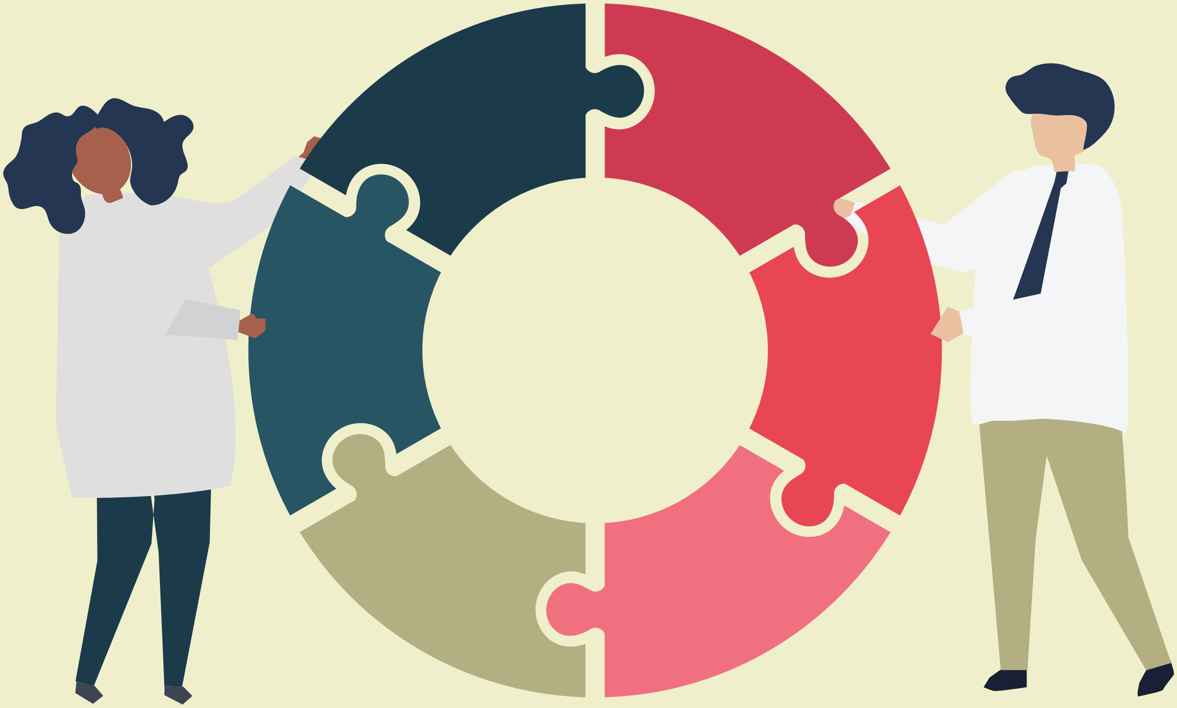
STAKEHOLDER ENGAGEMENT MANUAL



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General Information	
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Business Scope	Minerva S.A., its subsidiaries and affiliates
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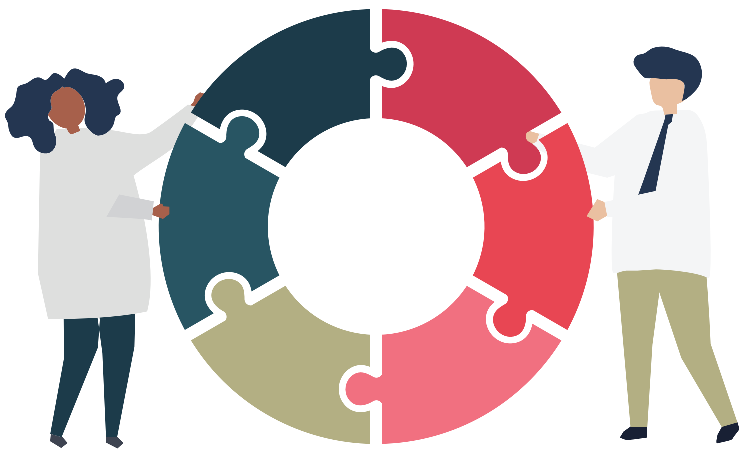
Related Internal Documents	Code of Ethics - Guide to Conduct Code of Conduct for Business Partners POL.GLB-M001 Health and Safety, Environment, Food Safety and Social Responsibility Policy POL.GLB-M013 Stakeholder Engagement Policy
Applicable Regulations/ Legislation	ISO 26.000 Social Responsibility AA1000SES - AA1000 Stakeholder Engagement Standard (AccountAbility Principles) - Stakeholder Management Tool Global Reporting Initiative Standards Meaningful Stakeholder Engagement: A Joint Publication of the Multilateral Financial Institution Group on Environmental and Social Standards United Nations Sustainable Development Goals United Nations Global Compact Atlas of Human Development Addressing Grievances from Project-Affected Communities - International Finance Corporation Performance Standard 1 International Finance Corporation - Assessment and Management of Social and Environmental Risks and Impacts. Performance Standard 4 International Finance Corporation - Community Health and Safety.

1.OBJECTIVE

The purpose of the Stakeholder Engagement Manual is to serve as a resource and to establish guidelines that should be followed when engaging priority audiences that have a direct or indirect relationship with the company and that influence or are influenced by its activities.

This guide contains concepts, technical guidelines, and support tools to structure and manage engagement. It includes planning, conducting (establishing and maintaining positive stakeholder relationships), monitoring, and periodically evaluating stakeholder engagement processes.



STAKEHOLDER ENGAGEMENT MANUAL

2.APPLICATION

The directives in this document must be adhered to by all employees of Minerva Foods, its subsidiaries, and affiliates, including the Board of Directors, Advisory Committees, Executive Team, and Fiscal Council members. These directives must be taken into account regarding, but not limited to, the following publics of interest:

- **Employees;**
- **Communities;**
- **Direct and Indirect Suppliers;**
- **Shareholders and Investors;**
- **Clients and Consumers;**
- **Service providers;**
- **Regulatory bodies and other government entities;**
- **Entities and trade associations;**
- **Civil society organizations;**
- **Education and research institutions;**
- **Press.**

3.DEFINITIONS AND ACRONYMS

Engagement: A collaborative process that fosters mutual trust, dialogue, exchange, and influence amongst all stakeholders. It is applied to address shared objectives, risks, and opportunities by finding collective solutions that factor in diverse viewpoints in order to achieve mutually beneficial results.

Engagement Tool: Excel file containing the forms utilized in every phase of developing the engagement plan.

Stakeholder (SH): An individual or group that has an interest in any decisions or activities of an organization.

UN: United Nations Organization

WG: Working Group

4.DESCRIPTION

The Minerva Foods Stakeholder Engagement Manual is founded on the Purpose and Values that underlie the Company's sustainable growth. This demonstrates Minerva Foods' commitment to perpetually striving for top-tier management standards.

The document is also aligned with the Stakeholder Engagement Policy, which establishes the general guidelines for Minerva S.A.'s relationships with its stakeholders.

Purpose: Creating connections between people, food and nature.

Values: Results-oriented, Commitment, Sustainability, Innovation and Recognition.

This document is organized into three sections. The first section covers the analysis process, conceptual alignment, and necessary structures prior to implementation. The second section discusses stakeholder engagement planning and implementation. The final section outlines support tools to facilitate process development and enable information disclosure, consultation and participation, grievance mechanisms, and ongoing reporting for affected communities.

Section 4.1: Fundamental concepts for structuring the engagement process

4.1.1 Engagement strategy

4.1.2 Importance and purpose of stakeholder engagement

4.1.3 Stages of Stakeholder Engagement

4.1.4 Engagement with Specific Audiences

Section 4.2: Implementing the Engagement Process

4.2.1 Governance

4.2.2 Business Unit Engagement Process

Section 4.3: Support Tools

4.3.1 Engagement tool

4.3.2 Relationship channels

4.1. FUNDAMENTAL CONCEPTS FOR STRUCTURING THE ENGAGEMENT PROCESS

The guide was created by Minerva Foods to structure stakeholder engagement and integrate this process with the organization's other sustainability and social and environmental risk management initiatives.

It is designed to assist all business units in systematically implementing and adapting the stakeholder identification process, and subsequently engaging with stakeholders to meet their needs and expectations. The engagement process is a continuous effort at Minerva Foods that extends beyond this guide.

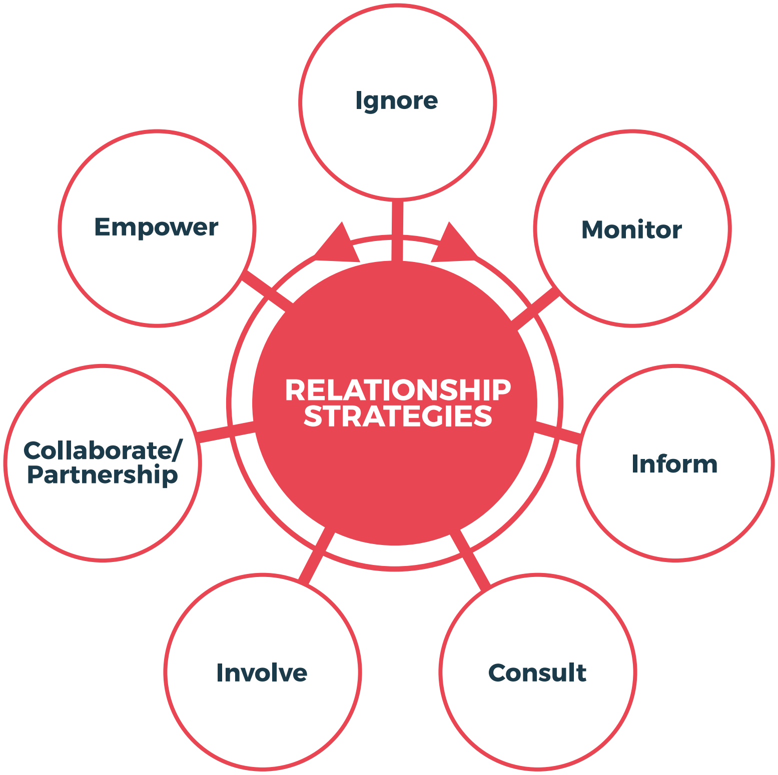
To achieve the purpose of this document, it is essential to focus on the following critical success factors:

- **Precisely identifying stakeholders;**
- **Structuring or adapting minimum relationship channels;**
- **Establishing Governance mechanisms for engagement;**
- **Aligning and internally legitimizing the project;**
- **Composing a working group (WG) with appropriate attitude;**
- **Regularly monitoring the engagement process.**

To initiate the engagement process, it is crucial to understand the key terms and ideas that will underpin the engagement work and which are set out in this document.

4.1.1. ENGAGEMENT STRATEGY

This involves considering various forms of engagement, which can cover different components as illustrated in the diagram below. It is important to determine the appropriate strategy or strategies for stakeholder engagement. The intensity and approach to engagement should also be carefully considered to ensure that it is appropriate for Minerva Foods.



Ignore: no need for communication and/or relationship with stakeholders.

Monitor: keep track of stakeholders' interests, with no systematic relationship between the two.

Inform: provide information to stakeholders through newsletters, letters, announcements, etc., without the need for a reciprocal relationship.

Consult: establish active communication with stakeholders to comprehend their needs, expectations, and opinions.

Involve: include the stakeholder in decision-making processes to meet mutual needs and expectations.

Collaborate/Partnership: work in partnership to develop solutions that address common issues and/or challenges between the parties.

Empower: assist stakeholders in their development, aiming at an independent relationship between the parties.

4.1.2 IMPORTANCE AND PURPOSE OF STAKEHOLDER ENGAGEMENT

Engagement is a key strategic practice that fosters the sustainability of a business by nurturing relationships with stakeholders who are impacted by its operations. For instance, engaging with suppliers is critical to ensure high-quality inputs, reliable supply, cost savings through joint negotiations, and creating a competitive advantage for both parties.

Similarly, establishing a healthy relationship with the community in which the business unit is situated aids the Company in gaining a social license to operate, reducing risks such as protests and possible disruptions to operations.

Interactions with stakeholders are inclusive of economic, social, and environmental concerns that are applicable, vital, or intrinsic to the Company's operations. These concerns are often associated with laws and regulations, market demands, certification issues, or commitments undertaken by the company.

The engagement process should align with the Company's strategies, business landscape (sector, location, local socio-economic profile, history of crises, and future expectations), and legitimate stakeholder expectations. Effective engagement enables the integration of these expectations into the decision-making process and the anticipation of stakeholder behavior trends and potential business impact.

Having a better relationship with its stakeholders helps the company in:

Socio-environmental risk management: Through the established engagement channels, it is possible to identify stakeholder needs, forecast existing expectations, address and manage them internally before they become a risk to the company's operations and reputation.

Socio-environmental risk management: Through the established engagement channels, it is possible to identify stakeholder needs, forecast existing expectations, address and manage them internally before they become a risk to the company's operations and reputation.

Social license to operate: A dynamic and delicate process which is directly related to shifts in stakeholder perceptions of the Company's activities. Monitoring existing expectations, the social climate of the community, and establishing strategic engagement processes can help anticipate future stakeholder inquiries, demands, and/or pressures related to the Company in a given location.

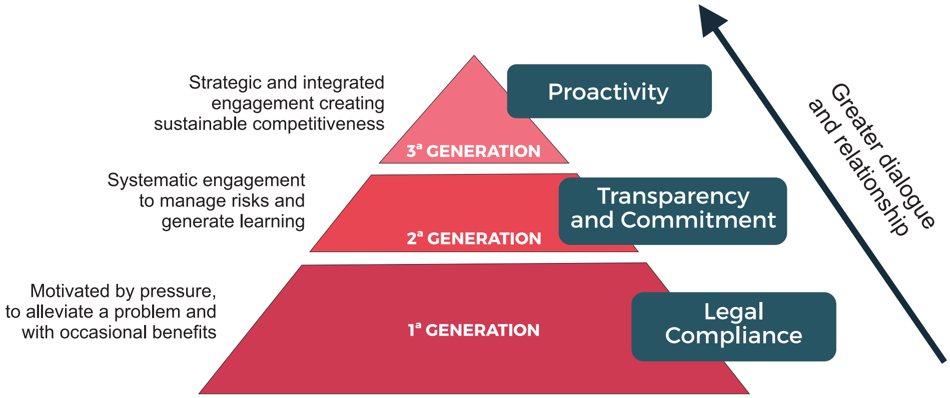
Develop a common agenda: Engagement fosters the creation of an agenda to address common interests. Taking into account the needs identified by each stakeholder strengthens trust and promotes commitment to work together in partnerships that can create competitive advantages for the company and foster local development, thus generating mutual benefits.

Clear and consistent communication and alignment of expectations: Developing closer relationships with stakeholders and using communication channels effectively increases assertiveness in exchanging information and identifying expectations and concerns. This helps prevent misunderstandings between the Company and stakeholders, such as myths or negative attributions of impacts that are not the direct responsibility of the company and/or are not related to its activities.

4.1.3 THE STAGES OF STAKEHOLDER ENGAGEMENT

Stakeholder relationships require a level of transparency and communication from the Company that is commensurate with the level of engagement. By defining engagement in line with the business strategy, Minerva Foods can manage its engagement plans in a way that is consistent with its needs and maturity.

The different stages of engagement can be identified or classified according to the openness of the organization to consider the perceptions and inspirations of stakeholders in its decision-making processes and can be classified as follows.



First generation: The organization only reacts to the complaints it receives in order to avoid risk, i.e., after the problem has already occurred.

Second generation: The second stage is when there is a systematic relationship in which it is possible to generate learning and manage risk.

Third generation: The most proactive stage, aimed at improving processes and generating innovation in collaboration with external audiences.

To progress through the engagement stages, it is crucial to enhance the relationship with key stakeholders. This entails increasing the level of dialogue and commitment to stakeholder engagement by addressing topics of relevance and interest with transparency.

Through this guide, Minerva Foods seeks to broaden and standardize the management of the engagement process to move through the stages in a strategic and appropriate manner for each stakeholder, systematize the process across all of its entities, and generate lessons that can be shared across all of its businesses.

4.1.4 ENGAGEMENT WITH SPECIFIC AUDIENCES

Interactions with the Company's specific stakeholders should be conducted in accordance with the Engagement Plans of each business unit, where applicable, and should be based on the following guidelines:

Employees and Service Providers: To ensure clear, collaborative, and comprehensive communication regarding relevant company matters, including defining objectives, projects, indicators, targets, and organizational changes. Additionally, provide tools for dialogue, such as climate surveys, ombudsman channels, feedback processes, the creation of representative committees, and more;

Communities: Incorporate sustainable development into the business plan and establish suitable structures to design and execute initiatives for the socio-economic advancement of communities, considering local needs, reducing inequalities, and ensuring long-term sustainability.

Suppliers (direct and indirect): Monitor suppliers' activities, especially those related to livestock, with respect to environmental, health, labor, human rights, and tax/financial risks, in accordance with the Company's sustainable purchasing criteria; and work with suppliers to develop sustainable practices in the production chain, understanding their needs and seeking to meet mutual interests;

Investors, shareholders and market professionals: Understand demands and provide comprehensive, equitable, and transparent access to data that pertains to economic, financial, operational, and socio-environmental performance;

Consumers and Clients: To meet the needs and expectations of customers and consumers from different niche markets and to guarantee food quality and safety throughout the production cycle; physical, social and economic access to safe, healthy, clearly labeled food in sufficient quantities for consumers;

Government and Regulatory Agencies: Ensure compliance with current laws and regulations and contribute to the strengthening of public policies related to livestock activities;

Organized Civil Society and Class Institutions: Maintain a sustainable and ongoing communication channel, acknowledging the legitimacy of their requests and actively collaborating with associations, NGOs, trade organizations, and other entities. Take actions that support fair social practices, the advancement of sustainable livestock production, and the strengthening of the sector;

Education and Research Institutions: Establishing a means of interaction between participating parties while promoting research, projects, and other initiatives that strengthen the connection between academia and the private sector.

Press: Establishing a proactive, transparent, and trustworthy relationship when disclosing public information. This will safeguard the Company's reputation and image.

4.2 IMPLEMENTING THE ENGAGEMENT PROCESS

4.2.1. GOVERNANCE

The governance of stakeholder engagement can be understood as the set of activities, responsibilities and decision-making processes that guide how the company will implement and manage its relationships with stakeholders.

The establishment of a governance structure is an extremely important factor in the success of this process, as it relates to the high level of management at Minerva Foods and links it to other decision-making processes. In this way, it allows the Company to use the information from its stakeholder engagement to guide its business decisions and strategies.

A governance structure for engagement enables:

• **The Company to anticipate risks and identify opportunities for its business activities and relationships with relevant stakeholders.**

• **The expanding of existing expectations and considers the impact on stakeholders, providing improved management of the relationship process.**

• **The stakeholder engagement process is to be perceived as a strategic process that is integrated into Minerva Foods' activities, influencing decision making and adding value to the business.**

• **The responsibilities of all parties involved and the activity flow structure to be clearly defined and formalized, promoting streamlined process systematization.**

4.2.1.1 STRUCTURE OF GOVERNANCE AND ACCOUNTABILITY BODIES

It begins by defining the appropriate bodies, representatives, roles, and responsibilities. The engagement governance structure should be established at both the corporate and local levels.

Establishing effective governance is crucial to the engagement process. The table below outlines the composition and responsibilities for each instance of engagement governance, according to the following definitions:

• **Responsible (R):** The individual who is proficient in the techniques and procedures necessary to accomplish a task and has been assigned with its execution. They are responsible for executing the majority of the activity.

· **Approver (A):** This person receives the completed task from the Responsible Person, checks its quality and gives approval for the team to proceed to the next stage of the project.

· **Consultant ©:** Corresponds to a specialist, a professional expert in the field of the defined task. During this activity, the Consultant must provide all necessary support to the Responsible person to perform the activity in the best possible way.

· **Informed (I):** This role refers to those who are not directly involved in the routine or project, but need to be informed of its progress.

• **Informado (I):** Essa função está relacionada àqueles que, embora não tenham participação direta na rotina ou projeto, precisam ser avisados sobre seu andamento.

ACTIVITIES	CORPORATE MANAGEMENT	LOCAL MANAGEMENT (BUSINESS UNITS)	FACILITATORS (FOCAL POINTS OF EACH BUSINESS UNIT)	WORKING GROUP	SUSTAINABILITY TEAM
Formalize employee involvement in the creation and implementati-on of the Engagement Plans.	I	R/A	C	I	I
Perform preliminary analysis, gather data and information, and consolidate materials.	I	A	R	C	I
Lead engagement discussions and planning in the unit if no external person is available.	I	A	R	C	I
Plan stakeholder engagement interessadas.	I	A	C	R	I
Validate and ensure execution of Engagement Plans.	A	R	C	I	I

ACTIVITIES	CORPORATE MANAGEMENT	LOCAL MANAGEMENT (BUSINESS UNITS)	FACILITATORS (FOCAL POINTS OF EACH BUSINESS UNIT)	WORKING GROUP	SUSTAINABILITY TEAM
Manage and execute the actions outlined in the Engagement Plan.	I	A	R	C	I
Coordinate and monitor implementation of Engagement Plans.	I	A	R	C	I
Perform integration between areas that relate to common stakeholders.	I	A	C	R	I
Periodically report performance to local and/or corporate manager.	I	A	R	C	I
Support in the implementation of the Engagement.	A	R	C	I	I
Monitor development, execution, and results.	A	R	C	I	I
Report results of engagement activities to Minerva Foods Senior Management.	A	C	I	I	R

ACTIVITIES	CORPORATE MANAGEMENT	LOCAL MANAGEMENT (BUSINESS UNITS)	FACILITATORS (FOCAL POINTS OF EACH BUSINESS UNIT)	WORKING GROUP	SUSTAINABILITY TEAM
Incorporate engagement results into decision making.	R/A	C	I	I	I
Disseminate the project and results within the business unit.	I	A	C	R	I
Communicate the results of engagement activities externally through the Sustainability Report and/or other means.	A	C	I	I	R
Seek to improve the way the strategy is communicated in conjunction with related areas to provide clear information to all stakeholders.	A	C	I	I	R

It is advisable to engage existing bodies within the company that have relationships with stakeholders in selecting those who will participate. However, it's vital to seek commitment because formalizing engagement governance is a vital success factor for internalizing stakeholder engagement.

Engagement Tool: Determine who is responsible for each instance and fill in the information in the "WG" tab in the Excel tool.

TIPS

- Try to integrate engagement governance with other processes already in place in the organization, such as existing working groups or committees, and existing internal and external accountability mechanisms;

- To form the WG, identify employees who are engaged, opinion leaders, questioners and interested in improving Minerva Foods' relationship with its stakeholders;

- Formalize, at the corporate and local levels, the responsibilities of the employees involved in the planned governance bodies;

- Record the main decisions taken by the committee and/or working groups.

- Legitimize the formalization of the engagement governance group with the support of senior management.

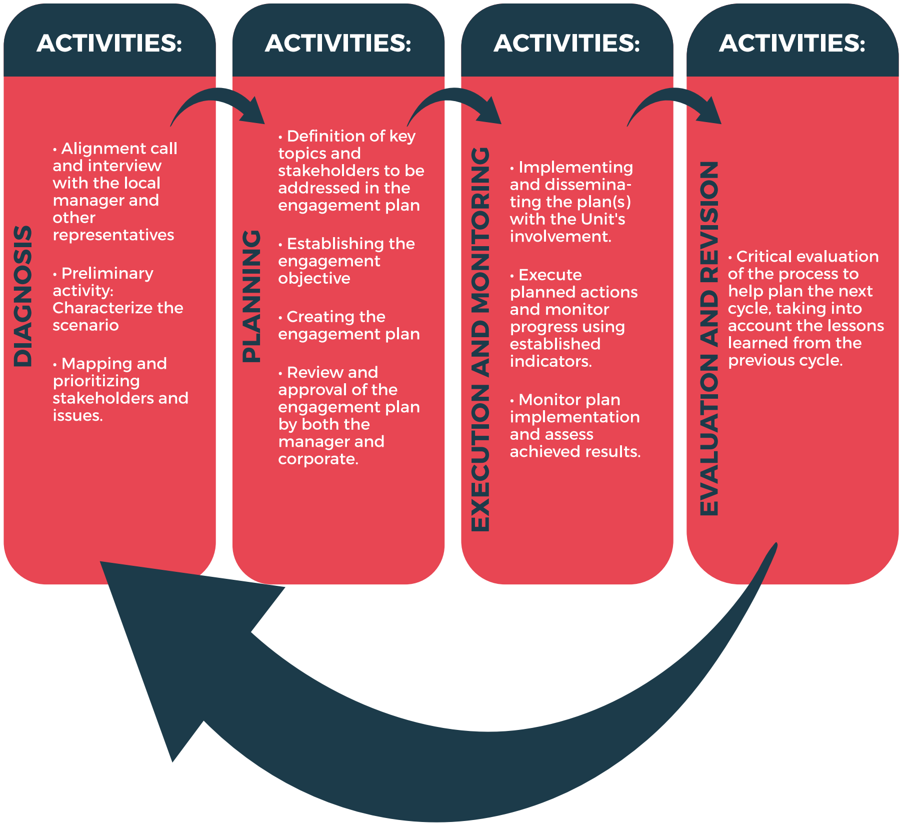
- As positions with potential to contribute to the process, we recommend Industrial and/or Administrative Managers, Leaders from Environment, Occupational Health and Safety, Human Resources, Quality, Corporate Social Responsibility (if available), Purchasing, amongst others.

4.2.2 BUSINESS UNIT ENGAGEMENT PROCESS

Once having defined governance, the stakeholder engagement process can begin, which is outlined in four stages in this manual.

Planning and evaluating stakeholder engagement cycles should occur over the course of a year and align with the Unit's planning and budget to anticipate necessary investments.

Below is a diagram illustrating the activities that comprise the stages for implementing and managing engagement:



The stages serve as a guiding and logical process, but they should not restrict the participation of units, and necessary modifications can be made to align with the local context.

Note: Prior to commencing Stage 1, it is imperative to establish the project's governance, designate a facilitator, form the Working Group, and formalize the personnel assignment to ensure seamless execution.

STAGE 1 - DIAGNOSTICS

A. Alignment and Interview with Internal Public

To establish a comprehensive understanding of local context, it is imperative to gather and analyze diverse views and opinions of stakeholders and the business unit. Therefore, it will be necessary to consult with representatives of the internal public in order to reach a balanced assessment that takes into account all perspectives.

It is recommended that an initial meeting be scheduled between the facilitator and other business unit representatives to in order to:

- Identify critical issues, topics, demands, complaints and other relevant information. If an engagement cycle has already been carried out, this is the time to identify updates;

• Validate the approach;

· Identify or review your stakeholder groups and prioritize them accordingly;

· Operational definitions, including a timetable and a list of 10-15 WG participants, should be finalized before sending out invitations to participate in the face-to-face Dialogue Panel.

• **Engagement Tool:** This information is entered in the Maturity (Maturidade), Unit Information (Informações Unidade) and IP Prioritization (Priorização de PI) tabs.

TIPS

- The interview can be held either in person or remotely;
- State the goal and objectives for developing an engagement strategy in the unit;
- Provide a brief overview of the next steps and the timetable;
- The meeting is expected to take approximately one hour.

B. Characterize the scenario - Preliminary activity

In order to better understand the operational unit's engagement, characterizing the scenario aims to gain an initial understanding of the unit's history with stakeholders, the local context, and the main issues related to stakeholder engagement.

- **Current engagement maturity**

It is highly probable that all business units have existing relationships with their main stakeholders, including employees, suppliers, public authorities, and the community, amongst others. Nonetheless, this procedure is frequently unsystematic, with ambiguous objectives or relationships confined to restricted areas or specific individuals within the unit. Refer to the ensuing table for a methodology to aid in analyzing the maturity stage of the unit's relationships.

When using the table, indicate the current level of engagement of the operational unit for each aspect/stage (column 1). Ensure that the analysis is realistic and considers the existing situation.

The following stages establish a goal for defining future objectives. Therefore, the objective is not to achieve stage 5 in all aspects, but to recognize the level of engagement necessary to fulfil the Company's strategy.

ASPECT/ STAGE	1	2	3	4	5
Knowledge of Interested Parties (IP)	The Unit has no knowledge/ mapping of its IPs	The Unit has mapped and prioritized its Ips (albeit informally)	The Unit monitors its priority Ips and informs these audiences in a timely manner.	Stakeholders are aware of the operation and use the access channels available at the Unit.	The Unit is aware of the IPs and their priorities and uses these inputs to manage the operation.
Relationship Management	There is currently no established formal process for the relationship.	There is a connection with the priority Ips, but contact is only necessary (reactive)	There are established internal protocols for managing business relationships.	The outcomes of the relationship processes are monitored and utilized to determine positioning.	The partnership is well-organized with defined goals, consistent follow-up, and backing for the Unit's strategic decisions.
Risk Management	The Unit solely monitors risks related to business performance.	The Unit also monitors socio-environmental risks (social license, image and reputation)	The Unit has tools to anticipate and manage risks.	The Unit enlists the IPs to devise measures to mitigate risks.	The Unit mitigates risks and generates opportunities for both Minerva Foods and its IPs.
Strategy and Governance	There is currently no strategy in place for establishing relationships with Ips.	There is guidance in place, but no one is tasked with overseeing the process.	There is a strategy and a team accountable for developing and executing relational initiatives with IPs.	There is a clear and structured strategy for managing relationships with defined actions, indicators, and targets for monitoring.	Those charged with responsibility are empowered, and the results of their work influence decisions and add value to the company and its IPs.

ASPECTO/ ESTÁGIO	1	2	3	4	5
Communication of Relationship Activities	The actions of the relationship are not publicized. Only those directly involved have knowledge	Dissemination happens sporadically in the Unit.	The Unit periodically publishes relationship actions internally.	The Unit provides transparency regarding relationship actions and distributes the outcomes to all relevant Ips.	The unit has recorded success stories and shared them both internally and externally. .

How to accomplish:

The Manager and any WG representatives who deem it necessary should evaluate the unit's level of maturity prior to the in-person panel;

During the in-person panel at the unit, the Facilitator should present the issues raised to the WG for validation and input from the entire team.

Progress through the stages should be monitored as the Unit advances through the engagement cycles, and the necessary next steps should be defined.

Engagement Tool: In the Excel Engagement Plan (Plano de Engajamento) under the Maturity (Maturidade) tab there is a table designed to evaluate the current level of engagement maturity.

Identifying the social climate

Identifying the social climate enhances the comprehension of Minerva Foods' stakeholders' perception, which can either be positive, negative, or neutral. The analysis is based on identifying factors such as the Company's history of conflicts or demonstrations, community image, the Business Unit's socio-economic significance in the region, attribution of impact, among others.

This exercise will provide greater precision in developing the engagement plan, enabling Minerva Foods to clearly identify motivations, the necessary level of engagement, and subsidies for the next steps in the process.

How to accomplish:

• Define the scope of the analysis (for example: what will be considered a community or its surroundings? Neighboring residents only, distance from the Unit, the municipality, etc.);

• Analyze the results obtained from previous stages, including interviews and initial surveys, along with your own knowledge of the unit to evaluate and establish the social atmosphere;

• The manager should evaluate the Social Environment of the business unit prior to the in-person meeting;

• The rating will be based on a scale of "positive", "neutral" or "negative". It is [1] important to justify the choice by noting the reasons and points on which the rating is based;

• During the in-person meeting, the facilitator should present to the WG the topics brought up by the manager for validation and input from the entire team.

Engagement tool: The information must be entered in the Unit Information (Informações Unidade) tab in Excel.

C. Prioritization of Issues and Identification of Stakeholders

The identification of critical themes and issues, along with relevant stakeholder analysis, is fundamental in defining the engagement plan.

[1] Social climate in the context of the operation unit and the local community, refers to the community's perception of the company's presence in the area, taking into account the social, environmental and economic impacts of this presence.

A positive social climate is characterized by a healthy relationship between the company's and the community, where Minerva's presence in the region is perceived as having more positive impacts than negative ones. The community is in favor of the company's presence there.

The neutral social climate occurs when there is no knowledge of community demands in relation to the company's operations. There is no perception of benefits and no association of negative impacts that mobilize the community, affecting the social climate.

A negative social climate occurs when the community in general is not in favor of the company's presence on site and the negative impacts outweigh the benefits.

The engagement tool presents prioritization criteria based on the relationship of impact and dependence between parties. Through stakeholder mapping and prioritization, it is possible to initially identify issues of interest that are not often visible in the day-to-day operations of the business unit.

Critical aspects and matters necessitate contemplation when devising the engagement plan, which will require involvement from diverse stakeholders.

How to accomplish:

• The manager and necessary WG members should conduct a survey of pertinent site stakeholders, leveraging the IP and Other Issues tab of the engagement tool;

• To assist in the assessment, the unit's process of stakeholder mapping and prioritization can be revisited and any relevant topics and issues can be addressed with each stakeholder;

• During the on-site face-to-face meeting of Stage 2, the facilitator should present the issues raised to the WG for validation by the whole group;

• After identifying the stakeholders and pertinent issues, apply the engagement tool to prioritize them.

• **Engagement Tool:** IP Prioritization (Priorização de PI) and IP and Other Issues (PI e Outros Assuntos) tabs

STAGE 2 - PLANNING

Engagement plans are typically developed annually. Developing one or more engagement plans to address the issues identified by the business unit can enhance operational impact and mitigate potential risks through stakeholder relation actions.

To this end, the following activities will be conducted in a face-to-face panel with an estimated duration of 4 to 5 hours:

A **Align and discuss the scenario characterization;**

B **Prioritize issues and stakeholders for the engagement plan;**

C **Define the objective(s) of the engagement plan(s);**

D **Create the engagement plan(s).**

The facilitator is responsible for preparing and facilitating the development of the panel. The workshop methodology and materials must be validated by the corporate teams involved.

A Scenario characterization alignment and discussion

Once the consolidation of diagnosis and analysis is complete, the WG must validate and discuss the results to determine the elements of the unit's engagement strategy.

How to accomplish:

• Present the results of the diagnostic analysis performed in the previous step. Use the Unit Information tab of the Engagement Tool as a basis for structuring the presentation;

• Exchange views with the working group on the results presented, encouraging them to validate or adjust the scenario characterized;

• Together with the working group, define the unit's final relationship diagnosis and the needs for the engagement plan;

Consider the following questions to understand the Business Unit's needs in order to support the engagement objective and subsequent steps. Record your thoughts for future analysis of the results of the process.

• Does the local community know about Minerva Foods and recognize it as a food company?

• Are employees company spokespersons? Is it clear who Minerva Foods is?

• Is the facility located in an area with social problems such as violence, drug trafficking, prostitution, unemployment, homelessness, alcoholism, etc.? If so, do the residents of the area associate the problems of the community with the operation of the Unit?

• What are the main demands related to the unit that reach the SAC or other communication channels?

• Does the unit have a significant responsibility for local economic activity (generation of direct and indirect jobs and local income)?

• Has there been any negative media coverage of the unit's activities in the last 2 years?

• Has the unit been fined by regulatory bodies in the last 2 years?

• **Support tools:** Tabs for Maturity (Maturidade) tabs, Unit Information (Informações Unidade), IP and IP Prioritization (Priorização de PI e PI) and other topics in Excel.

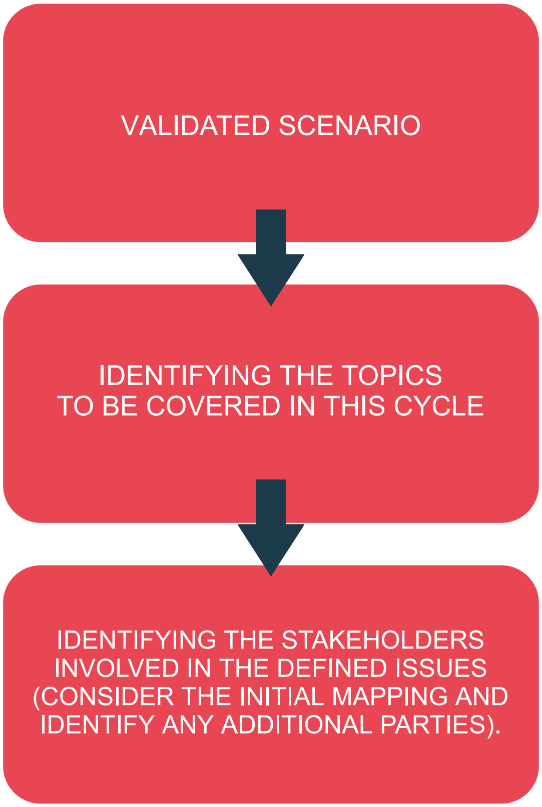
TIPS

- Convene the WG participants in a timely manner to allow them to plan their agendas;
- Distribute a concise meeting agenda summary in advance to ensure discussions are geared towards a common goal;
- Conduct participatory meetings that include and take into account everyone's opinions;
- Conduct a dynamic meeting by following the outlined procedures and structuring an agenda that prioritizes group needs while honoring the unique qualities of the designated moderators.

Lack of communication and knowledge, along with the company's impact on stakeholders or possible legal issues, may indicate the need to implement an engagement process.

B Prioritization of issues and stakeholders for the engagement plan

It is essential to prioritize the stakeholders according to their relevance to the company by aligning and discussing the identified topics and issues. This prioritization helps to establish the engagement objective more clearly. This task is carried out in the diagnostic steps and should be validated in the face-to-face workshop with the WG.



How to accomplish:

• Identify any additional concerns pertaining to the unit's operation that were not documented in the previous task alongside the WG;

• To prioritize and define issues for the engagement plan, assess those that have the greatest risk or significant economic, environmental, and social impact on the organization; those that can sway stakeholder judgments and decisions; those that most urgently affect Minerva Foods' sustainability and relationship with stakeholders; those that can be effectively addressed by the group, and those that provide the best opportunities for engagement.

With these responses, the Working Group will have a basis for identifying the topics to cover during the engagement process.

Engagement Tool: Themes Selection Tab in Excel

TIPS

Seek the active involvement of the Working Group in the planned initiatives.

Ensure to prioritize stakeholders and issues adequately, and apply the criteria with rigor.

C Defining objectives

After conducting all the necessary analyses, aligning on scenario characterization, offering engagement plan recommendations, and prioritizing issues and stakeholders, the situation should be clear enough for the WG to define the objectives for each business unit's engagement plan in the upcoming one-year cycle.

How to accomplish:

• Reflect with the WG on the unit's intention for the engagement;

• What they would like to change and how they envision the situation in one year;

• In this context, describe the unit's engagement goal(s)

The following are examples of engagement plan objectives:

1

Expand the relationship with the local community by providing training to promote employability, reduce local labor shortages, and promote regional development.

2

Improve the quality of products, by adopting better transportation practices, increase stakeholder satisfaction, reduce losses, and have a positive impact on the environment.

TIPS

Define objectives that are attainable by the unit;

The objective can be established by asking, "In a year's time, what do you want to be able to tell me about the central subject of the engagement plan? What will the stakeholders say?"

D Developing the Engagement Plan

In addition to the information discussed with the WG (issues, stakeholders, objectives), it is necessary to define the engagement strategy, i.e., the best way and level of engagement to involve each stakeholder, in relation to each issue and according to its relevance to the operation. There are different levels of stakeholder engagement, from simple monitoring of a particular group to a partnership to address a common issue, as shown in the table below.

ENGAGEMENT STRATEGIES		
ENGAGEMENT LEVELS	**CONTEXT**	**RELATIONSHIP APPROACH**
Ignore	The company does not communicate or have a relationship with the stakeholders. Stakeholders voice their concerns through protests, letters, the media, and websites, but these channels do not accurately represent their opinions.	No formal measures taken.
Monitoring	The opinions and expressions of stakeholders towards the company must be monitored, as they may have an impact on the Company's image and/or activities. There is no systematic relationship with stakeholders at this level.	Monitoring of the media, websites and other means of communication/statements of the interested party in relation to Minerva Foods.
Report	Stakeholders need to stay updated about relevant matters that concern them. Communication can be systematic, though characterized by being one-way.	Newsletters, letters, brochures, reports, Websites, meetings and public presentations. Open house events and company tours. Press releases, press conferences, announcements.
Consult	Minerva Foods establishes channels with its stakeholders to understand their opinions, expectations, and interests related to the Company's activities and operations. The communication is a two-way channel, as the Company encourages stakeholder consultation.	Surveys, focus groups, workplace consultations. Face-to-face meetings and interviews, public consultations. Forum participation, feedback and online discussions.

ENGAGEMENT STRATEGIES		
ENGAGEMENT LEVELS	**CONTEXT**	**RELATIONSHIP APPROACH**
Involve	Working closely with stakeholders to ensure that their interests and expectations are fully understood and considered in the decision-making process is a top priority. Effective communication is essential and should always be a two-way street. There is mutual learning and understanding. Actions can be taken independently by all stakeholders, including Minerva Foods.	Multi-stakeholder forums, advisory boards, consensus-building processes, participatory decision-making, structured dialogues, forums, etc.
Collaboration/ Partnership	Partnerships or agreements with stakeholders to create mutually agreed upon solutions and develop a joint action plan. The stakeholders and the company engage in learning, negotiation, and decision-making to take actions and implement solutions for common challenges. It can also be a partnership in which one party defines the goal and provides the resources.	Collaboration in joint projects, volunteering for multi-stakeholder initiatives, forming partnerships for social projects, engaging in public-private partnerships and private financing initiatives, cooperation in forums for common goals or local development, institutional participation in local committees, etc.
Empower	Support stakeholders in making decisions and carrying out activities. This form of organizational responsibility grants stakeholders a formal role in governing and executing an organization, or in addressing issues of common interest.	Integrating the stakeholder into the governance structure (e.g., as a member or manager of a specific committee, etc.). Provide stakeholders with training and knowledge to enable them to independently solve problems and contribute to local development initiatives.

Based on the strategy and engagement approach defined for each stakeholder, the necessary actions to formulate the engagement plan for the business unit become evident.

How to accomplish:

• Fill in the “Action Plan 1” tab in the engagement tool with the subject, associated priority stakeholders, and plan objective details that were previously defined. If required, develop supplementary engagement plans.;

• Use the engagement strategies table to identify the optimal approach for each stakeholder and issue addressed;

• Start exploring potential actions that relate to engagement strategies necessary to achieve the set objective, while also taking into account the management of issues and relationships with top-priority stakeholders;

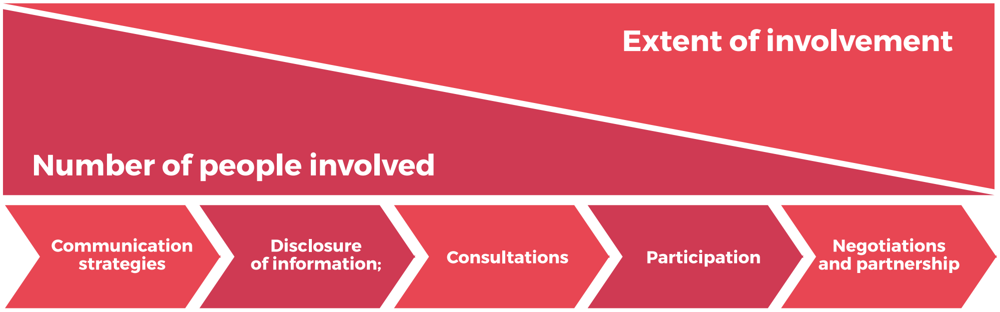
• It is essential to check for similar initiatives in other units to streamline our efforts and align actions. If the business unit has multiple engagement plans, evaluate similarities between the issues and stakeholders involved. Consider coordinating efforts to avoid overlap or conflict of actions;

• Assess if there is a necessity to structure relationship channels and maximize usage of existing corporate channels, such as ombudsman, Customer Service, and Contact Us, as they typically aid engagement efforts and allow for collection of feedback to monitor the efficacy of implemented actions;

It's important to consider that a high-engagement strategy may prioritize stakeholders and ultimately reach a smaller audience, whereas a low-engagement strategy may more easily reach a larger audience.

To effectively reach a broad audience, communication strategies should be streamlined. It's essential to evaluate the organization's requirements and available resources when deciding how involved it wants to be in addressing a particular matter. Please refer to the graph below for a visual representation of this concept.

Below is an example engagement plan. Ensure that the plan incorporates specific deadlines, responsibilities, resources, and monitoring indicators for both implementation and results.



The plan must always be validated by both unit and corporate managers who approve and endorse its execution.

Ferramentas de apoio: aba Plano de Ação 1 no Excel.

Engagement Plan Template		
Objective of the Plan - item 4.2.2.2 (C): To improve product quality through proper transportation, increase stakeholder satisfaction, reduce losses, and have a positive impact on the environment.		
Topic	Improve cargo transportation	
Related stakeholder (item 4.2.2.1)	Drivers/ Carriers	Commercial/ Client
Engagement strategy (item 4.2.3)	Consult	Monitor
Action	Consult with drivers to identify any issues with the current process.	Identify the main product quality complaints received.
Frequency	Once	Monthly
Start Date	Sep/2020	Sep/2020
Timeframe	Sep/2020	Sep/2020
Investment ($)	R$-	R$-
Responsible person	Ana Maria (Traceability)	João Paulo (SAC)
Indicator*	Mapped difficulties	Rate of complaints
Goal	Consult with 10 drivers	Reduce the number of complaints related to product packaging by 20%.

**** For some actions, it is only necessary to show that they were performed. For these, minutes, a photographic record, an internal report, etc. can be included in this column. For other actions, it is important to monitor progress, such as the improvement of an indicator, the results of a climate survey, the unit's image in the community, and so on.***

TIPS

- Explore the feasibility of integrating plans or initiatives with similar objectives without sacrificing their distinctiveness.
- Revisit previous discussions to ensure alignment with established scenarios and identified needs.
- Consider incorporating actions aimed at organizing or reinforcing established communication channels into the engagement plans.
- Define actionable steps feasible to accomplish, particularly in the initial learning cycle.
- It is essential that the plan includes a target or result indicator associated with the objective for monitoring its progress during the implementation period.
- Precisely define the roles and responsibilities for executing actions. The plan is owned by the unit and may require participation from various teams during its execution.
- The engagement plan does not require an in-depth level of operational detail for the actions. However, it should clearly outline the actions to ensure they are comprehensible to individuals who were not present at the planning meeting.
- Additionally, verify the availability of the required resources.

E Validation

The validation stage is crucial to authenticate and ensure the alignment of the engagement plan with Minerva Foods' strategic guidelines and the demands of the unit's operational plans.

The two activities outlined in this step can be conducted in multiple ways, and it is the responsibility of the WG to determine the optimal approach.

The process of aligning and validating engagement plans is essential for their execution. Besides ensuring their legitimacy, it enables strategic alignment with corporate perspectives and local needs. This step is critical to success.

The Unit Leader validates the plan, and it aligns with the Corporate Sustainability area.

- **Plan validation by Unit Manager**

Validation of the plan can occur throughout the planning process with the involvement of the unit manager or person in charge, or at the conclusion of the process with the plan in effect. It's essential to coordinate these activities based on the schedules of those involved and the established planning flow.

How to accomplish:

• Once the engagement plan is complete, present it to the business unit managers;

• Schedule a meeting for feedback and to clarify any doubts;

• Once the business unit manager has given final validation, notify the working group and individuals with responsibilities in the engagement plan and distribute the validated plan.

• Aligning with the Sustainability Area

The sustainability team at Minerva Foods will facilitate alignment of engagement plans by offering a corporate perspective on present sustainability requirements, showcasing ongoing corporate endeavors that tackle shared issues or even sharing similar projects from other units. This will encourage the exchange of ideas, experiences, and knowledge. This alignment process should occur at different stages, and upon completion of the engagement plans for all units within a country. Additionally, an overview should be presented to the Sustainability Committee for awareness and monitoring.

How to accomplish:

• Submit the engagement plan as validated by the business unit manager to the corporate engagement coordinator - sustainability area;

• Review and validate the plan's recommendations with the sustainability team;

• Make any necessary adjustments before proceeding with the execution of the plan.

TIPS

To ensure greater acceptance and internal engagement, the Manager should communicate with the unit through email, bulletin board, or other internal channels. This communication should clarify the engagement process, identify the responsible group, and specify the unit's objectives and actions during this period.grupo responsável, e o(s) objetivo(s) e ações que a unidade realizará nesse período.

STAGE 3 - EXECUTION AND MONITORING

A Execution of the Engagement Plan

After final validation, ensure that the engagement plan is executed as planned. All WG members should be accountable for this process and if necessary, include other relevant areas in the regular and systematic monitoring of these actions. To facilitate information sharing, it is advisable to create a directory for sharing materials, like a folder on the internal network of the Business Unit, to allow everyone easy access to the progress of the plan.

How to accomplish:

• Notify all parties involved in the process when the plan will begin to be implemented;

• Execute the activities outlined in the engagement plan according to schedule;

• Document any relevant evidence of completed activities. The auditing, monitoring, and evaluation of engagement plan results are reliant on such evidence;

• Schedule regular WG meetings or email correspondence for necessary adjustments, support requests, etc.

TIPS

Perform each step according to the scheduled time frame. Delays will impede the smooth execution of the plan and may significantly affect the results of the process.

If needed, modify the engagement plan. Ensure that the engagement plan is responsive to changes in the social climate or responses to actions taken.

B Monitoring and Analysis

Monitoring of the plans and of the engagement process is essential to achieve the proposed objectives. Periodic progress monitoring of actions facilitates the identification of implementation adjustments, correcting routes, and directing efforts toward expected outcomes. It is crucial to involve the working group (WG) and other relevant bodies in this process as stipulated in the governance model and their respective responsibilities.

Monitoring activities are recommended to be performed as follows:

Monitoring progress - Progress monitoring is conducted to oversee the execution and advancement of the actions specified in the plan(s) and to make any essential modifications for the seamless implementation of the plan. It occurs as per the timetable determined in the actions of the plan and is monitored by the WG or the individual accountable for the action.

How to accomplish:

- Discuss action implementation with the working group, including successes, failures, and lessons learned, as well as the need for adjustments to the direction or timing of the action, warning flags, etc.;

• Record action progress in the "Status" column of the engagement plan as delayed, in progress, or completed;

• Record monitoring results in the "Comments/Justifications" column, including changes and adjustments made and evidence of results achieved;

• Share the results of the monitoring process with the department manager or unit leader.

Quarterly Review – Occurs quarterly to conduct a comprehensive evaluation of results, challenges, and required adjustments. The working group conducts the assessment and shares the report with the leadership of the business unit and the Sustainability Team.

TIPS

- Ask those in charge of implementing the plans to update the status of each activity before the meeting, to ensure a clear picture of the progress made;

- Use existing communication records to identify any potential issues and evaluate their effectiveness;

- Consolidate all plan statuses for a comprehensive overview of the company's engagement process;

- Streamline the plans to gain a comprehensive understanding of present needs and future directions in stakeholder engagement processes.

STAGE 4 - CYCLE ASSESSMENT AND ENGAGEMENT REVIEW

It is vital that the initial engagement cycle functions as a learning opportunity for the team. Consider the triumphs, setbacks, and obstacles to ensure that the subsequent engagement planning cycle is more decisive and contributes to the value of Minerva Foods' operations.

The evaluation of the engagement process presents an ideal opportunity to reflect on the actions of the previous cycle, pinpoint areas requiring enhancement, upkeep, or removal in the forthcoming cycle. This provides an analysis and closure of the current cycle, paving the way for a new cycle based on updated diagnoses and process planning.

In addition to utilizing tools for assessing engagement, it is recommended to employ all other diagnostic and planning tools available.

A Critical analysis and revision of the engagement plan

This step aims to thoroughly analyze the engagement plans and processes of the business unit, evaluate the current situation, and propose new actions for the upcoming engagement cycle. The facilitator can conduct an initial analysis and share it with the WG, or the assessment can be conducted jointly.

How to accomplish:

• Evaluate which activities have yielded positive results and identify those that require revision;

• Analyze any potential warning signs identified and mapped in the relationship channels, social climate, and plan status (including timelines of actions taken), as well as whether the plan is successfully achieving or has achieved its intended objective. Additionally, consider the lessons learned from the initial engagement cycle;

• Evaluate the effectiveness of engagement plan activities by using proposed indicators for each plan/action or by monitoring changes in the social climate of the organization, community perception/reputation of Minerva Foods, reduction in complaints related to addressed topics, improved utilization of relationship channels, etc.;

• Review the information gathered during the diagnosis to update the current scenario and identify themes and actions for the upcoming engagement cycle;

• Create a new engagement plan;

• After having developed the new plan, validate it at the local and corporate levels.

TIPS

As this is an activity that has already been carried out, revisit the previous steps in the Engagement Manual for more detail or to remind yourself of the activities planned and the tools used.

4.3 SUPPORT TOOL

4.3.1 ENGAGEMENT TOOL

This tool assists the Working Group in gathering ideas by providing a supportive template for organizing the engagement plan. The template streamlines the components that must comprise the engagement plan, including stakeholders, forms of engagement, actions, targets, performance indicators, timelines, ownership, and investment.

The proposed engagement tool includes the following tabs:

Introduction – Provides basic details and contact information for the consultant supporting the project;

Unit Information – Tab to be used by unit focal points to fill in local context and social climate information;

WG – Entering the business unit working groups and their contact details;

IP and other Matters – Tab for identifying Interested Parties and relevant issues they are concerned with in their relationship with the Business Unit.

Maturity – Environment for developing the business unit engagement maturity analysis;

• **IP prioritization –** This tab is for identifying the most relevant interested parties through an exercise that considers the company's business and strategy.

• **Topic selection –** This tab lists issues/themes and prioritizes them based on their relevance to the local context.

• **Action Plan 1 –** This tab outlines the action plans for the initial phase of the business unit's engagement plan, including responsible parties, deadlines, indicators, and other critical details.

• **Action Plan 2 –** This tab details the plans established after the first year of implementing the engagement plan and their subsequent revisions.

• **Consultant recommendations –** Includes the recommended strategies to support engagement and develop action plans.

The detailed use of each tab in the Engagement Tool is described throughout the guidelines in the manual.

4.3.2 COMMUNICATION CHANNELS

In order to ensure an appropriate engagement with the different stakeholders mentioned in this document, Minerva Foods uses different channels of communication and dialog, which should be reinforced in the interaction with internal and external stakeholders, such as:

· **Conexão Minerva – Minerva connection internal and external ombudsman channel;**
· **Institutional Website - Contact Us;**
· **Customer and Consumer Service - SAC;**
· **Investor Relations Website;**
· **Annual Sustainability Reports;**
· **Social Networks.**

Any violation of this document must be investigated in accordance with the best corporate integrity practices and applicable legislation, in compliance with the Code of Ethics - Conduct Guide and other relevant internal documents.

Suspected or known violations of this document should be reported immediately to the "Conexão Minerva" channel, the company's internal and external ombudsman. Contact information is provided below:

ONLINE:
connection.minervafooods.com

E-MAILS:
Brazil: conexaominerva@canalconfidencial.com.br
Argentina: conexionminerva-ar@minervafoods.com
Chile: conexionminerva-ch@minervafoods.com
Colombia: conexionminerva-co@minervafoods.com
Paraguay: conexionminerva-py@minervafoods.com
Uruguay: conexionminerva-uy@minervafoods.com

TELEPHONES:
Brazil: 0800 741 0027
Argentina: 0800 666 0457
Chile: 800-914-265
Colombia: 01800 913 3828
Paraguay: +55 11 2739 4566 (Aceita chamadas a cobrar)
Uruguay: 000 416 205 5611

Failure to adhere to the Company's guidelines by employees, service providers, and other agents will result in the implementation of accountability measures, according to the severity of the offense.

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Approved by: Tamara Lopes
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STAKEHOLDER ENGAGEMENT MANUAL

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