verifying the veracity of the data and application of the principles of the GHG Protocol methodology.*

#### (7.26.14) Where published information has been used, please provide a reference

*Primary Marfrig data.*

## Row 4

### (7.26.1) Requesting member

Select from:

Ahold Delhaize

### (7.26.2) Scope of emissions

Select from:

Scope 1

### (7.26.4) Allocation level

Select from:

Company wide

### (7.26.6) Allocation method

Select from:

Allocation based on mass of products purchased

### (7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

Metric tons

### (7.26.8) Market value or quantity of goods/services supplied to the requesting member

21.7

### (7.26.9) Emissions in metric tonnes of CO2e

2.18

## (7.26.10) Uncertainty ( $\pm\%$ )

5

## (7.26.11) Major sources of emissions

*The emission categories considered in Scope 1 are: stationary combustion, mobile combustion, agricultural activities, industrial processes, fugitive emissions and effluent treatment.*

## (7.26.12) Allocation verified by a third party?

Select from:

Yes

## (7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

*The company calculates emissions from its operating units based on operational control. Thus, emissions from all processes and direct operations of operating units were accounted for in Scope 1 of the GHG Inventory. The activity data of these operations are controlled by each operational unit and reported in a data collection system, where the information that serves as a basis for calculation is centralized. Marfrig's GHG Inventory was verified by third parties, verifying the veracity of the data and application of the principles of the GHG Protocol methodology.*

## (7.26.14) Where published information has been used, please provide a reference

*Primary Marfrig data.*

### Row 5

## (7.26.1) Requesting member

Select from:

Ahold Delhaize

## (7.26.2) Scope of emissions

Select from:

Scope 2: market-based

#### (7.26.4) Allocation level

Select from:

Company wide

#### (7.26.6) Allocation method

Select from:

Allocation based on mass of products purchased

#### (7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

Metric tons

#### (7.26.8) Market value or quantity of goods/services supplied to the requesting member

21.7

#### (7.26.9) Emissions in metric tonnes of CO<sub>2</sub>e

1.31

#### (7.26.10) Uncertainty (±%)

5

#### (7.26.11) Major sources of emissions

*The main source of emission in Scope 2 is the purchase of electricity from the grid, since the company uses the calculation methodology based on the market, discounting the generation of energy from renewable sources, which do not cause emissions.*

#### (7.26.12) Allocation verified by a third party?

Select from:

Yes

### (7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

*The company calculates emissions from its operating units based on operational control. Thus, emissions from all processes and direct operations of the operating units were accounted for in Scope 2 of the GHG Inventory. The activity data of these operations are controlled by each operational unit and reported in a data collection system, where the information that is used as the basis for calculation is centralized. Marfrig's GHG Inventory was verified by third parties, verifying the veracity of the data and application of the principles of the GHG Protocol methodology.*

### (7.26.14) Where published information has been used, please provide a reference

*Primary Marfrig data.*

## Row 6

### (7.26.1) Requesting member

Select from:

Ahold Delhaize

### (7.26.2) Scope of emissions

Select from:

Scope 3

### (7.26.3) Scope 3 category(ies)

Select all that apply

Category 6: Business travel

Category 7: Employee commuting

Category 1: Purchased goods and services

Category 5: Waste generated in operations

Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

Category 4: Upstream transportation and distribution

#### **(7.26.4) Allocation level**

Select from:

Company wide

#### **(7.26.6) Allocation method**

Select from:

Allocation based on mass of products purchased

#### **(7.26.7) Unit for market value or quantity of goods/services supplied**

Select from:

Metric tons

#### **(7.26.8) Market value or quantity of goods/services supplied to the requesting member**

21.7

#### **(7.26.9) Emissions in metric tonnes of CO<sub>2</sub>e**

163.17

#### **(7.26.10) Uncertainty ( $\pm\%$ )**

5

#### **(7.26.11) Major sources of emissions**

*The main source of emission in Scope 3 is the purchase of cattle for slaughter by the operating units, referring to the category of goods and services purchased. All Scope 3 categories are considered for the estimation of emissions.*

#### **(7.26.12) Allocation verified by a third party?**

Select from:

Yes

### (7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

*The company calculates emissions from its operating units based on operational control. Thus, emissions from all processes and direct operations of the operating units were accounted for in Scope 3 of the GHG Inventory. The activity data of these operations are controlled by each operational unit and reported in a data collection system, where the information that is used as the basis for calculation is centralized. Marfrig's GHG Inventory was verified by third parties, verifying the veracity of the data and application of the principles of the GHG Protocol methodology.*

### (7.26.14) Where published information has been used, please provide a reference

*Primary Marfrig data.*

## Row 7

### (7.26.1) Requesting member

Select from:

Walmart, Inc.

### (7.26.2) Scope of emissions

Select from:

Scope 1

### (7.26.4) Allocation level

Select from:

Company wide

### (7.26.6) Allocation method

Select from:

Allocation based on mass of products purchased

#### (7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

Metric tons

#### (7.26.8) Market value or quantity of goods/services supplied to the requesting member

57144.2

#### (7.26.9) Emissions in metric tonnes of CO<sub>2</sub>e

5745.79

#### (7.26.10) Uncertainty (±%)

5

#### (7.26.11) Major sources of emissions

*The emission categories considered in Scope 1 are: stationary combustion, mobile combustion, agricultural activities, industrial processes, fugitive emissions and effluent treatment.*

#### (7.26.12) Allocation verified by a third party?

Select from:

Yes

#### (7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

*The company calculates emissions from its operating units based on operational control. Thus, emissions from all processes and direct operations of operating units were accounted for in Scope 1 of the GHG Inventory. The activity data of these operations are controlled by each operational unit and reported in a data collection system, where the information that serves as a basis for calculation is centralized. Marfrig's GHG Inventory was verified by third parties, verifying the veracity of the data and application of the principles of the GHG Protocol methodology.*

## (7.26.14) Where published information has been used, please provide a reference

*Primary Marfrig data.*

### Row 8

## (7.26.1) Requesting member

*Select from:*

Walmart, Inc.

## (7.26.2) Scope of emissions

*Select from:*

Scope 2: market-based

## (7.26.4) Allocation level

*Select from:*

Company wide

## (7.26.6) Allocation method

*Select from:*

Allocation based on mass of products purchased

## (7.26.7) Unit for market value or quantity of goods/services supplied

*Select from:*

Metric tons

## (7.26.8) Market value or quantity of goods/services supplied to the requesting member

57144.2

### (7.26.9) Emissions in metric tonnes of CO2e

3445.37

### (7.26.10) Uncertainty (±%)

5

### (7.26.11) Major sources of emissions

*The main source of emission in Scope 2 is the purchase of electricity from the grid, since the company uses the calculation methodology based on the market, discounting the generation of energy from renewable sources, which do not cause emissions.*

### (7.26.12) Allocation verified by a third party?

Select from:

Yes

### (7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

*The company calculates emissions from its operating units based on operational control. Thus, emissions from all processes and direct operations of the operating units were accounted for in Scope 2 of the GHG Inventory. The activity data of these operations are controlled by each operational unit and reported in a data collection system, where the information that is used as the basis for calculation is centralized. Marfrig's GHG Inventory was verified by third parties, verifying the veracity of the data and application of the principles of the GHG Protocol methodology.*

### (7.26.14) Where published information has been used, please provide a reference

*Primary Marfrig data.*

## Row 9

### (7.26.1) Requesting member

Select from:

Walmart, Inc.

## (7.26.2) Scope of emissions

Select from:

- Scope 3

## (7.26.3) Scope 3 category(ies)

Select all that apply

- Category 6: Business travel
- Category 7: Employee commuting
- Category 1: Purchased goods and services
- Category 5: Waste generated in operations
- Category 4: Upstream transportation and distribution
- Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

## (7.26.4) Allocation level

Select from:

- Company wide

## (7.26.6) Allocation method

Select from:

- Allocation based on mass of products purchased

## (7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

- Metric tons

## (7.26.8) Market value or quantity of goods/services supplied to the requesting member

57144.2

## (7.26.9) Emissions in metric tonnes of CO<sub>2</sub>e

**(7.26.10) Uncertainty ( $\pm\%$ )**

5

**(7.26.11) Major sources of emissions**

*The main source of emission in Scope 3 is the purchase of cattle for slaughter by the operating units, referring to the category of goods and services purchased. All Scope 3 categories are considered for the estimation of emissions.*

**(7.26.12) Allocation verified by a third party?**

Select from:

Yes

**(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

*The company calculates emissions from its operating units based on operational control. Thus, emissions from all processes and direct operations of the operating units were accounted for in Scope 3 of the GHG Inventory. The activity data of these operations are controlled by each operational unit and reported in a data collection system, where the information that is used as the basis for calculation is centralized. Marfrig's GHG Inventory was verified by third parties, verifying the veracity of the data and application of the principles of the GHG Protocol methodology.*

**(7.26.14) Where published information has been used, please provide a reference**

*Primary Marfrig data.*

*[Add row]*

**(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?**

**Row 1**

### (7.27.1) Allocation challenges

Select from:

- Diversity of product lines makes accurately accounting for each product/product line cost ineffective

### (7.27.2) Please explain what would help you overcome these challenges

*Challenges are mainly associated with Scope 3 categories. Purchased goods and services involve quantifying a large upstream value chain that, depending on the product, cannot be obtained in a customer-specific manner. Improvement in the accuracy of various Scope 3 emission quantification methods has been evaluated by the company and should be improved in the coming years to align more closely with the reality of the supply chain operating at each plant in each region. and country. This process will lead to the improvement of the emissions allocation process over time.*

[Add row]

### (7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

#### (7.28.1) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

Select from:

- Yes

#### (7.28.2) Describe how you plan to develop your capabilities

*Marfrig Global Foods is working to improve the quality and accuracy of the GHG emissions inventory. With each annual GHG inventory, we have advanced compared to the previous one. Most of Marfrig's carbon footprint is from Scope 3 emissions, so the company is working to improve data and methodologies for Scope 3 emissions calculations in the industrial and livestock sectors. The company works to improve the accounting of emissions from its main source of emissions in its operating units, the purchase of cattle for slaughter. We are working to evolve the collection of information, and to be able to calculate emissions according to the production system from which the slaughter animal comes. In this way, we will be able to better allocate emissions by type of product and also by the company's customer. We are currently evaluating how to carry out this data collection of slaughtered animals and establishing calculation methodologies for the different production systems from which we acquire animals. The increase in the share of low GHG emission systems over time should reduce the intensity of emissions from this source, and consequently, of the emissions allocated to customers.*

[Fixed row]

### (7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:

More than 10% but less than or equal to 15%

**(7.30) Select which energy-related activities your organization has undertaken.**

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired electricity	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired heat	Select from: <input checked="" type="checkbox"/> No
Consumption of purchased or acquired steam	Select from: <input checked="" type="checkbox"/> No
Consumption of purchased or acquired cooling	Select from: <input checked="" type="checkbox"/> No
Generation of electricity, heat, steam, or cooling	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

**(7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.**

**Consumption of fuel (excluding feedstock)**

**(7.30.1.1) Heating value**

Select from:

LHV (lower heating value)

### (7.30.1.2) MWh from renewable sources

452277.1

### (7.30.1.3) MWh from non-renewable sources

907903.01

### (7.30.1.4) Total (renewable + non-renewable) MWh

1360180.11

## Consumption of purchased or acquired electricity

### (7.30.1.1) Heating value

Select from:

LHV (lower heating value)

### (7.30.1.2) MWh from renewable sources

175217.28

### (7.30.1.3) MWh from non-renewable sources

540060.41

### (7.30.1.4) Total (renewable + non-renewable) MWh

715277.69

## Consumption of self-generated non-fuel renewable energy

### (7.30.1.1) Heating value

Select from:

LHV (lower heating value)

### (7.30.1.2) MWh from renewable sources

0

### (7.30.1.4) Total (renewable + non-renewable) MWh

0.00

## Total energy consumption

### (7.30.1.1) Heating value

Select from:

LHV (lower heating value)

### (7.30.1.2) MWh from renewable sources

627494.37

### (7.30.1.3) MWh from non-renewable sources

1447963.42

### (7.30.1.4) Total (renewable + non-renewable) MWh

2075457.79

[Fixed row]

## (7.30.6) Select the applications of your organization's consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Select from: <input checked="" type="checkbox"/> Yes
Consumption of fuel for the generation of heat	Select from: <input checked="" type="checkbox"/> Yes
Consumption of fuel for the generation of steam	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for the generation of cooling	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for co-generation or tri-generation	Select from: <input checked="" type="checkbox"/> No

[Fixed row]

**(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.**

### Sustainable biomass

#### (7.30.7.1) Heating value

Select from:

LHV

#### (7.30.7.2) Total fuel MWh consumed by the organization

232359.6

#### (7.30.7.3) MWh fuel consumed for self-generation of electricity

63.77

#### (7.30.7.4) MWh fuel consumed for self-generation of heat

232295.83

#### (7.30.7.8) Comment

*Fuels such as biodiesel, renewable commercial firewood (planted forests), ethanol and wood waste are considered. The consumption of these fuels was audited during the third-party verification of the GHG inventory.*

### Other biomass

#### (7.30.7.1) Heating value

Select from:

LHV

#### (7.30.7.2) Total fuel MWh consumed by the organization

219917.49

#### (7.30.7.3) MWh fuel consumed for self-generation of electricity

0

#### (7.30.7.4) MWh fuel consumed for self-generation of heat

219917.49

#### (7.30.7.8) Comment

*They are considered fuels like other biomass gases. The consumption of these fuels was audited during the third-party verification of the GHG inventory.*

### Other renewable fuels (e.g. renewable hydrogen)

### (7.30.7.1) Heating value

Select from:

LHV

### (7.30.7.2) Total fuel MWh consumed by the organization

0

### (7.30.7.3) MWh fuel consumed for self-generation of electricity

0

### (7.30.7.4) MWh fuel consumed for self-generation of heat

0

### (7.30.7.8) Comment

*All biofuel consumption reporting was done in the lines referring to sustainable biomass and other types of biomass.*

## Coal

### (7.30.7.1) Heating value

Select from:

LHV

### (7.30.7.2) Total fuel MWh consumed by the organization

0

### (7.30.7.3) MWh fuel consumed for self-generation of electricity

0

#### (7.30.7.4) MWh fuel consumed for self-generation of heat

0

#### (7.30.7.8) Comment

*The company does not consume any coal-type fuel.*

### Oil

#### (7.30.7.1) Heating value

Select from:

LHV

#### (7.30.7.2) Total fuel MWh consumed by the organization

47397.35

#### (7.30.7.3) MWh fuel consumed for self-generation of electricity

852.08

#### (7.30.7.4) MWh fuel consumed for self-generation of heat

46545.27

#### (7.30.7.8) Comment

*Fuels such as automotive gasoline, lubricating oil, fuel oil, diesel oil and aviation kerosene - all derived from petroleum - are considered. The consumption of these fuels was audited during the third-party verification of the GHG inventory.*

### Gas

#### (7.30.7.1) Heating value

Select from:

LHV

#### (7.30.7.2) Total fuel MWh consumed by the organization

860505.66

#### (7.30.7.3) MWh fuel consumed for self-generation of electricity

3283.73

#### (7.30.7.4) MWh fuel consumed for self-generation of heat

857221.93

#### (7.30.7.8) Comment

*Fuels such as natural gas and liquefied petroleum gas are considered. The consumption of these fuels was audited during the third-party verification of the GHG inventory.*

#### Other non-renewable fuels (e.g. non-renewable hydrogen)

#### (7.30.7.1) Heating value

Select from:

LHV

#### (7.30.7.2) Total fuel MWh consumed by the organization

0

#### (7.30.7.3) MWh fuel consumed for self-generation of electricity

0

#### (7.30.7.4) MWh fuel consumed for self-generation of heat

**(7.30.7.8) Comment**

*All fuel reporting was done on the other lines. The consumption of these fuels was audited during the third-party verification of the GHG inventory.*

**Total fuel****(7.30.7.1) Heating value**

Select from:

LHV

**(7.30.7.2) Total fuel MWh consumed by the organization**

1360180.11

**(7.30.7.3) MWh fuel consumed for self-generation of electricity**

4199.59

**(7.30.7.4) MWh fuel consumed for self-generation of heat**

1355980.52

**(7.30.7.8) Comment**

*The consumption of these fuels was audited during the third-party verification of the GHG inventory.*

*[Fixed row]*

**(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.**

**Electricity**

**(7.30.9.1) Total Gross generation (MWh)**

4199.59

**(7.30.9.2) Generation that is consumed by the organization (MWh)**

4199.59

**(7.30.9.3) Gross generation from renewable sources (MWh)**

63.77

**(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)**

63.77

**Heat**

**(7.30.9.1) Total Gross generation (MWh)**

1355980.52

**(7.30.9.2) Generation that is consumed by the organization (MWh)**

1355980.52

**(7.30.9.3) Gross generation from renewable sources (MWh)**

452213.32

**(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)**

452213.32

**Steam**

**(7.30.9.1) Total Gross generation (MWh)**

0

**(7.30.9.2) Generation that is consumed by the organization (MWh)**

0

**(7.30.9.3) Gross generation from renewable sources (MWh)**

0

**(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)**

0

**Cooling**

**(7.30.9.1) Total Gross generation (MWh)**

0

**(7.30.9.2) Generation that is consumed by the organization (MWh)**

0

**(7.30.9.3) Gross generation from renewable sources (MWh)**

0

**(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)**

0

*[Fixed row]*

**(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.**

**Row 1**

**(7.30.14.1) Country/area**

Select from:

Brazil

**(7.30.14.2) Sourcing method**

Select from:

Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

**(7.30.14.3) Energy carrier**

Select from:

Electricity

**(7.30.14.4) Low-carbon technology type**

Select from:

Large hydropower (>25 MW)

**(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)**

169995

**(7.30.14.6) Tracking instrument used**

Select from:

I-REC

### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Brazil

### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

### (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2019

### (7.30.14.10) Comment

*Our operations in Argentina, Brazil and Chile are now offsetting carbon emissions resulting from energy consumption in their daily activities. This new initiative, implemented in 2022, complements other practices already established in our facilities, all focused on promoting the efficient use of energy and, consequently, reducing the environmental impact of our operations. Our commitment to this responsible approach has also led us to set the ambitious target that by 2030 all of our operations will use exclusively renewable energy.*

## Row 2

### (7.30.14.1) Country/area

Select from:

Argentina

### (7.30.14.2) Sourcing method

Select from:

Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

### (7.30.14.3) Energy carrier

Select from:

Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

Solar

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

2752

#### (7.30.14.6) Tracking instrument used

Select from:

I-REC

#### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Argentina

#### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

#### (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2023

#### (7.30.14.10) Comment

*Our operations in Argentina, Brazil and Chile are now offsetting carbon emissions resulting from energy consumption in their daily activities. This new initiative, implemented in 2022, complements other practices already established in our facilities, all focused on promoting the efficient use of energy and, consequently,*

reducing the environmental impact of our operations. Our commitment to this responsible approach has also led us to set the ambitious target that by 2030 all of our operations will use exclusively renewable energy.

### Row 3

#### (7.30.14.1) Country/area

Select from:

Chile

#### (7.30.14.2) Sourcing method

Select from:

Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

#### (7.30.14.3) Energy carrier

Select from:

Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

Solar

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

2470

#### (7.30.14.6) Tracking instrument used

Select from:

I-REC

#### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Chile

**(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?**

Select from:

Yes

**(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

2023

**(7.30.14.10) Comment**

*Our operations in Argentina, Brazil and Chile are now offsetting carbon emissions resulting from energy consumption in their daily activities. This new initiative, implemented in 2022, complements other practices already established in our facilities, all focused on promoting the efficient use of energy and, consequently, reducing the environmental impact of our operations. Our commitment to this responsible approach has also led us to set the ambitious target that by 2030 all of our operations will use exclusively renewable energy.*

[Add row]

**(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.**

**Argentina**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

40405.89

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

150.05

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

56095.87

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

96651.81

**Brazil**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

169994.51

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

494.1

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

253587.6

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

424076.21

**Chile**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

2470.77

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

70.7

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

2541.47

**United States of America**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

432289.85

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

24.58

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

172774.77

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

605089.20

## Uruguay

### (7.30.16.1) Consumption of purchased electricity (MWh)

70116.67

### (7.30.16.2) Consumption of self-generated electricity (MWh)

3460.16

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

873522.28

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

947099.11  
[Fixed row]

**(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.**

#### Row 1

### (7.45.1) Intensity figure

0.0000057542

### (7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

481097.58

### (7.45.3) Metric denominator

Select from:

unit total revenue

### (7.45.4) Metric denominator: Unit total

83608740000

### (7.45.5) Scope 2 figure used

Select from:

Market-based

### (7.45.6) % change from previous year

1.08

### (7.45.7) Direction of change

Select from:

Decreased

### (7.45.8) Reasons for change

Select all that apply

Change in revenue

### (7.45.9) Please explain

*In 2024, the company's greenhouse gas (GHG) emissions intensity per net revenue (tCO<sub>2</sub>e/BRL) for continuing operations decreased by 1.1% compared to 2023 (considering the same emissions and net revenue boundaries for continuing units), despite an increase in combined Scope 1 and 2 absolute emissions. This metric declined from 0.00000581721 tCO<sub>2</sub>e/BRL to 0.00000575415 tCO<sub>2</sub>e/BRL, reflecting improved operational efficiency in relation to GHG emissions. Total emissions volume increased by 12.7% during the period, driven by higher operational activity. However, this growth was outpaced by a 14.0% increase in net revenue, resulting*

*in a reduction in emissions intensity. This performance reflects significant changes in the company's production structure. In 2024, the organization completed a strategic divestment of more carbon-intensive assets. As a result, the remaining operations concentrated production. To meet market demand, production at these units was intensified, leading to an increase in absolute emissions. Nevertheless, these units operated with better performance in terms of GHG emissions intensity, contributing to a reduction in the emissions-per-revenue indicator. This outcome reinforces the company's commitment to a sustainable growth trajectory, balancing financial performance with the relative reduction of climate impacts.*

## Row 2

### (7.45.1) Intensity figure

0.160841387

### (7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

481097.58

### (7.45.3) Metric denominator

Select from:

metric ton of product

### (7.45.4) Metric denominator: Unit total

2991130.5

### (7.45.5) Scope 2 figure used

Select from:

Market-based

### (7.45.6) % change from previous year

4.81

### (7.45.7) Direction of change

Select from:

Increased

### (7.45.8) Reasons for change

Select all that apply

Change in output

Change in physical operating conditions

### (7.45.9) Please explain

*In 2024, the company's greenhouse gas (GHG) emissions intensity per metric ton produced (tCO<sub>2</sub>e/t) for continuing operations increased by 4.8% compared to 2023, rising from 0.1535 tCO<sub>2</sub>e/t to 0.1608 tCO<sub>2</sub>e/t. This result reflects a growth in absolute emissions that outpaced the increase in physical production volume over the same period. Combined Scope 1 and 2 emissions rose by 12.7%, reaching 481,098 tCO<sub>2</sub>e in 2024, while the production volume reported in the sustainability report grew by 7.6%, totaling approximately 2.99 million metric tons. The relationship between these two trends led to an increase in the physical emissions intensity indicator. This outcome can be explained by the company's operational realignment process. Following a strategic divestment in 2024, the remaining units concentrated production, operating at higher intensity to meet market demand. This intensification resulted in increased energy consumption and operational load, directly impacting emissions per metric ton produced. Nevertheless, the company remains committed to improving process efficiency, focusing on the adoption of cleaner technologies and the continuous reduction of its carbon footprint, even in the context of operational growth.*

[Add row]

### (7.52) Provide any additional climate-related metrics relevant to your business.

#### Row 1

#### (7.52.1) Description

Select from:

Other, please specify

#### (7.52.2) Metric value

0

#### (7.52.3) Metric numerator

0

#### (7.52.4) Metric denominator (intensity metric only)

0

#### (7.52.5) % change from previous year

0

#### (7.52.6) Direction of change

Select from:

No change

#### (7.52.7) Please explain

No change.

[Add row]

### (7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply

Absolute target

Intensity target

#### (7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

##### Row 1

#### (7.53.1.1) Target reference number

Select from:

Abs 1

### (7.53.1.2) Is this a science-based target?

Select from:

- Yes, and this target has been approved by the Science Based Targets initiative

### (7.53.1.3) Science Based Targets initiative official validation letter

*MARF-BRA-002-OFF-Validation Letter.pdf*

### (7.53.1.4) Target ambition

Select from:

- 1.5°C aligned

### (7.53.1.5) Date target was set

04/14/2022

### (7.53.1.6) Target coverage

Select from:

- Organization-wide

### (7.53.1.7) Greenhouse gases covered by target

Select all that apply

- Carbon dioxide (CO2)
- Methane (CH4)
- Nitrous oxide (N2O)
- Hydrofluorocarbons (HFCs)

### (7.53.1.8) Scopes

Select all that apply

- Scope 1

Scope 2

### **(7.53.1.9) Scope 2 accounting method**

Select from:

Market-based

### **(7.53.1.11) End date of base year**

12/31/2019

### **(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)**

337875.571

### **(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)**

165562.49

### **(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)**

0.000

### **(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)**

503438.061

### **(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1**

100

### **(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2**

100

**(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes**

100

**(7.53.1.54) End date of target**

12/31/2035

**(7.53.1.55) Targeted reduction from base year (%)**

68

**(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)**

161100.180

**(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)**

300754.809

**(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)**

180342.768

**(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)**

481097.577

**(7.53.1.78) Land-related emissions covered by target**

Select from:

No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

**(7.53.1.79) % of target achieved relative to base year**

**(7.53.1.80) Target status in reporting year**

Select from:

 Underway**(7.53.1.82) Explain target coverage and identify any exclusions**

*Marfrig continues to develop actions and programs to improve the management of GHG emissions in its operations. In this sense, it developed the methodological update of its GHG Inventory, updating the Emission Factors to more recent values, and with local characteristics, whenever possible. With the most assertive and reliable result of its GHG emissions, the company developed, based on the 2019 GHG Inventory, new goals for reducing GHG emissions. The targets were developed in accordance with the methodology and meeting the criteria of the Science-Based Target Initiative, together with the analysis of the potential for reducing GHG emissions in Marfrig Global Foods' operations. The targets were developed by the consultancy ARCA Sustentabilidade, and were submitted and approved by the SBTi in 2022. Therefore, we consider them to be science-based targets. The reported target refers to the GHG emissions reduction target from direct operations (Scopes 1 + 2) and represents the long-term target (2035). The Scope 1 and 2 emission reduction target applies to Marfrig Global Foods, including the two business divisions Marfrig Beef and National Beef. All emissions from direct operations, included in the company's GHG Inventory, are considered in this target. It is important to highlight that the SBTi requires companies to communicate any changes related to the base year within a period of up to one year. Ficticio is currently working on the review of its base year and target, with the intention of submitting the updated information to the SBTi.*

**(7.53.1.83) Target objective**

*Marfrig was the first animal protein company in the Americas to commit to SBTi. Through SBTi, we make transparent the measures we take to contribute to the objective of the Paris Agreement: limiting global warming to 2°C. It is worth noting that we have set even more ambitious goals, aiming to restrict global warming to 1.5 °C. In addition to establishing clear targets for reducing emissions, based on scientific studies and research, other movements reinforce our commitment to minimizing the impacts of our activities and operations on climate change, such as the Net-Zero Ambition Movement. In short, the establishment of this target reflects Marfrig's commitment to acting against the impacts of climate change, not only in its operations, but throughout its supply chain when considering exposure to identified climate risks; as well as keeping reports and initiatives transparent for investors and other stakeholders.*

**(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year**

*The main sources of scope 1 and 2 emissions are the consumption of fossil fuels, the treatment of effluents and the consumption of electricity from the distribution network in each country of its operating units. Based on this diagnosis provided by the GHG inventories carried out over the years by Marfrig, it is possible to draw up a plan to reduce the emission sources that have the greatest contribution in Scopes 1+2. The transition from the use of biomass fuels instead of fossil fuels is intensified every year in equipment such as boilers and electric power generators and this is one of the main potential for reducing emissions. Still in relation to Scope 1, Marfrig seeks to increase the efficiency of effluent treatment every year in an attempt to reduce GHG emissions. With this, the company seeks to implement new technologies to replace the conventional treatment of effluents - an example is the implementation of biodigesters with flare to reduce the emission of methane gas.*

With regard to Scope 2 emissions, Marfrig has committed to having 80% of its energy come from renewable sources by 2025 and 100% in 2030 in line with RE100 - and this is one of the main actions to achieve the reduction target by 2035.

### (7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

No

[Add row]

### (7.53.2) Provide details of your emissions intensity targets and progress made against those targets.

#### Row 1

#### (7.53.2.1) Target reference number

Select from:

Int 1

#### (7.53.2.2) Is this a science-based target?

Select from:

Yes, and this target has been approved by the Science Based Targets initiative

#### (7.53.2.3) Science Based Targets initiative official validation letter

*MARF-BRA-002-OFF-Validation Letter.pdf*

#### (7.53.2.4) Target ambition

Select from:

1.5°C aligned

#### (7.53.2.5) Date target was set

04/14/2022

### (7.53.2.6) Target coverage

Select from:

- Organization-wide

### (7.53.2.7) Greenhouse gases covered by target

Select all that apply

- Carbon dioxide (CO2)
- Methane (CH4)
- Nitrous oxide (N2O)
- Hydrofluorocarbons (HFCs)

### (7.53.2.8) Scopes

Select all that apply

- Scope 3

### (7.53.2.10) Scope 3 categories

Select all that apply

- Category 1: Purchased goods and services

### (7.53.2.11) Intensity metric

Select from:

- Metric tons CO2e per unit of production

### (7.53.2.12) End date of base year

12/31/2019

### (7.53.2.15) Intensity figure in base year for Scope 3, Category 1: Purchased goods and services

4.12

**(7.53.2.32) Intensity figure in base year for total Scope 3**

4.1200000000

**(7.53.2.33) Intensity figure in base year for all selected Scopes**

4.1200000000

**(7.53.2.36) % of total base year emissions in Scope 3, Category 1: Purchased goods and services covered by this Scope 3, Category 1: Purchased goods and services intensity figure**

93.26

**(7.53.2.53) % of total base year emissions in Scope 3 (in all Scope 3 categories) covered by this total Scope 3 intensity figure**

93.26

**(7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure**

90.09

**(7.53.2.55) End date of target**

12/31/2035

**(7.53.2.56) Targeted reduction from base year (%)**

33

**(7.53.2.57) Intensity figure at end date of target for all selected Scopes**

2.7604000000

**(7.53.2.59) % change anticipated in absolute Scope 3 emissions**

31

**(7.53.2.62) Intensity figure in reporting year for Scope 3, Category 1: Purchased goods and services**

4.154

**(7.53.2.79) Intensity figure in reporting year for total Scope 3**

4.1540000000

**(7.53.2.80) Intensity figure in reporting year for all selected Scopes**

4.1540000000

**(7.53.2.81) Land-related emissions covered by target**

Select from:

No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

**(7.53.2.82) % of target achieved relative to base year**

-2.50

**(7.53.2.83) Target status in reporting year**

Select from:

Underway

**(7.53.2.85) Explain target coverage and identify any exclusions**

*Marfrig continues to develop actions and programs to improve the management of GHG emissions in its operations and value chain. In this sense, it developed the methodological update of its GHG Inventory, updating the Emission Factors to more recent values, and with local characteristics, whenever possible. With the most assertive and reliable result of its GHG emissions, the company developed, based on the 2019 GHG Inventory, new goals for reducing GHG emissions. The targets were developed in accordance with the methodology and meeting the criteria of the Science-Based Target Initiative, together with the analysis of the potential for*

reducing GHG emissions in Marfrig Global Foods' operations. The targets were developed by the consultancy ARCA Sustentabilidade, and were submitted and approved by the SBTi in 2022. Therefore, we consider them to be science-based targets. The reported target refers to the target to reduce GHG emissions from indirect operations (Scope 3) of enteric fermentation and manure management of livestock purchased from third parties in the category of purchased goods and services and represents the long-term target (2035). The intensity target considers only this emission source from the purchased goods and services category, since this isolated source called "livestock purchase" (emissions from enteric fermentation and waste management) represents more than 90% of total emissions and 95 % of base year 2019 Scope 3 emissions. As most Scope 3 emissions come from a single emissions category, this should be the target when developing a GHG emissions reduction target. The intensity is calculated by the emissions from the purchase of cattle and the number of slaughtered heads purchased from third parties. It is important to highlight that the SBTi requires companies to communicate any changes related to the base year within a period of up to one year. Ficticio is currently working on the review of its base year and target, with the intention of submitting the updated information to the SBTi.

#### **(7.53.2.86) Target objective**

Marfrig was the first animal protein company in the Americas to commit to the SBTi. Through the SBTi, we make transparent the measures we have adopted to contribute to the Paris Agreement's goal of limiting global warming to 2°C. It is worth noting that we have set even more ambitious goals, aiming to limit global warming to 1.5°C. In addition to establishing clear emissions reduction targets based on scientific studies and research, other movements reinforce our commitment to minimizing the impacts of our activities and operations on climate change, such as the Net-Zero Ambition Movement. In short, the establishment of this goal reflects Marfrig's commitment to acting against the impacts of climate change, not only in its operations, but throughout its supply chain by considering exposure to identified climate risks; as well as keeping reports and initiatives transparent for investors and other stakeholders.

#### **(7.53.2.87) Plan for achieving target, and progress made to the end of the reporting year**

Marfrig will work with farms that supply animals for slaughter, with a view to improving the cattle production system through low GHG emission techniques. For this to happen, Marfrig understands that influencing its value chain and the quality of data provided by partners is a very important point, strengthening collaboration relationships with its suppliers. Currently, the calculated emissions consider a conventional grazing system. The company's strategy involves, first, a separation between conventional systems and low GHG emission systems and soon after an increase in low GHG emission systems, such as Crop-Livestock Integration (ILP), Crop-Livestock-Forest Integration (ILPF), organic production system and others. In addition, the slaughter of younger cattle contributes to the reduction of emissions, when compared to the slaughter of older cattle, since the emission factor is associated with the age of the animal and the time spent in the pasture. It is also important to report the benefits of using feed additives during the finishing phase in feedlots. These additives contribute to improved feed efficiency and animal performance, enabling greater productivity with optimized resource use. In addition, certain additives help reduce enteric methane emissions, thereby lowering the carbon intensity of beef production. The combined effect of enhanced productivity and reduced greenhouse gas emissions reinforces the role of nutritional strategies as a key lever for both environmental sustainability and operational efficiency in livestock production.

#### **(7.53.2.88) Target derived using a sectoral decarbonization approach**

Select from:

No

[Add row]

## (7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

- Targets to increase or maintain low-carbon energy consumption or production

### (7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.

#### Row 1

##### (7.54.1.1) Target reference number

Select from:

- Low 1

##### (7.54.1.2) Date target was set

04/14/2022

##### (7.54.1.3) Target coverage

Select from:

- Organization-wide

##### (7.54.1.4) Target type: energy carrier

Select from:

- Electricity

##### (7.54.1.5) Target type: activity

Select from:

- Consumption

##### (7.54.1.6) Target type: energy source

Select from:

Renewable energy source(s) only

**(7.54.1.7) End date of base year**

12/31/2019

**(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)**

643387.488

**(7.54.1.9) % share of low-carbon or renewable energy in base year**

27.19

**(7.54.1.10) End date of target**

12/31/2025

**(7.54.1.11) % share of low-carbon or renewable energy at end date of target**

80

**(7.54.1.12) % share of low-carbon or renewable energy in reporting year**

24.5

**(7.54.1.13) % of target achieved relative to base year**

-5.09

**(7.54.1.14) Target status in reporting year**

Select from:

Underway

### (7.54.1.16) Is this target part of an emissions target?

Abs 1

### (7.54.1.17) Is this target part of an overarching initiative?

Select all that apply

- RE100
- Science Based Targets initiative

### (7.54.1.18) Science Based Targets initiative official validation letter

*MARF-BRA-002-OFF-Validation Letter.pdf*

### (7.54.1.19) Explain target coverage and identify any exclusions

*This target is part of the company's absolute reduction target for Scopes 1 and 2, reported in the "ABS 1" target. As one of the ways to achieve the GHG emissions reduction target, the company has adopted the target of increasing the proportion of electricity from renewable sources in its operations, covering all operations of the organization.*

### (7.54.1.20) Target objective

*Marfrig was the first animal protein company in the Americas to commit to the SBTi. Through the SBTi, we make transparent the measures we have adopted to contribute to the Paris Agreement's goal of limiting global warming to 2°C. It is worth noting that we have set even more ambitious goals, aiming to limit global warming to 1.5°C. In addition to establishing clear emissions reduction targets based on scientific studies and research, other movements reinforce our commitment to minimizing the impacts of our activities and operations on climate change, such as the Net-Zero Ambition Movement. In short, the establishment of this goal reflects Marfrig's commitment to acting against the impacts of climate change, not only in its operations, but throughout its supply chain by considering exposure to identified climate risks; as well as keeping reports and initiatives transparent for investors and other stakeholders. This goal is part of the commitment made to the SBTi goal.*

### (7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

*Marfrig has committed to having 80% of its energy come from renewable sources by 2025 and 100% in 2030 in line with RE100 - and this is one of the main actions to reach the reduction target in 2035.*

**Row 2**

### (7.54.1.1) Target reference number

Select from:

Low 2

### (7.54.1.2) Date target was set

04/14/2022

### (7.54.1.3) Target coverage

Select from:

Organization-wide

### (7.54.1.4) Target type: energy carrier

Select from:

Electricity

### (7.54.1.5) Target type: activity

Select from:

Consumption

### (7.54.1.6) Target type: energy source

Select from:

Renewable energy source(s) only

### (7.54.1.7) End date of base year

12/31/2019

### (7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

**(7.54.1.9) % share of low-carbon or renewable energy in base year**

27.19

**(7.54.1.10) End date of target**

12/31/2030

**(7.54.1.11) % share of low-carbon or renewable energy at end date of target**

100

**(7.54.1.12) % share of low-carbon or renewable energy in reporting year**

24.5

**(7.54.1.13) % of target achieved relative to base year**

-3.69

**(7.54.1.14) Target status in reporting year**

Select from:

Underway

**(7.54.1.16) Is this target part of an emissions target?**

Abs 1

**(7.54.1.17) Is this target part of an overarching initiative?**

Select all that apply

RE100

Science Based Targets initiative

### **(7.54.1.18) Science Based Targets initiative official validation letter**

*MARF-BRA-002-OFF-Validation Letter.pdf*

### **(7.54.1.19) Explain target coverage and identify any exclusions**

*This target is part of the company's absolute reduction target for Scopes 1 and 2, reported in the "ABS 1" target. As one of the ways to achieve the GHG emissions reduction target, the company has adopted the target of increasing the proportion of electricity from renewable sources in its operations, covering all operations of the organization.*

### **(7.54.1.20) Target objective**

*Marfrig was the first animal protein company in the Americas to commit to the SBTi. Through the SBTi, we make transparent the measures we have adopted to contribute to the Paris Agreement's goal of limiting global warming to 2°C. It is worth noting that we have set even more ambitious goals, aiming to limit global warming to 1.5°C. In addition to establishing clear emissions reduction targets based on scientific studies and research, other movements reinforce our commitment to minimizing the impacts of our activities and operations on climate change, such as the Net-Zero Ambition Movement. In short, the establishment of this goal reflects Marfrig's commitment to acting against the impacts of climate change, not only in its operations, but throughout its supply chain by considering exposure to identified climate risks; as well as keeping reports and initiatives transparent for investors and other stakeholders. This goal is part of the commitment made to the SBTi goal.*

### **(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year**

*Marfrig has committed to having 80% of its energy come from renewable sources by 2025 and 100% in 2030 in line with RE100 - and this is one of the main actions to reach the reduction target in 2035.*

*[Add row]*

**(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.**

Select from:

Yes

**(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.**

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Under investigation	1	`Numeric input
To be implemented	1	126277.69
Implementation commenced	1	25676
Implemented	1	9523.94
Not to be implemented	0	`Numeric input

[Fixed row]

**(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.**

### Row 1

#### (7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption

Low-carbon electricity mix

#### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

9523.94

#### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

Scope 2 (market-based)

#### (7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

### (7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

0

### (7.55.2.6) Investment required (unit currency – as specified in 1.2)

204740

### (7.55.2.7) Payback period

Select from:

<1 year

### (7.55.2.8) Estimated lifetime of the initiative

Select from:

<1 year

### (7.55.2.9) Comment

*The initiative refers to the purchase of International Renewable Energy Certificates (I-RECs) to ensure the traceability of electricity from renewable sources in Brazil. This mechanism strengthens the company's commitment to expanding the share of renewable energy in its operations, while also enhancing transparency and credibility in GHG emissions reporting.*

[Add row]

## (7.55.3) What methods do you use to drive investment in emissions reduction activities?

### Row 1

#### (7.55.3.1) Method

Select from:

- Dedicated budget for energy efficiency

### (7.55.3.2) Comment

*Marfrig Global Foods encourages proposals for implementation of projects that reduce the consumption of non-renewable energy resources (coal and fossil fuels) in its operations. The company has taken actions to reduce energy consumption across its facilities and to replace the sources used for more sustainable alternatives. In this sense, equipment has been replaced by others with greater efficiency and efforts are being made to reuse the thermal energy in boilers and rendering, among other examples. For example, the installation of the wind farm in Uruguay. Tacuarembó slaughterhouse has completed and started operations of a wind farm for its own consumption. Wind power will enable power generation to meet, on average, about 30% of the plant's demand, in line with Marfrig's efforts to move towards increasingly sustainable and clean production. For this wind farm project, about US\$5,000,000.00 were invested.*

## Row 2

### (7.55.3.1) Method

Select from:

- Compliance with regulatory requirements/standards

### (7.55.3.2) Comment

*Integrity is one of the values that guide the business of Marfrig Global Foods, a concept reinforced by the fact that the Company has a history of operations marked by its good reputation and respect for society. Compliance with regulatory requirements and standards required in the various regions where the company operates is a non-negotiable requirement in our direct and indirect activities. In addition to complying with laws, regulations and internal requirements, Marfrig has a strong set of values and principles that are applied in every country we operate. Our primary goal is to ensure our investments bring benefits to our shareholders and to the countries where we operate. Marfrig's environmental requirements are mandatory in all our plants. This driver is focused in places where regulations are being drafted for the next years, such as Brazil. The value of carbon (current and projected) in emissions trading systems is included in this topic as an important driver.*

## Row 3

### (7.55.3.1) Method

Select from:

- Lower return on investment (ROI) specification

### (7.55.3.2) Comment

Projects involving generation of renewable energy from clean sources and other sustainability projects are assessed separately based on various parameters, such as energy savings in absolute GJ, absolute CO2 emission reduction, absolute water savings and ROI. Projects with a longer return time (approximately 6 years) are accepted for emission reduction activities.

## Row 4

### (7.55.3.1) Method

Select from:

Partnering with governments on technology development

### (7.55.3.2) Comment

*Some initiatives are driven by the engagement not only of "nongovernmental" government institutions, but also of private and public entities. Marfrig Global Foods maintains constant contact with private and public entities to discuss and promote new technologies. For example, in 2018, Marfrig established a partnership with the Brazilian Agricultural Research Company (Embrapa), designed to foster the adoption of more sustainable practices in livestock management. The initiative covers the production concepts of Neutral Carbon Meat (CCN - Carne Carbono Neutro) - and Low Carbon Meat (CBC - Carne de Baixo Carbono), developed by Embrapa for the certification of meat produced in systems that neutralize or reduce the emission of methane by animals, strengthening value added to the chain. This initiative represents a breakthrough in the industry's value chain, and reinforces Marfrig's commitment with a sustainable production system. Through this initiative, both the domestic market and the export of meat - especially for more demanding markets - are strengthened, since it differentiates the Brazilian product in non-tariff negotiations involving good sustainability practices issues.*

[Add row]

## **(7.67) Do you implement agriculture or forest management practices on your own land with a climate change mitigation and/or adaptation benefit?**

Select from:

Yes

**(7.67.1) Specify the agricultural or forest management practice(s) implemented on your own land with climate change mitigation and/or adaptation benefits and provide a corresponding emissions figure, if known.**

## Row 1

### (7.67.1.1) Management practice reference number

Select from:

MP1

### (7.67.1.2) Management practice

Select from:

Composting

### (7.67.1.3) Description of management practice

*The manure generated in the "El Impulso" feedlot in Uruguay is removed from the feedlots approximately every 90 days. The volume of waste generated makes it impossible to dispose of it directly on the ground without any type of treatment. When removed, it is mixed with other waste generated on the farm (food scraps, material deposited in leachate collection and conduction channels from the pens and material removed from the sedimentation ponds), and a biological treatment process is set up in which a biological treatment process is developed that allows the release of organic solids. During this process, the activity of different types of microorganisms, mainly anaerobic and facultative, is developed and stimulated. With no biological process taking place, an organic source of extinction is subjected to a composting process through which a stabilized fraction is increased, generating a product containing organic matter whose characteristics allow it to be consumed by soil microorganisms more quickly and with less complexity than if it were applied directly to the soil. The correct mixture of waste and the proper assembly of the piles prevent the environmental conditions suitable for the development of microorganisms, ensuring the reduction of the organic fraction of the treated waste and promoting environmental gains and increased soil fertility. Once mature, the material is used as a soil corrective (category B, according to the National Directorate of Quality and Environmental Assessment (DINACEA)) on the company's own properties, on neighboring properties and for use in green areas in the municipalities of Soriano and Río Negro, to which the company delivers the material using vehicles contracted for this purpose. The practice is innovative and the company and the compost generated are already being used on the property.*

### (7.67.1.4) Primary climate change-related benefit

Select from:

Emission reductions (mitigation)

### (7.67.1.5) Estimated CO2e savings (metric tons CO2e)

6061.02

### (7.67.1.6) Please explain

Emissions generated from manure management at Marfrig's own confinement unit were considered avoided because the unit carries out waste treatment. The IPCC AR4 emission factors were used for the calculation.

[Add row]

## **(7.68) Do you encourage your suppliers to undertake any agricultural or forest management practices with climate change mitigation and/or adaptation benefits?**

Select from:

Yes

### **(7.68.1) Specify which agricultural or forest management practices with climate change mitigation and/or adaptation benefits you encourage your suppliers to undertake and describe your role in the implementation of each practice.**

#### **Row 1**

##### **(7.68.1.1) Management practice reference number**

Select from:

MP1

##### **(7.68.1.2) Management practice**

Select from:

Biodiversity considerations

##### **(7.68.1.3) Description of management practice**

*Marfrig encourages its suppliers through the Marfrig Club Sustainable Practices Guide to have a written plan that points out actions to favor habitats and increase biodiversity in the production unit. In addition, they must maintain forest areas on the property. In Marfrig's Sustainability Policy, the company establishes and also reinforces its commitment to contribute so that ranchers recognize the challenges imposed by climate change and impacts on biodiversity - such as the increase in temperature and the possibilities of resistance to medicines, for example - and take measures to adapt production to this reality, mitigating impacts on the environment, strengthening the program. One of the management practices required by Marfrig of its supplier farms, within the Marfrig Club Program, is to have a written plan that points out actions to favor habitats and increase biodiversity in the production unit. This plan can be specific to the production unit or be a regional plan, if it encompasses or participates in the production unit. In this way, the company engages farms to prepare or participate in a biodiversity management plan, so*

as not to cause impacts on the region's fauna, flora and ecosystem services. In addition, the company prohibits the use of burning as a management practice on the properties. For units that follow specific protocols, such as those in Rio Grande do Sul (Brazil), which follow the Alianza del Pastizal protocol, there are more conservative management practices, such as having more than 50% of natural pasture. These measures contribute to the maintenance of protected areas and ecosystem services for regulating, in order to mitigate the effects of climate change in the region, in addition to increasing business resilience to this phenomena.

#### (7.68.1.4) Your role in the implementation

Select all that apply

- Knowledge sharing

#### (7.68.1.5) Explanation of how you encourage implementation

Animal supply farms must meet at least the three prerequisites for supplying animals to Marfrig (Marfrig Club Protocol, beginner level), being: 1. Animal: Issue the Animal Transit Guide (GTA) 2. Environmental: Not being embargoed by IBAMA 3. Social: Not being on the slave labor blacklist Given the prerequisites, they are able to be slaughtered for the company and therefore considered Marfrig Club beginner level, where they meet more than 10% of the requirements of the evaluated pillars (environmental, social and animal). The management practice reported refers to the compliance with the environmental pillar of the Marfrig Club program. Other requirements requested from suppliers are the presentation of documents, such as proof of Land Regularity Registration (SNCR), Rural Environmental Registry (CAR), Letter of Guarantee, Marfrig Club Protocol Checklist, Invoice and Animal Transit Guide (GTA), among others. To encourage the adoption of these best practices, producers are classified as beginners, bronze, silver or gold, according to their adherence to the pillars of the Marfrig Club. This recognition stems from periodic checks on properties, made to attest to adherence to good practices and to identify progress. In order to improve the classification of the supplying farm within the program, it must increase the percentage of achievement in each pillar, following the sustainable practices manual for the rural producer of the Marfrig Club program. Currently, 100% of direct suppliers – around 9 thousand – participate in the program and are included in these categories. And in 2023, 19% of producers improved practices, moving to higher ratings.

#### (7.68.1.6) Climate change related benefit

Select all that apply

- Increasing resilience to climate change (adaptation)
- Increase carbon sink (mitigation)

#### (7.68.1.7) Comment

To assess the benefits of Marfrig's sustainable management practices for climate change, several methods and tools are used. The company requires its farms to develop a plan to promote habitats and biodiversity, monitored by environmental audits and geoprocessing systems. Forest maintenance is monitored with satellite images and drones to assess vegetation coverage and health.

Row 2

### (7.68.1.1) Management practice reference number

Select from:

MP2

### (7.68.1.2) Management practice

Select from:

Livestock management

### (7.68.1.3) Description of management practice

*In 2020, we launched the Viva! brand, a line of meat cuts produced under the concept of Carbon Neutral Meat (CCN). In this format, the animals are raised in systems that integrate livestock-forest, which allow to neutralize the methane emissions made by the animals. For this, techniques such as Livestock Crop Integration (ILP) and Forest Livestock Integration (ILPF) are used, aimed at reconciling and balancing pastures and biodiversity. These models are the result of an unprecedented partnership that we established with the Brazilian Agricultural Research Corporation (Embrapa), in 2018, to encourage the adoption of more sustainable livestock practices, certifying meat derived from such systems. In addition to the Carbon Neutral Meat (CCN), we are also working together on the Low Carbon Meat (CBC) concept, which will be launched soon. This partnership with Embrapa is in line with the principle that we must encourage changes in production and management systems, such as the rotation of pastures and the integration of livestock systems with forest and agricultural production. We also encourage suppliers to use free-livestock breeding methods, with feed consisting predominantly of pasture. The use of soy in diets, when there is a practice of food supplementation, is discouraged when it is not possible to verify the origin, a conduct that seeks to ensure that the product does not come from areas of deforestation. This practice is consistent with our conduct of supporting initiatives that promote the control of deforestation in commodity chains. Carbon neutral meat from ILPF systems is produced on pasture coupled with planted forest (the main species is eucalyptus). In this format, the ox enters the pasture at the age of 10 months, stays the time necessary for breeding and fattening and leaves ready for slaughter. This ensures that emissions are neutralized by the growth of eucalyptus, as long as the wood maintains the carbon stock, being preferably sent to the sawmill or furniture industry, rather than to firewood or cellulose manufacture. We are concentrating this type of production in Mato Grosso do Sul, where the largest long-cycle eucalyptus pole is located, which is destined for solid wood. In 2021, about 1% of the cattle slaughtered in Brazil came from this system, and it is the company's objective that this percentage grows as the program matures.*

### (7.68.1.4) Your role in the implementation

Select all that apply

Knowledge sharing

Operational

### (7.68.1.5) Explanation of how you encourage implementation

*The partnership aims to place low-carbon meat and carbon-neutral meat on the market and explore a niche market with great growth potential, food produced through sustainable processes. This initiative is an advance in the sector's value chain, and reinforces Marfrig's commitment to sustainable production. Marfrig uses its market potential to operationalize the production of these production systems, with the objective of validating the technical and economic viability and introducing this product in a growing market. Also, Marfrig works on the evolution of its suppliers in order to engage them to adapt the conditions for production within these two concepts. Although in a pilot phase, the expectation of a positive impact from these management practices is high, given the potential to reduce GHG emissions from the livestock chain. Suppliers belonging to the program are instructed to obey the guide in order to follow Marfrig's quality standards. In 2023, about 1% of the cattle slaughtered in Brazil came from this system, and it is the company's objective that this percentage grows as the program matures.*

#### **(7.68.1.6) Climate change related benefit**

*Select all that apply*

- Emissions reductions (mitigation)
- Increasing resilience to climate change (adaptation)
- Increase carbon sink (mitigation)
- Reduced demand for fertilizers (adaptation)
- Reduced demand for pesticides (adaptation)

#### **(7.68.1.7) Comment**

*Carbon-Neutral Beef certification involves measuring methane emissions and calculating carbon sequestration by forests, verified by independent audits and protocols such as ISO 14064. In addition, pasture rotation and integration with agricultural systems are assessed through soil productivity and health analyses, using monitoring tools and carbon accounting software. These methods ensure that sustainable practices actually contribute to climate change mitigation.*

*[Add row]*

#### **(7.68.2) Do you collect information from your suppliers about the outcomes of any implemented agricultural/forest management practices you have encouraged?**

*Select from:*

- Yes

#### **(7.69) Do you know if any of the management practices implemented on your own land disclosed in 7.67.1 have other impacts besides climate change mitigation/adaptation?**

*Select from:*

Yes

**(7.69.1) Provide details on those management practices that have other impacts besides climate change mitigation/adaptation and on your management response.**

**Row 1**

**(7.69.1.1) Management practice reference number**

Select from:

MP1

**(7.69.1.2) Overall effect**

Select from:

Positive

**(7.69.1.3) Which of the following has been impacted?**

Select all that apply

Soil

Water

**(7.69.1.4) Description of impact**

*Organic compounds, such as those produced at the "El Impulso" Feedlot in Uruguay, improve the soil in several ways compared to chemical fertilizers. The soil must be understood as a structure that supports plants and other living beings. Organic compost benefits the soil by increasing the amount of organic matter that is available to plants and microorganisms. Healthier soil facilitates plant development and brings productive gains to the property. Organic compost releases nutrients more slowly and steadily, which allows plants to make better use of nutrients and reduces nutrient loss through leaching. The activity of microorganisms is an important factor; these microorganisms remain in the soil and are protected and in a favorable environment thanks to vegetation and organic matter. Another benefit of soil rich in organic matter is greater water retention, which is important during periods of low rainfall. It also protects the soil from increased risk of erosion and keeps the temperature lower than in exposed soils. Another great point in the composting process is that organic compounds help to reduce pollution caused by chemical fertilizers due to their excessive use in soil and water. Composting also recycles organic waste, preventing it from being disposed of incorrectly.*

**(7.69.1.5) Have you implemented any response to these impacts?**

Select from:

Yes

### (7.69.1.6) Description of the response

*The "El Impulso" feedlot in Uruguay has taken several measures to control, reduce, control and adjust the environmental effects caused by the volume of manure produced in its feedlot. A detailed description of these actions is available here: Every 90 days, the manure is removed from the confinement in accordance with health standards and to avoid environmental problems associated with contamination and bad odors. A treatment process is then initiated via manure composting. Composting through the activity of microorganisms promotes the degradation of organic solids. This biological process transforms the residue into a compound that can be used as fertilizer. The National Directorate of Quality and Environmental Assessment (DINACEA) authorizes the use of the compost in pastures and in agriculture in general. The environmental gains of the process are significant since they minimize environmental risks such as contamination of water resources and soil, in addition to being a source of cost reduction for the company, since it does not require the purchase of chemical fertilizers. In addition, composting reduces emissions from waste management, helping to minimize the effects of global warming. The composting process is implemented throughout Feedlot's operations and is continuously monitored to ensure that the compost produced is effective in its purpose of providing benefits to the soil and sustainable by avoiding contamination from waste management.*

[Add row]

### **(7.70) Do you know if any of the management practices mentioned in 7.68.1 that were implemented by your suppliers have other impacts besides climate change mitigation/adaptation?**

Select from:

Yes

### **(7.70.1) Provide details of those management practices implemented by your suppliers that have other impacts besides climate change mitigation/adaptation.**

#### **Row 1**

### (7.70.1.1) Management practice reference number

Select from:

MP1

### (7.70.1.2) Overall effect

Select from:

Positive

### (7.70.1.3) Which of the following has been impacted?

Select all that apply

Soil

Water

### (7.70.1.4) Description of impacts

*In addition to the impacts already mentioned in C-AC12.2a, the Marfrig Club Program also includes other practices within its Sustainable Practices Guide, which aims to support producing farms. Water management practices can be cited. All residences and other structures of the rural properties supplying within the Marfrig Club Program must have a correct reception and / or sewage treatment. In case there is no sewage treatment, the pits will have to be a minimum distance of 15 meters from water wells. They must also wash empty pesticide packaging at a minimum distance of 30m from water wells, rivers and tributaries. The properties must also have vegetation preserving springs and water courses. These actions aim to reduce the impacts of our suppliers' activities on the quality and availability of water resources in the regions where they operate. The initiative aims to reduce water risks associated with the quality and quantity of water available to our suppliers and our own production units, which are some distance away from suppliers. Currently, 100% of direct suppliers – around 9 thousand – participate in the program and are included in these categories. And in 2023, 19% of producers improved practices, moving to higher ratings.*

### (7.70.1.5) Have any response to these impacts been implemented?

Select from:

Yes

### (7.70.1.6) Description of the response(s)

*As a way to further improve the management of water resources at our suppliers, we have published on our website booklets of good practices involving water efficiency in animal husbandry, prepared by Embrapa (Brazilian Agricultural Research Corporation). We also provide guides (also prepared by Embrapa) for the construction of septic tanks in the properties, in order to prevent the sewage produced in the rural properties from being discarded without treatment. Currently, 100% of direct suppliers – around 8 thousand – participate in the program and are included in these categories. And in 2023, 19% of producers improved practices, moving to higher ratings. All of these materials can be checked on our website <https://sustentabilidade.marfrig.com.br/#/>*

[Add row]

### (7.73) Are you providing product level data for your organization's goods or services?

Select from:

No, I am not providing data

### **(7.74) Do you classify any of your existing goods and/or services as low-carbon products?**

Select from:

Yes

#### **(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.**

##### **Row 1**

###### **(7.74.1.1) Level of aggregation**

Select from:

Product or service

###### **(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon**

Select from:

No taxonomy used to classify product(s) or service(s) as low carbon

###### **(7.74.1.3) Type of product(s) or service(s)**

Other

Other, please specify :Brazilian Carbon Neutral Meat (CNBB)

###### **(7.74.1.4) Description of product(s) or service(s)**

*We have adopted production models based on low-carbon technologies for livestock farming, which allows us to offer differentiated products to consumers. This is the case, for example, with our Viva! product line, produced under the umbrella of Brazilian Carbon Neutral Meat (CNBB). According to this formula, animals are raised in systems that integrate them with forests as a way to neutralize animal methane emissions. Such systems operate under the concept of Crop-Livestock-Forest Integration (ILF), a way to create balance and preserve biodiversity. These models are the result of an unprecedented partnership that we established with the Brazilian Agricultural Research Corporation (Embrapa) in 2018. The partnership promotes the adoption of sustainable practices in livestock farming and certifies meat*

derived from these practices. In addition to Brazilian Carbon Neutral Meat (CNBB), we are also working together on the concept of Low-Carbon Brazilian Meat (LCBB); we expect a product launch soon. In 2021, Marfrig produced 1,042 tons of certified organic meat. As this is a niche product, unfortunately the monetary volumes generated are negligible, which is why this data is not segregated from other production data.

#### (7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

Yes

#### (7.74.1.6) Methodology used to calculate avoided emissions

Select from:

Other, please specify :IPCC AR4

#### (7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

Cradle-to-grave

#### (7.74.1.8) Functional unit used

Bataguassu - MS

#### (7.74.1.9) Reference product/service or baseline scenario used

Carne Carbono Neutro Brasileira (CNBB)

#### (7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

Cradle-to-grave

#### (7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

### (7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

*In the conventional livestock system, information is collected on pasture area, number of animals, type of feed, stocking rate and management practices. Based on these data, we can estimate GHG emissions associated with animal enteric methane, which is released during the digestion process. In the ILPF system, in addition to the data mentioned above, additional information about the trees planted, the crop area and other components of the system are also considered. With these data, we can estimate GHG emissions related to carbon sequestration by trees and the increase in vegetation biomass in the system. To calculate the reduction in GHG emissions, we compare the estimated emissions in the two systems. The difference between the emissions of the conventional livestock system and the emissions of the ILPF system will represent the amount of GHGs that are being avoided through the adoption of the ILPF. In addition, to achieve carbon neutrality, Marfrig invests in the use of renewable energy sources in its production units. These renewable energy sources are used to supply part of the operations, reducing dependence on fossil fuels and, consequently, GHG emissions associated with energy consumption. The use of renewable energies is a strategic way of making Marfrig's operations more sustainable and contributing to the reduction of carbon emissions. The company prioritizes the efficient use of natural resources in its production units. It implements water conservation and reuse measures, as well as technologies aimed at reducing energy consumption in its operations. Marfrig invests in cleaner production technologies with less waste generation, aiming to reduce the waste of natural resources and minimize the generation of pollutants. These practices contribute to the reduction of GHG emissions associated with energy consumption and water use.*

### (7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

0

[Add row]

### (7.79) Has your organization retired any project-based carbon credits within the reporting year?

Select from:

 No

## C8. Environmental performance - Forests

### (8.1) Are there any exclusions from your disclosure of forests-related data?

	Exclusion from disclosure
Timber products	Select from: <input checked="" type="checkbox"/> No
Cattle products	Select from: <input checked="" type="checkbox"/> No
Soy	Select from: <input checked="" type="checkbox"/> No

[Fixed row]

### (8.2) Provide a breakdown of your disclosure volume per commodity.

#### Timber products

##### (8.2.1) Disclosure volume (metric tons)

108368.99

##### (8.2.2) Volume type

Select all that apply

Sourced

#### (8.2.4) Sourced volume (metric tons)

108368.99

### Cattle products

#### (8.2.1) Disclosure volume (metric tons)

1701684.14

#### (8.2.2) Volume type

*Select all that apply*

Produced

Sourced

#### (8.2.3) Produced volume (metric tons)

5304.15

#### (8.2.4) Sourced volume (metric tons)

1696379.98

### Soy

#### (8.2.1) Disclosure volume (metric tons)

40696.23

#### (8.2.2) Volume type

*Select all that apply*

Sourced

## (8.2.4) Sourced volume (metric tons)

40696.23

[Fixed row]

## (8.2.1) Provide details on any soy embedded in animal products sourced by your organization.

### Soy

#### (8.2.1.1) Disclosure of embedded soy

Select from:

Some or all of our embedded soy volume is included in our "Sourced volume" as reported in column 4 of 8.2

#### (8.2.1.2) Description of embedded soy use and soy tiers

*The use of soy in our direct operations is minimal, resulting in a small number of suppliers, representing less than 2% of our direct input purchases. In our cattle supply chain, predominantly in South America, cattle farming is mainly pasture-based. In this context, only animals finished in confinement systems would be exposed to this type of feed, and even then, some producers choose not to use it. In other words, the use of soy or its derivatives in cattle feed is restricted to a few suppliers during the final fattening phase. In Brazil, for example, around 82% of cattle are raised in extensive, pasture-based systems, according to the 2023 Beef Report by ABIEC (Brazilian Association of Meat Exporting Industries). In the United States and Argentina, the use of soy in animal feed is so small that it can be considered negligible.*

#### (8.2.1.3) Volume calculation methodology

*For each country where Marfrig operates and acquires its cattle, a survey was conducted to determine the average number of days the animals remain in confinement. Additionally, data was collected on how many kilograms of soy an animal consumes in its feed per day. Based on these findings, the amount of soy incorporated by the organization was calculated by multiplying the number of heads of cattle in each country that consumed soy-based feed by the confinement period in days and the amount of soy consumed per head daily. This calculation is more accurate for Marfrig's operations than more general methodologies, such as the Soy Footprint Calculator from the Round Table on Responsible Soy, as it more precisely considers the volumes of cattle that actually consumed soy during their upbringing and accounts for the different realities of soy consumption in each country.*

#### (8.2.1.4) Embedded soy disclosure volume (metric tons)

37918.23

### (8.2.1.5) % of sourced volume that is embedded soy

93

### (8.2.1.6) Traceability system

Select from:

Yes, we have a traceability system for our embedded soy

### (8.2.1.7) Description of traceability system

*For our livestock suppliers, to ensure transparency and traceability in soy use, a Due Diligence process is conducted. This verification includes determining whether or not soy is used by the supplier, and if so, whether it is sourced from their own production or purchased from other suppliers. In cases where the direct supplier purchases the input from another source, data and the geographical location of that supplier are requested to assess alignment with Marfrig's socio-environmental criteria. This process has allowed us to make progress in identifying soy-producing areas and their potential links to deforestation, thereby enhancing traceability in our supply chain for this commodity as well. In 2023, only 7.7% of supplier farms in Brazil reported using soy in animal feed.*

### (8.2.1.8) % of embedded soy disclosure volume traceable to country/area of soy production

100

### (8.2.1.9) % of embedded soy disclosure volume for which the soy production origin is unknown

0

### (8.2.1.10) DF/DCF status assessed for embedded soy

Select from:

Yes, deforestation- and conversion-free (DCF) status assessed

### (8.2.1.11) % of embedded soy disclosure volume determined as DF/DCF in the reporting year

100

### (8.2.1.12) Methodology used to determine DF/DCF status

*Marfrig supports the Soy Moratorium, an initiative aimed at ensuring that soy produced in the Amazon biome is free from deforestation. Therefore, when soy acquisition is necessary for our own operations, we work with major suppliers committed to this initiative, such as ADM, Brevil, BRF Ingredients, and DuPont, all of which have specific policies for purchasing deforestation-free soy. Additionally, Marfrig is involved in several initiatives and partnerships related to commodity sustainability, such as the Tropical Forest Alliance (TFA), which seeks to achieve zero deforestation in the supply chains of beef, palm oil, soy, paper, and pulp.*  
[Fixed row]

### **(8.3) Provide details on the land you own, manage and/or control that is used to produce your disclosed commodities.**

#### **Cattle products**

##### **(8.3.1) Type of control**

Select from:

Own land

##### **(8.3.2) Country/area**

Select from:

Uruguay

##### **(8.3.3) First-level administrative division**

Select from:

States/equivalent jurisdictions

##### **(8.3.4) Specify the states or equivalent jurisdictions**

*Mercedes, 5000 Soriano Department, Uruguay*

##### **(8.3.6) Area (hectares)**

644

##### **(8.3.7) Indicate if you can provide the volume produced on land you own, manage and/or control**

Select from:

Yes

### (8.3.8) Volume produced on land you own, manage and/or control (metric tons)

5304.15

### (8.3.9) % area third-party certified

0

### (8.3.10) Third-party certification scheme

Select all that apply

No certified area in this country/area, state or equivalent jurisdiction

### (8.3.11) Attach a list of production facility names and locations (optional)

*Lista de áreas de confinamento próprio - Marfrig.pdf*

[Add row]

**(8.4) Indicate if any of the land you own, manage and/or control was not used to produce your disclosed commodities in the reporting year.**

Select from:

All the land we own, manage and/or control is used for production

**(8.5) Provide details on the origins of your sourced volumes.**

**Timber products**

### (8.5.1) Country/area of origin

Select from:

Brazil

### (8.5.2) First level administrative division

Select from:

States/equivalent jurisdictions

### (8.5.3) Specify the states or equivalent jurisdictions

*Mato Grosso do Sul; Goiás; Mato Grosso; Rondônia; Rio Grande do Sul; São Paulo; Minas Gerais; Santa Catarina; Paraná; Pará; Maranhão; Ceará; Bahia; Espírito Santo.*

### (8.5.4) Volume sourced from country/area of origin (metric tons)

108368.99

### (8.5.5) Source

Select all that apply

Independent smallholders

Single contracted producer

Contracted suppliers (processors)

Contracted suppliers (manufacturers)

### (8.5.6) List of supplier production and primary processing sites: names and locations (optional)

*Unidades de Produção Commodities Marfrig.pdf*

### (8.5.7) Please explain

*These locations cover 100% of the wood products consumed by our company that we currently have traceability from our direct suppliers. Data from direct suppliers are collected through a centralized purchasing system, and reported by each operating unit of the company. These suppliers are located in five Brazilian biomes; Amazonia (Rondônia, Pará and part of Mato Grosso); Cerrado (Mato Grosso do Sul, Goiás, Mato Grosso and part of Minas Gerais); Atlantic Forest (São Paulo, Santa Catarina, Paraná, Espírito Santo, part of Bahia, part of Minas Gerais and part of Rio Grande do Sul), Pampas (part of Rio Grande do Sul) and Caatinga (Ceará, Maranhão, Bahia). Marfrig follows a Policy for the acquisition of biomass inputs that allows that only suppliers legalized by the competent environmental bodies be able to negotiate materials with the company. All Marfrig's wood suppliers (100%) comply with environmental standards. All the environmental management of the*

biomass purchasing process is the responsibility of the compliance department, which assesses compliance with the minimum requirements for the supply of these materials, including the management of legal requirements, such as the Forest Origin Document, or other specific requirement of the State or Municipality in which it is located. The company also consumes wood products for transporting animals. Part of the purchased pallets is reused as a way to reduce the need for new wood inputs, and the company has been working to increase the share of renewable pallets. Marfrig is also a large consumer of cardboard, as it uses the material to make its products packaging. All cardboard and paper purchased (100%) are FSC-certified, which is part of the selection criteria for suppliers of this material. Part of the cardboard used by the company is recycled.

## Cattle products

### (8.5.1) Country/area of origin

Select from:

Brazil

### (8.5.2) First level administrative division

Select from:

States/equivalent jurisdictions

### (8.5.3) Specify the states or equivalent jurisdictions

*São Paulo; Mato Grosso; Paraná; Goiás; Mato Grosso do Sul; Rondônia; Minas Gerais; Rio Grande do Sul*

### (8.5.4) Volume sourced from country/area of origin (metric tons)

497648.48

### (8.5.5) Source

Select all that apply

Independent smallholders

Company-affiliated smallholders

Single contracted producer

Multiple contracted producers

## (8.5.6) List of supplier production and primary processing sites: names and locations (optional)

*Unidades de Produção Commodities Marfrig.pdf*

## (8.5.7) Please explain

*Brazil covers 29,34#% of the cattle acquired by our company, of the 100% of the cattle that we currently have traceability from our direct suppliers, at the level of the producing farm. Data from direct suppliers is collected through the centralized purchasing system, and reported by each operating unit of the company. These vendors are located in all Biomes. For a farm to be approved and authorized to supply animals to Marfrig, it must meet the requirements regarding the type of management on the property, good environmental conservation practices – which include observing deforestation criteria – and operational legal compliance. The producer cannot be included in the list of Embargoed Areas by IBAMA (Brazilian Institute of the Environment and Renewable Natural Resources) and not have a record of forced or slave-like labor (List of the Ministry of Labor and Employment - MTE - Slave Labor). At the same time, the producer must present proof of Property Registration (SNCR), Rural Environmental Registry (CAR), Letter of Guarantee, Marfrig Club Checklist, Tax Registry, Animal Traffic Invoice and Model A and Model B. Data from direct suppliers is collected through a centralized purchasing system, and informed by each operating unit of the company. Marfrig has made a public commitment against deforestation throughout its production chain in the Amazon and Cerrado biomes, reaffirming the Public Livestock Commitment 2009, through which Marfrig achieved zero deforestation in its production chain and goes even further: it adds commitments to eliminate deforestation throughout its value chain in the Amazon biome by 2025. along the value chain, effectively combating deforestation. The perspective is to achieve free deforestation by 2025 in all Brazilian biomes.. This will be done through mechanisms combined with each other, including chip and livestock play, satellite monitoring, georeferencing of rural properties, blockchain systems and risk maps, which cross vegetation maps with reproduction and recreate suppliers, allowing the identification of areas more susceptible to deforestation.*

## Soy

### (8.5.1) Country/area of origin

Select from:

Argentina

### (8.5.2) First level administrative division

Select from:

States/equivalent jurisdictions

### (8.5.3) Specify the states or equivalent jurisdictions

*Buenos Aires; Córdoba; Santa Fé; Entre Ríos*

#### (8.5.4) Volume sourced from country/area of origin (metric tons)

1024

#### (8.5.5) Source

Select all that apply

Trader/broker/commodity market

#### (8.5.6) List of supplier production and primary processing sites: names and locations (optional)

*Unidades de Produção Commodities Marfrig.pdf*

#### (8.5.7) Please explain

*Data from direct suppliers are collected through a centralized purchasing system, and reported by each operating unit of the company. The use of soybeans in the company's direct operations occurs at its own containment unit, located in Uruguay, although the soy is not of national origin, but rather imported from suppliers in Argentina and Paraguai. The unit uses soybean husk and bran as a complement to animal feed. Despite being a little representative compared to other forest risk products, the company monitors the quantities and origin of the soybeans purchased by the unit.*

#### Soy

#### (8.5.1) Country/area of origin

Select from:

Paraguay

#### (8.5.2) First level administrative division

Select from:

States/equivalent jurisdictions

#### (8.5.3) Specify the states or equivalent jurisdictions

*Alto Paraná; Canindeyú; Itapúa*

#### (8.5.4) Volume sourced from country/area of origin (metric tons)

1754

#### (8.5.5) Source

Select all that apply

Trader/broker/commodity market

#### (8.5.6) List of supplier production and primary processing sites: names and locations (optional)

*Unidades de Produção Commodities Marfrig.pdf*

#### (8.5.7) Please explain

*Data from direct suppliers are collected through a centralized purchasing system, and reported by each operating unit of the company. The use of soybeans in the company's direct operations occurs at its own containment unit, located in Uruguay, although the soy is not of national origin, but rather imported from suppliers in Argentina and Paraguai. The unit uses soybean husk and bran as a complement to animal feed. Despite being a little representative compared to other forest risk products, the company monitors the quantities and origin of the soybeans purchased by the unit.*

#### Soy

#### (8.5.1) Country/area of origin

Select from:

Uruguay

#### (8.5.2) First level administrative division

Select from:

States/equivalent jurisdictions

#### (8.5.3) Specify the states or equivalent jurisdictions

*Artigas; Canelones; Cerro Largo; Colonia; Durazno; Flores; Florida; Lavalleja; Maldonado; Paysandu; Rio Negro; Rivera; Rocha; Salto; San Jose; Soriano; Tacuarembó; Trienta y Tres.*

#### (8.5.4) Volume sourced from country/area of origin (metric tons)

2606.21

#### (8.5.5) Source

Select all that apply

Trader/broker/commodity market

#### (8.5.6) List of supplier production and primary processing sites: names and locations (optional)

*Unidades de Produção Commodities Marfrig.pdf*

#### (8.5.7) Please explain

*This volume represents the amount of embedded soy present in livestock products sourced from Uruguay, with the origin of this soy corresponding to the same locations from which the cattle in the country are obtained.*

### Soy

#### (8.5.1) Country/area of origin

Select from:

Brazil

#### (8.5.2) First level administrative division

Select from:

States/equivalent jurisdictions

#### (8.5.3) Specify the states or equivalent jurisdictions

*São Paulo; Mato Grosso; Paraná; Goiás; Mato Grosso do Sul; Rondônia; Minas Gerais.*

#### (8.5.4) Volume sourced from country/area of origin (metric tons)

### (8.5.5) Source

Select all that apply

Trader/broker/commodity market

### (8.5.6) List of supplier production and primary processing sites: names and locations (optional)

*Unidades de Produção Commodities Marfrig.pdf*

### (8.5.7) Please explain

*This volume represents the amount of embedded soy present in livestock products sourced from Brazil, with the origin of this soy corresponding to the same locations from which the cattle in the country are obtained.*

## Cattle products

### (8.5.1) Country/area of origin

Select from:

Argentina

### (8.5.2) First level administrative division

Select from:

States/equivalent jurisdictions

### (8.5.3) Specify the states or equivalent jurisdictions

*Santa Fé; Córdoba; San Luis; Buenos Aires; Santiago del Estero; Entre Rios; Salta; Chaco; Corrientes; Formosa*

### (8.5.4) Volume sourced from country/area of origin (metric tons)

100828.47

### (8.5.5) Source

Select all that apply

- Single contracted producer
- Multiple contracted producers

### (8.5.6) List of supplier production and primary processing sites: names and locations (optional)

*Unidades de Produção Commodities Marfrig.pdf*

### (8.5.7) Please explain

*These locations cover 5,94% of the cattle acquired by our company, of the 100% of the cattle that we currently have traceability from our direct suppliers, at the level of the producing farm. Data from direct suppliers is collected through a centralized purchasing system and reported by each operating unit of the company. These vendors are located in the Pampa biome. The Argentine units also follow a rigorous supplier verification process in accordance with local legislation. For a farm to become an authorized supplier of units, it must follow the verification process for embargoed areas and respect the social, environmental and animal pillars of the company. The Argentine units carry out a special work of monitoring regions at risk of deforestation, in partnership with McDonalds.*

## Cattle products

### (8.5.1) Country/area of origin

Select from:

- Uruguay

### (8.5.2) First level administrative division

Select from:

- States/equivalent jurisdictions

### (8.5.3) Specify the states or equivalent jurisdictions

*Artigas; Canelones; Cerro Largo; Colonia; Durazno; Flores; Florida; Lavalleja; Maldonado; Paysandú; Río Negro; Rivera; Rocha; Salto; San José; Soriano; Tacuarembó; Treinta y Tres*

#### (8.5.4) Volume sourced from country/area of origin (metric tons)

103931.86

#### (8.5.5) Source

Select all that apply

- Single contracted producer
- Multiple contracted producers

#### (8.5.6) List of supplier production and primary processing sites: names and locations (optional)

*Unidades de Produção Commodities Marfrig.pdf*

#### (8.5.7) Please explain

*These locations cover 6,13% of the cattle acquired by our company, of the 100% of the cattle that we currently have traceability from our direct suppliers, at the level of the producing farm. Data from direct suppliers is collected through a centralized purchasing system and reported by each operating unit of the company. These vendors are located in the Pampa biome. The Argentine units also follow a rigorous supplier verification process in accordance with local legislation. For a farm to become an authorized supplier of units, it must follow the verification process for embargoed areas and respect the social, environmental and animal pillars of the company. The Argentine units carry out a special work of monitoring regions at risk of deforestation, in partnership with McDonalds.*

### Cattle products

#### (8.5.1) Country/area of origin

Select from:

- United States of America

#### (8.5.2) First level administrative division

Select from:

- States/equivalent jurisdictions

#### (8.5.3) Specify the states or equivalent jurisdictions

Arizona, Colorado, Iowa, Illinois, Indiana, Kansas, Minnesota, Missouri, Mississippi, North Dakota, Nebraska, New Mexico, Oklahoma, South Dakota, Tennessee, Texas, Wisconsin, e Wyoming.

#### (8.5.4) Volume sourced from country/area of origin (metric tons)

993971.18

#### (8.5.5) Source

Select all that apply

- Single contracted producer
- Multiple contracted producers

#### (8.5.6) List of supplier production and primary processing sites: names and locations (optional)

*Unidades de Produção Commodities Marfrig.pdf*

#### (8.5.7) Please explain

*These locations cover 58,59% of the cattle acquired by our company, of the 100% of the cattle that we currently have traceability from our direct suppliers, at the level of the producing farm. Data from direct suppliers is collected through a centralized purchasing system and reported by each operating unit of the company. These vendors are located in the Pampa biome. The Argentine units also follow a rigorous supplier verification process in accordance with local legislation. For a farm to become an authorized supplier of units, it must follow the verification process for embargoed areas and respect the social, environmental and animal pillars of the company. The Argentine units carry out a special work of monitoring regions at risk of deforestation, in partnership with McDonalds.*

*[Add row]*

#### **(8.7) Did your organization have a no-deforestation or no-conversion target, or any other targets for sustainable production/ sourcing of your disclosed commodities, active in the reporting year?**

##### **Timber products**

#### (8.7.1) Active no-deforestation or no-conversion target

Select from:

- Yes, we have a no-conversion target

## (8.7.2) No-deforestation or no-conversion target coverage

Select from:

- Organization-wide (including suppliers)

## (8.7.5) Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target

Select from:

- Yes, we have other targets related to this commodity

## Cattle products

### (8.7.1) Active no-deforestation or no-conversion target

Select from:

- Yes, we have a no-conversion target

### (8.7.2) No-deforestation or no-conversion target coverage

Select from:

- Organization-wide (including suppliers)

### (8.7.5) Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target

Select from:

- Yes, we have other targets related to this commodity

## Soy

### (8.7.1) Active no-deforestation or no-conversion target

Select from:

- Yes, we have a no-conversion target

### (8.7.2) No-deforestation or no-conversion target coverage

Select from:

- Organization-wide (including suppliers)

### (8.7.5) Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target

Select from:

- Yes, we have other targets related to this commodity

[Fixed row]

### (8.7.1) Provide details on your no-deforestation or no-conversion target that was active during the reporting year.

#### Timber products

#### (8.7.1.1) No-deforestation or no-conversion target

Select from:

- No-conversion

#### (8.7.1.2) Your organization's definition of "no-deforestation" or "no-conversion"

*According to the organization, "non-conversion" is the absence of change from a natural ecosystem to another land use or profound change in the species composition, structure, or function of the ecosystem in question. "Non-deforestation" is understood as the absence of loss of natural forests as a result of the following processes: conversion to agriculture or other non-forest land use; conversion to a plantation; severe or sustained degradation.*

#### (8.7.1.3) Cutoff date

Select from:

- 2008

#### (8.7.1.4) Geographic scope of cutoff date

Select from:

- Country/area, please specify :Brazil

#### (8.7.1.5) Rationale for selecting cutoff date

Select from:

- Sector-wide agreement/recommendation

#### (8.7.1.6) Target date for achieving no-deforestation or no-conversion

Select from:

- 2025

### Cattle products

#### (8.7.1.1) No-deforestation or no-conversion target

Select from:

- No-conversion

#### (8.7.1.2) Your organization's definition of "no-deforestation" or "no-conversion"

*According to the organization, "non-conversion" is the absence of change from a natural ecosystem to another land use or profound change in the species composition, structure, or function of the ecosystem in question. "Non-deforestation" is understood as the absence of loss of natural forests as a result of the following processes: conversion to agriculture or other non-forest land use; conversion to a plantation; severe or sustained degradation.*

#### (8.7.1.3) Cutoff date

Select from:

- 2008

#### (8.7.1.4) Geographic scope of cutoff date

Select from:

Biome, please specify :Amazon

#### (8.7.1.5) Rationale for selecting cutoff date

Select from:

Sector-wide agreement/recommendation

#### (8.7.1.6) Target date for achieving no-deforestation or no-conversion

Select from:

2025

### Soy

#### (8.7.1.1) No-deforestation or no-conversion target

Select from:

No-conversion

#### (8.7.1.2) Your organization's definition of "no-deforestation" or "no-conversion"

*According to the organization, "non-conversion" is the absence of change from a natural ecosystem to another land use or profound change in the species composition, structure, or function of the ecosystem in question. "Non-deforestation" is understood as the absence of loss of natural forests as a result of the following processes: conversion to agriculture or other non-forest land use; conversion to a plantation; severe or sustained degradation.*

#### (8.7.1.3) Cutoff date

Select from:

2020

#### (8.7.1.4) Geographic scope of cutoff date

Select from:

Country/area, please specify :Brazil

### (8.7.1.5) Rationale for selecting cutoff date

Select from:

- Sector-wide agreement/recommendation

### (8.7.1.6) Target date for achieving no-deforestation or no-conversion

Select from:

- 2025

## Cattle products

### (8.7.1.1) No-deforestation or no-conversion target

Select from:

- No-conversion

### (8.7.1.2) Your organization's definition of "no-deforestation" or "no-conversion"

*According to the organization, "non-conversion" is the absence of change from a natural ecosystem to another land use or profound change in the species composition, structure, or function of the ecosystem in question. "Non-deforestation" is understood as the absence of loss of natural forests as a result of the following processes: conversion to agriculture or other non-forest land use; conversion to a plantation; severe or sustained degradation.*

### (8.7.1.3) Cutoff date

Select from:

- 2020

### (8.7.1.4) Geographic scope of cutoff date

Select from:

- Biome, please specify :Cerrado and other brazilian biomes

### (8.7.1.5) Rationale for selecting cutoff date

Select from:

- Sector-wide agreement/recommendation

#### (8.7.1.6) Target date for achieving no-deforestation or no-conversion

Select from:

- 2025

[Add row]

**(8.7.2) Provide details of other targets related to your commodities, including any which contribute to your no-deforestation or no-conversion target, and progress made against them.**

#### **Timber products**

##### (8.7.2.1) Target reference number

Select from:

- Target 5

##### (8.7.2.2) Target contributes to no-deforestation or no-conversion target reported in 8.7

Select from:

- Yes, this target contributes to our no-conversion target

##### (8.7.2.3) Target coverage

Select from:

- Organization-wide (including suppliers)

##### (8.7.2.4) Commodity volume covered by target (metric tons)

Select from:

- Disclosure volume

#### **(8.7.2.5) Category of target & Quantitative metric**

Engagement with Tier 1 suppliers

% of Tier 1 suppliers engaged

#### **(8.7.2.8) Date target was set**

12/31/2019

#### **(8.7.2.9) End date of base year**

12/31/2019

#### **(8.7.2.10) Base year figure**

0.01

#### **(8.7.2.11) End date of target**

12/31/2025

#### **(8.7.2.12) Target year figure**

60

#### **(8.7.2.13) Reporting year figure**

53.3

#### **(8.7.2.14) Target status in reporting year**

Select from:

Underway

#### **(8.7.2.15) % of target achieved relative to base year**

### (8.7.2.16) Global environmental treaties/ initiatives/ frameworks aligned with or supported by this target

Select all that apply

Kunming-Montreal Global Biodiversity Framework

### (8.7.2.17) Explain target coverage and identify any exclusions

*The company has a policy for the acquisition of material of forest origin that seeks to mitigate the risks associated with forests. Marfrig is a major consumer of paper and cardboard, as this material is part of the packaging of its commercialized products. The forestry products used in the administrative sectors, such as paper and cardboard, are certified by the FSC. This target was defined by the company with the aim of increasing the share of certified products in our portfolio, mitigating possible risks related to forests and the origin of these products. The company also has suppliers of wood products from pallets and biomass for the boilers. These suppliers must follow the policy for purchasing material of forest origin. The procurement sector seeks to engage these suppliers to better monitor compliance with the company's sustainability criteria.*

### (8.7.2.18) Plan for achieving target, and progress made to the end of the reporting year

*The target was established in 2019 and, in 2024, we have already managed to evolve and work at some level of engagement with 53.3% of our suppliers in Brazil. We also seek to map the origin of goods in the supply chain with the appropriate level of granularity necessary to define the supply chain risk and assess compliance with Marfrig's commitment to combating deforestation. The company is working with suppliers to map all risks associated with purchasing these products. Another Marfrig differential on this front is its support for the use of recyclable packaging. A large customer requires product shipping boxes to be at least 25% postconsumer recycled material made from waste from manufacturing new products and 40% fully recycled material.*

### (8.7.2.20) Further details of target

*This target year was revised in 2023 to align with the new objectives of zero deforestation and conversion from the company. Initially, this target had an end date of 2030. However, Marfrig is able to bring forward the target initially suggested so that its objectives of zero deforestation and conversion can be achieved by 2025.*

## Cattle products

### (8.7.2.1) Target reference number

Select from:

Target 1

### (8.7.2.2) Target contributes to no-deforestation or no-conversion target reported in 8.7

Select from:

- Yes, this target contributes to our no-conversion target

### (8.7.2.3) Target coverage

Select from:

- Organization-wide (including suppliers)

### (8.7.2.4) Commodity volume covered by target (metric tons)

Select from:

- Disclosure volume

### (8.7.2.5) Category of target & Quantitative metric

Traceability

- % of volume traceable to traceability point

### (8.7.2.6) Traceability point

Select from:

- Sourcing area, but not to production unit

### (8.7.2.8) Date target was set

12/31/2020

### (8.7.2.9) End date of base year

12/31/2023

### (8.7.2.10) Base year figure

**(8.7.2.11) End date of target**

12/31/2025

**(8.7.2.12) Target year figure**

100

**(8.7.2.13) Reporting year figure**

100

**(8.7.2.14) Target status in reporting year***Select from:* Achieved and maintained**(8.7.2.16) Global environmental treaties/ initiatives/ frameworks aligned with or supported by this target***Select all that apply* Kunming-Montreal Global Biodiversity Framework Paris Agreement Sustainable Development Goals**(8.7.2.17) Explain target coverage and identify any exclusions**

*In Brazil, Marfrig Global Foods employs a sophisticated and robust socio-environmental traceability system aimed at eliminating the possibility of purchasing animals from farms involved in deforestation, slave labor, or situated within indigenous reserves or quilombola territories. To qualify as a supplier to Marfrig, farms must meet the company's socio-environmental requirements, adhering to commitments against deforestation and complying with property rights, environmental legislation, and labor conditions. Additionally, we do not condone animal husbandry within indigenous or quilombola territories. This objective was chosen to meet market pressures and comply with Brazilian legislation, ensuring Marfrig's products adhere to a free-deforestation policy in the Amazon and other Brazilian biomes. To achieve this, satellite image databases of supplier farms are provided by the National Institute for Space Research (INPE). This enables Marfrig to verify that supplying properties meet socio-environmental standards. All Marfrig units utilize the TAURA Cattle Purchase module for acquiring livestock. Prior to purchase and slaughter, buyers consult the list of producers embargoed by IBAMA, using producer information. The TAURA system automatically blocks purchases from any producer listed by*

IBAMA and from those potentially involved in slave labor. Simultaneously, producers must provide proof of registration in the Rural Property National Registry (SNCR) and the Rural Environmental Registry (CAR). Supplier farms within the Amazon Biome undergo continuous geospatial monitoring. The cattle procurement processes from these farms have achieved 100% compliance with the Public Commitment for Livestock in the Amazon. This achievement is annually certified by an independent audit.

#### **(8.7.2.19) List the actions which contributed most to achieving or maintaining this target**

Marfrig Global Foods achieves its goals through a rigorous system of socio-environmental traceability and responsible purchasing practices. Using advanced technology, such as satellite images provided by INPE, the company continuously monitors supplier farms to ensure that they are free of deforestation, slave labor or animals raised in indigenous or quilombola territories. Marfrig also requires all producers to submit formal registrations, such as the SNCR and CAR, ensuring that all operations comply with Brazilian environmental and land legislation. These measures guarantee that Marfrig's products comply with the targets set.

#### **(8.7.2.20) Further details of target**

Marfrig Global Foods demonstrates its commitment to sustainable and responsible practices in the meat supply chain, contributing to the preservation of forests. It also ensures that its operations are in line with Brazil's environmental and social regulations. This target is crucial to maintained so Marfrig can achieve their other targets about cattle products traceability to indirect suppliers.

### **Soy**

#### **(8.7.2.1) Target reference number**

Select from:

Target 6

#### **(8.7.2.2) Target contributes to no-deforestation or no-conversion target reported in 8.7**

Select from:

Yes, this target contributes to our no-conversion target

#### **(8.7.2.3) Target coverage**

Select from:

Organization-wide (including suppliers)

#### **(8.7.2.4) Commodity volume covered by target (metric tons)**

Select from:

Disclosure volume

#### **(8.7.2.5) Category of target & Quantitative metric**

Engagement with Tier 1 suppliers

% of Tier 1 suppliers engaged

#### **(8.7.2.8) Date target was set**

12/31/2019

#### **(8.7.2.9) End date of base year**

12/31/2019

#### **(8.7.2.10) Base year figure**

0.01

#### **(8.7.2.11) End date of target**

12/31/2025

#### **(8.7.2.12) Target year figure**

100

#### **(8.7.2.13) Reporting year figure**

100

#### **(8.7.2.14) Target status in reporting year**

Select from:

Achieved

#### (8.7.2.15) % of target achieved relative to base year

100.00

#### (8.7.2.16) Global environmental treaties/ initiatives/ frameworks aligned with or supported by this target

Select all that apply

Kunming-Montreal Global Biodiversity Framework

#### (8.7.2.17) Explain target coverage and identify any exclusions

*We engage our suppliers in sourcing soy exclusively from companies participating in the Soy Moratorium. This initiative ensures that the companies do not acquire soybean originating from deforested regions of the Amazon. In our operations, soybean currently accounts for less than 2% of the total inputs acquired.*

#### (8.7.2.19) List the actions which contributed most to achieving or maintaining this target

*Marfrig has a soy purchasing process that requests additional information from suppliers regarding origin and possible certifications. The company works with initial engagement with suppliers, in order to map the associated risks, and implement new forms of compliance, such as certifications or other types of screenings for the coming years. In addition, the company is updating the Marfrig Club Program, to insert new information to be collected from supplier farms, seeking to increase the traceability of soy consumption in its chain. In Uruguay, currently soy is used in animal feed (26% soy hulls and 74% extruded soy bran), the company monitors the quantities and origin of soy purchased by the unit. In Brazil, all soy consumed is purchased from companies committed to the Soy Moratorium. In addition, the supplier companies: ADM, BRF Ingredients and Dupont have specific policies for buying soy outside deforestation areas.*

#### (8.7.2.20) Further details of target

*Another point evaluated in the responsible process procurement relates to the use of soybean, which cannot come from deforested areas. To verify this point, we use a ratification formula that includes soybean amongst the environmental issues evaluated. Not only is the use of this feedstock as animal feed submitted for evaluation, but also the production of alternative proteins that use this commodity as a base. The practices of responsible procurement also evaluate the availability of water in the regions where the properties are located. If any supplier is found to be non compliant, they are blocked in the purchasing system and prevented from trading animals with Marfrig until they resolve the issue.*

### Cattle products

#### (8.7.2.1) Target reference number

Select from:

Target 2

### (8.7.2.2) Target contributes to no-deforestation or no-conversion target reported in 8.7

Select from:

Yes, this target contributes to our no-conversion target

### (8.7.2.3) Target coverage

Select from:

Country/area/region

### (8.7.2.4) Commodity volume covered by target (metric tons)

Select from:

Total commodity volume associated with operations or locations covered by target

### (8.7.2.5) Category of target & Quantitative metric

Traceability

% of volume traceable to traceability point

### (8.7.2.6) Traceability point

Select from:

Production unit

### (8.7.2.8) Date target was set

12/31/2019

### (8.7.2.9) End date of base year

12/31/2019

**(8.7.2.10) Base year figure**

41.57

**(8.7.2.11) End date of target**

12/31/2025

**(8.7.2.12) Target year figure**

100

**(8.7.2.13) Reporting year figure**

88.8

**(8.7.2.14) Target status in reporting year**

Select from:

Underway

**(8.7.2.15) % of target achieved relative to base year**

80.83

**(8.7.2.16) Global environmental treaties/ initiatives/ frameworks aligned with or supported by this target**

Select all that apply

Kunming-Montreal Global Biodiversity Framework

**(8.7.2.17) Explain target coverage and identify any exclusions**

*This objective was developed by the company in line with its sustainability strategy in the activity sector. We have already achieved full traceability of direct suppliers, and we are taking the next step by seeking full traceability of indirect suppliers. The plan, conceived in partnership with the Dutch public-private institution IDH -*

*Sustainable Trade Initiative, was presented to investors, customers, cattle farmers, and environmentalists from Brazil and abroad during an online event that brought together the company's main leaders and representatives of the financial market and civil society. In this target, Marfrig is aiming to get full rastreability for all the indirect suppliers (tier 2+) in the Amazon biome. In accordance with the Socio-environmental Risk Mitigation Map developed by Marfrig, tier 2+ suppliers located in areas classified with very high, high, medium and very low risks for deforestation and conversion are already 100% tracked, while tier 2+ suppliers located in areas with low chance risks for deforestation and conversion are 89,9% tracked.*

#### **(8.7.2.18) Plan for achieving target, and progress made to the end of the reporting year**

*The company developed the Marfrig Verde + Plan, which aims to ensure that 100% of the company's production chain is free of deforestation by 2025. This plan reaffirms the 2009 Public Livestock Commitment, through which Marfrig achieved zero deforestation in its direct supplier chain, and ensures the elimination of deforestation throughout its supply chain in all Brazilian biomes by 2025, effectively combating deforestation. The perspective is to achieve zero deforestation by identifying the origin of the company's direct and indirect suppliers. To this end, the action plan includes short, medium, and long-term actions, with the initial years focusing on most of the necessary instruments to enable the traceability of direct and indirect suppliers. From 2022 to 2025, Marfrig will carry out the blocked producers reintegration program, allowing them to meet the company's sustainability criteria again. A technical assistance, intensification, and network restoration program was also implemented through improved pastures, genetic improvement, and animal nutrition. Support for the pilot initiative led by IDH, the Sustainable Calf Production Program in Mato Grosso, is part of building these technical assistance models. Additionally, together with financial institutions, Marfrig and IDH are coordinating the construction of credit suitable for the needs of cattle farmers.*

#### **(8.7.2.20) Further details of target**

*For us, acting in a socially and environmentally responsible way also means adopting responsible purchasing criteria. This principle, which guides our sustainability management, ensures that we offer reliable, high-quality products that have won awards and are recognized in the world's largest consumer markets. We were pioneers in our sector by adopting measures such as geomonitoring and tracking the supply chain, in line with our public commitment to reducing deforestation in biomes.*

### **Cattle products**

#### **(8.7.2.1) Target reference number**

Select from:

Target 3

#### **(8.7.2.2) Target contributes to no-deforestation or no-conversion target reported in 8.7**

Select from:

Yes, this target contributes to our no-conversion target

### **(8.7.2.3) Target coverage**

Select from:

- Country/area/region

### **(8.7.2.4) Commodity volume covered by target (metric tons)**

Select from:

- Total commodity volume associated with operations or locations covered by target

### **(8.7.2.5) Category of target & Quantitative metric**

Traceability

- % of volume traceable to traceability point

### **(8.7.2.6) Traceability point**

Select from:

- Production unit

### **(8.7.2.8) Date target was set**

12/31/2019

### **(8.7.2.9) End date of base year**

12/31/2019

### **(8.7.2.10) Base year figure**

0.01

### **(8.7.2.11) End date of target**

**(8.7.2.12) Target year figure**

100

**(8.7.2.13) Reporting year figure**

79.6

**(8.7.2.14) Target status in reporting year**

Select from:

 Underway**(8.7.2.15) % of target achieved relative to base year**

79.60

**(8.7.2.16) Global environmental treaties/ initiatives/ frameworks aligned with or supported by this target**

Select all that apply

 Kunming-Montreal Global Biodiversity Framework**(8.7.2.17) Explain target coverage and identify any exclusions**

*This objective was developed by the company in line with its sustainability strategy within the sector. We have already achieved full traceability of direct suppliers and are now taking the next step towards achieving complete traceability of indirect suppliers. The plan, conceived in partnership with the Dutch public-private institution IDH - Sustainable Trade Initiative, was presented to investors, clients, livestock farmers, and environmentalists from Brazil and abroad during an online event that brought together key company leaders and representatives from the financial market and civil society. In this target, Marfrig is aiming to get full traceability for all the indirect suppliers (tier 2+) in the Cerrado and other biomes. In accordance with the Socio-environmental Risk Mitigation Map developed by Marfrig, tier 2+ suppliers located in areas classified with very high, high and medium risks for deforestation and conversion are already 100% tracked, tier 2+ suppliers located in areas with low chance risks for deforestation and conversion are 70,6% tracked, and tier 2+ suppliers located in areas with very low chance risks for deforestation and conversion are 69,6% tracked.*

**(8.7.2.18) Plan for achieving target, and progress made to the end of the reporting year**

*Based on the Production/Conservation/Inclusion approach, the Marfrig Green + Plan envisages closer integration with the production chain, mitigating deforestation risks. Many actions will be simultaneous and interconnected, involving networking, partnerships with associations representing livestock farmers, civil society organizations, and academia, as well as joint actions with the Public Prosecutor's Office. Society will be able to track goal achievement through transparent platforms. Also, by the end of 2020, the satellite-based geospatial monitoring system used for the Amazon was adapted to monitor the Cerrado biome. From 2022 to 2025, Marfrig will implement a reintegration program for blocked producers, enabling them to meet the company's sustainability criteria once again. A technical assistance program, intensification, and restoration of the network will also be implemented through improved pastures, genetic enhancement, and animal nutrition. Support for the IDH-led Sustainable Calves Production Program pilot initiative in Mato Grosso is part of constructing these technical assistance models. Additionally, together with financial institutions, Marfrig and IDH are coordinating the construction of suitable credit facilities tailored to the needs of livestock farmers.*

### **(8.7.2.20) Further details of target**

*For us, acting in a socially and environmentally responsible way also means adopting responsible purchasing criteria. This principle, which guides our sustainability management, ensures that we offer reliable, high-quality products that have won awards and are recognized in the world's largest consumer markets*

## **Cattle products**

### **(8.7.2.1) Target reference number**

Select from:

Target 4

### **(8.7.2.2) Target contributes to no-deforestation or no-conversion target reported in 8.7**

Select from:

Yes, this target contributes to our no-conversion target

### **(8.7.2.3) Target coverage**

Select from:

Organization-wide (including suppliers)

### **(8.7.2.4) Commodity volume covered by target (metric tons)**

Select from:

Disclosure volume

#### **(8.7.2.5) Category of target & Quantitative metric**

Engagement with Tier 1 suppliers

% of Tier 1 suppliers engaged

#### **(8.7.2.8) Date target was set**

12/31/2020

#### **(8.7.2.9) End date of base year**

12/31/2023

#### **(8.7.2.10) Base year figure**

100

#### **(8.7.2.11) End date of target**

12/31/2025

#### **(8.7.2.12) Target year figure**

100

#### **(8.7.2.13) Reporting year figure**

100

#### **(8.7.2.14) Target status in reporting year**

Select from:

Achieved and maintained

#### **(8.7.2.16) Global environmental treaties/ initiatives/ frameworks aligned with or supported by this target**

Select all that apply

Kunming-Montreal Global Biodiversity Framework

### **(8.7.2.17) Explain target coverage and identify any exclusions**

*Environmental quality control and water risk assessment are not restricted to actions carried out in Marfrig's direct operations. There are initiatives to engage and encourage the development of suppliers in this area, such as the Marfrig Club Program, which recognizes producers who stand out for their good practices in managing natural resources. To disseminate the best sustainability and environmental practices among suppliers and engage them in these efforts, the Company maintains the Marfrig Club. The objective of the program is to strengthen the relationship between producers and Marfrig and encourage them to adopt good agricultural practices on their farms, especially with regard to the origin, welfare and traceability of the animals, in addition to the management of environmental and social aspects.. This redesign and update of the Marfrig Club monitoring protocol, in line with our commitment to continuous improvement, reflects the goals and indicators of the most demanding international standards in relation to Sustainability criteria, such as Rainforest Alliance, GlobalGAP, RedTractor, IFC, CDP, FAIRR, BFAW and Forest500.*

### **(8.7.2.19) List the actions which contributed most to achieving or maintaining this target**

*The company understands that this is a way of controlling its exposure to risks related to deforestation, through the development of suppliers. With our suppliers engaged in the adoption of sustainable production practices, our risk is reduced in relation to forest risks. Therefore, the company works with the objective of keeping all its suppliers within the Marfrig Club program. Currently, 100% of direct suppliers participate in the program and are included in these categories. To verify the properties' adherence to good practices on each of these fronts, a checklist is applied that is fully adapted to Brazilian conditions. Thus, it is possible to identify the advances in the property in the relevant themes. In an innovative way, we are expanding all of Marfrig Club's expertise to our direct suppliers. With that, we spread, in this chain link, the best practices of a more efficient and low-carbon livestock, and we started to include them in our innovation projects and in the application of research-based protocols, as is the case of CNBB and LCBB.*

### **(8.7.2.20) Further details of target**

*This restructuring and updating of the Marfrig Club monitoring protocol, in line with our commitment to continuous improvement, reflects the objectives and indicators of the most demanding international standards in relation to sustainability criteria, such as Rainforest Alliance, GlobalGAP, RedTractor, IFC, CDP, FAIRR, BFAW and Forest500.*

*[Add row]*

**(8.8) Indicate if your organization has a traceability system to determine the origins of your sourced volumes and provide details of the methods and tools used.**

**Timber products**

### (8.8.1) Traceability system

Select from:

Yes

### (8.8.2) Methods/tools used in traceability system

Select all that apply

Chain-of-custody certification

### (8.8.3) Description of methods/tools used in traceability system

*Marfrig is a large consumer of cardboard, because this material is part of the packaging of its marketed products. The company has a purchasing criterion that allows the purchase of these products only if their sustainable origin is proven, as a function of the FSC certificate. Thus, 100% of the suppliers meet this criterion, as well as paper suppliers. Marfrig consumes only FSC-certified cardboard and paper, which is a protocol followed by the raw material purchasing department, ensuring that the inputs used in its activities come from forests with responsible management. By purchasing certified material only, the company ensures that its inputs come from ecologically correct and socially fair exploitation. For the wood used as biomass in the boilers and pallets, all the suppliers of this input must submit the Forest Origin Document (DOF), a license required to transport and store forest products with information of their origin. These suppliers must follow Marfrig Global Foods' Policy for the Acquisition of Forest Material. The policy states that the purchase of our wood does not come from areas of illegal deforestation and from suppliers that violate human rights and traditional populations. We also aim to map the origin of goods in the supply chain with an appropriate level of granularity necessary to define supply chain risk and to assess compliance with Marfrig's commitment to fighting deforestation. All products of forest origin supplied to Marfrig must originate in planted forests with measurable volume and in areas that are not embargoed by environmental agencies and / or are in an area of indigenous and / or traditional communities.*

## Cattle products

### (8.8.1) Traceability system

Select from:

Yes

### (8.8.2) Methods/tools used in traceability system

Select all that apply

Value chain mapping

Supplier engagement/communication

- Internal traceability system

### (8.8.3) Description of methods/tools used in traceability system

*Marfrig Global Foods uses a socio-environmental traceability system, aiming to eliminate the possibility of purchasing animals produced in farms with deforestation, slave labor, or within indigenous reserve or conservation units, problems. For a farm to be approved and authorized to become an animal supplier for Marfrig, it must meet the requirements regarding the type of management in the property, and good practices of environment conservation. In Brazil, the cattle supplier cannot be included in the list of Embargoed areas by IBAMA and have no record of forced or compulsory labor (List of the Ministry of Labor and Employment). Simultaneously, the producer must submit proof of Land Registry (SNCR) and CAR. Marfrig works beyond the first level of cattle suppliers, and has developed the RFI tool (Request for Information), which is submitted to our direct suppliers for information about where they are buying animals from. Through the tool, ranchers must inform the origin of the animals purchased, for which Marfrig requests - Property, Municipality, State, Owner, CNPJ or CPF. The company recently announced the Marfrig Verde, which aims to ensure that 100% of the company's production chain is sustainable and free from deforestation by 2025. By the end of 2020, the company adapted the geomonitoring system via satellite, used in Amazon, for the monitoring of the Cerrado biome. By 2022, Marfrig will adapt all its systems to control the chain and mitigate risks. In the period between 2022 and 2025, Marfrig will lead the reintegration program for blocked producers, making it possible for them to meet the company's sustainability criteria again. A technical assistance, intensification and restoration network program will also be put in place through improved pasture, genetic improvement and animal nutrition. By 2025, the goal is to achieve full traceability of Marfrig's supply chain in the Amazon and in Cerrado, including indirect suppliers. In 2020, we customized a tool (Conecta) that combines satellite monitoring and blockchain technology to verify the presence of deforestation and other socio-environmental non-compliances in the beef cattle production chain. Until 2024, Conecta was made available to more than 15,000 direct producers operating in Mato Grosso and Rondônia. We also use Visipec, a tool developed specifically for meat packers and monitoring companies in Brazil, which enables them to track and monitor their indirect suppliers.*

## Soy

### (8.8.1) Traceability system

Select from:

- Yes

### (8.8.2) Methods/tools used in traceability system

Select all that apply

- Value chain mapping
- Supplier engagement/communication
- Internal traceability system

### (8.8.3) Description of methods/tools used in traceability system

*Marfrig has been working, mainly through the Marfrig Club protocol, to know how to quantify how many producers use soybean meal in the feeding of their animals. From there we will establish procedures that will be applied according to the Biome that the property is in, and in the Amazon Biome, we will try to find out if they use products purchased from companies that are part of the “Soy Moratorium”. In 2020 we expanded the scope of the geomonitoring system from Amazon to Cerrado, This improvement was possible because we got 100% of the maps of livestock properties across the country, regardless of the biome. Thus, based on the maps of the farms obtained by the CAR (Rural Environmental Registry), information that is crosschecked with the satellite images of the farms, provided by INPE (National Institute for Space Research), we seek to ensure that the properties are free from deforestation and conflicts with indigenous lands or conservation units. The principle of responsible sourcing does not just apply to livestock suppliers. Soy producers are also evaluated through an approval form, in which one of the items evaluated is the verification of the origin of the grain, in order to ensure that they are not produced in areas of deforestation. This look at soy controls happens not only for use in animal feed, but also for the production of alternative proteins that use this commodity as a base. The company uses soy in its direct operations in a cattle feed, located in Uruguay. Soy consumption occurs as an input for animal feed and the quantity and origin of the soy are monitored by the unit. The direct suppliers of soy to Marfrig are companies that participate in the soy moratorium, and that have traceability of the origin of their products. Suppliers undergo an assessment and are approved according to the procurement program for managing raw materials, materials and service providers.*

*[Fixed row]*

### **(8.8.1) Provide details of the point to which your organization can trace its sourced volumes.**

#### **Timber products**

##### **(8.8.1.1) % of sourced volume traceable to production unit**

98.3

##### **(8.8.1.2) % of sourced volume traceable to sourcing area and not to production unit**

0.1

##### **(8.8.1.3) % sourced volume traceable to country/area of origin and not to sourcing area or production unit**

1.6

##### **(8.8.1.4) % of sourced volume traceable to other point (i.e., processing facility/first importer) not in the country/area of origin**

0

##### **(8.8.1.5) % of sourced volume from unknown origin**

0

**(8.8.1.6) % of sourced volume reported**

100.00

### **Cattle products**

**(8.8.1.1) % of sourced volume traceable to production unit**

100

**(8.8.1.2) % of sourced volume traceable to sourcing area and not to production unit**

0

**(8.8.1.3) % sourced volume traceable to country/area of origin and not to sourcing area or production unit**

0

**(8.8.1.4) % of sourced volume traceable to other point (i.e., processing facility/first importer) not in the country/area of origin**

0

**(8.8.1.5) % of sourced volume from unknown origin**

0

**(8.8.1.6) % of sourced volume reported**

100.00

### **Soy**

**(8.8.1.1) % of sourced volume traceable to production unit**

0

**(8.8.1.2) % of sourced volume traceable to sourcing area and not to production unit**

100

**(8.8.1.3) % sourced volume traceable to country/area of origin and not to sourcing area or production unit**

0

**(8.8.1.4) % of sourced volume traceable to other point (i.e., processing facility/first importer) not in the country/area of origin**

0

**(8.8.1.5) % of sourced volume from unknown origin**

0

**(8.8.1.6) % of sourced volume reported**

100.00

[Fixed row]

**(8.9) Provide details of your organization's assessment of the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of its disclosed commodities.**

**Timber products**

**(8.9.1) DF/DCF status assessed for this commodity**

Select from:

Yes, deforestation- and conversion-free (DCF) status assessed

**(8.9.2) % of disclosure volume determined as DF/DCF in the reporting year**

100

**(8.9.3) % of disclosure volume determined as DF/DCF through a third-party certification scheme providing full DF/DCF assurance**

0.1

**(8.9.4) % of disclosure volume determined as DF/DCF through monitoring of production unit**

99.9

**(8.9.5) % of disclosure volume determined as DF/DCF through monitoring of sourcing area**

0

**(8.9.6) Is a proportion of your disclosure volume certified through a scheme not providing full DF/DCF assurance?**

Select from:

No

**Cattle products**

**(8.9.1) DF/DCF status assessed for this commodity**

Select from:

Yes, deforestation- and conversion-free (DCF) status assessed

**(8.9.2) % of disclosure volume determined as DF/DCF in the reporting year**

100

**(8.9.3) % of disclosure volume determined as DF/DCF through a third-party certification scheme providing full DF/DCF assurance**

0

**(8.9.4) % of disclosure volume determined as DF/DCF through monitoring of production unit**

100

**(8.9.5) % of disclosure volume determined as DF/DCF through monitoring of sourcing area**

0

**(8.9.6) Is a proportion of your disclosure volume certified through a scheme not providing full DF/DCF assurance?**

Select from:

No

**Soy**

**(8.9.1) DF/DCF status assessed for this commodity**

Select from:

Yes, deforestation- and conversion-free (DCF) status assessed

**(8.9.2) % of disclosure volume determined as DF/DCF in the reporting year**

100

**(8.9.3) % of disclosure volume determined as DF/DCF through a third-party certification scheme providing full DF/DCF assurance**

0

**(8.9.4) % of disclosure volume determined as DF/DCF through monitoring of production unit**

100

### (8.9.5) % of disclosure volume determined as DF/DCF through monitoring of sourcing area

0

### (8.9.6) Is a proportion of your disclosure volume certified through a scheme not providing full DF/DCF assurance?

Select from:

No

[Fixed row]

**(8.9.1) Provide details of third-party certification schemes used to determine the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of the disclosure volume, since specified cutoff date.**

#### Timber products

##### (8.9.1.1) Third-party certification scheme providing full DF/DCF assurance

Forest management unit/Producer certification

FSC Forest Management certification

##### (8.9.1.2) % of disclosure volume determined as DF/DCF through certification scheme providing full DF/DCF assurance

0.1

##### (8.9.1.3) Comment

*In 2024, all the cardboard and paper consumed by Marfrig were provided with at least one FSC certification. From the 23.94 tons of cardboard consumed, 60% of this value had the FSC Forest Management certification; and 100% also had the FSC Controlled Wood, FSC Chain-of-Custody and/or FSC Recycled certifications. For the 97,15 tons of paper consumed, 100% had the FSC Chain-of-Custody certification and the Program for the Endorsement of Forest Certification (PEFC). 100% of the pallets acquired in 2024 are registered into the CTF (Federal Technical Registry) from Ibama (the Brazilian Institute of Environment and Renewable Natural Resources). This registration issues a Certificate of Regularity (CR), which certifies the origin of the wood used in the pallets as being legal and from areas free from deforestation and conversion. Marfrig has a Forestry Material Acquisition Policy (version PMAB01, available at: <https://ri.marfrig.com.br/>), whose objective is to guarantee the sustainable origin of products derived from wood used in the production process of Marfrig company. This policy applies to all Company employees, stakeholders and third parties acting on the Company's behalf. In it are found: Origin mapping - Mapping the origin of goods in the supply chain with the appropriate*

level of granularity necessary to define the supply chain risk and assess compliance with Marfrig's commitment to combating deforestation. Origin verification - All products of forestry origin supplied to Marfrig must originate from planted forests with measurable volume and plants in areas not embargoed by environmental agencies and/or located in areas of indigenous and/or traditional communities.

#### (8.9.1.4) Certification documentation

Cert\_FSC.pdf  
[Add row]

**(8.9.3) Provide details of production unit monitoring used to determine deforestation-free (DF) or deforestation- and conversion-free (DCF) status of volumes since specified cutoff date.**

#### Timber products

##### (8.9.3.1) % of disclosure volume determined as DF/DCF through monitoring of production unit

99.90

##### (8.9.3.2) Production unit monitoring approach

Select all that apply

- Geospatial monitoring or remote sensing tool
- Ground-based monitoring system

##### (8.9.3.3) Description of production unit monitoring approach

Marfrig conducts strict socio-environmental monitoring of all firewood suppliers across the Brazilian biomes where it operates, including the Amazon, Cerrado, Pampas, and Mata Atlântica. Each operating unit is instructed to analyze and address complaints or reports from internal and external sources regarding these suppliers. Whenever an issue is raised, it is forwarded to the company's purchasing department, which verifies potential irregularities such as the use of forced or child labor, environmental crimes, illegal logging, or irregular land ownership documentation. If inspections confirm non-compliance, the supplier is immediately removed from the company's contracts and the wood products are returned. In addition to field verification, Marfrig employs geospatial monitoring tools to assess deforestation and land conversion risks. All harvested areas are checked through Brazil's Rural Environmental Registry (CAR). Each CAR record is cross-referenced with official deforestation alerts, including those issued by the PRODES system, to determine whether an area has been embargoed or cleared illegally. Dedicated geographic software generates individual reports for each property, classifying areas as either compliant or non-compliant. This integrated process allows Marfrig to

ensure that its firewood supply chain remains aligned with Brazil's Forest Code and the company's sustainability commitments, safeguarding against environmental and social risks while reinforcing responsible sourcing practices.

#### (8.9.3.4) DF/DCF status verified

Select from:

Yes

#### (8.9.3.5) Type of verification

Select all that apply

First party

#### (8.9.3.6) % of your disclosure volume that is both determined as DF/DCF through monitoring of production unit and is verified as DF/DCF

99.9

#### (8.9.3.7) Explain the process of verifying DF/DCF status

*Marfrig has a Forestry Material Acquisition Policy (version PMAB01, available at: <https://ri.marfrig.com.br/>), whose objective is to guarantee the sustainable origin of products derived from wood used in the production process of Marfrig. company. This policy applies to all Company employees, stakeholders and third parties acting on the Company's behalf. In it are found: Origin mapping - Mapping the origin of goods in the supply chain with the appropriate level of granularity necessary to define the supply chain risk and assess compliance with Marfrig's commitment to combating deforestation. Origin verification - All products of forestry origin supplied to Marfrig must originate from planted forests with measurable volume and plants in areas not embargoed by environmental agencies and/or located in areas of indigenous and/or traditional communities. When a grievance arises, Marfrig's inspector conducts a thorough review to ensure that the supplier complies with the Forestry Material Acquisition Policy. If the supplier is found to be non-compliant, their contract is immediately suspended. This verification step ensures that all biomass timber products originate from areas free of deforestation and land conversion, reinforcing Marfrig's commitment to sustainable sourcing.*

#### (8.9.3.8) Attachment of verification (optional)

*Política de Aquisição de Material de Origem Florestal.pdf*

### Cattle products

#### (8.9.3.1) % of disclosure volume determined as DF/DCF through monitoring of production unit

### (8.9.3.2) Production unit monitoring approach

Select all that apply

- Geospatial monitoring or remote sensing tool
- Ground-based monitoring system

### (8.9.3.3) Description of production unit monitoring approach

*Through the Marfrig Green+ Program, we ensure that 100% of our direct beef protein suppliers are free from deforestation and conversion by applying environmental and social criteria across multiple biomes, including the Amazon, Cerrado, Atlantic Forest, Pantanal, and Pampa. This commitment extends to all countries where we operate, such as Brazil, Argentina, Chile, the United States, and Uruguay. We continuously monitor supplier farms through geospatial technology, using satellite imagery and data from the Rural Environmental Registry (CAR) to verify ecosystem preservation and detect deforestation or conflicts with indigenous lands. Monitoring began in the Amazon biome in 2009 and expanded to the Cerrado in 2020. In 2021, we enhanced our monitoring methodology to include more stringent criteria for tracking indirect suppliers, a crucial aspect of our supply chain. Farms that do not comply with the Marfrig Green+ program requirements are excluded from our supply base until they provide the necessary information and adhere to our commitments. Marfrig also introduced the Marca Viva! initiative, offering meat cuts produced under the Carbon Neutral Brazilian Beef (CNBB) criteria, where animals are raised in livestock-forest environments that neutralize methane emissions. We are also developing the Low Carbon Brazilian Beef (LCBB) initiative, with a product launch planned soon. Additionally, Marfrig employs a socio-environmental risk map that covers the entire national territory, integrating data on livestock production, environmental conservation, and human rights to identify high-risk areas and prioritize mitigation efforts.*

### (8.9.3.4) DF/DCF status verified

Select from:

- Yes

### (8.9.3.5) Type of verification

Select all that apply

- Third party

### (8.9.3.6) % of your disclosure volume that is both determined as DF/DCF through monitoring of production unit and is verified as DF/DCF

### (8.9.3.7) Explain the process of verifying DF/DCF status

*The procedures were conducted to analyze cattle purchases made by the Company within the Amazon biome between January 1 and December 31, 2022, in compliance with the NBC TSC 4400 standard and the Terms of Reference (ToR) agreed upon with Greenpeace. The main methods included document inspection, employee interviews, operational simulations, and data cross-referencing to ensure the integrity of the information. The analyses focused on a 10% sampling of total purchases made during the period, in addition to verifying direct and blocked suppliers based on satellite imagery and geographic information systems. Specific documents such as CAR, LAR, CCIR, and land titles were requested for 25 properties randomly selected from the sample. Additionally, cross-references with public lists of embargoed areas (IBAMA) and forced labor were performed. The sampling included 10 cases for each supplier blocking system test criterion, totaling 23 cases analyzed. Additional tests were conducted to ensure that the commercial properties did not involve protected areas or deforestation after October 2009. Finally, the reliability of the geomonitoring system was verified by Brain Soluções de Tecnologia Digital through a simulation with 30 properties from the GEO List, selected based on criteria of deforestation, overlap with Conservation Units, and Indigenous Lands.*

### (8.9.3.8) Attachment of verification (optional)

RELATÓRIO DE AUDITORIA 2023 - MARFRIG E GREENPEACE.pdf

## Soy

### (8.9.3.1) % of disclosure volume determined as DF/DCF through monitoring of production unit

100.00

### (8.9.3.2) Production unit monitoring approach

Select all that apply

Geospatial monitoring or remote sensing tool

### (8.9.3.3) Description of production unit monitoring approach

*One of our responsible purchasing requirements is the use of soy, which must not come from deforested areas. To carry out this verification, we use an approval form, in which this practice is included in one of the evaluated environmental aspects. This focus on controlling soy occurs not only for use in animal feed, but also for the production of alternative proteins that use this commodity as a base, as is the case with PlantPlus!, a company that emerged from our partnership with Archer Daniels Midland Company (ADM), dedicated to the production of plant-based foods. Routines like this are aligned with sustainable practices along the production chain, which contributes to the conservation and biodiversity of biomes, especially in the Amazon.*

### (8.9.3.4) DF/DCF status verified

Select from:

Yes

### (8.9.3.5) Type of verification

Select all that apply

Third party

### (8.9.3.6) % of your disclosure volume that is both determined as DF/DCF through monitoring of production unit and is verified as DF/DCF

100

### (8.9.3.7) Explain the process of verifying DF/DCF status

*Our commitment is selected by third parties. We partner with BrainAg, a geomonitoring service provider that monitors our suppliers via satellite, operating 24 hours a day, seven days a week. This platform performs continuous verification regarding compliance with the company's socio-environmental criteria. In this process, supplier data is cross-referenced with georeferenced information and environmental and land documents (which can also be accessed on official public platforms) in order to identify possible non-conformities such as deforestation, embargoed areas, conservation units, indigenous and quilombola territories, and labor analogous to slavery.*

### (8.9.3.8) Attachment of verification (optional)

*RELATÓRIO DE AUDITORIA 2023 - MARFRIG E GREENPEACE.pdf*

*[Fixed row]*

**(8.10) Indicate whether you have monitored or estimated the deforestation and conversion of other natural ecosystems footprint for your disclosed commodities.**

	Monitoring or estimating your deforestation and conversion footprint
Timber products	Select from: <input checked="" type="checkbox"/> Yes
Cattle products	Select from: <input checked="" type="checkbox"/> Yes
Soy	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

### (8.10.1) Provide details on the monitoring or estimating of your deforestation and conversion footprint.

#### Timber products

##### (8.10.1.1) Monitoring and estimating your deforestation and conversion footprint

Select from:

We monitor the deforestation and conversion footprint in our value chain

##### (8.10.1.2) % of disclosure volume monitored or estimated

100

##### (8.10.1.3) Reporting of deforestation and conversion footprint

Select all that apply

During the last 5 years

##### (8.10.1.7) Known or estimated deforestation and conversion footprint during the last five years (hectares)

### (8.10.1.9) Describe the methods and data sources used to monitor or estimate your deforestation and conversion footprint

Marfrig has a Policy for the Acquisition of Materials of Forest Origin (version PMAB01, available at: <https://ri.marfrig.com.br/>), whose objective is to guarantee the sustainable origin of products derived from wood used in the company's production process. This policy applies to all Company employees, stakeholders and third parties acting on the Company's behalf. It contains: Origin mapping - Continuously maps the origin of goods in the supply chain with the appropriate level of granularity necessary to define the supply chain risk and assess compliance with Marfrig's commitment to combating deforestation. Origin verification - All products of forest origin supplied to Marfrig must originate from planted forests with measurable volume and plants in areas not embargoed by environmental agencies and/or located in areas of indigenous and/or traditional communities, continuously monitored. Furthermore, Klabin is our supplier of wood forestry products. Klabin is a world reference in sustainable development and is certified by the FSC® - Forest Stewardship Council®; CERFLOR (Brazilian Forest Certification Program); American Institute of Baking (AIB); ISEGA; FSSC 22000; ISO 14001 and ISO 9001.

### Cattle products

#### (8.10.1.1) Monitoring and estimating your deforestation and conversion footprint

Select from:

We monitor the deforestation and conversion footprint in our value chain

#### (8.10.1.2) % of disclosure volume monitored or estimated

100

#### (8.10.1.3) Reporting of deforestation and conversion footprint

Select all that apply

Since a specified cutoff date

#### (8.10.1.4) Year of cutoff date

2009

#### (8.10.1.6) Known or estimated deforestation and conversion footprint since the specified cutoff date (hectares)

### (8.10.1.9) Describe the methods and data sources used to monitor or estimate your deforestation and conversion footprint

*Through the Marfrig Verde+ Program, we ensure that 100% of our direct bovine protein suppliers are free from deforestation and conversion by applying rigorous environmental and social criteria. This approach is implemented not only in the Amazon but across all Brazilian biomes where we source animals for meat, leather, and by-products. We are also committed to achieving a deforestation-free supply chain in all countries where we operate. We continuously monitor supplier farms through geospatial technology, verifying ecosystem preservation and identifying deforestation or conflicts with indigenous lands. Our monitoring, which began in 2009 in the Amazon and expanded to the Cerrado in 2020, relies on farm maps from the Rural Environmental Registry (CAR) and satellite imagery from the National Institute for Space Research (INPE). In 2022, we expanded the Socioenvironmental Risk Map to cover 100% of the national territory, including the Mata Atlântica biome. This map helps us identify and prioritize actions in cattle supply areas most exposed to socio-environmental risks. By using this data, we implement targeted actions to mitigate risks, promoting sustainable development and respecting human rights and biodiversity conservation. The Marfrig Verde+ Program, now three years old, aims to achieve a 100% deforestation-free supply chain across the Amazon, Cerrado, and other biomes by 2025.*

## Soy

### (8.10.1.1) Monitoring and estimating your deforestation and conversion footprint

Select from:

- We estimate the deforestation and conversion footprint based on sourcing area

### (8.10.1.2) % of disclosure volume monitored or estimated

100

### (8.10.1.3) Reporting of deforestation and conversion footprint

Select all that apply

- During the last 5 years

### (8.10.1.7) Known or estimated deforestation and conversion footprint during the last five years (hectares)

0

### **(8.10.1.9) Describe the methods and data sources used to monitor or estimate your deforestation and conversion footprint**

*One of our key responsible purchasing requirements is ensuring that soy used in our operations does not come from deforested areas. This verification is conducted through an approval form, addressing environmental aspects that are continuously monitored. This control applies not only to soy used in animal feed but also in producing alternative proteins, such as those by PlantPlus!, a company developed in partnership with Archer Daniels Midland Company (ADM) for plant-based foods. Our responsible purchasing practices extend across the production chain, contributing to biodiversity conservation, especially in the Amazon, and include considerations for water availability in the regions where our suppliers are located. To mitigate deforestation risks, we purchase soy for processing or animal feed only from companies participating in the Soy Moratorium, a longstanding sector commitment to not buy soy from deforested areas in the Amazon. Additionally, we source soy from companies like ADM, BRF Ingredients, and IFF, all of which have specific policies for purchasing soy outside deforestation areas. For instance, BRF is a member of the RTRS – Round Table on Responsible Soy Association, which promotes responsible soy production and use, and adheres to the Global GAP CFM, ensuring quality assurance in the production and supply of raw materials and feed ingredients throughout all stages of production.*

### **Cattle products**

#### **(8.10.1.1) Monitoring and estimating your deforestation and conversion footprint**

Select from:

We monitor the deforestation and conversion footprint on the land we own, manage or control

#### **(8.10.1.2) % of disclosure volume monitored or estimated**

100

#### **(8.10.1.3) Reporting of deforestation and conversion footprint**

Select all that apply

During the last 5 years

#### **(8.10.1.7) Known or estimated deforestation and conversion footprint during the last five years (hectares)**

0

### **(8.10.1.9) Describe the methods and data sources used to monitor or estimate your deforestation and conversion footprint**

*We are committed to achieving a deforestation-free supply chain in all countries where we operate. However, the only country where Marfrig possess an owned land destined to cattle production is in Uruguay. Marfrig directly monitors its plant, ensuring that none of its operations result in a deforestation and conversion footprint, conserving local biomes and ecosystems.*

*[Add row]*

## **(8.12) Indicate if certification details are available for the commodity volumes sold to requesting CDP Supply Chain members.**

### **Timber products**

#### **(8.12.1) Third-party certification scheme adopted**

*Select from:*

No, and we do not plan to adopt third-party certification within the next two years

#### **(8.12.5) Primary reason that third-party certification has not been adopted**

*Select from:*

Not an immediate strategic priority

#### **(8.12.6) Explain why third-party certification has not been adopted**

*Marfrig acquires certified timber products, but does not sell derivatives of these products to customers, since they are only used for internal processes. Therefore, this issue does not apply to this commodity.*

### **Cattle products**

#### **(8.12.1) Third-party certification scheme adopted**

*Select from:*

No, but we plan to adopt third-party certification within the next two years

#### **(8.12.5) Primary reason that third-party certification has not been adopted**

Select from:

- No standardized procedure

### **(8.12.6) Explain why third-party certification has not been adopted**

*Marfrig is still developing a certification model for its commercialized cattle products.*

## **Soy**

### **(8.12.1) Third-party certification scheme adopted**

Select from:

- No, and we do not plan to adopt third-party certification within the next two years

### **(8.12.5) Primary reason that third-party certification has not been adopted**

Select from:

- Not an immediate strategic priority

### **(8.12.6) Explain why third-party certification has not been adopted**

*Marfrig purchases soy, but does not sell derivatives of these products to customers, since they are only used for internal processes. Therefore, this issue does not apply to this commodity.*

*[Fixed row]*

## **(8.13) Does your organization calculate the GHG emission reductions and/or removals from land use management and land use change that have occurred in your direct operations and/or upstream value chain?**

### **Timber products**

### **(8.13.1) GHG emissions reductions and removals from land use management and land use change calculated**

Select from:

- No, but plan to do so in the next two years

### **(8.13.2) Primary reason your organization does not calculate GHG emissions reductions and removals from land use management and land use change**

Select from:

- No standardized procedure

### **(8.13.3) Explain why your organization does not calculate GHG emissions reductions and removals from land use management and land use change**

*Marfrig does not have the necessary data for estimating the calculation of emissions from changes in land use related to timber forest products purchased by the company. Marfrig has a specific policy for purchasing forest material, and through compliance and engagement procedures with direct suppliers, monitors the forest risks associated with these products. The company is studying to map the supply chain for these products, for better evaluations and impact estimates.*

## **Cattle products**

### **(8.13.1) GHG emissions reductions and removals from land use management and land use change calculated**

Select from:

- No, but plan to do so in the next two years

### **(8.13.2) Primary reason your organization does not calculate GHG emissions reductions and removals from land use management and land use change**

Select from:

- No standardized procedure

### **(8.13.3) Explain why your organization does not calculate GHG emissions reductions and removals from land use management and land use change**

*Marfrig does not have the data necessary for estimating the calculation of emissions from changes in land use related to the purchase of livestock by operating units. A calculation methodology must be developed to include this source in the corporate GHG emissions inventory. The company is currently studying the possibilities of including estimates for this emission source. There is a complexity in adapting georeferenced monitoring data for the Amazon biome to calculate emissions, but the company is studying improvements to be implemented in the coming years.*

## Soy

### (8.13.1) GHG emissions reductions and removals from land use management and land use change calculated

Select from:

- No, but plan to do so in the next two years

### (8.13.2) Primary reason your organization does not calculate GHG emissions reductions and removals from land use management and land use change

Select from:

- No standardized procedure

### (8.13.3) Explain why your organization does not calculate GHG emissions reductions and removals from land use management and land use change

*Marfrig does not have the necessary data for estimating the calculation of emissions from changes in land use related to acquired soy. The consumption of soy in direct operations is reduced, and through compliance procedures and engagement of direct suppliers, the company monitors the forest risks associated with these products. The company is studying to map the supply chain for these products, for better evaluations and impact estimates.*

*[Fixed row]*

## (8.14) Indicate if you assess your own compliance and/or the compliance of your suppliers with forest regulations and/or mandatory standards, and provide details.

### (8.14.1) Assess legal compliance with forest regulations

Select from:

- Yes, from both suppliers and owned/managed/controlled land

### (8.14.2) Aspects of legislation considered

Select all that apply

- Land use rights

- Environmental protection
- Forest-related rules, including forest management and biodiversity conservation, where directly related to wood harvesting
- Human rights protected under international law

### (8.14.3) Procedure to ensure legal compliance

Select all that apply

- Certification
- Ground-based monitoring
- Remote sensing or other geospatial monitoring

### (8.14.4) Indicate if you collect data regarding compliance with the Brazilian Forest Code

Select from:

- Yes

### (8.14.5) Please explain

*Timber Products: Marfrig ensures that all its cardboard and paper suppliers are FSC-certified, an international forest certification that guarantees products from responsible forest management. The company uses firewood, primarily in Brazilian operations, sourced from planted forests with known origins and commercial purposes. Marfrig only purchases firewood with the Forest Origin Document (DOF) issued by Ibama, ensuring legal and traceable wood sources. Additionally, Marfrig adheres to a Policy for the Acquisition of Material of Forest Origin, aiming to eliminate deforestation from its supply chains. This policy applies globally, ensuring that wood is sourced only from planted forests and does not come from illegal deforestation or suppliers violating human rights. The company focuses on mapping supply chain origins to assess deforestation risks and ensure compliance. All forest-origin products must come from non-embargoed planted forests, outside indigenous or traditional community areas. These procedures ensure legal compliance and continuous supplier engagement to fully map forest risk areas. Cattle: Marfrig's sustainability management focuses on reducing deforestation within its supply chain through sustainable practices that promote legal compliance, environmental protection, and fair trade. The company emphasizes increasing pasture productivity to avoid the need for deforestation and collaborates with buyers to promote sustainable sourcing. To enhance traceability, Marfrig developed the Request for Information (RFI) tool, requiring ranchers to disclose the origins of cattle purchased from third parties. The sustainability department checks these suppliers against IBAMA and MTE lists to ensure compliance. Marfrig aims to go beyond legal requirements, working towards full supply chain traceability through the Marfrig Verde Plan. By 2025, the company plans to achieve full traceability in the Amazon and Cerrado biomes. In 2020, Marfrig adapted its satellite geomonitoring system, previously used in the Amazon, to include the Cerrado, ensuring better monitoring of both direct and indirect suppliers. The company also supports cattle raisers in socio-environmental risk areas to adopt sustainable practices, facilitating reinclusion into the supply chain. To scale this initiative, Marfrig plans to collaborate with producers, government entities, sector companies, civil society, customers, investors, and banks. Soy: Marfrig ensures that soy products purchased in Brazil are free from illegal deforestation and natural area conversion. Soy is used in some processed products in Marfrig's Brazilian operations, with the company sourcing soy domestically and ensuring traceability through supplier commitments to the Soy Moratorium. Suppliers undergo rigorous social and environmental assessments and are approved based on Marfrig's procurement program. The company works with a few major*

suppliers that comply with environmental laws, including the forest code. Through the Marfrig Verde program, Marfrig aims to achieve a deforestation-free supply chain by 2025. Significant progress has been made, with 88.8% origin identification in the Amazon and 79.6% in the Cerrado by 2024. The responsible sourcing principle extends to soy producers, who are evaluated to ensure their grains are not from deforested areas. This assessment is crucial not only for animal feed but also for the production of alternative proteins using soy as a base.

[Fixed row]

**(8.15) Do you engage in landscape (including jurisdictional) initiatives to progress shared sustainable land use goals?**

	Engagement in landscape/jurisdictional initiatives
	Select from: <input checked="" type="checkbox"/> Yes, we engage in landscape/jurisdictional initiatives

[Fixed row]

**(8.15.1) Indicate the criteria you consider when prioritizing landscapes and jurisdictions for engagement in collaborative approaches to sustainable land use and provide an explanation.**

**(8.15.1.1) Criteria for prioritizing landscapes/jurisdictions for engagement**

Select all that apply

- Ability to contribute to/ build on existing landscape/jurisdictional initiatives
- Opportunity to increase market access for smallholders and local communities
- Opportunity to protect and restore natural ecosystems

**(8.15.1.2) Explain your process for prioritizing landscapes/jurisdictions for engagement**

Marfrig has taken a careful and strategic approach to identifying landscapes and jurisdictions with which to engage collaboratively towards sustainable land use. For this, the company considered specific criteria for prioritizing these areas of activity. The first criterion selected was the opportunity to protect and restore natural ecosystems. This means that Marfrig sought to identify regions where there are degraded or threatened areas that could be recovered and conserved with the implementation of sustainable practices. This prioritization is in line with the company's commitment to contribute to the conservation of biodiversity and natural

resources. Another criterion considered was increasing market access for small producers and local communities. This means that Marfrig sought to identify landscapes and jurisdictions where collaboration could directly benefit local producers, providing them with opportunities for growth and sustainable economic development. Finally, the company also assessed the ability to contribute to existing landscape and/or jurisdictional approaches. This means that Marfrig sought to identify regions where sustainability initiatives or programs already exist, so that the company's engagement could add efforts and strengthen these joint actions. Based on these criteria, Marfrig has established partnerships and collaborations with different initiatives, such as the "Sustainable Calf" program and "Marfrig Verde+", which focus on the socioeconomic inclusion of cattle ranchers, controlling deforestation, conserving native vegetation and the development of a low-carbon economy. In this sense, the partnership with the PCI Institute was fundamental, aiming at raising funds for the State of Mato Grosso and promoting the expansion of agricultural and forestry production, conservation of native vegetation, socioeconomic inclusion of family farming and reduction of carbon emissions. In this way, the company adopted a strategic and committed approach to sustainability to identify the areas in which it could significantly contribute to the responsible use of the land, promoting sustainable practices, the well-being of local communities and the conservation of the environment. The partnerships with BIOMAS and the PCI Institute are concrete examples of how Marfrig has engaged in collaborative initiatives aimed at promoting sustainability and responsible development in different regions of Brazil.

[Fixed row]

## **(8.15.2) Provide details of your engagement with landscape/jurisdictional initiatives to sustainable land use during the reporting year.**

### **Row 1**

#### **(8.15.2.1) Landscape/jurisdiction ID**

Select from:

LJ1

#### **(8.15.2.2) Name of initiative**

*Sustainable Calf Program*

#### **(8.15.2.3) Country/area**

Select from:

Brazil

#### **(8.15.2.4) Name of landscape or jurisdiction area**

**(8.15.2.5) Attach public information about the initiative (optional)**

*Relatório Integrado 2024.pdf*

**(8.15.2.6) Indicate if you can provide the size of the area covered by the initiative**

Select from:

Yes

**(8.15.2.7) Area covered by the initiative (ha)**

32807

**(8.15.2.8) Type of engagement**

Select all that apply

Funder: Provides full or partial financial resources

Other, please specify :Supporter: Implement activities to support at least one goal

**(8.15.2.9) Engagement start year**

2019

**(8.15.2.10) Engagement end year**

Select from:

Please specify :2025

**(8.15.2.11) Estimated investment over the project period**

434167.76

**(8.15.2.12) Landscape goals supported by engagement**

## Environmental

- Avoided deforestation/conversion of other natural ecosystems and/or decreased degradation rate
- Decreased ecosystem degradation rate
- Improved rate of carbon sequestration (e.g., through restoration)
- Increased and/or maintained protected areas
- Natural ecosystems conserved and/or restored

## Social

- Ensuring local communities and smallholders benefit from the outcomes of landscape/jurisdictional initiative
- Implementation of livelihood activities/practices that reduce pressure on forests
- Improved business models that enable inclusion (including smallholders)

## Production

- Improved and/or maintained soil health
- Reliable commodity traceability and landscape monitoring/data collection system

### **(8.15.2.13) Organization actions supporting initiative**

#### Participate in planning and multi-stakeholder alignment

- Co-design and develop goals, strategies and an action plan with timebound targets and milestones for the initiative
- Collaborate on establishing and managing monitoring system for deforestation, natural ecosystem conversion and/or degradation
- Collaborate on landscape sustainability assessments through participatory mapping
- Collaborate on management/land use planning in the landscape/jurisdiction
- Help establish a transparent governance platform responsible for managing the initiative and its activities with clear roles, responsibilities and balanced decision-making

#### Link value chain action to landscape/jurisdictional initiative through private sector collaboration

- Collaborate on commodity traceability

### **(8.15.2.14) Type of partners engaged in the initiative design and implementation**

Select all that apply

- Local communities
- NGO and/or civil society
- Producers

### **(8.15.2.15) Description of engagement**

*The collaborative initiative adopted by Marfrig, the Sustainable Calf Program, aims at professionalizing small producers in raising calves, which is the first phase of livestock farming. Initially developed in the Amazon biome, the program seeks to promote the socioeconomic inclusion of ranchers, providing adequate lines of credit, technical assistance for genetic and pasture improvement, in addition to supporting land and environmental regularization. The initiative is also in line with the Produce, Conserve and Include Strategy (PCI) of the State of Mato Grosso, which seeks to promote a more sustainable production chain, including the recovery of permanent preservation areas and the control of deforestation. To engage with the jurisdictional/landscape initiative, Marfrig acts as a supporter and financier. The company implements activities that support the program's objectives, such as technical guidance to producers, credit lines and assistance for genetic and pasture improvement. In addition, Marfrig offers full or partial financial support for carrying out the program's activities, ensuring its viability and reach. The program seeks to increase the rate of carbon sequestration through the restoration of pastures and degraded areas, prevent deforestation and the conversion of natural ecosystems, and ensure the inclusion of small producers. In addition, the company seeks to ensure the traceability of commodities and the conservation of natural ecosystems. The company also collaborates in the management and planning of land use in the Amazon region, as well as in the establishment and management of monitoring systems for deforestation and conversion of natural ecosystems. In addition, the company collaborates in landscape sustainability assessments through participatory mapping and for the traceability of commodities. Through these actions, Marfrig makes a positive contribution to addressing critical issues in the Amazon landscape, promoting sustainable practices, conservation of natural ecosystems, socioeconomic inclusion of producers and control of deforestation. The governance mechanisms of the landscape/jurisdictional initiative involve different stakeholders that jointly define and make decisions. The company acts as a strategic partner, contributing with financial resources and technical knowledge for the success of the collaborative initiative and for the achievement of the established sustainability objectives.*

### **(8.15.2.16) Collective monitoring framework used to measure progress towards landscape goals and actions**

Select from:

- Yes, progress is monitored using an internally defined framework

### **(8.15.2.17) State the achievements of your engagement so far and how progress is monitored**

*In 2021, we conducted environmental and management diagnostics with the aim of restoring vegetation on 25 properties of different sizes in the state of Mato Grosso. The project included mapping affected areas with quantitative and qualitative analyses. We launched the '\Portal do Pecuarista,\ an exclusive communication channel for our partner producers across Brazil. Through this new channel, livestock farmers have access to information and content about cattle sales, slaughter, management, sustainability, animal welfare, and other topics of interest to livestock farmers. We also adjusted our methodology and expanded the scope of monitoring: in addition to verifying the origin of animals acquired through direct means, we also improved the criteria and practices used by producers to share information about their suppliers. With the Socioenvironmental Risk Map, we identified and prioritized actions in cattle supply areas in Brazil that are more*

exposed to socioenvironmental risks. In 2023, the tool began to cover 100% of the national territory, including the Atlantic Forest biome. Engagement with stakeholders, implementation of sustainable practices, and adoption of monitoring systems have contributed to achieving the objectives set forth in the Marfrig Verde+ plan. This has provided us with greater clarity and traceability regarding indirect suppliers, which are a critical link in the value chain. By 2022, the Marfrig Verde+ program also achieved 100% monitoring of direct supplier properties, as well as 85% and 71% monitoring of direct producers with farms within the Amazon and Cerrado biomes, respectively, providing reports on the operations of our indirect suppliers. As a sustainable development program, Marfrig Verde+ is based on the pillars of Production / Preservation / Inclusion. Since 2021, through the program, we have reintegrated 3,561 farms that were suspended as suppliers and in 2023 we reintegrated approximately 975 farms. Through technical support, documentation, legal advice and multitemporal geospatial analysis, we were able to help these suppliers resume their activities in line with the company's socioeconomic commitments.

### (8.15.2.18) Claims made

Select from:

Yes, we are making a claim

### (8.15.2.19) Type of claim made

Select from:

Collective claim

### (8.15.2.20) Provide further details on your claim

Initiatives such as Sustainable Calf and Marfrig Verde+ enable greater intensification of productive areas and the preservation of native vegetation, thanks to the technical assistance provided to producers, commitments to zero deforestation, and goals for forest restoration. We have invested EUR 1.75 million in the Sustainable Calf Program to facilitate technical training, property regularization, and forest restoration. Through Verde+ and the Sustainable Calf Program, we are promoting enhanced technical training for producers, property regularization, and the preservation of native vegetation. These programs not only support sustainable cattle raising practices but also contribute significantly to the broader goal of environmental conservation. By intensifying the use of existing productive areas, these initiatives help avoid the need for new deforestation, thus preserving critical ecosystems. Additionally, the programs' focus on forest restoration and property regularization ensures that the agricultural practices align with environmental regulations and contribute to the resilience of local ecosystems.

## Row 2

### (8.15.2.1) Landscape/jurisdiction ID

Select from:

LJ2

### (8.15.2.2) Name of initiative

Marfrig Verde+

### (8.15.2.3) Country/area

Select from:

Brazil

### (8.15.2.4) Name of landscape or jurisdiction area

*Includes 8 Brazilian states: Roraima, Mato Grosso, Mato Grosso do Sul, Goiania, São Paulo, Minas Gerais, Paraná and Rio Grande do Sul. The biomes, Amazon, Cerrado, Pantanal, Atlantic Forest and Pampa, cover the states mentioned above*

### (8.15.2.5) Attach public information about the initiative (optional)

COMPROMISSO MARFRIG (MANIFESTO VERDE+).pdf

### (8.15.2.6) Indicate if you can provide the size of the area covered by the initiative

Select from:

Yes

### (8.15.2.7) Area covered by the initiative (ha)

2759176053

### (8.15.2.8) Type of engagement

Select all that apply

Funder: Provides full or partial financial resources

Other, please specify :Supporter: Implement activities to support at least one goal

### (8.15.2.9) Engagement start year

### (8.15.2.10) Engagement end year

Select from:

- Please specify :2030

### (8.15.2.11) Estimated investment over the project period

96214905.61

### (8.15.2.12) Landscape goals supported by engagement

Environmental

- Avoided deforestation/conversion of other natural ecosystems and/or decreased degradation rate
- Decreased ecosystem degradation rate
- Increased and/or maintained protected areas
- Natural ecosystems conserved and/or restored
- Reduced emissions from land use change and/or agricultural production

Social

- Ensuring local communities and smallholders benefit from the outcomes of landscape/jurisdictional initiative
- Implementation of livelihood activities/practices that reduce pressure on forests
- Improved business models that enable inclusion (including smallholders)

Production

- Improved and/or maintained soil health
- Increased adoption of sustainable production practices (e.g., input use efficiency and water management practices)
- Reliable commodity traceability and landscape monitoring/data collection system

### (8.15.2.13) Organization actions supporting initiative

Participate in planning and multi-stakeholder alignment

- Co-design and develop goals, strategies and an action plan with timebound targets and milestones for the initiative
- Collaborate on establishing and managing monitoring system for deforestation, natural ecosystem conversion and/or degradation
- Collaborate on management/land use planning in the landscape/jurisdiction

Build community and multi-stakeholder capacities

- Engage stakeholders on importance of conservation, restoration and/or rehabilitation

Link value chain action to landscape/jurisdictional initiative through private sector collaboration

- Collaborate on commodity traceability

#### (8.15.2.14) Type of partners engaged in the initiative design and implementation

*Select all that apply*

- Local communities
- NGO and/or civil society
- Producers

#### (8.15.2.15) Description of engagement

*Marfrig Verde+ is a collaborative initiative aimed at strengthening ties with rural producers, following an approach that combines production, preservation and inclusion. To achieve this purpose, the company acts as a supporter, implementing activities that support various objectives, such as reducing emissions, conserving and restoring natural ecosystems, and adopting sustainable production practices. The financial commitment is also a fundamental part of Marfrig's participation in Marfrig Verde+, assuming the role of financier to enable the implementation of these strategic actions. The company develops innovative financing mechanisms, such as support for the application of the Forest Code, encouragement of sustainable production systems and payment for environmental services. Marfrig is engaged in collaborating in the co-projection and development of objectives, strategies and action plans with well-defined goals and deadlines. The company also collaborates in the management and planning of land use in the landscape/jurisdiction, seeking to ensure sustainable production and conservation practices. Monitoring and traceability are crucial aspects of Marfrig's commitment to Marfrig Verde+, allowing the identification of areas sensitive to deforestation and actions that may cause degradation. With the combination of technologies such as chipping, cattle ear tagging, satellite monitoring and blockchain systems, the company can take proactive actions to mitigate potential negative impacts on the landscape. Marfrig's activities make a positive contribution to addressing critical issues in the landscape/jurisdiction, promoting the conservation of natural resources, reducing emissions, sustainable land use and encouraging responsible production. The partnership with other institutions, such as EMBRAPA and the PCI Institute, strengthens the collaborative approach and increases the scale and agility of the actions of the Marfrig Verde+ Plan. The project's governance involves several stakeholders, including cattle ranchers' associations, civil society organizations, academia and the Public Prosecutor's Office. This network operation allows different actors to participate in the definition and decision-making process, sharing responsibilities and expertise for the success of the initiative.*

### (8.15.2.16) Collective monitoring framework used to measure progress towards landscape goals and actions

Select from:

Yes, progress is collectively monitored using a shared external framework, please specify :Brain

### (8.15.2.17) State the achievements of your engagement so far and how progress is monitored

*The actions and support of Marfrig Global Foods have played a crucial role in the landscape and jurisdictional initiative focused on the sustainability of the beef value chain. The approach of the Marfrig Verde+ plan is based on production-preservation-inclusion, aiming for effective transformation across the entire system and collaboration with various stakeholders to achieve its objectives. Within the landscape initiative, the company has implemented measures to reduce emissions through changes in land use and more sustainable agricultural practices. Monitoring and traceability of the supply chain have enabled the tracking of the origin and quantity of soy consumed in its operations, ensuring compliance with legal and socio-environmental requirements. The results of this engagement have been positive, with the acquisition and slaughter of animals with complete traceability, as well as the dissemination of best production practices on farms. Partnerships with companies aligned with the Soy Moratorium and the Green Protocol of the Pará Grains have also contributed to the promotion of responsible soy production and the conservation of natural ecosystems. Relevant stakeholders, such as rural producers, have benefited from innovative financing actions and structured technical assistance. Engagement with various actors in the livestock value chain and collaboration with associations, civil society organizations, and academia strengthen governance and land use management. Moreover, the commitment to sustainable development has promoted awareness about the importance of conservation and restoration of the environment. Although a verification or validation status of the approach has not been mentioned yet, the progress achieved so far is indicative of Marfrig's commitment and advancement in pursuing a more sustainable beef value chain. Engagement with stakeholders, implementation of sustainable practices, and adoption of monitoring systems have contributed to achieving the objectives set forth in the Marfrig Verde+ plan. The achievements include emissions reduction, conservation of natural ecosystems, promotion of inclusion, and raising awareness about the importance of sustainability. The company has demonstrated its influence on policies and governance by working in partnership with other organizations and institutions, seeking collaborative solutions to socio-environmental challenges.*

### (8.15.2.18) Claims made

Select from:

Yes, we are making a claim

### (8.15.2.19) Type of claim made

Select from:

Collective claim

### (8.15.2.20) Provide further details on your claim

*Initiatives such as Sustainable Calf and Marfrig Verde+ enable greater intensification of productive areas and the preservation of native vegetation, thanks to the technical assistance provided to producers, commitments to zero deforestation, and goals for forest restoration. We have invested EUR 1.75 million in the Sustainable Calf Program to facilitate technical training, property regularization, and forest restoration. Through Verde+ and the Sustainable Calf Program, we are promoting enhanced technical training for producers, property regularization, and the preservation of native vegetation. These programs not only support sustainable cattle raising practices but also contribute significantly to the broader goal of environmental conservation. By intensifying the use of existing productive areas, these initiatives help avoid the need for new deforestation, thus preserving critical ecosystems. Additionally, the programs' focus on forest restoration and property regularization ensures that the agricultural practices align with environmental regulations and contribute to the resilience of local ecosystems.*  
[Add row]

**(8.15.3) For each of your disclosed commodities, provide details on the disclosure volume from each of the landscapes/jurisdictions you engage in.**

**Row 1**

**(8.15.3.1) Landscape/jurisdiction ID**

Select from:

LJ2

**(8.15.3.2) Does any of your produced and/or sourced commodity volume originate from this landscape/jurisdiction, and are you able/willing to disclose information on this volume?**

Select from:

Yes, we do produce/source from this landscape/jurisdiction, and we are able/willing to disclose volume data

**(8.15.3.3) Commodity**

Select from:

Timber products

**(8.15.3.4) % of disclosure volume from this landscape/jurisdiction**

99.9

## Row 2

### (8.15.3.1) Landscape/jurisdiction ID

Select from:

LJ2

### (8.15.3.2) Does any of your produced and/or sourced commodity volume originate from this landscape/jurisdiction, and are you able/willing to disclose information on this volume?

Select from:

Yes, we do produce/source from this landscape/jurisdiction, and we are able/willing to disclose volume data

### (8.15.3.3) Commodity

Select from:

Cattle products

### (8.15.3.4) % of disclosure volume from this landscape/jurisdiction

29.22

## Row 4

### (8.15.3.1) Landscape/jurisdiction ID

Select from:

LJ2

### (8.15.3.2) Does any of your produced and/or sourced commodity volume originate from this landscape/jurisdiction, and are you able/willing to disclose information on this volume?

Select from:

Yes, we do produce/source from this landscape/jurisdiction, and we are able/willing to disclose volume data

### (8.15.3.3) Commodity

Select from:

Soy

### (8.15.3.4) % of disclosure volume from this landscape/jurisdiction

87

[Add row]

**(8.16) Do you participate in any other external activities to support the implementation of policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains?**

Select from:

Yes

**(8.16.1) Provide details of the external activities to support the implementation of your policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains**

Row 1

### (8.16.1.1) Commodity

Select all that apply

Timber products

### (8.16.1.2) Activities

Select all that apply

Engaging with non-governmental organizations

### (8.16.1.3) Country/area

Select from:

Brazil

#### (8.16.1.4) Subnational area

Select from:

Please specify :All national territory

#### (8.16.1.5) Provide further details of the activity

*Marfrig is committed to the sustainable use of the timber forest product commodity. For this we have: ▪ TFA: Seeks to achieve zero deforestation in the beef, palm oil, soy, paper and cellulose production chains. This global alliance, brings together the top executives from various industries producing consumer goods, and the US government. Marfrig is part of the TFA Steering Committee. ▪ FSC: Klabin is our supplier of timber forest products. Klabin is a world reference in sustainable development and is certified by the FSC. ▪ Global Compact: This initiative of the United Nations (UN) aims to engage companies to good practices of sustainability and corporate social responsibility, he said, undermining ten principles related to Human Rights, Labor, Environment and Anti-Corruption. ▪ Brazil Coalition - Clima Floresta e Agricultura: a movement composed of more than 300 representatives from the private sector, financial sector, academia and civil society, uniting different voices in favor of Brazil's leadership in a new low carbon, competitive, responsible and inclusive economy. In this context, it works to promote synergy between the protection, conservation, sustainable use of natural and planted forests, agriculture and livestock and adaptation to climate change agendas. ▪ PCI Institue: The State of Mato Grosso, through its governor, launched the "Strategy: Produce, Conserve and Include" at the Climate Convention (COP 21), with the objective of raising funds for the State, aiming at expanding and increasing the efficiency of agricultural production. and forestry, conservation of remnants of native vegetation, recomposition of environmental liabilities and the socioeconomic inclusion of family farming and generate a reduction in emissions and carbon sequestration of 6 GTonCO2, through the control of deforestation and the development of a low carbon economy. Marfrig also has a Policy for the Acquisition of Material of Forest Origin, whose objective is to ensure the sustainable origin of wood-derived products used in the production process from the company. Support for these initiatives is in line with Marfrig's business strategy of being a reference company in sustainability within its sector, with origin control of its product chain, assuring customers and consumers that they are not associated with the deforestation of areas of risk.*

## Row 2

#### (8.16.1.1) Commodity

Select all that apply

Cattle products

#### (8.16.1.2) Activities

Select all that apply

- Engaging with non-governmental organizations

### (8.16.1.3) Country/area

Select from:

- Brazil

### (8.16.1.4) Subnational area

Select from:

- Please specify :All national territory

### (8.16.1.5) Provide further details of the activity

*Marfrig continues to globally support the development of protein sustainability standards through engagement/participation in: ▪ Global Roundtable for Sustainable Beef (GRSB): Its members include producers, producer associations, commercial and processing sectors, retail companies, civil organizations and roundtables from Canada, Colombia and United States, as well as the European one. ▪ Brazilian Roundtable for Sustainable Beef (GTPS): The main purpose of the GTPS is to discuss and develop the common principles, standards and practices to be adopted by the sector, with the premise of developing a sustainable, fair, environmentally correct and economically feasible livestock. Among the work developed by the GTPS and its partners, the preparation of the Guide to Sustainable Livestock Indicators stands out, engaging all links of the cattle production chain. Marfrig Global Foods participates in the Group as a Board member. ▪ Tropical Forest Alliance (TFA): The alliance goal is to reach zero net deforestation in the beef, palm oil, soy, paper and pulp production chains. Marfrig is a member of the institution's Steering Committee, body responsible for the decisions of the alliance. ▪ Global Compact: This initiative of the United Nations (UN) aims to engage companies to good practices of sustainability and corporate social responsibility, he said, undermining ten principles related to Human Rights, Labor, Environment and Anti-Corruption. ▪ EMBRAPA: The partnership aims to promote the adoption of more sustainable practices to livestock, thus strengthening the value added to the chain. The initiative promotes the production concepts of Carbon Neutral Brazilian (CNBB) and Low Carbon Brazilian Beef (LCBB), developed by Embrapa for the certification of meat produced in systems that neutralize or reduce the emission of methane by animals. In addition, Marfrig also support the initiatives: Ministério Público Federal (MPF) e Imaflores; PCI Institute; Safe Trace e The Nature Conservancy; Friends Earth Brazilian Amazon; Brazil Coalition - Climate Forest and Agriculture; Meat Traceability Task Force. Support for these initiatives is in line with Marfrig's business strategy of being a reference company in sustainability within its sector.*

## Row 3

### (8.16.1.1) Commodity

Select all that apply

- Soy

## (8.16.1.2) Activities

Select all that apply

- Engaging with non-governmental organizations

## (8.16.1.3) Country/area

Select from:

- Brazil

## (8.16.1.4) Subnational area

Select from:

- Please specify :All national territory

## (8.16.1.5) Provide further details of the activity

*Marfrig is committed to the sustainable use of the soy commodity. For this we have:*

- *Tropical Forest Alliance: Seeks to achieve zero deforestation in the beef, palm oil, soy, paper and cellulose production chains. This global alliance, created in 2012 by the Consumer Goods Forum, brings together the top executives from various industries producing consumer goods, and the US government. Marfrig is part of the TFA Steering Committee.*
- *Global Compact: This initiative of the United Nations (UN) aims to engage companies to good practices of sustainability and corporate social responsibility, he said, undermining ten principles related to Human Rights, Labor, Environment and Anti-Corruption.*
- *Brazil Coalition - Climate Forest and Agriculture: a movement composed of more than 300 representatives from the private sector, financial sector, academia and civil society, uniting different voices in favor of Brazil's leadership in a new low carbon, competitive, responsible and inclusive economy. In this context, it works to promote synergy between the protection, conservation, sustainable use of natural and planted forests, agriculture and livestock and adaptation to climate change agendas.*
- *Soy Moratorium: The soybeans purchased are of national origin, traceability is linked to the commitment of our suppliers with this initiative. Suppliers undergo an assessment and are approved according to the procurement program for managing raw materials, materials and service providers. To carry out this verification, we use an approval form, in which this practice is addressed in one of the environmental aspects evaluated. In addition to that, soy is purchased from the companies: ADM, BRF, BRF Ingredients and Dupont. All companies have specific policies for the purchase of soy outside deforestation areas. The BRF, for example, is aligned with and a member of the RTRS.*
- *PCI Institute: This initiative, in its production strategy, aims to expand the grain area in degraded pasture areas from 9.5 to 12.5 million hectares by 2030 and increase grain production from 50 to 92M ton by 2030, through the control of deforestation and the development of a low carbon economy. Support for these initiatives is in line with Marfrig's business strategy of being a reference company in sustainability within its sector.*

[Add row]

**(8.17) Is your organization supporting or implementing project(s) focused on ecosystem restoration and long-term protection?**

Select from:

Yes

**(8.17.1) Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s).**

**Row 1**

**(8.17.1.1) Project reference**

Select from:

Project 1

**(8.17.1.2) Project type**

Select from:

Forest ecosystem restoration

**(8.17.1.3) Expected benefits of project**

Select all that apply

Improvement to soil health

Reduction of GHG emissions

Reduce/halt biodiversity loss

Restoration of natural ecosystem(s)

Improvement to environmental regulation

Improvement to sustainability of production practices

Securing continued supply of agricultural commodities

**(8.17.1.4) Is this project originating any carbon credits?**

Select from:

No

#### (8.17.1.5) Description of project

*The project announced by Marfrig Global Foods S.A., in partnership with Itaú Unibanco, Rabobank, Santander, Suzano, and Vale, consists of creating a company dedicated to the activities of forest restoration, conservation, and preservation in Brazil. The initiative aims to restore and protect a total of 4 million hectares of native forests in different Brazilian biomes, including the Amazon, the Atlantic Forest, and the Cerrado, over a period of 20 years. The project is not a legal requirement imposed on the companies. Instead, it is a voluntary action adopted by the involved companies. The motivation behind the creation of Biomás is aligned with global concerns related to environmental conservation and climate change mitigation. The participating companies seek to contribute to the reduction of greenhouse gas emissions and to protect and preserve biodiversity in Brazil. Biomás was established to act as a platform to promote forest restoration, conservation, and preservation in the country, with the objective of trading carbon credits as a way to financially support the restoration and conservation projects of degraded areas. The Biomás company will have an initial investment of R\$ 20 million from each partner to support the initial activities of the company. The project involves the restoration of 2 million hectares of degraded areas, with the planting of approximately 2 billion native trees, in addition to the conservation and preservation of another 2 million hectares. In addition to the direct environmental benefits of the initiative, the alliance between the companies also aims to stimulate regional development and strengthen local communities through their involvement in the value chain. The expectation is that the project will contribute to the protection of diverse species of animals and plants, as well as significantly reduce carbon equivalent emissions over the next two decades.*

#### (8.17.1.6) Where is the project taking place in relation to your value chain?

*Select all that apply*

Project based in sourcing area(s)

Project based elsewhere

#### (8.17.1.7) Start year

2022

#### (8.17.1.8) Target year

*Select from:*

2041-2045

#### (8.17.1.9) Project area to date (Hectares)

0

#### (8.17.1.10) Project area in the target year (Hectares)

4000000

#### (8.17.1.11) Country/Area

Select from:

Brazil

#### (8.17.1.12) Latitude

-23

#### (8.17.1.13) Longitude

-49

#### (8.17.1.14) Monitoring frequency

Select from:

Annually

#### (8.17.1.15) Total investment over the project period (currency)

120000000

#### (8.17.1.16) For which of your expected benefits are you monitoring progress?

Select all that apply

- Improvement to soil health
- Improvement to sustainability of production practice
- Reduce/halt biodiversity loss
- Reduction of GHG emissions

#### (8.17.1.17) Please explain

*The project, which began in 2022 with an expected completion date of 2042, aims to restore, conserve and preserve a total of 4 million hectares of native forests in the Brazilian Amazon, Cerrado and Atlantic Forest biomes. To date, no reforestation activities have been carried out since the project was recently created. However, in 2023, the action plan to start restoration activities in the degraded areas is still being developed. The project area in the target year is 4 million hectares, representing a significant effort in environmental conservation over two decades. The project will be monitored annually, meaning that activities and progress will be continuously assessed at annual intervals. The project will use remote sensing, using satellite imagery to monitor changes in forest cover over time. In addition, there will be regular visits to the restoration areas to assess tree growth, vegetation development and the presence of fauna. Biodiversity indicators will be measured to assess the success of the project in preserving the diversity of animal and plant species. Carbon emissions will also be assessed, before and after reforestation, to measure the impact of the project on reducing greenhouse gases. Another important aspect is the assessment of socioeconomic indicators to assess the involvement and benefits provided to local communities, such as employment opportunities, economic development and capacity building. The results measured will include the total area restored and preserved, the diversity of species recovered, the amount of carbon equivalent reduced, the positive impact on local communities and other key indicators related to the success of the project in achieving its environmental conservation and sustainable development objectives. The initial investment of US\$ 120,000,000 will be allocated to support the implementation of the project over time and ensure its effectiveness and the achievement of the established goals.*

[Add row]

## C9. Environmental performance - Water security

### (9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

No

### (9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

#### Water withdrawals – total volumes

##### (9.2.1) % of sites/facilities/operations

Select from:

100%

##### (9.2.2) Frequency of measurement

Select from:

Daily

##### (9.2.3) Method of measurement

*In Brazil, the Marfrig rely on electromagnetic flow meters to measure water consumption in each plant. In other countrys, the volumes are monitored through the hydrometer, at the entrance of the operating units, and consolidated on site by the Sustainability team.*

##### (9.2.4) Please explain

*In the Marfrig, all water withdrawal – total volume is measured daily in 100% of units. Monitoring is important, as this is a KPI for Marfrig's water management, through which it is possible to increase efficiency, refine goals related to water and avoid waste in operations. Marfrig report this information at an internal level quarterly, and report data externally on an annual basis.*

#### Water withdrawals – volumes by source

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Daily

### (9.2.3) Method of measurement

*In Brazil, the Marfrig rely on electromagnetic flow meters to measure water consumption in each plant. In other countrys, the volumes are monitored through the hydrometer, at the entrance of the operating units, and consolidated on site by the Sustainability team. The water withdrawal sources that Marfrig uses are: surface, underground and other sources.*

### (9.2.4) Please explain

*In the Marfrig, all water withdrawal – volume per source is measured daily in 100% of units. Measurement/monitoring is important because this is a KPI that allows for water management, through which it is possible to identify the priority sources of water collection in each of the factories and assess dependence on them. Having this detailed information is important for drawing up plans in cases of possible water crises. The data obtained are audited by a third party. This routine, carried out continuously, ensures the identification of opportunities for improvement, and contributes to measure performance regarding in these issues. In addition, Marfrig has a data collection and monitoring system for its Sustainability KPIs, through the ARCA platform. To Marfrig, "units" it's refer all operating units (bovine slaughterhouses; lamb slaughterhouse and units for high-aggregate value products). All units are monitored for water withdrawal – volume per source.*

## Water withdrawals quality

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Daily

### (9.2.3) Method of measurement

*The measurement method used consists of conducting water quality analyses within the operational unit itself, at pre-determined collection points to meet national and international drinking water standards. The parameters measured in the field include: pH, apparent color, turbidity, and free residual chlorine. These parameters are mandatory for all units that report water withdrawal volumes. This procedure offers a range of advantages, such as obtaining faster and more accurate results.*

### (9.2.4) Please explain

*In the Marfrig, 100% of operating units analyze the quality of their water through analyzes carried out at the plants themselves. Furthermore, all Marfrig plants have Water Treatment Plants (WTPs) that are appropriate for their respective water sources, whether it's underground, surface water, or other sources. The measurement/monitoring of water quality is carried out because this ensures that the treated water meets the drinking water standards required by current legislation in each country where the company operates and to which it exports. To Marfrig, "units" it's refer all operating units (bovine slaughterhouses; lamb slaughterhouse and units for high-aggregate value products). All units are monitored for quality of water withdrawal volumes.*

## Water discharges – total volumes

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Daily

### (9.2.3) Method of measurement

*Marfrig measures water discharge in real time. The total volume of water discarded is continuously measured at all Marfrig units using the Parshall gutter, and the results are consolidated on site by the Sustainability team. The Parshall trough is a device commonly used to measure flow in open channels of liquids flowing by gravity. Furthermore, in 2023, Marfrig created an online effluent discharge monitoring system.*

### (9.2.4) Please explain

*In the Marfrig, all water discharged is measured continuously in 100% of units. Measuring and monitoring this information is important to mitigate the impact of Marfrig's operations on the environment and meet legal requirements, since the company is required by local environmental agencies to measure water discharge.*

Furthermore, the online monitoring system to release of effluents refines and speeds up the routines for monitoring the volumes of wastewater discharged during the operations. In this platform, the flow and volume data from each of plants are concentrated, in real time, that allows Marfrig to monitor the Effluents Treatment Plants (ETP) on an ongoing basis, identify opportunities for improvement, and anticipate corrective measures that may prove necessary. To Marfrig, "units" it's refer all operating units (bovine slaughterhouses; lamb slaughterhouse and units for high-aggregate value products). All units are monitored for water discharged volumes.

## Water discharges – volumes by destination

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Daily

### (9.2.3) Method of measurement

Marfrig measure water discharged in real-time. The total volume of water discharged is measured continuously at all Marfrig units using the Parshall flume, and the results are consolidated in loco by the Sustainability team. The effluent discharge destinations for Marfrig are: Release into municipal collecting system; Release in soil (fertigation); Release into a water body.

### (9.2.4) Please explain

In the Marfrig, all water discharged – volumes by destination is measured continuously using the Parshall flume method in 100% of units. This measurement/monitoring is carried out and is important because one of the destinations of Marfrig's effluents is water bodies. In addition, the company's water disposal management must comply with regulatory requirements and other rules applicable to each country of operation and export. Thus, the water discharged generated throughout the various production stages in Marfrig plants is treated before it returns to the environment. To Marfrig, "units" it's refer all operating units (bovine slaughterhouses; lamb slaughterhouse and units for high-aggregate value products). All units are monitored for water discharged – volumes by destination.

## Water discharges – volumes by treatment method

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Daily

### (9.2.3) Method of measurement

*All water discharged is continuously measured in 100% of units using the Parshall flume method. This monitoring is crucial as some effluents are directed to water bodies. The company's water disposal must meet regulatory requirements and other applicable rules in each country of operation and export. Water discharged from various production stages is treated before returning to the environment. "Units" refers to all operational sites, including slaughterhouses and high-value product units.*

### (9.2.4) Please explain

*In the Marfrig, all water discharged – volume per treatment method is measured continuously using the Parshall flume method in 100% of units. Measurement/monitoring is carried out because one of the destinations of Marfrig's effluents is water bodies. In addition, the company's water disposal management must comply with regulatory requirements and other rules applicable to each country of operation and export. Thus, the water discharged generated throughout the various production stages in Marfrig plants is treated before it returns to the environment. This can be done, as all plants rely on ETPs, which consist of structures in which the input goes through physical-chemical treatments, followed by biological procedures, so that, at the end of the process, it meets the discharge standards required by the prevailing federal or state legislation. This structure also gives the industrial units autonomy to receive and treat the wastewater generated in the various production stages.*

## Water discharge quality – by standard effluent parameters

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Monthly

### (9.2.3) Method of measurement

To monitor the quality of water discharge – by standard effluent parameters, Marfrig uses tests from external laboratories. The key parameters considered are: 5-day biological oxygen demand (BOD); total suspended solids (TSS); turbidity, phosphorus and others. The pH and dissolved oxygen parameters are measured in loco and consolidated by Marfrig's Sustainability team on a daily basis.

#### **(9.2.4) Please explain**

In the Marfrig, all water discharged – by standard effluent parameters is measured monthly using tests from external laboratories and pH and dissolved oxygen parameters are measured in loco on a daily basis in 100% of units. The measurement and monitoring of these parameters is important for Marfrig, as it is responsible for releasing good quality effluents into water bodies. Measurement/monitoring aims to reduce the environmental impacts resulting from the company's activities. Wastewater management practices comply with the export requirements of each recipient country, as well as third-party audit standards. The company's operations ac-counted for 18 certifications, including BRC Global Standards, Hilton Quota, McDonald's, SMETA and others. To Marfrig, "units" it's refer all operating units (bovine slaughterhouses; lamb slaughterhouse and units for high-aggregate value products). All units are monitored for water discharged – by standard effluent parameters.

### **Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)**

#### **(9.2.1) % of sites/facilities/operations**

Select from:

100%

#### **(9.2.2) Frequency of measurement**

Select from:

Monthly

#### **(9.2.3) Method of measurement**

At Marfrig, all water discharge through emissions into water is measured monthly through external laboratory tests at 100% of the units. Measuring/monitoring these parameters is extremely important for Marfrig, as it is responsible for releasing good quality effluents into water bodies, reducing the environmental impacts resulting from its activities. All units are monitored for water discharge – through emissions. For Marfrig, “units” refer to all operational units.

#### **(9.2.4) Please explain**

In its Brazilian operations, all Marfrig units comply with CONAMA Resolution No. 430, meet the IQTE standard (Effluent Treatment Quality Index), and fulfill all environmental license requirements applicable to each operational unit. In Argentina, the company follows legal regulations regarding effluent discharge parameters, which include, among others, COD, BOD, pH, and TSS. These minimum criteria are established by external authorities and vary according to the plant's location. In

Uruguay, discharges comply with both national and local standards. Specifically, at the Inaler and Tacuarembó units, operations are in accordance with Decree 253/79 and the Ministerial Resolution, which establishes additional requirements for the NTK (Total Kjeldahl Nitrogen) and NO<sub>3</sub> (nitrate anion) parameters in effluent discharge.

## Water discharge quality – temperature

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Monthly

### (9.2.3) Method of measurement

Temperature measurement in the effluent collection process is carried out monthly using thermometers by the team responsible at Marfrig units. In Uruguay, the Ministry of the Environment monitors discharge temperatures hourly, year-round, 365 days a year.

### (9.2.4) Please explain

At Marfrig, all discarded water, including temperature, is measured monthly by the designated team in 100% of the units. Temperature monitoring is essential to meet the legal requirements of each location where the company operates. Furthermore, wastewater is normally discharged at room temperature. Marfrig does not release hot or cold water into the environment. The lagoon's wastewater treatment process also helps adjust the temperature to suit environmental conditions. The term "units" at Marfrig refers to all operational facilities, which include beef slaughterhouses, lamb slaughterhouses and units for high-value-added products. All units undergo water discharge temperature monitoring.

## Water consumption – total volume

### (9.2.1) % of sites/facilities/operations

Select from:

100%

## (9.2.2) Frequency of measurement

Select from:

Monthly

## (9.2.3) Method of measurement

*Marfrig monitors monthly water consumption via a water balance system that tracks intake and discharge volumes. This process is managed by the sustainability consultancy ARCA, which utilizes Marfrig's data in its proprietary system. In Brazil, water abstraction is gauged with electromagnetic flow meters, while hydrometers are used elsewhere. Parshall gutters are employed to measure water discharge*

## (9.2.4) Please explain

*At Marfrig, all water consumption — total volume — is measured monthly by subtracting water discharges from water withdrawals across 100% of our units. Marfrig considers it crucial to measure and monitor the water consumption of all operating units due to local legal requirements and market demands. Particularly in Europe, customers demand transparency regarding the quantity and quality of water used in our products. Monitoring this data is also essential because we have set a goal to reduce water consumption by 20% per ton of product by 2035, based on our 2020 performance. Measurement of consumption is the primary method to achieve this goal. The term 'units' at Marfrig refers to all operating facilities, including bovine slaughterhouses, lamb slaughterhouses, and units for high-value-added products. Water consumption volumes are monitored across all units.*

## Water recycled/reused

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Daily

### (9.2.3) Method of measurement

Marfrig measures recycled or reused water on a daily basis, with the information recorded by the sustainability consulting firm ARCA Sustentabilidade, using the data entered by Marfrig into the ARCA system (developed by the consultancy itself). Reuse or recirculation is measured daily through specific meters in Brazil and in other countries.

#### (9.2.4) Please explain

All reused or recirculated water is monitored daily across 100% of our units that have reuse systems. Monitoring this data is essential for Marfrig, as we have set an internal KPI/target to reuse 5% of the water in our operations by 2030. Measuring water consumption is a key component in achieving this target. At Marfrig, the term “units” refers to all operational facilities, including bovine slaughterhouses, lamb slaughterhouses, and high value-added product units. Water consumption volumes are monitored across all these units.

### The provision of fully-functioning, safely managed WASH services to all workers

#### (9.2.1) % of sites/facilities/operations

Select from:

100%

#### (9.2.2) Frequency of measurement

Select from:

Daily

#### (9.2.3) Method of measurement

Water used for personal hygiene is supplied by Marfrig, which handles sourcing, treatment, and monitoring within its own facility. The internal system distributes water to industrial processes and employee areas. The company assesses drinking water standards according to national and international regulations, with physical-chemical and microbiological analyses conducted by internal and external laboratories.

#### (9.2.4) Please explain

At Marfrig, WASH services (water, sanitation, and hygiene) for all employees are monitored daily by the Sustainability team across all operational units. Each facility—slaughterhouses, processing plants, distribution centers, and feedlots—conducts regular checks of pH, turbidity, free residual chlorine, and apparent color to ensure potable water quality. Filters and drinking fountains are inspected to guarantee safe water for human consumption. Ensuring WASH services is a core priority and vital to organizational continuity. Marfrig emphasizes occupational health and safety, providing safe environments for employees. Drinking water standards are assessed using physical-chemical and microbiological parameters, in compliance with national and international regulations, through both internal and external laboratories. Monitoring is consistently performed across all units to uphold these standards.

[Fixed row]

**(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?**

### **Total withdrawals**

#### **(9.2.2.1) Volume (megaliters/year)**

20392.22

#### **(9.2.2.2) Comparison with previous reporting year**

Select from:

About the same

#### **(9.2.2.3) Primary reason for comparison with previous reporting year**

Select from:

Increase/decrease in efficiency

#### **(9.2.2.4) Five-year forecast**

Select from:

Lower

#### **(9.2.2.5) Primary reason for forecast**

Select from:

Increase/decrease in efficiency

#### **(9.2.2.6) Please explain**

*For Marfrig, the thresholds for comparing water flow between the current and previous years, as well as the five-year forecast, follow specific classifications: Deviation +/- 5%: considered "practically the same". Deviation between +/- 5-15%: classified as "higher" or "lower". Deviation +/- 15%: labeled as "much higher" or "much lower". The volume of water withdrawal for Marfrig's operations totaled 20.392 million cubic meters in the period under analysis. This represents a reduction of 2% compared to the total volume withdrawn in 2023. This reduction is in line with certain water resource management initiatives and also reflects a slight reduction in production. Looking ahead, water withdrawals are expected to decrease over the next five years. To achieve this goal, Marfrig plans to invest in capital expenditures (CAPEX) to improve withdrawal management infrastructure. The goal is to increase water efficiency in its operations and promote projects and initiatives that promote greater water efficiency in both its own processes and those of its suppliers. This includes Marfrig's initiative to increase control with a pilot project for remote and automatic monitoring of water withdrawal. Data on the volume of water withdrawal from each operational unit was collected through the ARCA system and consolidated, resulting in the total volume reported.*

## **Total discharges**

### **(9.2.2.1) Volume (megaliters/year)**

19268.58

### **(9.2.2.2) Comparison with previous reporting year**

Select from:

About the same

### **(9.2.2.3) Primary reason for comparison with previous reporting year**

Select from:

Increase/decrease in efficiency

### **(9.2.2.4) Five-year forecast**

Select from:

Lower

### **(9.2.2.5) Primary reason for forecast**

Select from:

Increase/decrease in efficiency

### (9.2.2.6) Please explain

To Marfrig, the thresholds for comparing water discharge between the current and previous reporting years, as well as the five-year forecast, follow specific classifications: Deviation +/- 5%: Considered "pretty much the same." Deviation between +/- 5-15%: Classified as "higher" or "lower." Deviation +/- 15%: Labeled as "much higher" or "much lower." The volume of water discharged for Marfrig's operations was pretty much the same as in the previous year, totaling 19.270 million cubic meters for the period. This represents a reduction of 0.80% compared to 2023, a variation that aligns with the slight reduction in water abstraction and the slight reduction in production observed in both South and North America. Looking ahead, there is a forecast over the next five years that water discharge will decrease. To achieve this, Marfrig is investing (CAPEX) in a comprehensive project to modernize the Effluents Treatment Plants (ETP). Approximately R 30 million are being invested in the modernization of ETPs and Water Treatment Plants (WTPs) across its operating units. Through the implementation of biological systems and segregation technologies, the company has made significant progress in efficient wastewater treatment processes. Data on the volume of effluents from each operating unit were collected using the ARCA system and consolidated, resulting in the total volume reported.

## Total consumption

### (9.2.2.1) Volume (megaliters/year)

1123.64

### (9.2.2.2) Comparison with previous reporting year

Select from:

About the same

### (9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in efficiency

### (9.2.2.4) Five-year forecast

Select from:

Lower

### (9.2.2.5) Primary reason for forecast

Select from:

Increase/decrease in efficiency

### (9.2.2.6) Please explain

*To Marfrig, the thresholds for comparing water consumption between the current and previous reporting years, as well as the five-year forecast, follow specific classifications: Deviation +/- 5%: Considered "pretty much the same." Deviation between +/- 5-15%: Classified as "higher" or "lower." Deviation +/- 15%: Labeled as "much higher" or "much lower." To calculate water consumption, Marfrig subtracts total water discharges from total water withdrawal. The volume of water consumption for Marfrig's operations was lower than in the previous year, totaling 1.12 million cubic meters for the period, this represents a 0,1% decrease compared to 2023. a variation that reflects the increased efficiency of Marfrig's processes observed in both South America and North America. In response, Marfrig has implemented several measures to reduce water consumption in its plants, including flow reduction, automation equipment, and employee training. Additionally, the company has adopted projects to reuse water where potable standards are not required. Looking ahead, there is a forecast over the next five years that water withdrawal will continue to decrease. To achieve this goal, Marfrig is investing (CAPEX) in water and effluent management infrastructure improvements. These investments aim to enhance water efficiency in its operations and support projects and initiatives aimed at greater water efficiency in its own processes and those of its suppliers. Furthermore, Marfrig has set a goal to reduce water consumption by 20% by 2035 per ton of products, building upon the company's performance in 2020.*

[Fixed row]

**(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.**

### (9.2.4.1) Withdrawals are from areas with water stress

Select from:

Yes

### (9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

10525.01

### (9.2.4.3) Comparison with previous reporting year

Select from:

Lower

#### (9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

- Increase/decrease in efficiency

#### (9.2.4.5) Five-year forecast

Select from:

- Lower

#### (9.2.4.6) Primary reason for forecast

Select from:

- Increase/decrease in efficiency

#### (9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

51.61

#### (9.2.4.8) Identification tool

Select all that apply

- WRI Aqueduct

#### (9.2.4.9) Please explain

*For Marfrig, water stress in its operations was lower than in the previous year, resulting in a 10,7% decrease in the period, that is, practically the same as last year (11.796,96). This performance is in line with Marfrig's quest to improve its water efficiency and management. To monitor water availability risks in its manufacturing units, Marfrig conducts continuous analyses. Through these assessments, the company identifies the quality and quantity of reservoirs, allowing targeted measures to increase water efficiency in critical areas and reduce water withdrawals. Among Marfrig's facilities, the Liberal and Dodge City plants in the United States are located in an area classified as extremely high risk, Iowa and Moultrie are in regions classified as medium high. Internally, these metrics are used annually to assess the organization's water risk management performance. Looking ahead, the percentage of water collected in stress-prone areas is expected to decrease further over the next five years. To achieve this goal, Marfrig will continue to invest in studies and projects aimed at increasing water efficiency at its units and reducing dependence on water collection in high-stress regions. This strategic approach involves the use of tools such as specific studies conducted by environmental consultants, incorporating scenarios provided by WRI's Aqueduct tool and IPCC climate projections (RCP4.5 and RCP8.5). By integrating unit locations with water collection data*

from the Arca Sustainability system, Marfrig calculates the volume and percentage of water coming from areas affected by stress. These assessments are carried out annually at all operational units, including cattle and sheep slaughterhouses, as well as units producing high-added-value products.  
[Fixed row]

## **(9.2.5) What proportion of the produced agricultural commodities that are significant to your organization originate from areas with water stress?**

### **Cattle products**

#### **(9.2.5.1) The proportion of this commodity produced in areas with water stress is known**

Select from:

Yes

#### **(9.2.5.2) % of total agricultural commodity produced in areas with water stress**

Select from:

0%

#### **(9.2.5.3) Please explain**

Marfrig has a relatively small production of livestock commodities in Uruguay. However, the region where this production is located does not face problems of water stress. Therefore, the percentage of production in areas with water stress is 0%. The tool used: Marfrig conducts an ongoing analysis of the status of the water supply in the locations where its plants are located, in order to measure the risks of water availability for its operations. Through this study, the quality and quantity of the reservoirs are identified. For this task, the company uses a specific tool, AQUEDUCT, made available by the World Resources Institute (WRI). The frequency of the assessments is annual. Regarding the future trend of this indicator, it is expected that there will be no change in the coming years, with the percentage remaining the same at 0%, that is, with no production in areas of water stress. This metric is used by Marfrig to assess the investment strategy in water risk mitigation projects, based on the identification and monitoring of its production units that may be located in regions of water stress. For Marfrig, the assessment of this parameter was carried out based on all operational units (cattle slaughterhouses; sheep slaughterhouses and high value-added product units). All units are monitored for water withdrawal in areas with water stress.

[Fixed row]

## **(9.2.6) What proportion of the sourced agricultural commodities that are significant to your organization originate from areas with water stress?**

## Cattle products

### (9.2.6.1) The proportion of this commodity sourced from areas with water stress is known

Select from:

Yes

### (9.2.6.2) % of total agricultural commodity sourced from areas with water stress

Select from:

1-10

### (9.2.6.3) Please explain

*In 2024, only 3,17% of supplier farms were in water-stressed areas, equivalent to approximately 255 farms. This % is estimated from the number of supplier farms and the number of farms located in water-stressed areas. The water-stress criterion is assessed based on the classification of “high” and “very high”, according to Aqueduct’s assessment. This proportion has varied over the past years due to the calculation methodology and therefore the classification of water-stressed units has been modified from one year to the next. However, future trends predicted for these proportions are expected to be slightly higher, due to the expected increase in production. This metric is used at Marfrig to evaluate the investment strategy, within the Marfrig Verde program, aimed at suppliers located in critical regions, such as encouraging alternative sources of water collection.*

*[Fixed row]*

## (9.2.7) Provide total water withdrawal data by source.

### Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

#### (9.2.7.1) Relevance

Select from:

Relevant

#### (9.2.7.2) Volume (megaliters/year)

6035.05

### (9.2.7.3) Comparison with previous reporting year

Select from:

Higher

### (9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in efficiency

### (9.2.7.5) Please explain

*Surface water withdrawal through rivers and lakes is significant for Marfrig, accounting for 29% of the total water withdrawal. For Marfrig, the "comparison with previous reporting year" follows these classifications: Deviation +/- 5% pretty much the same; Deviation between +/- 5-15% higher/lower; Deviation +/- 15% much higher/lower. Based on direct measurements, the volume of water withdrawn through rivers and lakes by Marfrig was higher, totaling 6.0 million cubic meters for the period. This reflects an increase of 11,6% compared to 2023.*

## Brackish surface water/Seawater

### (9.2.7.1) Relevance

Select from:

Not relevant

### (9.2.7.5) Please explain

*Marfrig does not withdraw water from coastal sources in any of its units. These water sources are not pertinent to the company's operations because its operating units are generally situated inland, far from the coastlines of the countries where it operates, which makes access to seawater challenging. Additionally, using brackish water for the company's operations is currently not economically feasible.*

## Groundwater – renewable

### (9.2.7.1) Relevance

Select from:

Not relevant

### (9.2.7.5) Please explain

*Marfrig does not withdraw water from groundwater – renewable in any of its units. The operational units of Marfrig Global Foods that do collect water source it from underground wells, which are characterized as non-renewable groundwater sources*

## Groundwater – non-renewable

### (9.2.7.1) Relevance

Select from:

Relevant

### (9.2.7.2) Volume (megaliters/year)

9553.21

### (9.2.7.3) Comparison with previous reporting year

Select from:

About the same

### (9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in efficiency

### (9.2.7.5) Please explain

*Marfrig significantly relies on non-renewable groundwater, with deep wells contributing 46,90% of its total water withdrawal. They classify year-over-year comparisons as follows: +/- 5% is considered practically the same, +/- 5-15% as higher/lower, and deviations over +/- 15% as much higher/lower. Direct measurements show that groundwater withdrawal totaled 9.553 million cubic meters, marking a 2% increase compared to 2023. This increasing in groundwater consumption is due to increased usage of other water sources by Marfrig's LATAM units. All units undergo monthly monitoring of groundwater withdrawals, which continue to rise annually. Nonetheless, Marfrig plans to reduce these withdrawals by exploring alternative water sources. This includes increased use of third-party water, recycled water, and potentially rainwater.*

## Produced/Entrained water

### (9.2.7.1) Relevance

Select from:

Not relevant

### (9.2.7.5) Please explain

*Marfrig does not withdraw water from this type of source in any of its units. The company does not have any internal processes within its operations that involve water production for use within the operational limits of its units. However, Marfrig does reuse properly treated effluents for less critical purposes within its operating units, ensuring compliance with relevant environmental and health regulations.*

## Third party sources

### (9.2.7.1) Relevance

Select from:

Relevant

### (9.2.7.2) Volume (megaliters/year)

4803.96

### (9.2.7.3) Comparison with previous reporting year

Select from:

Much lower

### (9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in efficiency

### (9.2.7.5) Please explain

*Marfrig relies heavily on water withdrawals from third parties, accounting for 23,5% of its total water use. They classify annual comparisons as follows: a deviation of +/- 5% is practically the same, +/- 5-15% is higher/lower, and deviations over +/- 15% are much higher/lower. Direct measurements indicate a significant decrease in water supplied by third parties through municipal suppliers, totaling 4.803 million cubic meters, an decrease of 19,6% compared to 2023. This decrease directly involves the Dodge City unit, located in the USA. All units are monitored monthly for these withdrawals, with volumes varying annually. Marfrig expects future increases in third-party water use, exploring alternative sources like greater reliance on third-party suppliers and expanded use of reclaimed water.*

*[Fixed row]*

## **(9.2.8) Provide total water discharge data by destination.**

### **Fresh surface water**

#### **(9.2.8.1) Relevance**

Select from:

Relevant

#### **(9.2.8.2) Volume (megaliters/year)**

6883.43

#### **(9.2.8.3) Comparison with previous reporting year**

Select from:

About the same

#### **(9.2.8.4) Primary reason for comparison with previous reporting year**

Select from:

Increase/decrease in efficiency

#### **(9.2.8.5) Please explain**

*Water discharge into rivers, canals, and streams is critical for Marfrig, making up 35.6% of total water discharge. Marfrig categorizes year-over-year comparisons as follows: +/- 5% deviation is considered practically the same, +/- 5-15% deviation is larger/smaller, and deviation over +/- 15% is much larger/smaller. Using the Parshall flume for direct measurement, Marfrig's water discharge increased in the previous year, totaling 6.8 million cubic meters, a 4,04% increase from 2023. This minor*

variation is attributed to operational and seasonal factors with minimal impact on the overall discharged volume. All units are monitored daily, with expected annual volume variations. Marfrig anticipates continuing surface water disposal, as it is the primary method for most of its operating units to release treated effluents.

## Brackish surface water/seawater

### (9.2.8.1) Relevance

Select from:

Not relevant

### (9.2.8.5) Please explain

*This source is not relevant, as no Marfrig unit discharges wastewater from this source. The effluents from the company's slaughter and processing operational units represent almost all of the effluents discharged, and are destined for surface waters and third-party disposal.*

## Groundwater

### (9.2.8.1) Relevance

Select from:

Relevant

### (9.2.8.2) Volume (megaliters/year)

4907.81

### (9.2.8.3) Comparison with previous reporting year

Select from:

Lower

### (9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in efficiency

### (9.2.8.5) Please explain

*Marfrig uses this treatment method in which the effluent, after being treated, is applied to the soil for irrigation, where part of the water is evapotranspired and the other part percolates and infiltrates into the soil. This type of effluent disposal accounts for 25.5% of the total water disposal. The company categorizes annual comparisons as follows: variations within  $\pm 5\%$  are considered practically the same; between  $\pm 5\%$  and  $\pm 15\%$  are classified as higher/lower; and above  $\pm 15\%$  as much higher/much lower. Direct measurements using a Parshall flume show that Marfrig's water disposal volume was 4.9 million cubic meters, a reduction of 12.18% compared to the previous year. This minor variation is attributed to operational and seasonal factors that had minimal impact on the total discharged volume. All units undergo daily monitoring, and annual volume variations are expected. Marfrig foresees future reductions in this type of water disposal.*

### Third-party destinations

#### (9.2.8.1) Relevance

Select from:

Relevant

#### (9.2.8.2) Volume (megaliters/year)

7477.34

#### (9.2.8.3) Comparison with previous reporting year

Select from:

About the same

#### (9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in efficiency

### (9.2.8.5) Please explain

*Marfrig relies heavily on outsourced municipal sewage treatment plants and private services for water disposal, which accounts for 38.9% of total water disposal. Marfrig categorizes annual comparisons as follows: deviations within  $\pm 5\%$  are practically the same,  $\pm 5\%$ - $\pm 15\%$  are higher/lower, and deviations over  $\pm 15\%$  are much higher/lower. Direct measurements using the Parshall flume show that Marfrig's water disposal volume was 7.4 million cubic meters, an increase of 2.96% from the previous year. This minor variation is attributed to operational and seasonal factors that had minimal impact on the total discharged volume. All units undergo daily*

monitoring, with annual volume variations anticipated. Marfrig expects future reductions in water disposal through third-party sources, as most Marfrig Beef units currently use this method for treated effluent disposal.

[Fixed row]

## **(9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.**

### **Tertiary treatment**

#### **(9.2.9.1) Relevance of treatment level to discharge**

Select from:

Relevant

#### **(9.2.9.2) Volume (megaliters/year)**

7550.59

#### **(9.2.9.3) Comparison of treated volume with previous reporting year**

Select from:

About the same

#### **(9.2.9.4) Primary reason for comparison with previous reporting year**

Select from:

Increase/decrease in efficiency

#### **(9.2.9.5) % of your sites/facilities/operations this volume applies to**

Select from:

11-20

#### **(9.2.9.6) Please explain**

Water discharge that undergoes tertiary treatment is relevant to Marfrig, as it represents 39.3% of total water discharge. Marfrig categorizes comparisons with the previous reporting year as follows: Deviation within +/- 5% Almost the same Deviation between +/- 5-15% Higher/Lower Deviation +/- 15% Much higher/Lower Compliance and Standards: This level of treatment is applied to Marfrig's operations because the company meets several standards in its effluent management. In 2024, Marfrig's operations accounted for 18 certifications, including BRC Global Standards, Hilton Quota, McDonald's SWA and SMETA Protocol. In addition, Marfrig meets the regulatory requirements and other applicable regulations in each country where it operates. Measured directly by the Parshall Channel, the volume of water discharged at Marfrig was 0.25% higher than in the previous year, totaling 7.55 million cubic meters during the period. Three of the 22 operational units (14.3%) has this type of treatment, and all are monitored monthly using this method, with volumes varying annually. The volume of water discharged with tertiary treatment is expected to decrease in the future due to changes in Marfrig's operational processes.

## Secondary treatment

### (9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

### (9.2.9.2) Volume (megaliters/year)

5828.23

### (9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

Lower

### (9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in efficiency

### (9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

61-70

### (9.2.9.6) Please explain

Water discharge that undergoes secondary treatment is relevant to Marfrig, as it represents 30.3% of total water discharge. Marfrig categorizes comparisons with the previous reporting year as follows: Deviation within +/- 5% Almost the same Deviation between +/- 5-15% Higher/Lower Deviation +/- 15% Much higher/Lower Compliance and Standards: This level of treatment is applied to Marfrig's operations because the company meets several standards in its effluent management. In 2024, Marfrig's operations accounted for 18 certifications, including BRC Global Standards, Hilton Quota, McDonald's SWA and SMETA Protocol. In addition, Marfrig meets the regulatory requirements and other regulations applicable in each country where it operates. Measured directly by the Parshall canal, the volume of water discharged at Marfrig was lower than in the previous year, totaling 5.92 million cubic meters in the period. This was 7.32% lower than the total for 2023. 14 of the 21 operational units (66.7%) have secondary treatment, all of them daily using this method, with volumes varying annually. The discharge of water that undergoes secondary treatment is expected to increase in the future, since most Marfrig Beef units use this type of final destination for treated effluents.

## Primary treatment only

### (9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

### (9.2.9.2) Volume (megaliters/year)

5724.28

### (9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

Higher

### (9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in efficiency

### (9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

1-10

### (9.2.9.6) Please explain

Marfrig categorizes comparisons with the previous reporting year as follows: Deviation within +/- 5% Almost the same Deviation between +/- 5-15% Higher/Lower Deviation +/- 15% Much higher/Lower This level of treatment is applied to Marfrig's operations because the company complies with several standards in its effluent management. In 2024, Marfrig's operations accounted for 18 certifications, including BRC Global Standards, Hilton Quota, McDonald's SWA and SMETA Protocol. The disposal of water that undergoes primary treatment is relevant for Marfrig, and represents 29.7% of total water disposal. For this type of treatment, there was almost the same deviation, with a 6.15% increase. Measured directly by the Parshall flume, the volume of water discarded to Marfrig through this type of treatment was 5.72 million cubic meters in the period. Only two of the 21 operational units (9.5%) perform this method and are monitored monthly. The expectation is that in the future the disposal of water that undergoes primary treatment will continue, as it is used as the final destination of effluents treated by only one of Marfrig Beef's units.

## Discharge to the natural environment without treatment

### (9.2.9.1) Relevance of treatment level to discharge

Select from:

Not relevant

### (9.2.9.6) Please explain

This type of treatment is not relevant, as none of Marfrig's operating units dispose of their effluents into the natural environment without treatment. This revision clarifies the statement succinctly while maintaining its original intent.

## Discharge to a third party without treatment

### (9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

### (9.2.9.2) Volume (megaliters/year)

115.48

### (9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

Much higher

#### (9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

- Increase/decrease in efficiency

#### (9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

- 1-10

#### (9.2.9.6) Please explain

*The discharge to third parties without treatment represents only 0.6% of the total volume discarded by type of treatment. Marfrig categorizes comparisons with the previous reporting year as follows: Deviation within +/- 5% Almost the same Deviation between +/- 5-15% Higher/Lower Deviation +/- 15% Much higher/Lower. Measured directly by the Parshall Canal, the volume of water discharged at Marfrig was higher than in the previous year, totaling 0.11 million cubic meters in the period. This was a 18.79% increase compared to 2023. Of the 21 units in operation, only two (9.5%) have this type of treatment, all of which are continuously monitored. For the future, the expectation is to reduce the discharge of water into the public network*

#### Other

#### (9.2.9.1) Relevance of treatment level to discharge

Select from:

- Not relevant

#### (9.2.9.6) Please explain

*Other types of treatment are not relevant, as none of Marfrig's operating units that dispose of their effluents receive treatments other than those listed above. This revision clarifies the statement succinctly while maintaining its original intent and meaning.*

*[Fixed row]*

**(9.2.10) Provide details of your organization's emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.**

### (9.2.10.1) Emissions to water in the reporting year (metric tons)

349.97

### (9.2.10.2) Categories of substances included

Select all that apply

Phosphates

### (9.2.10.4) Please explain

*During the slaughter and meat processing, large amounts of water are used for washing and cooling. This includes water used to clean equipment, water used to wash animals, and water used for general maintenance of the facilities. Wash water, which contains organic waste, including blood, fat, and tissue remains, can have a high load of phosphorus and other nutrients. Even with treatment, some of these pollutants can remain. To reduce and manage pollutants, Marfrig carries out effluent treatment at all of its operational units in Brazil. The company adopts advanced treatment technologies to minimize the load of phosphorus and other contaminants in effluents. In addition, Marfrig ensures compliance with legislation and regulatory parameters, including the rules defined by CONAMA (National Environmental Council), which regulate the disposal of effluents. The company continuously monitors the discharged effluents to ensure that they are within the established limits and to identify opportunities for improvements in the treatment processes.*

[Fixed row]

## **(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?**

### **Direct operations**

#### (9.3.1) Identification of facilities in the value chain stage

Select from:

Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

#### (9.3.2) Total number of facilities identified

2

#### (9.3.3) % of facilities in direct operations that this represents

Select from:

1-25

### (9.3.4) Please explain

*Marfrig has several operating units in different regions where water quality and/or availability risks have been identified. The water risk analysis of the operating units' watersheds is carried out annually. In 2024, the units located in regions with these situations represented approximately 9.52% (2) of the company's units. In 2024, the only tool for mapping the risk of water stress was the Aqueduct (WRI). For Marfrig, "units" refers to all operating units (beef slaughterhouses; lamb slaughterhouses and high value-added product units). All units are monitored for exposure to water risks with the potential to cause a substantial financial or strategic impact on Marfrig's business.*

## Upstream value chain

### (9.3.1) Identification of facilities in the value chain stage

Select from:

No, we have assessed this value chain stage but did not identify any facilities with water-related dependencies, impacts, risks, and opportunities

### (9.3.4) Please explain

*For Marfrig, "facilities" for the supply chain are defined as the cattle supplier farm. The assessment was conducted using tools such as Aqueduct and considering criteria of significant physical and financial impact for Marfrig. In this assessment, no facilities were identified that met all the criteria (dependency, impact, risks and opportunities) with high significance.*

*[Fixed row]*

**(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.**

## Row 1

### (9.3.1.1) Facility reference number

Select from:

Facility 4

### (9.3.1.2) Facility name (optional)

*Liberal*

### (9.3.1.3) Value chain stage

*Select from:*

Direct operations

### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

*Select all that apply*

Dependencies

Impacts

Risks

Opportunities

### (9.3.1.5) Withdrawals or discharges in the reporting year

*Select from:*

Yes, withdrawals and discharges

### (9.3.1.7) Country/Area & River basin

United States of America

Mississippi River

### (9.3.1.8) Latitude

*37.05*

### (9.3.1.9) Longitude

*100.9*

**(9.3.1.10) Located in area with water stress**

Select from:

Yes

**(9.3.1.13) Total water withdrawals at this facility (megaliters)**

5098.61

**(9.3.1.14) Comparison of total withdrawals with previous reporting year**

Select from:

Higher

**(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes**

0

**(9.3.1.16) Withdrawals from brackish surface water/seawater**

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

0

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

3706.92

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

1391.69

**(9.3.1.21) Total water discharges at this facility (megaliters)**

4907.8

**(9.3.1.22) Comparison of total discharges with previous reporting year**

Select from:

Lower

**(9.3.1.23) Discharges to fresh surface water**

0

**(9.3.1.24) Discharges to brackish surface water/seawater**

0

**(9.3.1.25) Discharges to groundwater**

0

**(9.3.1.26) Discharges to third party destinations**

4907.8

**(9.3.1.27) Total water consumption at this facility (megaliters)**

190.81

**(9.3.1.28) Comparison of total consumption with previous reporting year**

Select from:

Much higher

### (9.3.1.29) Please explain

The location coordinates refer to the "Liberal" unit. The tool used to classify the location of the facility as water stressed was Aqueduct. Marfrig uses the following thresholds for "comparison with the previous reporting year": Deviation of +/- 5% practically the same; Deviation of +/- 5-15% higher/lower; Deviation of +/- 15% much higher/lower. For the Liberal unit, based on direct measurements: the volume of water withdrawal from third-party sources was higher compared to the previous year (48% increase compared to 2023). The volumes are monitored monthly and vary annually. The observed variation in withdrawal (8.9%), effluent (-10.8%), and consumption (143.4%) is consistent with the increase in production and ongoing water efficiency projects. These volumes are expected to decrease in the future due to such projects, including equipment replacement. A volume of zero indicates that the unit does not withdraw or discharge water from the source specified in the question field.

### Row 3

#### (9.3.1.1) Facility reference number

Select from:

- Facility 3

#### (9.3.1.2) Facility name (optional)

Dodge City

#### (9.3.1.3) Value chain stage

Select from:

- Direct operations

#### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- Dependencies
- Impacts
- Risks
- Opportunities

#### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

### (9.3.1.7) Country/Area & River basin

Canada

Mississippi River

### (9.3.1.8) Latitude

37.75

### (9.3.1.9) Longitude

-99.99

### (9.3.1.10) Located in area with water stress

Select from:

Yes

### (9.3.1.13) Total water withdrawals at this facility (megaliters)

4217.25

### (9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

About the same

### (9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

### (9.3.1.16) Withdrawals from brackish surface water/seawater

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

0

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

1349.63

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

2867.62

**(9.3.1.21) Total water discharges at this facility (megaliters)**

5628.35

**(9.3.1.22) Comparison of total discharges with previous reporting year**

Select from:

Lower

**(9.3.1.23) Discharges to fresh surface water**

0

**(9.3.1.24) Discharges to brackish surface water/seawater**

0

**(9.3.1.25) Discharges to groundwater**

**(9.3.1.26) Discharges to third party destinations**

5628.35

**(9.3.1.27) Total water consumption at this facility (megaliters)**

-1411.1

**(9.3.1.28) Comparison of total consumption with previous reporting year**

Select from:

 Lower**(9.3.1.29) Please explain**

*The location coordinates refer to "Dodge City" unit. The tool used to classify the location of the facility as water stressed was Aqueduct Marfrig uses the following limits for "comparison with the previous reporting year": Deviation of +/- 5% practically the same; Deviation of +/- 5-15% higher/lower; Deviation of +/- 15% much higher/lower. For the Dodge City unit, based on direct measurements: The volume of withdrawal from non-renewable groundwater was much lower than the previous year (-75% compared to 2022). On the other hand, the volume of water withdrawn from other sources (water obtained by the municipality) was much higher. This increase is related to the reduction in groundwater withdrawal. The volumes are monitored monthly and vary annually. The observed variation in withdrawal (-1%), effluent (-8%) and consumption (1899%) is in line with the increase in production and ongoing water efficiency projects. The trend is expected to decrease in the future due to these efficiency projects, such as equipment replacement. A volume of zero indicates that the unit has no withdrawal or discharge from the source specified in the question field.*

*[Add row]***(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?****Water withdrawals – total volumes****(9.3.2.1) % verified**

Select from:

76-100

### (9.3.2.2) Verification standard used

*Marfrig holds all the necessary environmental licenses for its operations and submits regular reports on water withdrawal and effluent discharge to local environmental and regulatory agencies. These agencies conduct periodic inspections of Marfrig's facilities, reviewing water withdrawal volumes by source, effluent discharge volumes, effluent parameters, and other related information. Additionally, Marfrig publishes consolidated data on water consumption by source and water reuse rates in its 2024 Integrated Report and the report was third-party verified by Instituto Totum.*

## Water withdrawals – volume by source

### (9.3.2.1) % verified

Select from:

76-100

### (9.3.2.2) Verification standard used

*Marfrig holds all the necessary environmental licenses for its operations and submits regular reports on water withdrawal and effluent discharge to local environmental and regulatory agencies. These agencies conduct periodic inspections of Marfrig's facilities, reviewing water withdrawal volumes by source, effluent discharge volumes, effluent parameters, and other related information. Additionally, Marfrig publishes consolidated data on water consumption by source and water reuse rates in its 2024 Integrated Report and the report was third-party verified by Instituto Totum.*

## Water withdrawals – quality by standard water quality parameters

### (9.3.2.1) % verified

Select from:

76-100

### (9.3.2.2) Verification standard used

*Marfrig holds all the necessary environmental licenses for its operations and submits periodic reports on water withdrawal and effluent discharge to local environmental and regulatory agencies responsible for water resource management. Local agencies conduct regular inspections of Marfrig's operational units, reviewing water withdrawal volumes by source, effluent discharge volumes, effluent parameters, and other relevant data. Furthermore, all Marfrig units are equipped*

with Water Treatment Stations, and 100% of them undergo internal audits. In addition, Marfrig's 2024 Integrated Report was third-party verified by Instituto Totum, including water consumption and waste water volumes reported.

## Water discharges – total volumes

### (9.3.2.1) % verified

Select from:

76-100

### (9.3.2.2) Verification standard used

Marfrig holds all the necessary environmental licenses for its operations and regularly submits reports on water withdrawal and effluent discharge data to local environmental and regulatory agencies. These agencies conduct periodic inspections of Marfrig's operational units, reviewing volumes of water withdrawal by source, effluent discharge volumes, effluent parameters, and other relevant data. Marfrig's 2024 Integrated Report was third-party verified by Instituto Totum, including water consumption and waste water volumes reported.

## Water discharges – volume by destination

### (9.3.2.1) % verified

Select from:

76-100

### (9.3.2.2) Verification standard used

Marfrig holds all the necessary environmental licenses for its operations and regularly submits reports on water withdrawal and effluent discharge data to local environmental and regulatory agencies. These agencies conduct periodic inspections of Marfrig's operational units, reviewing volumes of water withdrawal by source, effluent discharge volumes, effluent parameters, and other relevant data. Marfrig's 2024 Integrated Report was third-party verified by Instituto Totum, including water consumption and waste water volumes reported.

## Water discharges – volume by final treatment level

### (9.3.2.1) % verified

Select from:

76-100

### (9.3.2.2) Verification standard used

*Marfrig holds all the necessary environmental licenses for its operations and regularly submits reports on water withdrawal and effluent discharge data to local environmental and regulatory agencies. These agencies conduct periodic inspections of Marfrig's operational units, reviewing volumes of water withdrawal by source, effluent discharge volumes, effluent parameters, and other relevant data. Marfrig's 2024 Integrated Report was third-party verified by Instituto Totum, including water consumption and waste water volumes reported.*

## Water discharges – quality by standard water quality parameters

### (9.3.2.1) % verified

Select from:

76-100

### (9.3.2.2) Verification standard used

*Marfrig holds all the necessary environmental licenses for its operations and regularly submits reports on water withdrawal and effluent discharge data to local environmental and regulatory agencies. These agencies conduct periodic inspections of Marfrig's operational units, reviewing volumes of water withdrawal by source, effluent discharge volumes, effluent parameters, and other relevant data. Marfrig's 2024 Integrated Report was third-party verified by Instituto Totum, including water consumption and waste water volumes reported.*

## Water consumption – total volume

### (9.3.2.1) % verified

Select from:

76-100

### (9.3.2.2) Verification standard used

*Marfrig holds all necessary environmental licenses for its operations and regularly submits reports on water withdrawal and effluent discharge to local environmental and regulatory agencies. These agencies conduct periodic inspections of Marfrig's operational units, verifying details such as water withdrawal volumes by source, effluent discharge volumes, and effluent parameters.*

[Fixed row]

**(9.4) Could any of your facilities reported in 9.3.1 have an impact on a requesting CDP supply chain member?**

Select from:

- Yes, CDP supply chain members buy goods or services from facilities listed in 9.3.1

**(9.4.1) Indicate which of the facilities referenced in 9.3.1 could impact a requesting CDP supply chain member.**

**Row 1**

**(9.4.1.1) Facility reference number**

Select from:

- Facility 4

**(9.4.1.2) Facility name**

*Liberal*

**(9.4.1.3) Requesting member**

Select from:

- Ahold Delhaize

**(9.4.1.4) Description of potential impact on member**

*A lack of water at Marfrig's National Beef unit in Liberal could have a direct impact on production and, consequently, on supply to Ahold Delhaize.. Since production at this unit is critically dependent on water for its industrial processes, a water shortage could disrupt operations. This impact could result in delays or even temporary shutdowns of production, affecting the regularity and quantity of products supplied. Therefore, effective management of water resources at the Liberal unit is essential to ensure continuity of supply and avoid potential disruptions in the supply chain.*

**(9.4.1.5) Comment**

*The facility involved includes only the National Beef Liberal processing unit*

## Row 2

### (9.4.1.1) Facility reference number

Select from:

Facility 4

### (9.4.1.2) Facility name

*Liberal*

### (9.4.1.3) Requesting member

Select from:

Walmart, Inc.

### (9.4.1.4) Description of potential impact on member

*A lack of water at Marfrig's National Beef unit in Liberal could have a direct impact on production and, consequently, on supply to Walmart, Inc. Since production at this unit is critically dependent on water for its industrial processes, a water shortage could disrupt operations. This impact could result in delays or even temporary shutdowns of production, affecting the regularity and quantity of products supplied. Therefore, effective management of water resources at the Liberal unit is essential to ensure continuity of supply and avoid potential disruptions in the supply chain.*

### (9.4.1.5) Comment

*The facility involved includes only the National Beef Liberal processing unit*

## Row 3

### (9.4.1.1) Facility reference number

Select from:

Facility 3

### (9.4.1.2) Facility name

Dodge City

### (9.4.1.3) Requesting member

Select from:

Ahold Delhaize

### (9.4.1.4) Description of potential impact on member

*A lack of water at Marfrig's National Beef unit in Dodge City could have a direct impact on production and, consequently, on supply to Ahold Delhaize. Since production at this unit is critically dependent on water for its industrial processes, a water shortage could disrupt operations. This impact could result in delays or even temporary shutdowns of production, affecting the regularity and quantity of products supplied. Therefore, effective management of water resources at the Dodge City unit is essential to ensure continuity of supply and avoid potential disruptions in the supply chain.*

### (9.4.1.5) Comment

*The facility involved includes only the National Beef Dodge City processing unit*

## Row 4

### (9.4.1.1) Facility reference number

Select from:

Facility 3

### (9.4.1.2) Facility name

Dodge City

### (9.4.1.3) Requesting member

Select from:

Walmart, Inc.

### (9.4.1.4) Description of potential impact on member

*A lack of water at Marfrig's National Beef unit in Dodge City could have a direct impact on production and, consequently, on supply to Walmart, Inc. Since production at this unit is critically dependent on water for its industrial processes, a water shortage could disrupt operations. This impact could result in delays or even temporary shutdowns of production, affecting the regularity and quantity of products supplied. Therefore, effective management of water resources at the Liberal unit is essential to ensure continuity of supply and avoid potential disruptions in the supply chain.*

#### **(9.4.1.5) Comment**

*The facility involved includes only the National Beef Dodge City processing unit  
[Add row]*

### **(9.5) Provide a figure for your organization's total water withdrawal efficiency.**

#### **(9.5.1) Revenue (currency)**

144200000000

#### **(9.5.2) Total water withdrawal efficiency**

7071324.26

#### **(9.5.3) Anticipated forward trend**

*The future trend is for water efficiency to be greater in the coming years, even with the projection of an increase in revenue and a possible increase in the total volume of water abstraction (it is estimated that up to 5%), this is because Marfrig adopts several measures to reduce water consumption at the units, such as flow reduction and automation equipment, among others, in addition to a training schedule for its employees  
[Fixed row]*

### **(9.8) Provide water intensity information for each of the agricultural commodities significant to your organization that you produce.**

#### **Cattle products**

### (9.8.1) Water intensity information for this produced commodity is collected/calculated

Select from:

Yes

### (9.8.2) Water intensity value (m<sup>3</sup>/denominator)

6.82

### (9.8.3) Numerator: water aspect

Select from:

Freshwater withdrawals

### (9.8.4) Denominator

Select from:

Metric tons

### (9.8.5) Comparison with previous reporting year

Select from:

Lower

### (9.8.6) Please explain

*For the agricultural commodity 'livestock', the water intensity value was calculated using the ratio: total water abstraction / Total IR production (tons). The comparison with the previous reporting year showed a reduction, with a difference of 0.63 m<sup>3</sup>/ton. There was a significant change in the reporting year compared to the previous year due to a variation in the denominator (production in tons), which increased by 7.6% from 2023 (2,780,128.96 tons) to 2024 (2,990,857.69 tons). However, there was also a change in the numerator (freshwater abstraction), which decreased by 1.56% from 2023 (20,716,449.45 m<sup>3</sup>) to 2024 (20,392,230.17 m<sup>3</sup>). Marfrig evaluates this metric to measure and monitor water consumption in relation to production volume. This monitoring is essential for assessing the organization's performance in water management and for supporting decisions regarding water risk management and operational efficiency. Marfrig's future strategy aims to reduce water intensity by decreasing the volume of water consumed per ton produced. Specifically, the company intends to: reduce the volume of water abstraction (numerator); and increase production volume (denominator). Aligned with this strategy, Marfrig established a target in 2020 to achieve a 20% reduction in water consumption per ton of products by 2035. In 2024, several actions and measures were implemented to progress toward this goal. These included financial incentives linking water reduction*

targets to the variable compensation of unit managers and directors, the adoption of efficient water-use equipment such as flow reducers and automation systems, and training teams on water management practices.

[Fixed row]

## **(9.9) Provide water intensity information for each of the agricultural commodities significant to your organization that you source.**

### **Cattle products**

#### **(9.9.1) Water intensity information for this sourced commodity is collected/calculated**

Select from:

Yes

#### **(9.9.2) Water intensity value (m3/denominator)**

45.63

#### **(9.9.3) Numerator: Water aspect**

Select from:

Freshwater withdrawals

#### **(9.9.4) Denominator**

Select from:

Other, please specify :Number of steers purchased,

#### **(9.9.5) Comparison with previous reporting year**

Select from:

About the same

#### **(9.9.6) Please explain**

Marfrig categorizes comparisons with the previous reporting year as follows: Deviation within +/- 5% Almost the same Deviation between +/- 5-15% Higher/Lower Deviation +/- 15% Much higher/Lower. The variation in the water intensity indicator between 2023 and 2024 was nearly the same, with a change of -0.13%. The water intensity associated with the number of steers purchased was estimated based on internal operational data and technical references. A spreadsheet extracted from the ARCA system was used, which consolidates data by animal type, average age, and number of steers purchased. To calculate intensity, the water consumption coefficient adopted was the average presented by the Brazilian National Water Agency (ANA), according to the document "Methodological Annex – Estimates of Consumptive Water Use Upstream of Hydropower Plants", which establishes a consumption rate of 50 liters of water per day per head of cattle. This value was applied to the animals' average age (in days) to obtain the average water consumption per steer in cubic meters. By multiplying this average consumption by the total number of steers purchased, the estimated total volume of water consumed was obtained. Finally, water intensity was determined by dividing the total volume consumed by the number of steers, resulting in an indicator expressed in m<sup>3</sup>/steer. Water intensity is a key internal metric used by Marfrig as a strategic criterion for both supplier selection and defining the profile of purchased animals. Our Sustainable Livestock team conducts water stress assessments using global and local tools such as the WRI Aqueduct and the WWF Water Risk Filter to identify regions exposed to water-related risks. The insights from these analyses directly inform decisions regarding cattle procurement, ensuring that sourcing strategies take into account the vulnerability of different regions. In addition, since Marfrig works with early-slaughtered animals, and younger cattle naturally have lower cumulative water consumption throughout their production cycle, this factor is integrated into our decision-making process. As a result, suppliers that align with this profile are prioritized, further reducing the overall water intensity of the commodity. By combining data-driven water risk assessments with innovative livestock management practices, Marfrig not only mitigates environmental risks but also enhances resilience and efficiency in its supply chain, strengthening its commitment to sust

## Soy

### (9.9.1) Water intensity information for this sourced commodity is collected/calculated

Select from:

Yes

### (9.9.2) Water intensity value (m3/denominator)

1300

### (9.9.3) Numerator: Water aspect

Select from:

Total water consumption

### (9.9.4) Denominator

Select from:

Metric tons

### (9.9.5) Comparison with previous reporting year

Select from:

This is our first year of measurement

### (9.9.6) Please explain

*To establish a national reference for water use in soybean production, we relied on official data from Embrapa. The institution indicates that the crop's water requirement ranges from 450 to 800 mm per cycle, which corresponds to 4,500–8,000 m<sup>3</sup> of water per hectare. Combining this range with the national average yield of 3,508 kg/ha (2022/23 harvest, Embrapa), results in an estimate of approximately 1,300 to 2,300 m<sup>3</sup> of water per ton of soybeans produced.*

*[Add row]*

## (9.12) Provide any available water intensity values for your organization's products or services.

### Row 1

#### (9.12.1) Product name

*Cattle Meat*

#### (9.12.2) Water intensity value

*6.82*

#### (9.12.3) Numerator: Water aspect

Select from:

Water withdrawn

#### (9.12.4) Denominator

*m<sup>3</sup> / tons of products produced*

#### (9.12.5) Comment

*Represents the company's water withdrawal rate and is the monitoring KPI (m<sup>3</sup> of water withdrawal / tons of products produced). This indicator evaluates all countries in which Marfrig operates. The data is collected monthly through the ARCA platform and consolidated (sum of water withdrawal in the year). The chosen denominator (tons of production) is the ideal denominator for this calculation, since production depends on water, in this case, variations in the increase or decrease in production will impact the value of water withdrawal. The company monitors this indicator monthly and develops water efficiency projects, aiming at reducing water withdrawal, as well as diversifying water sources, including water reuse.*

*[Add row]*

## **(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?**

### **(9.13.1) Products contain hazardous substances**

Select from:

No

### **(9.13.2) Comment**

*None of Marfrig's products have compounds exhibiting intrinsically negative properties such as being persistent, bioaccumulative and toxic (PBT), very persistent and very bioaccumulative (vPvB), carcinogenic, mutagenic and toxic for reproduction (CMR), or endocrine disruptors (ED). To guarantee this, Marfrig is inspected by health authorities and international certification organizations. Under this routine of third-party audits, the company achieved 100% of the maximum result (Grade AA) in the audits performed by the BRCGS (Brand Reputation Compliance Global Standard), a global benchmark regarding food safety. As a result of the good practices it's has adopted on this front, no market bans related to food safety issues were recorded within it's global operations in 2024. In addition, Marfrig has own laboratories, accredited under ISO 17.025, for the evaluation of products. And, it also follows the guideline Integrated Management System (IMS), related to food quality and safety.*

*[Fixed row]*

## **(9.14) Do you classify any of your current products and/or services as low water impact?**

### **(9.14.1) Products and/or services classified as low water impact**

Select from:

Yes

## (9.14.2) Definition used to classify low water impact

Marfrig classifies its PlantPlus product line, dedicated to plant-based protein, as low in water intensity according to research conducted by MSCI ESG Research in 2022.

## (9.14.4) Please explain

Marfrig classifies its PlantPlus line, launched in 2020 and focused on plant-based proteins, as low in water intensity. A 2022 MSCI ESG Research study estimates that plant-based proteins can reduce land use by 38–91%, water use by 53–95%, and carbon emissions by 69–92% compared to animal-based options. Still, Marfrig monitors water intensity in its animal protein products. A CETESB study in Brazil found average water consumption of 3.86 m<sup>3</sup> per head of cattle, covering slaughter, processing, and rendering. Recognizing the higher water demand of animal protein, Marfrig has implemented initiatives to reduce water withdrawal. Its current indicator is 3.32 m<sup>3</sup> per head, below the study's average. The company also notes methodological limitations in the 2008 CETESB study, which relied on estimates that vary by slaughter operation type.

[Fixed row]

## (9.15) Do you have any water-related targets?

Select from:

Yes

### (9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

	Target set in this category	Please explain
Water pollution	Select from: <input checked="" type="checkbox"/> Yes	Rich text input [must be under 1000 characters]
Water withdrawals	Select from: <input checked="" type="checkbox"/> Yes	Rich text input [must be under 1000 characters]

	Target set in this category	Please explain
Water, Sanitation, and Hygiene (WASH) services	Select from: <input checked="" type="checkbox"/> Yes	Rich text input [must be under 1000 characters]
Other	Select from: <input checked="" type="checkbox"/> No, and we do not plan to within the next two years	Marfrig does not foresee the establishment of any other targets related to water at the moment.

[Fixed row]

## (9.15.2) Provide details of your water-related targets and the progress made.

### Row 1

#### (9.15.2.1) Target reference number

Select from:

Target 3

#### (9.15.2.2) Target coverage

Select from:

Country/area/region

#### (9.15.2.3) Category of target & Quantitative metric

Water, Sanitation, and Hygiene (WASH) services

Other WASH, please specify :% of water reused in operations

#### (9.15.2.4) Date target was set

12/31/2023

**(9.15.2.5) End date of base year**

12/31/2023

**(9.15.2.6) Base year figure**

4

**(9.15.2.7) End date of target year**

12/31/2030

**(9.15.2.8) Target year figure**

5

**(9.15.2.9) Reporting year figure**

6.9

**(9.15.2.10) Target status in reporting year**

Select from:

Achieved

**(9.15.2.11) % of target achieved relative to base year**

290

**(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target**

Select all that apply

Sustainable Development Goal 6

### (9.15.2.13) Explain target coverage and identify any exclusions

*The target on % of reused water is applied to all Latin American countries (Argentina, Brazil, Uruguay and Chile), excluding North America (USA)*

### (9.15.2.15) Actions which contributed most to achieving or maintaining this target

*Marfrig has a Key Performance Indicator (KPI) project that continuously monitors its targets, including public commitments. The company tracks results on a quarterly and annual basis, following a linear trend to guide necessary actions. This includes the target for the percentage of reused water in Marfrig's operations in South America. Marfrig aims to increase the percentage of reused water to 5% by 2030, using 2023 as the baseline year. In 2024, Marfrig surpassed this target, reaching 6.9% of reused water in its operations across South America. In 2024, actions included the development of water reuse projects in areas where water quality is not critical. Investments in water and effluent management infrastructure increased by 34% in CAPEX from 2023 to 2024, and reuse projects were implemented in regions with non-critical water quality.*

### (9.15.2.16) Further details of target

*The target of % of reused water is essential for water management, as it diversifies sources, ensuring a continuous supply of water for toilets even during periods of water scarcity. The target is 5% of recycled water for Marfrig's operations in South America, with the final result calculated as an average for all countries in South America. This objective is aligned with the strategy of reducing environmental impact and mitigating risks associated with water scarcity. The result for 2024 is already the impact of the actions that Marfrig has taken to encourage operational units to expand the treatment and use of recycled water, mainly in toilets. The initiatives include investments in treatment infrastructure and increasing water reuse capacity. The methodology for defining the target involved calculating the total volume of recycled water produced in each country and dividing it by the total volume of water used.*

## Row 2

### (9.15.2.1) Target reference number

Select from:

Target 1

### (9.15.2.2) Target coverage

Select from:

Organization-wide (direct operations only)

### (9.15.2.3) Category of target & Quantitative metric

Water withdrawals

Reduction in withdrawals per unit of production

**(9.15.2.4) Date target was set**

12/31/2020

**(9.15.2.5) End date of base year**

12/31/2020

**(9.15.2.6) Base year figure**

7.85

**(9.15.2.7) End date of target year**

12/31/2035

**(9.15.2.8) Target year figure**

6.27

**(9.15.2.9) Reporting year figure**

6.82

**(9.15.2.10) Target status in reporting year**

Select from:

Underway

**(9.15.2.11) % of target achieved relative to base year**

65

### (9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

Sustainable Development Goal 6

### (9.15.2.13) Explain target coverage and identify any exclusions

*This target includes all of Marfrig's slaughter and processing units across all countries—Argentina, Uruguay, Chile, Brazil, and the United States—totaling 33 units*

### (9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

*Marfrig has a KPI project that continuously monitors its targets, including public goals. The company tracks results quarterly and annually, following the linear trend to guide necessary actions. This includes the water consumption intensity target. By 2023, 9.49% of the target had been achieved compared to the base year. The target remained unchanged. The expected range for the period was 1% less, due to an increase in water abstraction, indicating that additional efforts will be needed to meet the target Marfrig aims to reduce water consumption by 20% by 2035, using 2020 as the baseline. In 2023, actions included adopting flow-reducing equipment, automation systems, employee training on efficient water use, and promoting best practices through the Marfrig Club. Investments in water and effluent management infrastructure increased by 10.87% in CAPEX from 2022 to 2023, and water reuse projects were developed in regions with non-critical water quality.*

### (9.15.2.16) Further details of target

*The metric used to track this target is total water withdrawal (m<sup>3</sup>) divided by total tons produced (tons), resulting in m<sup>3</sup>/ton. The target applies to all of Marfrig's operating units, encompassing direct operations (i.e., it covers the entire company as defined by the reporting boundary). Currently, the water intensity target does not extend to the supply chain, as initial efforts are required before establishing a public target. In this regard, there is an ongoing goal (base year 2020 and target year 2030) to have 100% of direct suppliers within the Marfrig Club. This goal aims to engage suppliers to improve their water governance. The target is to reduce water consumption intensity by 20%. The motivations for this target are: 1. To reduce environmental impact. Water intensity targets can help protect natural ecosystems by ensuring that human water demand does not compromise their health and adequate supply; and 2. To realize significant economic benefits. By setting water intensity targets, Marfrig can identify opportunities to optimize processes, reduce water consumption, and consequently lower operating costs.*

## Row 3

### (9.15.2.1) Target reference number

Select from:

Target 2

### (9.15.2.2) Target coverage

Select from:

Country/area/region

### (9.15.2.3) Category of target & Quantitative metric

Water pollution

Reduction in concentration of pollutants

### (9.15.2.4) Date target was set

12/31/2022

### (9.15.2.5) End date of base year

12/31/2022

### (9.15.2.6) Base year figure

9.8

### (9.15.2.7) End date of target year

12/31/2025

### (9.15.2.8) Target year figure

10.0

### (9.15.2.9) Reporting year figure

10

### (9.15.2.10) Target status in reporting year

Select from:

Achieved

#### (9.15.2.11) % of target achieved relative to base year

100

#### (9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

Sustainable Development Goal 6

#### (9.15.2.13) Explain target coverage and identify any exclusions

*The target covers all of Marfrig's operating units in South America - direct operations, not including north america. At the moment, the WTQI target is not applied to the supply chain, because initial efforts need to be made before adopting a public target*

#### (9.15.2.15) Actions which contributed most to achieving or maintaining this target

*The goal is to achieve a score of 10 on the Effluent Treatment Quality Index (EQTI) for all operating units by 2025. This index is based on the BOD parameter of treated effluent, ensuring compliance with both internal standards and local legislation. By 2024, 100% progress had been made toward this goal. To drive progress in 2024 and meet the 2025 target, Marfrig implemented several initiatives: all operating units are equipped with Effluent Treatment Plants (ETEs) for physical, chemical, and biological treatment of effluents before discharge. Additionally, an online monitoring system was established to track effluent discharge in real-time, enhancing the ability to identify and address potential issues proactively. Marfrig's KPI project continuously tracks its goals, including the EQTI, with quarterly and annual reviews to guide necessary actions based on linear trend analysis.*

#### (9.15.2.16) Further details of target

*In 2024, Marfrig achieved 100% progress towards its target Effluent Treatment Quality Index (EQTI). This progress exceeded expectations due to investments made to improve the efficiency of effluent treatment at operating units. The progress made is in line with initial planning. This goal is essential for Marfrig in managing its water facilities and risks, ensuring compliance with internal standards and local legislation for effluent disposal. By improving the quality of treated effluents, Marfrig mitigates environmental risks and reduces the water impact of its operations. The unit of the metric used to track this target is the Biochemical Oxygen Demand (BOD) in mg/L. Effluent Treatment Quality Index (ETQI) is an index specific to Marfrig's operations, which is measured through the comparison between the BOD of the final effluent, on a scale from 0 to 10. The target was defined based on internal quality standards and local legal requirements*

[Add row]

## C10. Environmental performance - Plastics

### (10.1) Do you have plastics-related targets, and if so what type?

#### (10.1.1) Targets in place

Select from:

Yes

#### (10.1.2) Target type and metric

End-of-life management

- Increase the proportion of recyclable plastic waste that we collect, sort, and recycle
- Reduce the proportion of plastic waste which is sent to landfill and/or incinerated

#### (10.1.3) Please explain

*Marfrig has set a target of "Percentage of waste sent to landfill" as part of its sustainability KPIs project, aiming to reduce the amount of waste disposed of in landfills and increase the recycling rate. The motivation for this target is to promote environmental management practices that minimize the impact of the company's operations on the environment. Reducing waste sent to landfills contributes to the conservation of natural resources, the reduction of pollution and the advancement of the circular economy, where recyclable materials are reused instead of discarded. The timeline for achieving this target is set for the year 2030. The target amount is currently under review. To achieve this target, the company is implementing specific actions, such as improving recycling processes and promoting waste reduction practices in all its operations in Latin America. In addition, the units sort the materials, separating them into different classifications so that they can be reused, recycled or recovered, according to the characteristics, legal requirements and demands of the environmental agencies of each country; Employees participate in periodic training on the subject and are continually instructed to dispose of the material correctly in their work routines. Marfrig's goal of reducing the percentage of waste sent to landfills and increasing recycling is aligned with UN Sustainable Development Goal 12, which aims to ensure sustainable production and consumption patterns. By reducing the amount of waste and promoting recycling, the company contributes to the efficient management of natural resources and the minimization of environmental impacts. Adherence to practices such as sorting, recycling and reverse logistics reinforces its commitment to waste reduction and sustainable development, directly aligning with the principles of SDG 12.*

[Fixed row]

**(10.2) Indicate whether your organization engages in the following activities.**

**Production/commercialization of plastic polymers (including plastic converters)**

**(10.2.1) Activity applies**

Select from:

No

**(10.2.2) Comment**

*Marfrig does not carry out this type of activity in its operations for plastics.*

**Production/commercialization of durable plastic goods and/or components (including mixed materials)**

**(10.2.1) Activity applies**

Select from:

No

**(10.2.2) Comment**

*Marfrig does not carry out this type of activity in its operations for plastics.*

**Usage of durable plastics goods and/or components (including mixed materials)**

**(10.2.1) Activity applies**

Select from:

No

**(10.2.2) Comment**

*Marfrig does not carry out this type of activity in its operations for plastics.*

## Production/commercialization of plastic packaging

### (10.2.1) Activity applies

Select from:

No

### (10.2.2) Comment

*Marfrig does not carry out this type of activity in its operations for plastics.*

## Production/commercialization of goods/products packaged in plastics

### (10.2.1) Activity applies

Select from:

Yes

### (10.2.2) Comment

*Marfrig, as a global leader in the production of hamburgers, sells its productive goods in plastic packaging. The company's sales are for wholesale, retail and fast food and in all of them, packaging is present. However, for some customers, Marfrig already adopts packaging reduction practices. Thus, the product reaches the consumer ready for consumption and with the least amount of packaging possible, generating a reduction in water (both for manufacturing the packaging and utensils that would be used to prepare the food) and waste.*

## Provision/commercialization of services that use plastic packaging (e.g., food services)

### (10.2.1) Activity applies

Select from:

No

### (10.2.2) Comment

*Marfrig does not carry out this type of activity in its operations for plastics.*

## Provision of waste management and/or water management services

### (10.2.1) Activity applies

Select from:

No

### (10.2.2) Comment

*Marfrig does not carry out this type of activity in its operations for plastics.*

## Provision of financial products and/or services for plastics-related activities

### (10.2.1) Activity applies

Select from:

No

### (10.2.2) Comment

*Marfrig does not carry out this type of activity in its operations for plastics.*

## Other activities not specified

### (10.2.1) Activity applies

Select from:

No

### (10.2.2) Comment

*Marfrig does not carry out this type of activity in its operations for plastics.*

*[Fixed row]*

## C11. Environmental performance - Biodiversity

### (11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

#### (11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

- Yes, we are taking actions to progress our biodiversity-related commitments

#### (11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

- Law & policy
- Species management
- Education & awareness
- Land/water protection
- Land/water management
- Livelihood, economic & other incentives

[Fixed row]

### (11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
	Select from: <input checked="" type="checkbox"/> Yes, we use indicators	Select all that apply <input checked="" type="checkbox"/> Pressure indicators

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
		<input checked="" type="checkbox"/> Response indicators

[Fixed row]

## (11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

### Legally protected areas

#### (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

No

#### (11.4.2) Comment

*Marfrig undertakes not to acquire animals originating from: Conservation Units, Indigenous Territory, Quilombola Territory, Environmental Protection Areas and areas embargoed by Ibama.*

### UNESCO World Heritage sites

#### (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

No

#### (11.4.2) Comment

*We carried out geospatial monitoring and completed the Socio-Environmental Risk Mitigation Map, a tool that allowed us to identify and prioritize actions in regions most susceptible to socio-environmental risks in Brazilian biomes, such as the Amazon and the Cerrado. This strategy based on risk zones made it possible to initiate an engagement and monitoring process. We started by working with suppliers located in very high risk areas and gradually moved towards very low risk areas. The progressive approach allowed us to act strategically, involving suppliers in our efforts to achieve a value chain free of deforestation and conversion. In our ongoing commitment to the preservation of Brazilian biomes, we highlight our support for AMPARA Silvestre. AMPARA Silvestre is an institution dedicated to the preservation and recovery of Brazilian fauna, protection of biodiversity and defense of wild animals. Currently, it has established a permanent base in the Pantanal. Relying on a highly qualified team, investigations were initiated and areas have been monitored to implement risk mitigation measures in the Pantanal region and prevent predation.*

## **UNESCO Man and the Biosphere Reserves**

### **(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity**

Select from:

No

### **(11.4.2) Comment**

*Our entire production process is tracked from the perspective of food safety and quality, from the origin of animals, inputs and ingredients to the dispatch of finished products, a practice we have adopted since 2007. Therefore, the organization has not located an operation in any area of protection of UNESCO Man and Biosphere Reserves*

## **Ramsar sites**

### **(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity**

Select from:

No

### **(11.4.2) Comment**

*Through geospatial monitoring carried out by the organization, there are no activities located in protected areas of Ramsar sites.*

## Key Biodiversity Areas

### (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

Yes

### (11.4.2) Comment

*Marfrig is a company in the food sector that operates globally, including in Brazil, in the Cerrado, Amazon, Atlantic Forest and Pantanal biomes. Its activities cover the entire value chain, from purchasing livestock to processing products. In the Cerrado, the company buys cattle from local suppliers. These suppliers are evaluated and monitored to ensure compliance with Marfrig's policies and guidelines regarding sustainability and respect for biodiversity. The company strives to ensure that the cattle purchased are free from deforestation in this biome. In the Amazon, Marfrig also buys cattle from suppliers in the region. The company is committed to avoiding purchasing cattle from areas that are not deforestation-free. Marfrig seeks to trace the origin of its cattle and ensure that its supply chain is free from practices that harm biodiversity and Amazon ecosystems. In the Atlantic Forest, Marfrig maintains similar activities in relation to the purchase of cattle. The company seeks partnerships with suppliers committed to the sustainability and conservation of this important biome. Actions are also taken to prevent deforestation and degradation of natural areas, as well as to preserve local biodiversity. In Pantanal, the company buys cattle and processes beef. Marfrig seeks to ensure that its operations do not cause negative impacts on the biodiversity and ecosystems of the Pantanal. This includes the adoption of sustainable practices, such as adequate management of water resources and the conservation of native vegetation. In all these regions, Marfrig collaborates with organizations and institutions, such as the PCI Institute, to evaluate and mitigate the impacts of its activities on biodiversity. The company constantly seeks to improve its practices and promote sustainability throughout its value chain, from the responsible purchase of raw materials to the processing of products.*

## Other areas important for biodiversity

### (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

No

### (11.4.2) Comment

*A Marfrig utiliza diversas ferramentas e metodologias, como mapeamento de riscos socioambientais e indicadores de desempenho ambiental, para identificar áreas de risco e priorizar ações de mitigação. O monitoramento contínuo das fazendas fornecedoras, por meio de imagens de satélite e informações do Cadastro Ambiental Rural, auxilia na verificação da preservação do ecossistema e na identificação de desmatamentos e conflitos. Com base nessas estimativas, a Marfrig*

*implementa medidas para promover a sustentabilidade e adotar boas práticas ambientais, visando à conservação dos recursos naturais e proteção do meio ambiente.*

*[Fixed row]*

### **(11.4.1) Provide details of your organization's activities in the reporting year located in or near to areas important for biodiversity.**

#### **Row 1**

#### **(11.4.1.2) Types of area important for biodiversity**

*Select all that apply*

Key Biodiversity Areas

#### **(11.4.1.4) Country/area**

*Select from:*

Brazil

#### **(11.4.1.5) Name of the area important for biodiversity**

*Amazon, Cerrado, Pantanal, Atlantic Forest and Pampa biomes*

#### **(11.4.1.6) Proximity**

*Select from:*

Data not available

#### **(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area**

*Meat processing: The company processes beef, producing meat, leather and by-products in its units located in the Amazon, Cerrado, Pantanal, Atlantic Forest and Pampa biomes. Purchase of animals: Marfrig purchases animals from suppliers located in the biomes mentioned for the production of beef. The company evaluates and selects 100% of beef protein suppliers using environmental and social criteria, ensuring high production standards and observing legal compliance, good environmental conservation practices and the type of management adopted on the properties.*

### (11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

- Yes, but mitigation measures have been implemented

### (11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

- Operational controls
- Abatement controls

### (11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

*The activities of Marfrig located in the Amazon, Cerrado, Pantanal, Atlantic Forest, Pampa, or their vicinity, can negatively impact biodiversity in various ways. Some of the potential impacts include deforestation, habitat loss, soil degradation, water pollution, and ecosystem fragmentation. These activities can have adverse consequences for flora and fauna species in these regions, including threatened and endemic species. To assess these impacts, Marfrig adopts several monitoring and evaluation measures. Some of the assessment and mitigation practices implemented include: Geospatial Monitoring: The company continuously monitors supplier farms using satellite imagery, comparing them with data from the Rural Environmental Registry (CAR) and other sources. This monitoring allows verification of ecosystem preservation, identification of deforestation, and conflicts with indigenous lands or conservation units. Socio-Environmental Risk Map: By identifying our suppliers on the risk map, we are getting closer to those in critically risky areas, while still examining all areas, engaging them in efforts to identify indirect risks. We began requesting annual information on the farms where they buy cattle, which helped us track and visualize this producer profile, from priority areas to sequentially less exposed areas. This routine adds to efforts to mitigate socio-environmental risks in our supply chain. The map covers 100% of the country. Third-Party Audits: The company subjects the cattle purchasing processes from farms in the Amazon biome to third-party audits to ensure compliance with criteria and guidelines established by the Public Commitment for Amazon Livestock. These audits assess the practices applied to combat deforestation and uphold human rights. Responsible Sourcing: Marfrig adopts responsible sourcing practices, verifying the origin of animals from deforested areas. Suppliers are asked to share information about their own suppliers, ensuring greater transparency and traceability in the supply chain. In addition to these assessment and mitigation measures, Marfrig also implements the Verde+ Program, which establishes an action plan to eliminate deforestation and conversion of areas by 2025 across all Brazilian biomes. The program includes the development of audit parameters and procedures, as mentioned earlier, aiming to increase transparency and ensure compliance with environmental commitments. These measures demonstrate Marfrig's commitment to mitigating negative impacts on biodiversity and promoting sustainable practices in its operations within the mentioned biomes. The company seeks to identify and address socio-environmental risks, collaborating with biodiversity conservation and ecosystem protection in these regions.*

[Add row]

### C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

#### Row 1

##### (13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

Forests

##### (13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Forests

Origins of sourced volumes

##### (13.1.1.3) Verification/assurance standard

## Forests-related standards

- Forest Stewardship Council (FSC)
- Programme for the Endorsement of Forest Certification (PEFC)
- Other forests verification standard, please specify :Ibama Certification of Regularity (CR)

### (13.1.1.4) Further details of the third-party verification/assurance process

*In 2024, all the cardboard and paper consumed by Marfrig were provided with at least one FSC certification. From the 23.94 tons of cardboard consumed, 60% of this value had the FSC Forest Management certification; and 100% also had the FSC Controlled Wood, FSC Chain-of-Custody and/or FSC Recycled certifications. For the 97,15 tons of paper consumed, 100% had the FSC Chain-of-Custody certification and the Program for the Endorsement of Forest Certification (PEFC). 100% of the pallets acquired in 2024 are registered into the CTF (Federal Technical Registry) from Ibama (the Brazilian Institute of Environment and Renewable Natural Resources). This registration issues a Certificate of Regularity (CR), which certifies the origin of the wood used in the pallets as being legal and from areas free from deforestation and conversion. Marfrig has a Forestry Material Acquisition Policy (version PMAB01, available at: <https://ri.marfrig.com.br/>), whose objective is to guarantee the sustainable origin of products derived from wood used in the production process of Marfrig company. This policy applies to all Company employees, stakeholders and third parties acting on the Company's behalf. In it are found: Origin mapping - Mapping the origin of goods in the supply chain with the appropriate level of granularity necessary to define the supply chain risk and assess compliance with Marfrig's commitment to combating deforestation. Origin verification - All products of forestry origin supplied to Marfrig must originate from planted forests with measurable volume and plants in areas not embargoed by environmental agencies and/or located in areas of indigenous and/or traditional communities.*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

*Cert\_FSC.pdf*

## Row 2

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

*Select all that apply*

- Water

### (13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security

- Revenue associated with products containing hazardous substances
- Water discharges– total volumes

- Water discharges – volumes by destination
- Water discharges – volumes by treatment method

### (13.1.1.3) Verification/assurance standard

General standards

- Other general verification standard, please specify :ABNT NBR ISO 14064-3:2007 (Associação Brasileira de Normas Técnicas)

### (13.1.1.4) Further details of the third-party verification/assurance process

*Marfrig Global Foods recognizes the dependence of its operations on water resources and considers this a material aspect of its business planning. In 2024, the data on effluent volumes underwent assurance conducted by the Instituto Totum, in accordance with ABNT NBR ISO 14064-3:2007. The company completes the verification annually, covering effluent volumes (effluent volume verification).*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

*Declaration CDP\_Marfrig\_2025 - Rev.01.pdf*

[Add row]

**(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.**

	Additional information
	N/A

[Fixed row]

**(13.3) Provide the following information for the person that has signed off (approved) your CDP response.**

### (13.3.1) Job title

*South America Sustainability Director (CSO)*

### (13.3.2) Corresponding job category

*Select from:*

Chief Sustainability Officer (CSO)

*[Fixed row]*

**(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.**

*Select from:*

No

