



Febraban
SARB 026/2023

Base year 2023



Commitment to Sustainability

Minerva Foods' purpose is to connect people, food, and nature and recognizes that the sustainability of its business depends on maintaining the ecosystems that support agricultural production.

In 2021, the Company published its Commitment to Sustainability, which sets out a transition plan to a low-carbon economy, including, among other targets, socio-environmental monitoring of direct and indirect supplier farms and the fight against illegal deforestation. Progress on the commitment is updated quarterly in the releases and annually in the Company's Sustainability Report.

The socio-environmental monitoring of supplier farms follows the guidelines established in Minerva Foods' global policy for the acquisition of agricultural commodities and livestock products and the Protocol for Monitoring Cattle Suppliers in the Amazon to comply with the scope of SARB 026/2023.

In the socio-environmental monitoring of Minerva Foods' supply chain, the best available technology is applied to ensure the environmental, labor and land tenure regularity of the supplier portfolio, with a focus on issues such as biodiversity and human rights. The effects of this process are reflected in the Company's performance in annual third-party audits, with solid results for Minerva Foods. In 2023, Minerva Foods once again achieved 100% compliance in the audits supervised by the Federal Public Prosecutor's Office, the main and most reliable instrument for socio-environmental verification in the Brazilian production chain. The company also achieved, for another year, 100% compliance in the audit of the Public Livestock Commitment, signed in 2009, with a result endorsed by BDO RCS Auditores Independents. The reports can be accessed on the company's website¹.

With the understanding that efforts to improve traceability in the value chain, including indirect supplier farms, must be collective, Minerva Foods continues to work to engage rural producers, providing innovative tools and training. In

¹ More information: <https://minervafoods.com/dedicacao-ao-planeta-2/#cadeia-de-fornecedores>



addition, the company contributes technically with the Government through its active participation in sector discussions with organizations such as the Brazilian Association of Meat Exporting Industries (ABIEC), the Brazilian Table of Sustainable Livestock (MBPS) and the Working Group of Indirect Suppliers (GTFI).

SARB 026/2023 Indicators

To comply with FEBRABAN regulation SARB 026/2023, Minerva Foods discloses its risk management indicators for the cattle supply chain for the base year 2023.^{2 3}.

Indicators	2023
1. Total volume of cattle slaughtered.	970,000 heads of cattle
2. Volume and percentage of cattle slaughtered Tracked and Monitored up to Direct Suppliers.	970,000 heads of cattle (100%)
3. Volume and percentage of cattle slaughtered Tracked and Monitored up to Indirect Suppliers.	In progress ⁴
4. Volume and percentage of cattle slaughtered in total compliance with the commitment, covering Direct and Indirect Suppliers.	In progress ⁸

² The data presented in indicators 1, 2, 3 and 4 correspond to the volume and percentage of animals purchased in the states of the legal Amazon and in Maranhão.

³ Indicators 1 and 2 were audited as mentioned under 'Commitment to Sustainability'. Indicators 3 and 4 were not audited because the social and environmental monitoring process for indirect suppliers is ongoing.

⁴ The company is committed to monitoring tier 1 indirect suppliers in the Legal Amazon and Maranhão by 2025, subject to the availability of and access to the necessary public data and third-party information.