

MARFRIG GLOBAL FOODS S.A.

Ref.: Report on third-party agreed-upon procedures to meet the "commitment to adopt minimum criteria for industrial-scale operations with cattle and beef products in the Amazon biome"

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Report on agreed-upon procedures with factual findings

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Attachment - Audit report on the Public Commitment of Cattle Raisers

REPORT ON AGREED-UPON PROCEDURES WITH FACTUAL FINDINGS

To
Marfrig Global Foods S.A.
São Paulo - SP

Introduction

Since 2007, Greenpeace has been studying the behavior of the cattle-raising production chain in the Amazon region. In 2009, after a long investigation, the organization published its report "Slaughtering the Amazon", which highlighted the relationship between slaughterhouses involved in deforestation and slave labor, and the latest products offered for sale on the international market. Subsequently, the slaughterhouses JBS, Marfrig and Minerva made a public commitment not to purchase cattle from ranches responsible for deforestation inside the Amazon Biome after October 2009, and from those that use labor analogous to slavery or those located in indigenous land or environmental conservation areas. The public commitment that establishes criteria for cattle purchases from properties located in the Amazon Biome is titled Public Commitment of Cattle Raisers (CPP) and is defined in the document "Minimum criteria for industrial-scale operations with cattle and beef products in the Amazon Biome".

The purpose of this engagement is to adopt agreed-upon procedures for identifying whether the Company has met the criteria assumed in the CPP in the period from January 01 to December 31, 2024.

I) Objective

BDO RCS Auditores Independentes SS Ltda. (BDO Brazil) has been engaged, by means of Proposal No. 1117/25, to carry out certain agreed-upon procedures, which appear in italics in this report, for an independent assessment of Marfrig's information and processes that allow to identify whether the Company has met the criteria assumed in the above-mentioned public commitment for the period from January 1 to December 31, 2024. The audit procedures agreed between the parties are described in the "Third-party Audit Reference Term 2017 (base year 2016)" (TdR), in conformity with Greenpeace's last publication.

II) Audit period

The procedures were carried out between July 23 and August 29, 2025.

III) Description of the Company and of the Cattle Purchase Process in relation to the CPP

Describe in detail the scope of the audit, informing the number of units of the Company that receive animals found in the Amazon Biome.

(extract from TdR - Audit report model)

Currently in Brazil, the Company operates with two slaughterhouses and three distribution centers. From the units located in Brazil, four received animals from farms located in the Amazon Biome in 2024, which are:

- Chupinguaia - RO;
- Pontes e Lacerda - MT
- Tangará da Serra - MT; and
- Várzea Grande - MT.

According to the instructions of the TdR, the engagement involved the analysis of 10% of purchases made in 2024 from properties located in the Amazon Biome. This sample, to be detailed later in this Report in the item “Step 1 - Selecting the Sample”, included the 12 months of 2024.

Before the presentation of tests carried out and their results, it is important to explain the meaning of the following acronyms, which may be used throughout the report:

- CAR: Rural Environmental Registry;
- CCIR: Certificate of Registration of Rural Property;
- DETER: Deforestation Detection in Real Time;
- GTA: Animal Transit Guide;
- IBAMA: Brazilian Institute of Environment and Renewable Natural Resources;
- INCRA: National Institute for Settlement and Agrarian Reform;
- InPACTO: National Pact Institute for the Eradication of Slave Labor;
- INPE: National Institute for Space Research;
- LAR: Rural Environmental License/LAU: Single Environmental License;
- MPF: Federal Public Prosecution Office;
- MTE: Ministry of Labor and Employment, currently Labor Secretariat, part of the Ministry of Economy;
- PRODES: Brazilian Amazon Deforestation Monitoring Project;
- REDESIM: National Network for the Simplification of Registration and Legalization of Companies and Businesses;
- SEMA MT: Mato Grosso State Secretariat for the Environment;
- SICAR: National System of Rural Environmental Registry;
- SNCR: National Rural Registry System;
- TI: Indigenous Land; and
- UC: Conservation unit.

Work stages

Describe in detail the Company's cattle purchase systems, its procedures and mechanisms used to fulfill the “Public Commitment of Cattle Raisers”, based on public lists and on the GEO list, in addition to the cattle origin traceability system.

(extract from TdR - Audit report model)

Cattle purchase routines were analyzed and interviews were conducted using Microsoft Teams with the main people in charge on August 14, 2024, including the third-party company, Brain Soluções de Tecnologia Digital (Serasa), responsible for analyzing Marfrig's supplier properties. Thus, it was possible to verify the proceedings followed to meet TdR, as well as to examine the registries and information of the suppliers included in the Company's database.

The approval process for a new farm registration begins when the unit's Cattle Purchase area inserts a new registration within the Salesforce system. Upon completing the data input into the aforementioned system, the Sustainable Livestock team receives an automatic email requesting validation of environmental and land documentation and links between all documents. Therefore, Marfrig's Sustainable Cattle Raising area must verify:

- CAR Environmental Documentation;
- INCRA Land Documentation;
- Farm's biome and risk level, according to the socio-environmental risk mitigation map; and
- Documentation presented by the cattle raiser to link ownership or use of the property to the cattle raiser being registered.

Once all verification has been carried out, if any failure is found, the Sustainable Cattle Raising area refuses the registration, stressing the type of irregularity found, and therefore, not approving the registration. After making corrections and if there are no more irregularities, the Sustainable Cattle Raising area must approve the farm's registration.

According to the procedures established for the social and environmental control over cattle purchases, it is necessary that the Company monitors social and environmental criteria about its suppliers. Thus, Marfrig relies on an outsourced company called Brain Soluções de Tecnologia Digital (Serasa), which is duly qualified to provide this service. As informed by the third-party geomonitring company, its geospatial database is updated and formed by fifteen (15) criteria evaluated in relation to environmental liabilities configured based on Marfrig's rules, as follows:

- Changes in CAR map limits;
- Deforestation of Brazil's Legal Amazon - DETER;
- Deforestation of Brazil's Legal Amazon - PRODES;
- ICMBIO embargo - Documentation;
- ICMBIO embargo - Intermediate;
- IBAMA embargoes - Intermediate;
- LDI-Pará embargoes;
- SEMA-MT - Embargo documentation;
- SEMA-MT embargoes - - Intermediate;
- IBAMA's embargoed areas;
- List of slave labor;
- CAR status;
- Indigenous land;
- Quilombo land; and
- Conservation unit.

Describe the non-compliant supplier identification system used by the Company, how it is updated in accordance with public lists and the GEO list.

(extract from TdR - Audit report model)

After the registration of the supplier and the property is approved by the Sustainable Cattle Raising area, some analyses are carried out by the geomonitring company, including those described in the TdR. The official public lists of IBAMA and Slave Labor are downloaded daily from their respective websites for monitoring purposes, keeping the entire history of the lists so as not to lose information. Regarding geospatial analyses, when there is a negative opinion from the Taxpayers' Registry of Natural Persons (CPF) and/or of Legal Entities (CNPJ), Brain informs Marfrig about it, and the Taura system blocks the supplier, directly affecting such supplier, as it is not possible to proceed with the purchase order. According to the Company, the systems of the geomonitring company are not yet integrated, therefore, Marfrig's Sustainable Cattle Raising team needs to download the report containing all verifications made and then block the supplier or not.

IV) Procedures

Describe the audit strategy (audit trail) and procedures used to demonstrate that the Minimum Criteria have been met, informing which documents were made available, as established by the Reference Document for each stage of the audit process.

(extract from TdR - Audit report model)

The procedures adopted for carrying out the engagement consisted of analyzing the documentation and information on the purchases of cattle made by the Company within the Amazon Biome, in the period established from January 01 to December 31, 2024. In addition, the procedures adopted are in accordance with the standard NBC TSC 4400 - Agreed-upon Procedures Engagements on accounting information, approved by the Brazilian Federal Council of Accounting (CFC). The engagement was carried out based on the TdR, previously agreed between the companies that signed the agreement and the NGO Greenpeace and on the related documentation submitted by Marfrig to evidence compliance with the "Minimum Criteria for Industrial-Scale Operations involving Cattle and Beef Products in the Amazon Biome".

The main procedures applied in the work include:

- Inspection of documents;
- Inquiries of employees who operate the system by means of interviews; and
- Simulations of operations using the existing tools.

Regarding procedures followed, at first, information on total purchases made by the Company in the verified period from direct suppliers was requested. This data was extracted from the system during a meeting held via Microsoft Teams on July 23, 2025, with participation of Marfrig's Sustainable Cattle Raising team, one (01) IT expert from Marfrig, BDO's Sustainability Team, and one (01) IT expert from BDO Brazil, in order to guarantee the integrity of the list of cattle purchases in the Amazon Biome.

Based on this and pursuant to the TdR, a random sample was drawn, consisting of 10% per unit of total cattle purchases made in the Amazon Biome through statistical software from January 1 to December 31, 2024.

The list of suppliers blocked based on the analysis of satellite images and geographic information systems was also requested, including the name of the owner, identification documents, the name of the property and the reason why it was blocked.

Once the 10% sample had been selected and the other lists had been received, the following documents were requested to continue carrying out the engagement and related analyses:

- CAR or LAR documentation from twenty-five (25) properties randomly selected from the sample of 10% of all purchases made in the Amazon Biome in the period under analysis of 2024; and
- CCIR documents, construction description, property registry, title, legal land or declaration of ownership (syndicate) from twenty-five (25) properties randomly selected from the sample of 10% of all purchases made in the Amazon Biome in the period under analysis of 2024.

Additionally, for crosschecking public lists of embargoed areas (IBAMA) and slave labor against the 10% sample, both were downloaded on July 24, 2024.

When owners or properties were found in any of the lists, we checked the date of inclusion, which should be after the date of purchase. Additionally, we also checked the location of the municipality where the embargoed property and supplier property are established in order to check if they were the same.

According to the TdR, the sample used by the non-compliant supplier identification system should be equal to ten cases for each criterion (IBAMA's list, Labor Secretariat's slave labor list, and the GEO list). Thus, tests were carried out for 30 cases, of which seven were from IBAMA lists and 23 were from GEO lists.

The Company's purchase system was also evaluated based on interviews with people in charge of geomonitoring procedures in the third-party company to understand processes established and ensure that Marfrig fulfills commitments laid out in the TdR, i.e., that no purchase is made from suppliers who have properties within Indigenous Lands or Conservation Units, or who have been responsible for deforestation after October 2009.

Also, in respect of the geomonitoring procedures carried out by Brain, to confirm the reliability and efficacy of the service provided, a sample of thirty (30) properties from the GEO List was collected for simulating a purchase monitoring. These properties, for being in the monitoring general base, were not necessarily part of the 10% sample selected for checking the other steps. According to the TdR, this selection of thirty cases considered ten properties for each criterion (deforestation, and overlapping with Conservation Units and with Indigenous Lands).

Stage 1 - Sampling process, test of cattle purchase system and test of non-compliant supplier identification system.

Step 1 - Selection of samples

Give a brief description of procedures used for selecting information on cattle purchases made in the Amazon Biome during the audit period, and sampling criteria adopted.

(extract from TdR - Audit report model)

The Company extracted information from the database of cattle purchases in the Amazon Biome considering the period from January 1 to December 31, 2024. As previously mentioned, the extraction process took place on July 23, 2025, and was monitored by Marfrig's and BDO's Sustainability teams, and by the IT professionals of each company, to ensure the integrity of information obtained.

Subsequently, a random sample of 10% of the total information on cattle purchases was generated using the statistical software, corresponding to one thousand nine hundred and ninety-nine (1,199) transactions.

Step 2 - Test of cattle purchase system

Give a brief description of how public lists (IBAMA and MTE) and the GEO list were crosschecked against the cattle purchase samples, indicating where they coincided and where they did not.

If cattle purchases from a property included in any of the lists is identified, give an estimate of the volume of irregular purchases as a percentage of the total sample, and how checking was done of any cattle purchases from irregular suppliers.

(extract from TdR - Audit report model)

To perform this step of the work, on June 24, 2025, we downloaded the IBAMA's official list of embargoed areas from the website (<https://servicos.ibama.gov.br/ctf/publico/areasembargadas/ConsultaPublicaAreasEmbargadas.php>), and the Slave Labor List from the website (<https://www.gov.br/trabalho-e-emprego/pt-br/assuntos/inspecao-do-trabalho/areas-de-atuacao/combate-ao-trabalho-escravo-e-analogo-ao-de-escravo>).

To make an analysis based on IBAMA's List, we crosschecked the list against the 10% sample of cattle purchases in the Amazon Biome by means of the common field of the spreadsheets, the suppliers' CPF/CNPJ. In this crosscheck, 41 purchases from 23 different suppliers were identified. However, for 33 purchases it was found that the municipality was different in relation to the purchase base.

As a result, an explanation was requested for eight purchases from seven different suppliers. For these eight cases, the company submitted cartographic maps of the farms where the sales occurred on August 4, 2025. This allowed a direct comparison with properties subject to IBAMA embargo restrictions. After BDO conducted the geospatial analyses, it was possible to verify the distance between the cattle supplier farms and the embargoed areas, and it was found that there was no purchase in properties with overlap in polygons of IBAMA embargoes.

In relation to the List of Slave Labor, the same procedure mentioned above was followed. Thus, no owners of the purchase list were found on the List of Slave.

Regarding the GEO list received by the BDO Team on July 25, 2025, which contains all properties monitored by the third-party company and that were blocked in the period from January 1 to December 31, 2024 for reasons such as: Deforestation (PRODES), inclusion in polygons and in the IBAMA list, or overlap with indigenous lands and conservation units. The GEO list of non-qualified suppliers was crosschecked against the sample of the purchase base. This comparison was made based on coinciding information, using the farm code as a common denominator. As a result, 290 purchases related to 200 different cattle ranchers were identified, for which justifications were requested. As a result, we obtained:

- On August 12, 2025, the company reported that 183 of these cases involved documentary restrictions, which are internal administrative blocks. This was confirmed in the GEO list that was sent, which includes specific columns detailing the blocking criteria. In addition, Marfrig explained that these restrictions refer to the absence of mandatory documents that the cattle raiser must present for the unblocking, such as, for example, the updated CCIR, self-declaration of the origin of animals sent for slaughter or expired contract. Finally, it emphasized that these properties do not have socio-environmental restrictions (such as PRODES, DETER or embargoes), information that was verified prior to the survey of the cases, according to a shared spreadsheet;
- For the remaining 107 cases, which involved 66 different cattle raisers, the BDO Team requested justifications from Marfrig. In response, Marfrig provided the following justifications on August 8, 2025:
 - ✓ In one case, the Company reported that the property was blocked by the adjacent PRODES rule (criterion not valid at the time of slaughter). A geospatial analysis was carried out, in which we found that the property did not present restrictions;
 - ✓ In one instance, the company provided proof of livestock exploitation registration as justification. A geospatial analysis was carried out, in which we found that the property did not present restrictions;
 - ✓ In 38 cases, the Company reported that the embargo did not apply to Marfrig's trading farm. The third-party geomonitoring company shared a cartographic map as supporting documentation. After geospatial analysis was carried out, we found that the property did not present restrictions;

- ✓ In one case, the Company stated that the embargo does not overlap with the property and has no relation to the producer, as they are in neighboring municipalities. As supporting documentation, a socio-environmental analysis report with a cartographic map prepared by the outsourced geomonitoring company was shared. The geospatial analysis was carried out, in which it was possible to verify that the embargo does not overlap the farm;
- ✓ In six cases, the Company shared a socio-environmental analysis report with a cartographic map carried out by the third-party geomonitoring company indicating that the property embargo has no identification and does not overlap the registered property. A geospatial analysis was carried out, in which we found that the property did not present restrictions, and the embargo is on another property;
- ✓ In 12 cases, the Company shared a detailed PRODES analysis report. A geospatial analysis was carried out in which we verified that the document provided evidences deforestation prior to August 1, 2008;
- ✓ In three cases, the Company shared a detailed analysis report from PRODES and DETER. When performing a geospatial analysis, we verified that the provided document shows the property had no restrictions;
- ✓ In one case, the Company shared a PRODES detailed analysis report. After performing the geospatial analysis, we found that the document provided shows that it is a false positive;
- ✓ In one case, the Company shared the Project for the Recomposition of Degraded and Altered Areas (PRADA). When performing the geospatial analysis, we found that the document provided shows that the property was regularized;
- ✓ In three cases, the Company shared a real estate registration certificate. After geospatial analysis, we verified in the provided document that the Conservation Unit is a Private Reserve of Natural Heritage (RPPN), as recorded in the property's registration;
- ✓ In two cases, the Company reported that the embargo did not apply to the purchase database farm. As justification, the cartographic map was sent by the third-party geomonitoring company. However, during the geospatial analysis, it was found that the farms had PRODES polygons. In order to complement the justification, a detailed analysis of PRODES and DETER was shared on August 15, 2025. A new geospatial analysis was carried out, where we verified, through the document provided, that the area indicated by PRODES corresponds to a municipal road registered in the registration. Thus, we were able to prove that the farm was suitable at the time of purchase;
- ✓ In two cases, the Company reported that the embargo did not have identification and did not overlap with the registered farm. As justification, the cartographic map was sent by the third-party geomonitoring company. However, during the geospatial analysis, it was found that the farms had PRODES polygons. To complement the justification, a forest restoration project was shared on August 15, 2025. After a new geospatial analysis, in which we verified, in the document provided, a multitemporal analysis and planimetric data of deforestation, which indicate an area of less than 6.25 hectares after August 1, 2008;
- ✓ In three cases, the Company shared the detailed analysis of PRODES and DETER. However, during the geospatial analysis, it was found that the document provided did not prove false positive and/or deforestation prior to August 1, 2008. Thus, to complement the justification, another detailed analysis of PRODES and DETER was shared on August 15, 2025. A new geospatial analysis was carried out in which we verified that the document provided evidences deforestation prior to August 1, 2008;
- ✓ In one case, the Company shared the detailed analysis of PRODES and DETER. However, during the geospatial analysis, it was found that the document provided presented a property boundary different from the current CAR, not justifying the PRODES of August 27, 2009. To complement the justification, a technical report on the 2009 polygon was shared on August 15, 2025. A new geospatial analysis was carried out, and we verified, in the document provided, that it is a false positive;
- ✓ In two cases, the Company reported that the farm was blocked by the adjacent PRODES rule, but they were not located in the justifications sent, which prevented the geospatial analysis from being carried out. Thus, the availability of these justifications was requested and on August 15, 2025, the Company provided a socio-environmental analysis report, accompanied by a cartographic map prepared by the third-party geomonitoring company. When performing the geospatial analysis, we found that the property had no restrictions;

- ✓ In four cases, the Company reported that the farm received the embargo after the slaughter date. On August 15, 2025, as a justification, Marfrig informed that the embargo does not apply to the property. In addition, the Company shared the cartographic map prepared by a third-party geomonitoring company in which the geospatial analysis was carried out where we verified that the property had no socio-environmental restrictions;
- ✓ In thirteen cases, the Company reported that the embargo does not apply to the farm, but the justifications were not located, which prevented the geospatial analysis from being carried out. These justifications were requested to be made available and, on August 15, 2025, Marfrig shared the cartographic map prepared by the third-party geomonitoring company. When performing the geospatial analysis, we found that the farms had no restrictions;
- ✓ In one case, the Company informed that the embargo does not overlap the property and has no relationship with the producer or the farm, but the justifications were not located, which prevented the geospatial analysis from being carried out. These justifications were requested to be made available and, on August 15, 2025, Marfrig shared the cartographic map prepared by a third-party geomonitoring company. With this, it was found that the farm had no restrictions;
- ✓ In one case, the Company reported that the property has the Reinsertion and Monitoring Program (PREM), but the justifications were not located, which prevented the geospatial analysis from being carried out. These justifications were requested to be made available, and on August 15, 2025, Marfrig shared the trading authorization. A geospatial analysis was carried out, in which we found in the provided document that Marfrig had a temporary trading authorization at the purchase date; and
- ✓ Finally, there were 11 cases where the municipality from the geo-blocked list did not match the purchase base. As a justification, the Company explained that these are different but neighboring municipalities, and the blocking was not due to environmental liabilities, but rather to documentary restrictions, such as an outdated CCIR, a self-declaration of indirect contracts, or an expired contract.

Step 3 - Test of non-compliant supplier identification system

Give a brief description of how the system for monitoring cattle purchases made in the Amazon Biome was assessed, how purchases from non-compliant suppliers are declined (automatic or manual mechanism for authorizing declined purchases, if applicable), and how failures in declining cattle purchases from non-compliant suppliers are verified.

In case an irregular supplier is authorized, describe the established criteria for authorization.

The sample's calculation will not be published and may be disclosed to Greenpeace, as long as information confidentiality is contractually agreed.

(extract from TdR - Audit report model)

In order to check the effectiveness of the Company's non-compliant supplier identification system, the TdR determines that tests shall be conducted using the Company's computerized system on the totality of irregular suppliers found upon crosscheck of the sample of purchases against the lists (IBAMA, MTE and GEO).

In this procedure, it is indicated that ten properties must be selected for each criterion (IBAMA, MTE and GEO), totaling thirty cases to be tested, or if there is not a sufficient number of suppliers blocked in the Company's registration, use the largest sample.

The simulations occurred on August 12, 2025, by means of a meeting held on Microsoft Teams. Marfrig's Sustainability team, BDO Brazil's team and a specialist on geomonitoring analyses participated in order to understand the analyses of and locks in the Company's system.

For the criteria related to the "IBAMA list", seven cases were tested and the results were as follows:

- Two cases were cleared for purchase. As a justification the Company sent a cartographic map indicating that the supplier property was not the same as the embargoed property. When performing the GEO analyses for the numbers of the CARs provided, no overlaps with IBAMA embargo polygons were found;
- In four cases, purchases were unauthorized in the Marfrig system, so that when trying to proceed, the system displayed an automatic restriction message from IBAMA, preventing the order from being recorded and the purchase from being made; When we performed the GEO analysis, no overlaps with IBAMA embargo polygons were found; and
- Finally, one case was blocked for purchase in the Company's system, so that when trying to proceed with the purchase, the system automatically displayed a document restriction message, preventing the order from being recorded and the purchase from being made. However, after conducting GEO analysis, no overlaps with IBAMA embargo polygons were found.

Regarding the List of Slave Labor, the test was not carried out, because as stated above, no supplier was found on that list.

Finally, for the "GEO List" criterion, purchase tests were carried out for 23 cases. The results were:

- Four cases were cleared for purchase. In two of them, the Company sent a justification informing that the cattle ranchers were blocked in 2024 for containing pending documents and were unblocked after submitting the pending documents; For the other two, the justification given by Marfrig was that the embargo was not on the same farm that carried out the commercialization. For the four purchases, when we carried out the GEO analyses, no socio-environmental restrictions were found;
- In fifteen (15) cases, when making the purchase attempt, the system informed us that the properties have "documentary restrictions", making it impossible to complete the purchase process; As justifications, we obtained:
 - ✓ For ten of these cases, the justification was that the cattle raisers had no socio-environmental restrictions, however, they have pending documents and are required to present the missing documentation to be unblocked in Marfrig's system.
 - ✓ In three cases, the justification provided was that the detected embargoes were not on the farms from which the Company made its purchases. When we carried out the GEO analysis, it was found that the properties had no socio-environmental restrictions.
 - ✓ For one purchase, the Company justified it by saying a detailed PRODES and DETER analysis had been conducted, but our GEO analysis found no restrictions.
 - ✓ Finally, in one case, the justification Marfrig sent was that the embargo occurred after the slaughter date. When we performed the GEO analysis, no GEO restrictions were found.
- Additionally, we found two cases in which, when attempting to purchase, the system informed that the properties had "IBAMA restrictions", which made it impossible to continue the process. Subsequently, on August 13, 2025, Marfrig reported that the embargo was not related to the trading farm. After geospatial analysis (GEO), no socio-environmental restrictions were identified;
- In two cases, when making the purchase attempt, the system informed us that the properties have "Amazon Monitoring restriction", making it impossible to complete the purchase process; Subsequently, in one of these cases, Marfrig informed us on August 13, 2025, that the embargo was not related to the supplier or the farm where the sale occurred. For the other case, when we performed the GEO analysis, a PRODES polygon was found, which proved the *unauthorized status* of this purchase.

Step 2 - Third-party geomonitoring company (Brain Soluções de Tecnologia Digital)

Step 1 - Assessment of procedures

Describe briefly how the outsourced geomonitoring company's procedures for inputs into the slaughterhouses' purchase systems were assessed, and what documents were examined to ensure the integrity of the outsourced company's processes.

(extract from TdR - Audit report model)

To carry out this step, the TdR demands that the auditing firm review procedures adopted by the third-party geomonitoring company, ensuring the integrity and transparency of the process to prepare and update geographical information used to feed the systems via which suppliers are registered and blocked. In this step, it is necessary to evaluate the Company's geomonitoring criteria to understand the procedures adopted.

For better detailing and understanding the process, BDO's team (Sustainability team, IT professional and geomonitoring expert) participated in a meeting held via Microsoft Teams on August 14, 2025, along with three representatives of the third-party company Brain, to discuss the methodology adopted by the company and Marfrig, and to explain the criteria adopted in the geomonitoring analyses for each level of geographical accuracy, steps taken, processes and documentation accepted.

In view of that, we verified whether the third-party geomonitoring company presented the information TdR requests, considering the Company's corporate purpose, the Brazilian Classification of Economic Activities (CNAE), the Technical Responsibility at the Regional Council of Engineering, Architecture and Agronomy (CREA), and the analysis of the experience of professionals involved. Afterwards, the Company sent all necessary documentation demonstrating that it is able to perform the activities.

Step 2 - Monitoring simulation

Describe briefly the methods used to select samples and the procedures followed for simulating monitoring for each criterion, how cases were simulated, and the results obtained.

(extract from TdR - Audit report model)

To carry out this step, one of Brain's representatives made a presentation via Microsoft Teams to BDO Brazil's team on August 14, 2025, explaining the monitoring procedures.

On July 25, 2025, the Company made available the GEO List, including all properties registered and analyzed by the company, located or not in the Amazon Biome and with information on authorized and unauthorized suppliers.

The TdR requires ten of Marfrig's cases to be simulated for each of the monitoring criteria (deforestation, overlapping with conservation units and indigenous lands) tested by the geomonitoring company. The simulation must be carried out both for suppliers with authorized and unauthorized purchases, totaling thirty properties tested. Since the TdR document does not establish the exact quantity to be tested for each criterion, five cases of authorized properties and five cases of blocked properties were defined for each criterion mentioned above, in order for the tests to be conducted fairly.

Accordingly, a random sample of cases in the Amazon Biome was selected before the meeting, considering the necessary filter for each monitoring criterion, as follows:

- Five cases of properties blocked due to overlapping with UC;
- Five cases of properties not blocked due to overlapping with UC;
- Five cases of properties blocked due to overlapping with TI;
- Five cases of properties not blocked due to overlapping with TI;
- Five cases of properties blocked due to overlapping with PRODES deforestation polygons; and
- Five cases of properties not blocked due to overlapping with PRODES deforestation polygons.

Thus, to test the monitoring performed by Brain, a sample of thirty properties was used, as described above. To formalize and support the simulation of monitoring of the 30 properties, screenshots of the analysis were sent as evidence. The cases were individually tested and Brain team recognized which analysis resulted in the classification of each supplier.

As a result, we obtained the following facts:

- For the 25 tested cases, the conformity of the supplier's status was verified;
- In five cases analyzed in the monitoring simulation, it was found that the properties had authorized status in the Geo list. During the tests carried out, it was found that even though the properties had this status, there was a restriction notification linked to the Rural Environmental Registry (CAR). Subsequently, the geo analysis was conducted, through which it was possible to verify that these purchases did not present restrictions related to geomonitoring, and were therefore in accordance with the status indicated at the time of the simulation.

Step 3 - Assessment of property title and environmental compliance documents

Describe briefly the methodology for selecting the sample, and how the documents were analyzed, indicating discrepancies and agreements.

(extract from TdR - Audit report model)

In order to guarantee compliance with the Minimum Criteria, the documents of environmental compliance (CAR or LAR) and the documents of property title compliance (CCIR) were also analyzed.

According to the TdR and as previously mentioned, a random sample was selected using the IDEA statistics software, with twenty-five cases for each type of document (CAR/LAR and CCIR) included in the 10% sample of purchases from supplier farms located in the Amazon Biome. Thus, if a LAR document were presented for the selection of CAR, it would be valid, and vice versa.

From the selection made to send CAR or LAR documents, it was found that:

- Eleven cases whose information contained in CAR's Registration Receipts shared by the Company was in accordance with the information described in the purchase base;
- Two cases in which the name of the property on the CAR registration receipt was divergent from the purchase base, however, the Company sent as supporting documentation a public consultation to Redesim of Rondônia, and it was possible to verify the information;
- Two cases in which the name of the property on the CAR registration receipt was different from the purchase base, however, the Company sent as supporting documentation a Certificate of Registration of Rural Property (CCIR), and it was possible to verify the information;
- One case in which the information on the cattle raiser's name, CPF/CNPJ and property name present in the shared CAR Registration Receipt were divergent regarding the purchase base. As supplementary documentation, a CCIR was sent, in which it was possible to verify that the farm name was in compliance, compared to the information contained in the purchase base. In addition, a private contract of commitment for the lease of pasture of rural property was forwarded, which allowed us to verify the name of the owner and the respective CPF/CNPJ;

- One case in which the information on the cattle raiser's name, CPF/CNPJ and property name present in the shared CAR Registration Receipt were divergent regarding the purchase base. As supplementary documentation, a CCIR was sent, in which we verified that the farm name was in compliance. In addition, a private loan-for-use contract of rural property was forwarded, which allowed us to verify the name of the owner and the respective CPF/CNPJ;
- One case in which the information on the cattle raiser's name, CPF/CNPJ, and property name present in the shared CAR registration receipt was divergent from the purchase base. The loan-for-use contract of rural land was sent as supplementary documentation, which made it possible to verify the information;
- One case in which the information on the cattle raiser's name, and CPF/CNPJ present in the shared CAR registration receipt was divergent from the purchase base. The loan-for-use contract of rural property was sent as supplementary documentation, which made it possible to verify the information;
- One case in which the information on the cattle raiser's name and CPF/CNPJ present in the shared CAR registration receipt was divergent from the purchase base. A private instrument of pasture lease was forwarded as supplementary documentation, which allowed us to confirm the name of the owner and the respective CPF/CNPJ, making it possible to verify the information;
- One case in which the information on the cattle raiser's name and CPF/CNPJ present in the shared CAR registration receipt were divergent regarding the purchase base. A private instrument of land lease was forwarded as supplementary documentation, which allowed us to confirm the name of the owner and the respective CPF/CNPJ;
- One case in which the information on the property name present in the shared CAR Registration Receipt were divergent from the purchase base. The Rural Property Tax (ITR) declaration receipt was sent as supplementary documentation, and it was possible to verify the information;
- One case where the name of the cattle raiser, and CPF/CNPJ included in the sent CAR Registration Receipt are divergent from the purchase base. However, the Company sent the list of shareholders and managers included in the base of the Corporate Tax ID (CNPJ) as supporting documentation, and it was possible to verify the information;
- One case in which the name of the cattle raiser and CPF/CNPJ are divergent in the CAR registration receipt sent by the Company compared to the purchase base. The death certificate of the property owner and the marriage certificate with the current owner were sent as supporting documentation. In addition, a private contract of pasture lease on a rural lot was forwarded, and it was possible to verify the information;
- One case in which the property's name was partially correct, but the CAR number reported on the registration receipt from the Company differed from the number in the purchase base. Another receipt of registration of the property in the CAR was sent as supporting documentation, and it was possible to verify the information.

For the selection made to send CCIR documents, it was found that:

- Nine cases in which the CCIR document was sent and all the information was in line with the information included in the purchase base;
- Three cases in which the Company sent the CCIR documentation, but the information on the name of the property was divergent from the purchase base. The Company sent public consultations to REDESIM of Rondônia (Brazilian Integrated Information System on Interstate Operations with Goods and Services (SINTEGRA)) as supplementary documentation, and it was possible to confirm the link between the information;
- One case in which the Company sent two CCIR documents, however the information on the cattle rancher's name, CPF/CNPJ and name of the property were divergent from the purchase base. As supplementary documentation, a CAR registration receipt was sent, and we were able to link it with the name of the farm. In addition, a lease agreement was made available, and it was possible to link the information of the owner's name and CPF/CNPJ in relation to the purchase base;
- One case in which the information on the name of the cattle raiser and CPF/CNPJ were different in the CCIR documentation sent, compared to the purchase base. The Company sent a Private Instrument of Pasture Lease as supporting documentation, and it was possible to prove the link.

- One case in which the sent CCIR documentation contained divergent information regarding the cattle raiser's name, CPF/CNPJ, and property name compared to the purchase list. The Company sent a Private Lease Agreement as supporting documentation, and it was possible to verify the information on the cattle raiser's name and CPF/CNPJ. Additionally, a public consultation was sent to Redesin, and we validated the property name. Therefore, the connection between the parties was possible to be proven;
- One case in which the Company sent a single attachment, which refers to property registration/re-registration document with Mato Grosso State Finance Department (SEFAZ/MT). This document was sufficient to verify all information regarding the purchase base;
- One case in which the cattle raiser's name and CPF/CNPJ in the CCIR documentation sent by Marfrig did not match the purchase base. The Company sent a Private Rural Lease Agreement as supplementary documentation, and it was possible to prove the link;
- One case in which the CCIR documentation sent had the name of the cattle raiser, CPF/CNPJ divergent compared to the purchase base, and the Company sent a Rural Property Lease Agreement as supporting documentation, and it was possible to prove the link between the parties;
- One case in which the Company did not send the CCIR documentation, but sent a receipt from the CAR and it was possible to link the information. In addition, they sent a Possession Certificate, and we were also able to link all the information;
- One case in which the Company sent a declaration of ownership, and it was possible to link all information with the purchase base;
- One case in which the Company failed to send the CCIR documentation. However, a Proof of State Registration and Registration Status was forwarded, and the municipality information was divergent from the purchase base. As supplementary documentation, a Certificate for development of Family-Based Rural Activities was sent, in which we were able to link the municipality information with the State Registration, linking all information with the purchase base;
- One case in which the Company sent a Certificate from the National Institute for Settlement and Agrarian Reform (INCRA), making it possible to prove a link between the parties;
- One case in which the CCIR documentation sent by Marfrig had all information divergent from the purchase base. As supplementary documentation, the Company sent a Loan-for-use agreement, in which it was possible to prove the link with the purchase base, but without a link with the CCIR. To confirm the link to the CCIR, the Administrator Term by Public Deed was sent by the Company on September 02, 2025, and it was possible to verify the supplier's name and CPF/CNPJ information in relation to the purchase base;
- One case in which the cattle raiser's name and CPF/CNPJ in the CCIR documentation sent by Marfrig did not match the purchase base. As supplementary documentation, the Company sent a List of Shareholders with Digital Registration and bylaws of the single member limited liability company, in which it was possible to prove the link between the parties;
- One case in which the cattle raiser's name and CPF/CNPJ in the CCIR documentation sent by Marfrig did not match the purchase base. The Company sent a loan-for-use agreement of rural property as supplementary documentation, in which it was possible to prove the link between the parties.

V) Results of the audit process

Based on procedures applied, state whether any purchase transaction that does not meet all the minimum criteria listed in the public commitment was identified, indicating the root cause of non-compliance.

Briefly describe how compliance with the "Traceability system for indirect suppliers" criterion was verified. If the Company does not show that there is control over the entire production chain (indirect suppliers - cattle raising and breeding), it should be considered non-compliant with this criterion.

(extract from TdR - Audit report model)

Considering all audit procedures adopted, in relation to deforestation criteria as of October 2009, overlapping with conservation units or Indigenous lands (GEO List) and suppliers included in the Labor Secretariat's list of slave labor, no purchase transactions not in conformity with the criteria described in the "Public Commitment of Cattle Raisers" were found.

As informed by the Company in previous works, concerning the prevention of Slave Labor, the Company is signatory of the National Pact for the Eradication of Slave Labor since 2005, through which Marfrig undertakes to maintain and verify its business relations respecting codes of ethics and humanitarian codes. The Company informed that in 2014, it reinforced this commitment by joining the Institute for the National Pact to Eradicate Slave Labor (InPACTO), whose purpose is to unite the private sector and organizations of the Brazilian civil society in the prevention and eradication of slave labor in production chains. It also aims to promote actions to reintegrate vulnerable or rescued workers in the job market by means of professional qualification.

Regarding indirect suppliers, as of 2021, Marfrig implemented a tool called the Supplier Network Map, whose objective is to map and verify social and environmental compliance in all links of the cattle-raising chain. This tool connects information provided by direct suppliers, through a self-declaration form, about their indirect suppliers, using public and private data such as CAR, GTA and partner systems such as Visipec.

The information is collected through a Declaration of Origin of Animals sent for Slaughter (Request for Information - RFI), completed by direct suppliers. This self-declaration form includes data such as name of the property, municipality, state, owner's name, and indirect suppliers' CPF or CNPJ.

Based on this data, Marfrig consolidates the information in the Network Map tool, integrating the RFI records with the Visipec base. The proposal is to centralize all this information and display it in a single digital environment. This system works as an interactive library: when clicking on a direct supplier, the platform displays its data, including whether it also acts as an indirect supplier to other producers, in addition to listing its own indirect suppliers.

During a meeting held via Microsoft Teams on July 31, 2025, the operation of the Network Map was presented. In the center of the visualization is Tier 1 farm (Marfrig's direct supplier), surrounded by Tier 2 and Tier 3 farms, which represent its declared indirect suppliers. This mapping significantly broadened Marfrig's understanding of its production chain, allowing to identify supplier connections and better understand supply flows. The tool is simple yet robust, simplifying the visualization and analysis of social and environmental data. This data is continuously updated as new suppliers or information are included.

The data obtained via RFI is integrated into the GEO base, which contains the geometry information on the properties. On this platform, the same socio-environmental protocol used in the *Boi na Linha* program is applied, ensuring consistency in the analysis. In addition, Marfrig uses the Marfrig Protocol, hosted on the Serasa platform. This protocol is editable and aggregates all the guidelines adopted by the Company, such as the CPP, *Boi na Linha*, Greenpeace, Cerrado Protocol and other specific protocols for customers. The main difference between these protocols is in the cut-off dates for verification of compliance. For the public bases, the sources used follow the Unified Protocol - *Boi na Linha*, including embargo lists from IBAMA, Indigenous Lands and Conservation Units.

The Company's Sustainability department makes consultations to the IBAMA's and MTE's lists to check if these indirect suppliers are not included in such lists. The Network Map is assisting in the mapping of the indirect supply chain. Marfrig states that its entire cattle raiser supply chain will be fully mapped by the end of 2025. The fact that there is no public policy on traceability established in the country hinders the implementation of such verification. Marfrig is part of the Work Group for Indirect Suppliers (GTFI), which includes the main players of the sector (producers, industry, retailers and civil society) and involves the whole production chain of beef from a sustainable perspective, with special focus on the so-called indirect suppliers.

About the implementation of the public commitments in the production chain, the suppliers must complete the registry form informing their commitment with sustainable production. For the socioenvironmental development of suppliers, Marfrig has the Program Marfrig Club.

The program is based on three principles: animal respect, environmental respect and social respect, and its purpose is to strengthen relations with cattle raisers, informing them and raising awareness about the issues related to the production of legal, safe and sustainable meat. Practices are evaluated for each principle, considering:

- Animal respect: well-being, health, nutrition and traceability;
- Social respect: labor regulations, housing, education and incentives;
- Environmental respect: vegetation, soil, water and waste.

The rural properties participating in Marfrig Club are assessed by Marfrig's technicians, who make a diagnosis of the property according to the animal, social and environmental respect criteria, and are classified into categories. Another condition for the participants of Marfrig Club is not being included in the list of IBAMA's embargoed areas and in the slave labor list.

Marfrig met with Greenpeace prior to the date of suspension of the agreement (June 2017), along with other companies in the sector, for the purpose of discussing the commitment's fulfillment, proposing improvements and also reporting on difficulties found.

The Company also participates in the main panels of discussion on the theme, such as the Sustainable Cattle Raising Work Group (GTPS) and the Global Roundtable on Sustainable Beef (GRSB), in addition to isolated events with discussion forums on related matters, aiming a chain work that allows an increase in production with no need of opening new areas, whether in the Amazon Biome or in other regions. The Company participated in the discussion and development, along with MPF, of the new Protocol of Monitoring of Cattle Suppliers of Amazon in the context of the Meat TACs, aiming to promote the production chain as a whole, fully applying the criteria established, whose implementation occurred as from July 2020. Later, the Company became part of the commitment.

Finally, regarding communication from the competent bodies in relation to producers who have been convicted of land grabbing, we were informed that the Company had not received any communication from MPF related to land grabbing.

1. Access to information

Describe briefly the conditions of access to information considered essential to demonstrate the Company's compliance with the minimum criteria. Fill out Table 1, identifying all documents analyzed and giving references (date or code and version).

(extract from TdR - Audit report model)

The Company made available the documents and information requested by the BDO team to perform the work. It was possible to verify the Company's purchase, registry and monitoring systems, and to have access to all documents requested related to the purchase of sample selected.

Additionally, those responsible for the information needed for understanding the processes and clearing up doubts were at the disposal of BDO Brazil's team.

The following table includes the information necessary for our analyses and the period under analysis:

Table 1 - Checklist of documents analyzed

Document name	Period covered / code and version	Assessed (Y/N)
System procedures or manual	Referring to the period from 01/01/2024 to 12/31/2024	Y
Purchase records	Referring to the period from 01/01/2024 to 12/31/2024	Y
Monitoring system	Referring to the period from 01/01/2024 to 12/31/2024	Y
Non-compliant supplier identification system	Referring to the period from 01/01/2024 to 12/31/2024	Y
List of suppliers	All suppliers located in the Amazon Biome, for the period from 01/01/2024 to 12/01/2024	Y
IBAMA's public list of embargoed properties	List downloaded from "http://servicos.ibama.gov.br/ctf/publico/areasembargadas/ConsultaPublicaAreasEmbargadas.php" on July 24, 2025.	Y
Public List of persons/Companies - Slave labor - MTE	List downloaded from "https://www.gov.br/trabalho-e-emprego/pt-br/assuntos/inspecao-do-trabalho/areas-de-atuacao/combate-ao-trabalho-escravo-e-analogo-ao-de-escravo" issued by Labor Secretariat on July 24, 2025	Y
List of blocked suppliers - Geo	Document received on July 25, 2025, sent by Marfrig	Y

2. Noncompliance

The audit firm must show clear evidence of non-conformity, describing the problem and taking concrete facts into account, so that the report may serve as a tool for improving the Company's corporate purchase system. Details of non-conformity shall be described in the attached document, which shall NOT be published, but which may be disclosed to Greenpeace, as long as information confidentiality is contractually agreed.

(extract from TdR - Audit report model)

Not applicable, as no purchases with evidence of non-compliance were identified during the execution of the work.

VII) Audit limitations

If the auditor finds any difficulties or restrictions, this should be noted in the report.

(extract from TdR - Audit report model)

The scope of our engagement comprises the adoption of audit procedures for the assessment of compliance regarding the adoption of the "Minimum Criteria for Industrial-Scale Operations involving Cattle and Beef Products in the Amazon Biome", included in the Reference Term, for the period from January 1 to December 31, 2024.

Our report is intended for the sole purpose described above and should not be used for any other purpose or distributed to third parties who have not taken responsibility for the sufficiency of or have not agreed with the mentioned procedures. This report is related exclusively to the items specified in the "Minimum Criteria for Industrial-Scale Operations involving Cattle and Beef Products in the Amazon Biome", and does not cover the financial statements of Marfrig taken as a whole.

Considering that the mentioned procedures are not an audit or limited review conducted in accordance with Brazilian auditing or review standards, we do not provide any assurance on cattle purchases for the period from January 1 to December 31, 2024 or on the effectiveness of Marfrig's internal controls on such processes.

Had we applied additional procedures or conducted an audit or review of the financial statements in accordance with audit or review standards applicable in Brazil (NBC TAs or NBC TRs), other matters might have come to our knowledge and would have been reported.

VIII) Conclusions

Conclude on results presented with the identification (or lack thereof) of any evidence of noncompliance with the public commitment assumed. The conclusion should contain an annual assessment of direct cattle purchases, as established in the public commitment.

(extract from TdR - Audit report model)

Based on our work described in this Report, we did not find inconsistencies in our analyses that could not be justified by Marfrig Global Foods S.A.

São Paulo, September 04, 2025.

Attachment - Audit report on the Public Commitment of Cattle Raisers

Table 1 - Total purchases and sampling base year 1 - Total purchases and sampling (2024)

Total purchases of raw materials originating from the Amazon Biome made by Marfrig from January 1 to December 31, 2024	Total samples of raw material purchases for the analyses
11,990	1,199

Table 2 - Non-conformities found in the audit period: Non-conformities (2024)

Raw material purchases from:	Total purchases in non-conformity	% of non-conformity in relation to the totality of purchases in the Amazon Biome in the base year	% of non-conformity in relation to total samples of purchases
Properties where deforestation was identified after October/2009	-	-	-
Properties overlapping with Indigenous Land	-	-	-
Properties blocked for overlapping with UC	-	-	-
Properties blocked for being included in the MTE List and the Transparency List	-	-	-
Properties blocked for being included in IBAMA's list	-	-	-

Table 3 - Results of non-compliant purchase identification test

Total number of purchase simulations using the Company's system	Compliant	Non-compliant
IBAMA	07	-
MTE	-	-
GEO (PRODES, DETER, TI and UC)	23	-