BRF S.A

2024 CDP Corporate Questionnaire 2024

Word version

Important: this export excludes unanswered questions
This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.
Terms of disclosure for corporate questionnaire 2024 - CDP

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04/16/2025, 07:51 pm

Contents

C1. Introduction

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

Select from:

☑ English

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

Select from:

☑ BRL

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

(1.3.2) Organization type

Select from:

☑ Privately owned organization

(1.3.3) Description of organization

We are BRF S.A., a global foods company with head offices in Brazil, in Itajaí, Santa Catarina, and businesses that involve markets in more than 127 countries and more than 300,000 clients. Our objective is to offer increasingly tasty and practical, top-quality foods to people and their pets all over the world, through sustainable management, that provides a better life for all, from the field to the table. With well-established brands such as Sadia, Perdigão, Qualy and Banvit, BRF was founded almost nine decades ago and now occupies a position amongst the world's leading producers of poultry, pork and processed foods. We have a vibrant, extensive, complex and structured production chain, that unites the creation and slaughter of animals, industrial production and distribution from our factories to points of sale, the operation of which is the responsibility of a dedicated team of more than 100,000 employees and 90 nationalities, providing the Company with a wide range of experiences and talents. We also have approximately 9,500 integrated producers and a base more than 30,000 suppliers, including centers and branch units, from other categories, responsible for providing the Company with raw materials and technologies that are essential to the success of the business. We have a total of 44 manufacturing plants (38 in Brazil, one in Paraguay, three in Turkey and two in the Middle East/GCC) and over 103 distribution centers worldwide. The focus of our strategy currently lies in the domestic, Halal and international markets, with an emphasis on the Middle East and Asia. We produce and commercialize frozen goods, fresh proteins, margarines, cold cuts, sausages, vegetables, ingredients and animal feed – a segment in which we have expanded our structure over the past year, through the acquisition of two companies. We are working to be an increasingly more circular model company, taking full advantage of animal protein and the generation and distribution of value.

[Fixed row]

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

(1.4.1) End date of reporting year

12/31/2023

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

Select from:
☑ Yes

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

Select from:
☑ Yes

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

Select from:
☑ 5 years

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

Select from:
☑ 5 years

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

Select from:
☑ 3 years
[Fixed row]

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

53615440000

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: ☑ Yes

[Fixed row]

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

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ Yes

(1.6.2) Provide your unique identifier

BRBRFSACNOR8

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

[Add row]

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

Select all that apply

☑ Oman
☑ Chile
☑ China
☑ Japan
☑ Qatar
☑ Paraguay
☑ Viet Nam
☑ Singapore
☑ Saudi Arabia
☑ South Africa
☑ Brazil
☑ Kuwait
☑ Turkey
☑ Austria
☑ Uruguay
☑ Republic of Korea
☑ Russian Federation
☑ United Arab Emirates

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

	Are you able to provide geolocation data for your facilities?	Comment
	Select from: ☑ Yes, for all facilities	*We have geolocation data for all facilities that supply our clients.*

[Fixed row]

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

Row 1

(1.8.1.1) Identifier

Rio Verde

(1.8.1.2) Latitude

-17.82165

(1.8.1.3) Longitude

-50.991638

(1.8.1.4) Comment

The Rio Verde unit is located at the Parana River basin (Brazil)

Row 2

(1.8.1.1) Identifier

Chapecó

(1.8.1.2) Latitude

-27.097489

(1.8.1.3) Longitude

-52.64982

(1.8.1.4) Comment

The Chapeco unit is located at the Uruguay River basin (Brazil)

Row 3

(1.8.1.1) Identifier

Concordia

(1.8.1.2) Latitude

-27.230653

(1.8.1.3) Longitude

-52.031575

(1.8.1.4) Comment

The Concordia unit is located at the Uruguay River basin (Brazil)

Row 4

(1.8.1.1) Identifier

Buriti Alegre

(1.8.1.2) Latitude

-18.132408

(1.8.1.3) Longitude

-49.071786

(1.8.1.4) Comment

The Buriti Alegre unit is located at the Parana River basin (Brazil)

Row 5

(1.8.1.1) Identifier

Carambeí

(1.8.1.2) Latitude

-24.939527

(1.8.1.3) Longitude

-50.132261

(1.8.1.4) Comment

The Carambeí unit is located at the Paranapanema River basin (Brazil)

Row 6

(1.8.1.1) Identifier

Campos Novos

(1.8.1.2) Latitude

-27.359931

(1.8.1.3) Longitude

-51.301053

(1.8.1.4) Comment

The Campos Novos unit is located at the Uruguay River basin (Brazil)

Row 7

(1.8.1.1) Identifier

Capinzal

(1.8.1.2) Latitude

-27.378508

(1.8.1.3) Longitude

-51.587524

(1.8.1.4) Comment

The Capinzal unit is located at the Uruguay River basin (Brazil)

Row 8

(1.8.1.1) Identifier

Dourados

(1.8.1.2) Latitude

-22.308519

(1.8.1.3) Longitude

-54.783517

(1.8.1.4) Comment

The Dourados unit is located at the Parana River basin (Brazil)

Row 9

(1.8.1.1) Identifier

Dois Vizinhos

(1.8.1.2) Latitude

-25.765734

(1.8.1.3) Longitude

-53.072507

(1.8.1.4) Comment

The Dois Vizinhos unit is located at the Iguazu River basin (Brazil)

Row 10

(1.8.1.1) Identifier

Francisco Beltrão

(1.8.1.2) Latitude

-26.034678

(1.8.1.3) Longitude

-53.062135

(1.8.1.4) Comment

The Francisco Beltrão unit is located at the Iguazu River basin (Brazil)

Row 11

(1.8.1.1) Identifier

Herval D'Oeste

(1.8.1.2) Latitude

-27.17503

(1.8.1.3) Longitude

-51.500625

(1.8.1.4) Comment

The Herval D'Oeste unit is located at the Uruguay River basin (Brazil)

Row 12

(1.8.1.1) Identifier

Jataí

(1.8.1.2) Latitude

-17.885894

(1.8.1.3) Longitude

-51.649633

(1.8.1.4) Comment

The Jataí unit is located at the Parana River basin (Brazil)

Row 13

(1.8.1.1) Identifier

Lajeado

(1.8.1.2) Latitude

-29.463892

(1.8.1.3) Longitude

-51.990808

(1.8.1.4) Comment

The Lajeado unit is located at the South Atlantic basin (Brazil)

Row 14

(1.8.1.1) Identifier

Lucas do Rio Verde

(1.8.1.2) Latitude

-13.014915

(1.8.1.3) Longitude

-55.94787

(1.8.1.4) Comment

The Lucas do Rio Verde unit is located at the Tapajos River basin (Brazil)

Row 15

(1.8.1.1) Identifier

Mineiros

(1.8.1.2) Latitude

-17.576469

(1.8.1.3) Longitude

-52.539132

(1.8.1.4) Comment

The Mineiros unit is located at the Parana River basin (Brazil)

Row 16

(1.8.1.1) Identifier

Marau

(1.8.1.2) Latitude

-28.4644

(1.8.1.3) Longitude

-52.21

(1.8.1.4) Comment

The Marau unit is located at the South Atlantic basin (Brazil)

Row 17

(1.8.1.1) Identifier

Nova Mutum

(1.8.1.2) Latitude

-13.82822

(1.8.1.3) Longitude

-56.072369

(1.8.1.4) Comment

The Nova Mutum unit is located at the Tapajos River basin (Brazil)

Row 18

(1.8.1.1) Identifier

Paranaguá

(1.8.1.2) Latitude

-25.548631

(1.8.1.3) Longitude

-48.572145

(1.8.1.4) Comment

The Paranaguá unit is located at the South Atlantic basin (Brazil)

Row 19

(1.8.1.1) Identifier

Ponta Grossa

(1.8.1.2) Latitude

-25.082304

(1.8.1.3) Longitude

-50.121181

(1.8.1.4) Comment

The Ponta Grossa unit is located at the Paranapanema River basin (Brazil)

Row 20

(1.8.1.1) Identifier

Serafina Correa

(1.8.1.2) Latitude

-28.71476

(1.8.1.3) Longitude

-51.931379

(1.8.1.4) Comment

The Serafina Correa unit is located at the South Atlantic basin (Brazil)

Row 21

(1.8.1.1) Identifier

Toledo

(1.8.1.2) Latitude

-24.653429

(1.8.1.3) Longitude

-53.752328

(1.8.1.4) Comment

The Toledo unit is located at the Parana River basin (Brazil)

Row 22

(1.8.1.1) Identifier

Tatuí

(1.8.1.2) Latitude

-23.316669

(1.8.1.3) Longitude

-47.878111

(1.8.1.4) Comment

The Tatuí unit is located at the Tiete River basin (Brazil)

Row 23

(1.8.1.1) Identifier

Uberlândia

(1.8.1.2) Latitude

-18.901426

(1.8.1.3) Longitude

-48.387924

(1.8.1.4) Comment

The Uberlândia unit is located at the Parana River basin (Brazil)

Row 24

(1.8.1.1) Identifier

Videira

(1.8.1.2) Latitude

-27.007783

(1.8.1.3) Longitude

-51.156138

(1.8.1.4) Comment

The Videira unit is located at the Uruguay River basin (Brazil).

Row 25

(1.8.1.1) Identifier

Vitoria do Santo Antão

(1.8.1.2) Latitude

-8.094019

(1.8.1.3) Longitude

-35.257064

(1.8.1.4) Comment

The Vitoria do Santo Antão unit is located at the South Atlantic basin (Brazil)

Row 26

(1.8.1.1) Identifier

Seropédica

(1.8.1.2) Latitude

-22.702569

(1.8.1.3) Longitude

-43.690485

(1.8.1.4) Comment

The Seropédica unit is located at the South Atlantic basin (Brazil)

Row 27

(1.8.1.1) Identifier

Arroio do Meio

(1.8.1.2) Latitude

-29.396308

(1.8.1.3) Longitude

-51.927738

(1.8.1.4) Comment

The Arroio do Meio unit is located at the South Atlantic basin (Brazil)

Row 28

(1.8.1.1) Identifier

Catanduvas

(1.8.1.2) Latitude

-27.068019

(1.8.1.3) Longitude

-51.660449

(1.8.1.4) Comment

The Catanduvas unit is located at the Uruguay River basin (Brazil).

Row 29

(1.8.1.1) Identifier

Faxinal dos Guedes

(1.8.1.2) Latitude

-26.87057

(1.8.1.3) Longitude

-52.30022

(1.8.1.4) Comment

The Faxinal dos Guedes unit is located at the Uruguay River basin (Brazil).

Row 30

(1.8.1.1) Identifier

Gaurama

(1.8.1.2) Latitude

-27.589821

(1.8.1.3) Longitude

-52.101188

(1.8.1.4) Comment

The Gaurama unit is located at the Uruguay River basin (Brazil).

Row 31

(1.8.1.1) Identifier

Bandirma

(1.8.1.2) Latitude

40.311631

(1.8.1.3) Longitude

28.019307

(1.8.1.4) Comment

The Bandirma unit is located at the Aegean Sea basin (Turkey)

Row 32

(1.8.1.1) Identifier

Izmir

(1.8.1.2) Latitude

38.418117

(1.8.1.3) Longitude

27.538333

(1.8.1.4) Comment

The Izmir unit is located at the Aegean Sea basin (Turkey)

Row 33

(1.8.1.1) Identifier

Elazig

(1.8.1.2) Latitude

38.582415

(1.8.1.3) Longitude

39.067146

(1.8.1.4) Comment

The Elazig unit is located at the Euphrates & Tigris River basin (Turkey).

Row 34

(1.8.1.1) Identifier

Abu Dhabi

(1.8.1.2) Latitude

24.715833

(1.8.1.3) Longitude

54.744512

(1.8.1.4) Comment

The Abu Dhabi unit is located at the Arabian Peninsula basin (United Arab Emirates).

Row 35

(1.8.1.1) Identifier

Dammam

(1.8.1.2) Latitude

26.229379

(1.8.1.3) Longitude

49.978208

(1.8.1.4) Comment

The Dammam unit is located at the Arabian Peninsula basin (United Arab Emirates).
[Add row]

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

Production

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

Select from:

☑ Value chain (including own land)

Processing/ Manufacturing

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

Select from:

☑ Both direct operations and upstream/downstream value chain

Distribution

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

Select from:

☑ Both direct operations and upstream/downstream value chain

Consumption

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

Select from:

☑ Yes

[Fixed row]

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

Timber products

(1.22.1) Produced and/or sourced

Select from:

☑ Produced and sourced

(1.22.2) Commodity value chain stage

Select all that apply

☑ Production

☑ Trading

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

Select from:

☑ Yes, we are providing the total volume

(1.22.5) Total commodity volume (metric tons)

1515546

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

Select from:

☑ Yes

(1.22.9) Original unit

Select all that apply

☑ Other, please specify **:**Stereo meters

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

Yes, from stereo meters to metric tons (1 stereo meters 0,608 metric ton). Total: 2492674,34 stereo meters

(1.22.11) Form of commodity

Select all that apply

☑ Hardwood logs
☑ Sawn timber, veneer, chips
☑ Softwood logs
☑ Wood-based bioenergy

(1.22.12) % of procurement spend

Select from:
☑ Less than 1%

(1.22.13) % of revenue dependent on commodity

Select from:
☑ Less than 1%

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

Select from:
☑ Yes, disclosing

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

Select from:
☑ No

(1.22.19) Please explain

We have forest assets destined for the production of biomass as an energy source, totaling approximately 28,000 hectares distributed across 8 Brazilian states and 189 farms (99 are our own and 90 leased). In 2023, BRF has consumed about 65% of its own biomass and 35% of the total is acquired from suppliers.

Palm oil

(1.22.1) Produced and/or sourced

Select from:

☑ Sourced

(1.22.2) Commodity value chain stage

Select all that apply

☑ Manufacturing

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

Select from:

☑ Yes, we are providing the total volume

(1.22.5) Total commodity volume (metric tons)

46723

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

Select from:

☑ No

(1.22.11) Form of commodity

Select all that apply

☑ Palm kernel oil derivatives

☑ Palm oil derivatives

☑ Refined palm oil

(1.22.12) % of procurement spend

Select from:

☑ Less than 1%

(1.22.13) % of revenue dependent on commodity

Select from:

☑ 1-10%

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

Select from:

☑ Yes, disclosing

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

Select from:

☑ Yes

(1.22.19) Please explain

The main usage of palm oil and palm kernel oil derivatives is to the production of spreads (margarine).

Soy

(1.22.1) Produced and/or sourced

Select from:

☑ Sourced

(1.22.2) Commodity value chain stage

Select all that apply

☑ Processing

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

Select from:

☑ Direct soy only

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

Select from:

☑ Yes, we are providing the total volume

(1.22.5) Total commodity volume (metric tons)

2818869

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

Select from:

☑ No

(1.22.11) Form of commodity

Select all that apply

☑ Soybean meal

☑ Soybean oil

☑ Soy derivatives

☑ Whole soybeans

(1.22.12) % of procurement spend

Select from:

☑ 21-30%

(1.22.13) % of revenue dependent on commodity

Select from:

☑ 91-99%

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

Select from:

☑ Yes, disclosing

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

Select from:

☑ Yes

(1.22.19) Please explain

The main use of soybeans and derivatives is to the production of animal feed. BRF purchases soy in the market and it derivates from the following sources: Small Rural producers: direct purchase from the farm to BRF (represent a small amount of total acquisition); Grain dealers: small businesses that are intermediary in the commodities market (grains); Trading companies: large companies that operate as intermediary in the grains market. Cooperatives: civil/commercial non-profit organisations formed by groups of rural producers. The acquisition from cooperatives is the most relevant amount of the total.
[Fixed row]

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

Cotton

(1.23.1) Produced and/or sourced

Select from:

☑ No

Dairy & egg products

(1.23.1) Produced and/or sourced

Select from:

☑ No

Fish and seafood from aquaculture

(1.23.1) Produced and/or sourced

Select from:

☑ No

Fruit

(1.23.1) Produced and/or sourced

Select from:

☑ No

Maize/corn

(1.23.1) Produced and/or sourced

Select from:

☑ Sourced

(1.23.2) % of revenue dependent on this agricultural commodity

Select from:

☑ 91-99%

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

Select from:

☑ Yes

(1.23.4) Please explain

The main use of corn is to the production of animal feed. BRF purchases soy in the market and it derivates from the following sources: Small Rural producers: direct purchase from the farm to BRF (represent a small amount of total acquisition); Grain dealers: small businesses that are intermediary in the commodities market (grains); Trading companies: large companies that operate as intermediary in the grains market. Cooperatives: civil/commercial non-profit organizations formed by groups of rural producers. The acquisition from cooperatives is the most relevant amount of the total.

Nuts

(1.23.1) Produced and/or sourced

Select from:

☑ No

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

(1.23.1) Produced and/or sourced

Select from:

☑ No

Other oilseeds (e.g. rapeseed oil)

(1.23.1) Produced and/or sourced

Select from:

☑ No

Poultry & hog

(1.23.1) Produced and/or sourced

Select from:

☑ Sourced

(1.23.2) % of revenue dependent on this agricultural commodity

Select from:

☑ 91-99%

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

Select from:

☑ Yes

(1.23.4) Please explain

BRF has a long-term partnership with more than 9,500 integrated producers responsible for raising poultry and swine, with whom we maintain integrated production contracts through a vertical system. In this system, BRF provides the animals, inputs and technical assistance, and the integrated producers participate with the facilities, equipment, water, electricity and labor, following the guidelines for suppliers and the BRF Animal Welfare Program.

Rice

(1.23.1) Produced and/or sourced

Select from:
☑ No

Sugar

(1.23.1) Produced and/or sourced

Select from:
☑ No

Tea

(1.23.1) Produced and/or sourced

Select from:
☑ No

Tobacco

(1.23.1) Produced and/or sourced

Select from:
☑ No

Vegetable

(1.23.1) Produced and/or sourced

Select from:
☑ No

Wheat

(1.23.1) Produced and/or sourced

Select from:
☑ No

Other commodity

(1.23.1) Produced and/or sourced

Select from:
☑ No
[Fixed row]

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:
☑ Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply
☑ Upstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

☑ Tier 2 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

☑ All supplier tiers known have been mapped

(1.24.6) Smallholder inclusion in mapping

Select from:

☑ Smallholders relevant and included

(1.24.7) Description of mapping process and coverage

As one of the largest global food companies, we work with partners throughout our value chain to support our mission of delivering our products worldwide. For this reason, we have a complex mapping of the entire process to ensure that our quality and sustainability principles are replicated by approximately 37,000 suppliers around the globe. From grain purchasing to freight and logistics services, we map and monitor our partners to ensure ethical, sustainable, and transparent conduct, 100% aligned with our objectives. To achieve this, we rely on our Chain Monitoring Program, structured to strengthen control over social and environmental risks, promote a responsible business model, and enhance partner development in this regard. This program includes quality audits, dissemination of BRF's Business Partner Code of Conduct, public data consultations, and contractual clauses with specific requirements. Through biweekly checks of public lists available in Brazil, we identify suppliers that fail to comply with legal and BRF standards. Labor aspects and general compliance are evaluated, and if issues are found, improvement plans are implemented or, in severe cases, the supplier's contract is terminated. Throughout our production chain, from the raising of animals by our approximately 9,500 integrated producers to product delivery at points of sale, attention to detail is essential and critical for consumer satisfaction. We serve clients in over 100 countries, covering retail, end consumers, and the food service sector. Our operations, both in Brazil and internationally, involve businesses, processors, distributors, and points of sale of various sizes. In every interaction, our work is guided by transparency, ethics, and a commitment to quality and safety.
[Fixed row]

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

	Plastics mapping	Value chain stages covered in mapping
	Select from: ☑ Yes, we have mapped or are currently in the process of mapping plastics in our value chain	*Select all that apply* ☑ Upstream value chain

[Fixed row]

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

Timber products

(1.24.2.1) Value chain mapped for this sourced commodity

Select from:
☑ Yes

(1.24.2.2) Highest supplier tier mapped for this sourced commodity

Select from:
☑ Tier 1 suppliers

(1.24.2.3) % of tier 1 suppliers mapped

Select from:
☑ 100%

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

Select from:
☑ All supplier tiers known have been mapped for this sourced commodity

Palm oil

(1.24.2.1) Value chain mapped for this sourced commodity

Select from:

☑ Yes

(1.24.2.2) Highest supplier tier mapped for this sourced commodity

Select from:

☑ Tier 2 suppliers

(1.24.2.3) % of tier 1 suppliers mapped

Select from:

☑ 100%

(1.24.2.4) % of tier 2 suppliers mapped

Select from:

☑ 100%

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

Select from:

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

Soy

(1.24.2.1) Value chain mapped for this sourced commodity

Select from:

☑ Yes

(1.24.2.2) Highest supplier tier mapped for this sourced commodity

Select from:

☑ Tier 2 suppliers

(1.24.2.3) % of tier 1 suppliers mapped

Select from:

☑ 100%

(1.24.2.4) % of tier 2 suppliers mapped

Select from:

☑ 100%

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

Select from:

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

[Fixed row]

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

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

Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

1

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

The risk assessment considers the probability of potential materialization within the next 12 months or the history of the past 12 months. However, medium- and long-term risks are also evaluated and monitored, allowing for the development of more robust action plans with adequate lead time for mitigation. The risk map, after evaluation by the business areas ("risk owners"), is reported to the BRF Executive Committee, the Board of Directors, and its advisory committees. This ensures that risks are known to those responsible for approving and reviewing the Company's strategic and financial planning. Presenting the Company's risks allows for the prioritized and rational allocation of resources (people, time, and money).

Medium-term

(2.1.1) From (years)

1

(2.1.3) To (years)

3

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

The risk assessment considers the probability of potential materialization within the next 12 months or the history of the past 12 months. However, medium- and long-term risks are also evaluated and monitored, allowing for the development of more robust action plans with adequate lead time for mitigation. The risk map, after evaluation by the business areas ("risk owners"), is reported to the BRF Executive Committee, the Board of Directors, and its advisory committees. This ensures that risks are known to those responsible for approving and reviewing the Company's strategic and financial planning. Presenting the Company's risks allows for the prioritized and rational allocation of resources (people, time, and money).

Long-term

(2.1.1) From (years)

3

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

Select from:

☑ No

(2.1.3) To (years)

5

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

Risk assessment takes into account, to define probability, potential materialization within up to 12 months or the history of the previous 12 months, however, medium and long-term risks are also evaluated and monitored, thus allowing the construction of action plans in a timely manner. more robust and with adequate time for mitigation. The risk map, after evaluation of the business areas (“risk owners”), is reported to the BRF Executive Committee and the Board of Directors and its evaluation Committees, thus ensuring that the risks are known by the planners and reviewers of the strategic and financial planning of the Company. The presentation of the Company's risks allows prioritization of the rational allocation of resources (people, time and money).The risk assessment considers the probability of potential materialization within the next 12 months or the history of the past 12 months. However, medium- and long-term risks are also evaluated and monitored, allowing for the development of more robust action plans with adequate lead time for mitigation. The risk map, after evaluation by the business areas ("risk owners"), is reported to the BRF Executive Committee, the Board of Directors, and its advisory committees. This ensures that risks are known to those responsible for approving and reviewing the Company's strategic and financial planning. Presenting the Company's risks allows for the prioritized and rational allocation of resources (people, time, and money)..
[Fixed row]

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

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: ☑ Yes	*Select from:* ☑ Both dependencies and impacts

[Fixed row]

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

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: ☑ Yes	*Select from:* ☑ Both risks and opportunities	*Select from:* ☑ Yes

[Fixed row]

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

Row 1

(2.2.2.1) Environmental issue

Select all that apply

☑ Climate change

☑ Forests

☑ Water

☑ Plastics

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

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

☑ End of life management

(2.2.2.4) Coverage

Select from:

☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

☑ Tier 1 suppliers

☑ Tier 2 suppliers

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ More than once a year

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:

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

(2.2.2.11) Location-specificity used

Select all that apply

☑ Site-specific

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

☑ EcoVadis

☑ SEDEX

☑ WRI Aqueduct

☑ WWF Water Risk Filter

Enterprise Risk Management

☑ COSO Enterprise Risk Management Framework
☑ ISO 31000 Risk Management Standard
☑ Risk models
☑ Stress tests

International methodologies and standards

☑ Environmental Impact Assessment
☑ ISO 14001 Environmental Management Standard

Other

☑ Scenario analysis
☑ Desk-based research
☑ External consultants
☑ Materiality assessment
☑ Internal company methods
☑ Jurisdictional/landscape assessment
☑ Partner and stakeholder consultation/analysis

(2.2.2.13) Risk types and criteria considered

Acute physical

☑ Drought
☑ Wildfires
☑ Heat waves
☑ Cold wave/frost
☑ Cyclones, hurricanes, typhoons
☑ Heavy precipitation (rain, hail, snow/ice)
☑ Flood (coastal, fluvial, pluvial, ground water)
☑ Storm (including blizzards, dust, and sandstorms)

Chronic physical

☑ Water stress
☑ Change in land-use
☑ Groundwater depletion
☑ Rationing of municipal water supply
☑ Water quality at a basin/catchment level
☑ Precipitation or hydrological variability

☑ Declining water quality
☑ Temperature variability
☑ Changing precipitation patterns and types (rain, hail, snow/ice)
☑ Increased levels of environmental pollutants in freshwater bodies
☑ Increased severity of extreme weather events
☑ Water availability at a basin/catchment level

Policy

☑ Carbon pricing mechanisms
☑ Increased pricing of water
☑ Changes to national legislation
☑ Regulation of discharge quality/volumes
☑ Limited or lack of river basin management
☑ Lack of mature certification and sustainability standards
☑ Increased difficulty in obtaining water withdrawals permit
☑ Mandatory water efficiency, conservation, recycling, or process standards
☑ Introduction of regulatory standards for previously unregulated contaminants
☑ Poor coordination between regulatory bodies
☑ Poor enforcement of environmental regulation
☑ Increased difficulty in obtaining operations permits
☑ Lack of globally accepted and harmonized definitions
☑ Changes to international law and bilateral agreements

Market

☑ Leakage markets
☑ Changing customer behavior
☑ Uncertainty in the market signals
☑ Limited visibility of embedded commodities
☑ Uncertainty about commodity origin and/or legality
☑ Availability and/or increased cost of raw materials
☑ Availability and/or increased cost of recycled or renewable content
☑ Inadequate access to water, sanitation, and hygiene services (WASH)
☑ Availability and/or increased cost of certified sustainable material

Reputation

☑ Impact on human health
☑ Increased partner and stakeholder concern and partner and stakeholder negative feedback
☑ Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)
☑ Stakeholder conflicts concerning water resources at a basin/catchment level
☑ Stigmatization of sector

Technology

☑ Transition to reusable products
☑ Transition to recyclable plastic products
☑ Transition to increasing recycled content
☑ Transition to increasing renewable content
☑ Unsuccessful investment in new technologies products
☑ Dependency on water-intensive energy sources
☑ Data access/availability or monitoring systems
☑ Transition to lower emissions technology and products
☑ Transition to water intensive, low carbon energy sources
☑ Transition to water efficient and low water intensity technologies and products

Liability

☑ Exposure to litigation
☑ Moratoria and voluntary agreement
☑ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☑ NGOs
☑ Customers
☑ Employees
☑ Investors
☑ Suppliers
☑ Other commodity users/producers at a local level
☑ Regulators
☑ Local communities
☑ Indigenous peoples
☑ Water utilities at a local level
☑ Other water users at the basin/catchment level

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

Select from:

☑ No

(2.2.2.16) Further details of process

BRF's Risk Management is a process that permeates the entire organization, implemented by top management, managers, and other employees. It is applied in setting strategy and designed to identify potential events that could impact the organization's objectives. This process ensures that risks are maintained within the

organization's risk appetite and provides a known and acceptable level of assurance for achieving objectives. The risk management process is based on and follows market practices such as the COSO ERM Framework and ISO 31000, where risks are continuously assessed and monitored. BRF is attentive to risks reported by external agents such as the World Economic Forum and other private entities that report environmental, geopolitical, economic, social, and technological risks. These reported risks are evaluated from the perspective of BRF's operations. The promotion of a risk management culture is already part of the daily routine of business areas, where the search for monitoring tools, development of indicators, and definition of internal controls are constant and intrinsic activities. The company has a dedicated Risk Management area to standardize and guide risk treatment, centralize reporting in mandatory and voluntary reports, and mediate risk reporting to top management. However, the business areas are the "owners of risks" and must technically assess, with the support of market-specific tools and methodologies, the impact of the risk and its opportunity, if applicable. This activity covers all areas of the company, including Climate Change, Water, and Forests (Commodities). Regarding frequency, the risk assessment process, including all validation rites up to the Board of Directors, occurs at least annually. However, the assessment with business areas happens more frequently in smaller forums. Any significant factor identified by business areas can trigger a timely review of risk categories. In 2023, we conducted a risk validation session with the Board of Directors and another update session with the Executive Committee.
[Add row]

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

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

Select from:
☑ Yes

(2.2.7.2) Description of how interconnections are assessed

Risks are assessed in an integrated manner because BRF has a very extensive production chain, and consequently, risks can have a cascading effect on the company's operations. For example, the manifestation of climate risks that led to flooding in Rio Grande do Sul tested the resilience of BRF's production chain, as it impacts other related risks such as: i) Shutdown of manufacturing facilities at some units, ii) Unavailability of routes for transporting animals, feed, finished products, and other raw materials, iii) Increased mortality of integrated animals, iv) Potential volatility in commodity prices, among other risks. The analysis of dependencies, impacts, threats, and opportunities is always conducted jointly by a multidisciplinary team.
[Fixed row]

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

(2.3.1) Identification of priority locations

Select from:
☑ Yes, we have identified priority locations

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

Select all that apply

☑ Direct operations

☑ Upstream value chain

(2.3.3) Types of priority locations identified

Sensitive locations

☑ Areas of limited water availability, flooding, and/or poor quality of water

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

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

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

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

(2.3.4) Description of process to identify priority locations

We assess water risks in localities where we work with the aim of understanding the specific impacts of our company on these regions and, consequently, reduce our water consumption and exposure to the risks of lack of water supply in the units. To assess the water vulnerability of our production units, from 2023 we will using the World's Water Risk Filter tool Wide Fund for Nature (WWF), recommended by CDP. Changing analysis tools enables us to achieve even better results close to the reality of our operations and chain. Water Risk Filter recommends that the water vulnerability index consider internal and external factors to the operation, having in view of the micro-region in which its units are located. It considers aspects that make the business more dependent on the resource in a specific region, such as quality, quantity, regulation and conflicts over the use of water. The analysis also considers the ability to response from water treatment plants and of our production units.

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

Select from:

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

[Fixed row]

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

Risks

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Revenue

(2.4.3) Change to indicator

Select from:

☑ % decrease

(2.4.4) % change to indicator

Select from:

☑ Less than 1%

(2.4.6) Metrics considered in definition

Select all that apply

☑ Frequency of effect occurring

☑ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

☑ Other, please specify **:**Projection of events and maturity of the mitigators and linked indicators.

(2.4.7) Application of definition

Risk management at BRF follows the guidelines of the board of directors, through the corporate risk management policy with the aim of providing protection or value creation. BRF's risk map is updated based on the risk management process and pre-established metrics. Impacts are evaluated in the following dimensions: financial, social, reputational, operational, occupational health and safety and environment. To assess the probability, the following are considered: history of materialization in recent months and projection of events and maturity of the mitigators and linked indicators. Risk exposure is classified as very high, high, medium and low based on the impact and probability of events. All risks that have an impact of more than 0.4% of Net Operating Revenue are considered Very High exposure risks and, therefore, specific actions, procedures and indicators for monitoring the materialization of risk are defined. Therefore, risks and opportunities that have higher financial impacts, both negative and positive, are BRF's priorities. These impacts may come from specific constraints that can, potentially, limit the expansion of BRF's activities in a given region, for example, from not having enough natural resources, or in situations that can lead to an increase cost of inputs caused by crises in other producing regions of the same, or similar, supply good. As an example, BRFs business is largely dependent on the supply of corn, soybean meal, soybeans, and animal protein (poultry and hog), which may have its price changed by events in regions where BRF does not buy its supplies, but that can impact the price at the region where BRF purchase its inputs. This is especially relevant for commodities, like grains. Other supplies, such as energy and water, may restrict the planned expansion or decrease BRF profitability. These movements can occur due to changes in the demand and supply of key inputs, which can fluctuate significantly, and due to other factors, such as climate change, impacting domestic and global production of poultry and pork, environmental regulations and conservation, economic conditions, animal diseases, cost of international shipping and exchange rate fluctuations. At the same time, these risks bring opportunities to the company, when it can adequately protect or advance its planning preventive actions. As an example we have: i. Traceability of Commodity suppliers (% coverage); (ii) Quality of Purchased Commodities (% - corn, bran, and oil

Opportunities

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Revenue

(2.4.3) Change to indicator

Select from:

☑ % increase

(2.4.4) % change to indicator

Select from:

☑ Less than 1%

(2.4.6) Metrics considered in definition

Select all that apply

☑ Frequency of effect occurring

☑ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

(2.4.7) Application of definition

Monitoring of the main opportunities occurs through KRI's and KPI's, enabling preventive actions to be taken before they materialize or reach a level that is not internally acceptable. As an example we have: i. Traceability of Commodity suppliers (% coverage); (ii) Quality of Purchased Commodities (% - corn, bran, and oils); KPI for reducing GHG emissions (scope 1, 2 and 3); % of Clean Energy used; Water Vulnerability (no.), among others.
[Add row]

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

(2.5.1) Identification and classification of potential water pollutants

Select from:

☑ Yes, we identify and classify our potential water pollutants

(2.5.2) How potential water pollutants are identified and classified

BRF effluents are analyzed by external laboratories accredited to ISO 17025 to determine potential pollutants and the impact of discharge on the water body, guided by Brazilian Conama Resolutions 357 and 430. Monthly, we compile these results to generate compliance indicators for the quality of treated water and discharged effluent. Based on the analysis results, it is possible to address specific deviations should they occur to prevent recurrences, prioritize investments, identify and classify types of pollutants. BRF has robust wastewater treatment facilities, consisting of primary, secondary and tertiary treatment for 100% of the effluents generated, which meet the environmental legal requirements for effluent discharge. Brazilian legislation and technical requirements for maintaining environmental operating licenses mandate monitoring of the receiving body of water before and after effluent discharge, to ensure and confirm that BRF's discharges are not

affecting the quality of the river water. Due to the organic characteristics of our effluent, our prioritized parameter is Biochemical Oxygen Demand (BOD) indicator, which measures the biodegradable polluting load of waste. The methodology also differs for each pollutant, depending on the laboratory that performs the analysis. Ex: for cadmium, the SMWW 3120 B methodology can be used or the USEPA 2018 analytical method: 6010 D. For mercury, the SMWW 3112 B methodology; SMWW 2017: 3030E, 3114B or EPA 7470A.
[Fixed row]

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

Row 1

(2.5.1.1) Water pollutant category

Select from:
☑ Oil

(2.5.1.2) Description of water pollutant and potential impacts

The analyses of pollutants include, for example, organic matter, organochlorine compounds, and ecotoxicity. The organochlorine compounds belong to the Persistent Organic Pollutants (POPs) and can have a potential impact due to their persistence, capacity to bioaccumulate in the food web, their toxic properties, and ability to be transported long distances to remote regions.

(2.5.1.3) Value chain stage

Select all that apply
☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply
☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

(2.5.1.5) Please explain

Monitoring conformity in effluent emissions is established in a corporate document named "Water Resources Management" that standardizes and guides the activities that generate effluents in terms of parameters and frequency, applicable to industrial and agricultural activities. The analyses of pollutants include, for example, organic matter, organochlorine compounds, and ecotoxicity. In 2023, the efficiency of our wastewater treatment plants, attested by external laboratories accredited by Inmetro, reached 98.76% in a universe of 23,290 analyzes to attest to the quality of the effluent treated. Due to the organic characteristics of our effluent, our prioritized parameter is Biochemical Oxygen Demand (BOD) indicator, which measures the biodegradable polluting load of the waste, and which is monitored monthly. Specifically for this indicator, a removal ratio of 99% was recorded in 2023. These are the main indicators that attest to the success and effectiveness of our effluent treatment processes, in compliance with current legislation.

Row 2

(2.5.1.1) Water pollutant category

Select from:

☑ Nitrates

(2.5.1.2) Description of water pollutant and potential impacts

The analyses of pollutants include, for example, organic matter, organochlorine compounds, and ecotoxicity. The organochlorine compounds belong to the Persistent Organic Pollutants (POPs) and can have a potential impact due to their persistence, capacity to bioaccumulate in the food web, their toxic properties, and ability to be transported long distances to remote regions.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

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

(2.5.1.5) Please explain

Monitoring conformity in effluent emissions is established in a corporate document named "Water Resources Management" that standardizes and guides the activities that generate effluents in terms of parameters and frequency, applicable to industrial and agricultural activities. The analyses of pollutants include, for example, organic matter, organochlorine compounds, and ecotoxicity. In 2023, the efficiency of our wastewater treatment plants, attested by external laboratories accredited by

Inmetro, reached 98.76% in a universe of 23,290 analyzes to attest to the quality of the effluent treated. Due to the organic characteristics of our effluent, our prioritized parameter is Biochemical Oxygen Demand (BOD) indicator, which measures the biodegradable polluting load of the waste, and which is monitored monthly. Specifically for this indicator, a removal ratio of 99% was recorded in 2023. These are the main indicators that attest to the success and effectiveness of our effluent treatment processes, in compliance with current legislation.

Row 3

(2.5.1.1) Water pollutant category

Select from:

☑ Inorganic pollutants

(2.5.1.2) Description of water pollutant and potential impacts

The analyses of pollutants include, for example, organic matter, organochlorine compounds, and ecotoxicity. The organochlorine compounds belong to the Persistent Organic Pollutants (POPs) and can have a potential impact due to their persistence, capacity to bioaccumulate in the food web, their toxic properties, and ability to be transported long distances to remote regions.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

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

(2.5.1.5) Please explain

Monitoring conformity in effluent emissions is established in a corporate document named "Water Resources Management" that standardizes and guides the activities that generate effluents in terms of parameters and frequency, applicable to industrial and agricultural activities. The analyses of pollutants include, for example, organic matter, organochlorine compounds, and ecotoxicity. In 2023, the efficiency of our wastewater treatment plants, attested by external laboratories accredited by Inmetro, reached 98.76% in a universe of 23,290 analyzes to attest to the quality of the effluent treated. Due to the organic characteristics of our effluent, our prioritized parameter is Biochemical Oxygen Demand (BOD) indicator, which measures the biodegradable polluting load of the waste, and which is monitored

monthly. Specifically for this indicator, a removal ratio of 99% was recorded in 2023. These are the main indicators that attest to the success and effectiveness of our effluent treatment processes, in compliance with current legislation.

Row 4

(2.5.1.1) Water pollutant category

Select from:

☑ Pathogens

(2.5.1.2) Description of water pollutant and potential impacts

The analyses of pollutants include, for example, organic matter, organochlorine compounds, and ecotoxicity. The organochlorine compounds belong to the Persistent Organic Pollutants (POPs) and can have a potential impact due to their persistence, capacity to bioaccumulate in the food web, their toxic properties, and ability to be transported long distances to remote regions.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

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

(2.5.1.5) Please explain

Monitoring conformity in effluent emissions is established in a corporate document named "Water Resources Management" that standardizes and guides the activities that generate effluents in terms of parameters and frequency, applicable to industrial and agricultural activities. The analyses of pollutants include, for example, organic matter, organochlorine compounds, and ecotoxicity. In 2023, the efficiency of our wastewater treatment plants, attested by external laboratories accredited by Inmetro, reached 98.76% in a universe of 23,290 analyzes to attest to the quality of the effluent treated. Due to the organic characteristics of our effluent, our prioritized parameter is Biochemical Oxygen Demand (BOD) indicator, which measures the biodegradable polluting load of the waste, and which is monitored monthly. Specifically for this indicator, a removal ratio of 99% was recorded in 2023. These are the main indicators that attest to the success and effectiveness of our effluent treatment processes, in compliance with current legislation.

Row 5

(2.5.1.1) Water pollutant category

Select from:

☑ Pesticides

(2.5.1.2) Description of water pollutant and potential impacts

The analyses of pollutants include, for example, organic matter, organochlorine compounds, and ecotoxicity. The organochlorine compounds belong to the Persistent Organic Pollutants (POPs) and can have a potential impact due to their persistence, capacity to bioaccumulate in the food web, their toxic properties, and ability to be transported long distances to remote regions.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

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

(2.5.1.5) Please explain

Monitoring conformity in effluent emissions is established in a corporate document named "Water Resources Management" that standardizes and guides the activities that generate effluents in terms of parameters and frequency, applicable to industrial and agricultural activities. The analyses of pollutants include, for example, organic matter, organochlorine compounds, and ecotoxicity. In 2023, the efficiency of our wastewater treatment plants, attested by external laboratories accredited by Inmetro, reached 98.76% in a universe of 23,290 analyzes to attest to the quality of the effluent treated. Due to the organic characteristics of our effluent, our prioritized parameter is Biochemical Oxygen Demand (BOD) indicator, which measures the biodegradable polluting load of the waste, and which is monitored monthly. Specifically for this indicator, a removal ratio of 99% was recorded in 2023. These are the main indicators that attest to the success and effectiveness of our effluent treatment processes, in compliance with current legislation.
[Add row]

C3. Disclosure of risks and opportunities

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

Climate change

(3.1.1) Environmental risks identified

Select from:

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

Forests

(3.1.1) Environmental risks identified

Select from:

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

Water

(3.1.1) Environmental risks identified

Select from:

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

Plastics

(3.1.1) Environmental risks identified

Select from:

☑ No

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

Select from:

☑ Environmental risks exist, but none with the potential to have a substantive effect on our organization

(3.1.3) Please explain

BRF believes there could be risks associated with the use of plastics, but none with the potential to have a substantive financial or environmental effect.
[Fixed row]

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

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☑ Carbon pricing mechanisms

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Brazil

(3.1.1.9) Organization-specific description of risk

Situation: BRF operates in countries that are adopting National Climate Policies and Nationally Determined Contributions (NDCs). In Brazil, one of the company's key markets, there is a significant risk related to the potential adoption of carbon pricing mechanisms, such as carbon taxes, which could increase operational costs. Task: In light of this scenario, BRF needs to monitor these issues and anticipate potential emerging regulations, adjusting its management practices to ensure compliance and contribute to global emission reduction targets. Action: To address this challenge, BRF has proposed emission reduction practices and is quantifying carbon variables to evaluate, compare, and prioritize strategic investments. The company is incorporating a new perspective that considers carbon pricing and changes in legislation related to greenhouse gas emissions. This includes implementing energy consumption and emission reduction projects aligned with its decarbonization plan. Result: Although these changes may increase costs and adversely impact operational results, BRF is monitoring this risk and taking proactive measures to minimize these impacts, thereby ensuring its competitiveness and compliance in an evolving regulatory landscape.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased direct costs

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

Select all that apply

☑ Medium-term

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

Select from:

☑ More likely than not

(3.1.1.14) Magnitude

Select from:

☑ Low

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

Managing carbon emissions at BRF, one of the largest food companies in the world, is a challenge. BRF's operational costs may increase due to the adoption of carbon taxes and other carbon pricing mechanisms. This is a result of the company's need to pay additional taxes based on its carbon emissions. Additionally, to meet carbon targets, BRF may need to make substantial investments in emission reduction practices and technologies. These investments could include purchasing carbon credits, installing energy management systems, and upgrading equipment to improve energy efficiency. BRF commits to reduce absolute Scopes 1 and 2 GHG emissions 50,4% by 2032 from a 2020 base year. BRF is also committed to reducing absolute scope 3 GHG emissions in the category of purchased goods and services, transportation and distribution upstream and downstream by 23.5% within the same period. FLAG BRF commits to reduce absolute Scopes 1 and 3 FLAG GHG emissions 36,4% by 2032 from a 2020 base year. To achieve these reductions, we are committed to investing in cleaner technologies (PPAs), improving energy efficiency, and adopting sustainable agricultural practices. BRF's need to purchase carbon credits should decrease significantly as a result of these actions. In the worst-case scenario, to offset up to 5% of residual emissions, the company will need to invest between 500,000 and 1 million. However, we believe that the long-term benefits for the environment and BRF's reputation will outweigh the initial costs.*

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

Select from:

☑ Yes

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

62781762

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

125563525

(3.1.1.25) Explanation of financial effect figure

According to the World Bank, more ambition in Emission Trading Systems (ETS) and carbon taxes is necessary to achieve a 1.5C pathway. In 2017, the High-Level Commission on Carbon Prices concluded that carbon prices would need to reach USD 50-100 per tCO2e by 2030 to stay on track for limiting temperature rises to well below 2ºC (Source: World Bank. 2024. State and Trends of Carbon Pricing 2024. Washington, DC: World Bank. http://hdl.handle.net/10986/41544 - Page 26). BRF aims to reduce a total of 256,252 tCO2e by 2032, considering its Scope 1 and Scope 2 emissions. Using the cited price range (between USD 50 and 100) to limit the temperature increase to well below 2ºC, the estimated financial impact for this risk would range between R 62,781,762 and R 125,563,524. However, there are some experts that says that these prices can be even higher (the IPCC estimates that the marginal abatement cost to limit warming to 1.5 C is USD 170 to 290 per tCO2e), but we decided to use the World Bank reference for our calculations.

(3.1.1.26) Primary response to risk

Policies and plans

☑ Develop a climate transition plan

(3.1.1.27) Cost of response to risk

126216000

(3.1.1.28) Explanation of cost calculation

BRF has developed a comprehensive climate mitigation plan that includes a decarbonization strategy for both the company and its value chain. In this plan, BRF has proposed several emissions reduction projects, which are reflected in the MAC Curve. While some of these projects are expected to generate a financial return (positive NPV), others may not provide immediate financial benefits but are crucial strategic investments for the company's long-term emissions reduction vision. Therefore, the cost of responding to this risk represents the sum of the NPVs of these projects, resulting in an estimated investment of approximately R 126,216,000 by the company.

(3.1.1.29) Description of response

BRF is committed to reducing its greenhouse gas (GHG) emissions. It has set ambitious targets: reduce absolute Scopes 1 and 2 GHG emissions 50,4% by 2032 from a 2020 base year. BRF S.A is also committed to reducing absolute scope 3 GHG emissions in the category of purchased goods and services, transportation and distribution upstream and downstream by 23.5% within the same period. BRF commits to reduce absolute Scopes 1 and 3 FLAG GHG emissions 36,4% by 2032 from a 2020 base year. The company plans to achieve its targets not by purchasing carbon credits, but by implementing robust emission reduction initiatives. These initiatives encompass the use of renewable and clean energy, enhancements in operational efficiency, and projects aimed at optimizing wastewater and waste treatment processes, as well as improving the cooling system, among others. All initiatives have been mapped, and a MAC curve has been developed to prioritize actions and support decision-making related to the company's climate mitigation strategy. Through these efforts, the company aims not only to reduce its environmental impact but also to lower future costs associated with carbon pricing.

Forests

(3.1.1.1) Risk identifier

Select from:

☑ Risk1

(3.1.1.2) Commodity

Select all that apply

☑ Timber products

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☑ Wildfires

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Brazil

(3.1.1.9) Organization-specific description of risk

Forest fire is a relevant risk to our business, as in addition to generating social and environmental impacts, it generates an economic impact, since BRF uses biomass, its own and acquired from suppliers, to generate energy in several of its operations and, therefore, uses forests as an important input for its activities. We understand that fire cases are related to local climate changes, which favor dry weather and the spread of fire, in addition to accidents and incidents. In 2023, 2 cases of fire were recorded in owned forests, with an estimated loss of 462 hectares, which represents less than 2% of BRF's forest assets. With the occurrence of fires, BRF is impacted by the loss of assets, reduced availability of wood to be used and the cost of fighting fires. These aspects are considered to calculate the impact, which, in 2023, did not cause major financial damage to the company.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Decreased asset value or asset useful life leading to write-offs, asset impairment or early retirement of existing assets

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

Select all that apply

☑ The risk has already had a substantive effect on our organization in the reporting year

(3.1.1.14) Magnitude

Select from:

☑ Medium-high

(3.1.1.15) Effect of the risk on the financial position, financial performance and cash flows of the organization in the reporting year

This risk did not have a significant impact on BRF's financial position, financial performance, and cash flows in 2023.

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

Select from:

☑ Yes

(3.1.1.18) Financial effect figure in the reporting year (currency)

322000

(3.1.1.25) Explanation of financial effect figure

In 2023, 2 cases of fire were recorded in owned forests, with an estimated loss of 462 hectares, which represents less than 2% of BRF's forest assets. With the occurrence of fires, BRF is impacted by the loss of assets, reduced availability of wood to be used and the cost of fighting fires. These aspects are considered to calculate the impact, which, in 2023, did not cause major financial damage to the company.

(3.1.1.26) Primary response to risk

Diversification

☑ Improve fire management systems in sourcing regions

(3.1.1.27) Cost of response to risk

98000

(3.1.1.28) Explanation of cost calculation

The total costs with flatbed truck, bulldozer, water truck, and airplane for aerial firefighting totalling R98.000 in 2023. The fire in Lucas do Rio Verde unit occurred between August 25 and 27, 2023, affecting 426 hectares and resulting in the effective loss of 82.76 hectares of eucalyptus. Firefighting actions included the use of a fire suppression kit, water truck, and aircraft for aerial water dispersion, a practice considered a lesson learned for the group.

(3.1.1.29) Description of response

BRF has a forestry planning and management area, responsible for establishing a short, medium and long-term strategy for these company assets, considering challenges and opportunities that may affect the business. In addition to fully complying with legal obligations, this team is responsible for identifying and mitigating environmental risks, as well as recording and dealing with incidents. In a preventive way, there is the delimitation of the forest area to reduce cases of criminal fire. In case of fire, action must follow the rules for "Use of the Forest Fire Fighting Set" and "PAE – Unit Emergency Response Program", which can be found in the SEO (Operational Excellence System, Environmental Pillar). There is guidance to ensure the correct functioning of fire-fighting systems. BRF has fire fighting equipment, consisting of a kit of its own materials, to respond quickly and efficiently to fire situations, with the aim of mitigating impacts. Another practice carried out is the communication of forestry units on prevention of forest fires in critical periods, with high risk of fires. Communication can be carried out via groups of electronic messengers, pamphlets, information at strategic points, visits to neighboring properties and/or nearby communities. The fire in Lucas do Rio Verde unit occurred between August 25 and 27, 2023, affecting 426 hectares and resulting in the effective loss of 82.76 hectares of eucalyptus. Firefighting actions included the use of a fire suppression kit, water truck, and aircraft for aerial water dispersion, a practice considered a lesson learned for the group.

Water

(3.1.1.1) Risk identifier

Select from:

☑ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☑ Water stress

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Brazil

☑ Turkey

(3.1.1.7) River basin where the risk occurs

Select all that apply

☑ Parana

☑ Uruguay

☑ Other, please specify **:**Aegean sea

(3.1.1.9) Organization-specific description of risk

Due to a possible climate change scenario, as well as rain patterns in some BRF industrial units located in Concordia, Chapecó, Rio Verde (Brazil) and Izmir and Bandirma (Turkey), these units may be exposed to a probability of water shortage. In this possible scenario of drought during certain seasons, water availability may be reduced and thus increase the need to abstract water from alternative sources, which may result in an increase in capital cost. It is important to highlight that, if the risk of water stress materializes in these units, BRF has a contingency plan to supply the units, avoiding the interruption of operations.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased production costs

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

Select all that apply

☑ The risk has already had a substantive effect on our organization in the reporting year

(3.1.1.14) Magnitude

Select from:

☑ Medium-high

(3.1.1.15) Effect of the risk on the financial position, financial performance and cash flows of the organization in the reporting year

This financial risk is associated with water scarcity in these regions and the direct impact on production resulting from a potential lack of water. However, although there was an increase in production costs, this risk did not have a significant impact on BRF's financial position, financial performance, and cash flows, as the contingency plan implemented prevented any interruption of operations.

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

Select from:

☑ Yes

(3.1.1.18) Financial effect figure in the reporting year (currency)

8251000

(3.1.1.25) Explanation of financial effect figure

Of the five units located in areas considered vulnerable to water shortages, the risk was only materialized in two units. Both are located in the Uruguay River basin. In this sense, the Contingency Plan was activated for these two units (hiring water tanker trucks to supply water from other water bodies). This purchase resulted in a cost of R8.5 million in 2023, of which R7,343,000 for the Concordia unit and R908,000 for the Chapeco unit.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Increase environment-related capital expenditure

(3.1.1.27) Cost of response to risk

114800000

(3.1.1.28) Explanation of cost calculation

BRF's investments in automation technologies for the measuring of water totaled R 30.9 million in 2023. Regarding effluents, BRF invested R 83.9 million to ensure the efficiency of its water and effluent treatment plants. These amounts total R114.8 million invested in water management efficiency projects.

(3.1.1.29) Description of response

To reduce dependence on this resource and mitigate the risks of water scarcity, BRF develops initiatives and efficiency projects to improve and control water consumption across all units, primarily through the maintenance and expansion of infrastructure and new technologies for the reuse and storage of raw water. Additionally, BRF studies projects and analyzes the feasibility of other water sources with better availability, located outside the watersheds subject to scarcity. As a secondary response, in the event that any water-related risk does materialize, BRF activates its Contingency Plans, which consider water supply from other sources (higher flow rivers) via water trucks, as occurred in two units in 2023.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Technology

☑ Dependency on water intensive energy sources

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Brazil

(3.1.1.9) Organization-specific description of risk

Situation: BRF, one of the largest food companies in the world, heavily relies on access to electricity for its operations, which include production, food processing, storage, and distribution. To achieve its goal of sourcing 100% of its electricity from renewable sources by 2030, with guaranteed traceability through instruments like iRECs, the company faces risks associated with dependency on water-intensive energy sources, because of the Brazilian energy matrix. Task: To mitigate these risks and reduce operational costs associated with the need to purchase renewable energy certificates (I-RECs), BRF must secure reliable access to renewable and clean energy. Action: In response, BRF has adopted a strategy to establish Power Purchase Agreements (PPAs) in Brazil for the construction of wind and solar power plants. Additionally, the company will invest in energy efficiency initiatives to reduce overall energy consumption and enter into long-term contracts. These measures aim to lower costs associated with the purchase of clean energy certificates (I-RECs) and fulfill BRF's commitments. Result: By implementing these strategies, BRF aims to reduce its exposure to energy price volatility (for example, in a drought period) and I-REC fluctuations, thereby protecting the company from unforeseen price changes and contributing to its long-term sustainability goals.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased direct costs

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

Select all that apply

☑ Long-term

☑ The risk has already had a substantive effect on our organization in the reporting year

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

Select from:

☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.15) Effect of the risk on the financial position, financial performance and cash flows of the organization in the reporting year

The company incurred a cost of R 62,241.00 for the acquisition of energy certificates (I-REC) during the reporting year.

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

BRF is committed to increasing its electricity supply from renewable sources to 100% in its operations by 2030. Considering the PPAs established by BRF and the acquisition of clean energy certificates, the maximum estimated financial cost for 2030 would be R 5,437,784.00 for the acquisition of I-RECs. From 2023 to 2030, the approximate costs will total around R 37,645,157.00.

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

Select from:

☑ Yes

(3.1.1.18) Financial effect figure in the reporting year (currency)

62241

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

4078338

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

5437784

(3.1.1.25) Explanation of financial effect figure

The financial costs previously outlined consider two scenarios for the acquisition value of the I-RECs, at R 3.00 and R 4.00 for the minimum and maximum effects, respectively. BRF estimates that the purchase will cover only the volume of energy not generated by the PPA projects, which amounts to 1,359,446.00 MWh. The total financial cost then varies from R 4,078,338 to R 5,437,784.

(3.1.1.26) Primary response to risk

Diversification

☑ Increase supplier diversification

(3.1.1.27) Cost of response to risk

172000000

(3.1.1.28) Explanation of cost calculation

The response cost considers the amount invested by BRF in the construction of wind and solar power plants. The investment of R 172 million represents the company's Capex for the project, emphasizing that the operation is the responsibility of the partners with whom the PPA was signed.

(3.1.1.29) Description of response

BRF heavily relies on access to electricity for its operations and value chain. The company needs access to renewable and clean energy, which reduces operational costs by eliminating the need to purchase renewable energy certificates (I-RECs), as these can be self-declared generation. BRF has implemented a strategy to establish two Power Purchase Agreement (PPA) projects in Brazil to build a wind farm and a solar plant, thereby reducing costs associated with I-RECs and energy acquisition. Additionally, the company will invest in energy efficiency to decrease its overall energy consumption. BRF invested R 172 million in the PPA, with an estimated ROI of 1.53 years. The wind farm is already operational, and the solar plant is expected to start functioning in 2024. The benefits include a reduction in the volume of certificates purchased, thanks to self-declaration, and a decrease in energy costs. The annual cost reduction for energy acquisition is estimated at R 120 million. With this strategy, BRF can protect itself against unforeseen price fluctuations by reducing its exposure to energy price volatility and I-REC costs.

Forests

(3.1.1.1) Risk identifier

Select from:

☑ Risk2

(3.1.1.2) Commodity

Select all that apply

☑ Timber products

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☑ Increased severity of extreme weather events

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Brazil

(3.1.1.9) Organization-specific description of risk

Every year we identify impacts due to climate change, such as periods of drought and windstorms. These changes can generate a relevant financial impact for BRF, which uses biomass, its own and purchased from suppliers, to generate energy in several of its operations and, therefore, uses forests as an important input for its activities. In 2023, 2 cases of windstorm and 2 cases of flooding were recorded in owned forests, with an estimated loss of 1,455 hectares, which represents less than 6% of BRF's forest assets. With the occurrence of these episodes, BRF is impacted by the loss of assets and reduction in the availability of wood to be used. These aspects are considered to calculate the impact, which, in 2023, did not cause major financial damage to the company.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Decreased asset value or asset useful life leading to write-offs, asset impairment or early retirement of existing assets

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

Select all that apply

☑ Short-term

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

Select from:

☑ Very likely

(3.1.1.14) Magnitude

Select from:

☑ Medium-low

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

The effect has not been quantified financially.

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

Select from:

☑ No

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Promotion of best practice and awareness in the value chain

(3.1.1.27) Cost of response to risk

690000

(3.1.1.28) Explanation of cost calculation

Approximate cost of recomposition of lost biomass area in cases of drought and/or drought.

(3.1.1.29) Description of response

BRF has a forestry planning and management area, responsible for establishing a short, medium and long-term strategy for these company assets, considering challenges and opportunities that may affect the business. In addition to fully complying with legal obligations, this team is responsible for identifying and mitigating environmental risks, as well as recording and dealing with incidents. In cases of drought, irrigation is carried out if necessary. In cases of windstorms, broken material is used, when possible, or the area is cleaned to remove damaged individuals to use the area.

Forests

(3.1.1.1) Risk identifier

Select from:

☑ Risk3

(3.1.1.2) Commodity

Select all that apply

☑ Soy

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

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

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Upstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Brazil

(3.1.1.9) Organization-specific description of risk

BRF's operations are directly linked to the agricultural sector. Changes in weather patterns such as rising temperatures and lower rainfall can affect the availability and quality of commodities. Currently these agricultural products (corn, sorghum, soybean meal, soybean oil, palm, among others) represent approximately 40% of the production cost of the entire BRF. In addition to climate aspects, the prices of these commodities are affected by wars, global politics, fertilizer prices, exchange rate variation and the balance of regional and global supply and demand. In the year 2022, the La Niña phenomenon affected corn crops in the state of Rio Grande

do Sul, generating a reduction of approximately 43% of the harvest. Due to constant analyzes and field visits, we were able to anticipate supply purchases for the first quarter. This movement managed to mitigate the rise of the market from December to March, which was 20%.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Decreased revenues due to reduced production capacity

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

Select all that apply

☑ Short-term

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

Select from:

☑ Virtually certain

(3.1.1.14) Magnitude

Select from:

☑ High

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

The effect has not been quantified financially.

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

Select from:

☑ No

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Other infrastructure, technology and spending, please specify **:**Strengthen the intelligence area and hiring consultants.

(3.1.1.27) Cost of response to risk

618000

(3.1.1.28) Explanation of cost calculation

Investment on external consultants and platforms, totaling R618,000.00/year.

(3.1.1.29) Description of response

We focus on investment on external consultants and platforms.

Forests

(3.1.1.1) Risk identifier

Select from:

☑ Risk4

(3.1.1.2) Commodity

Select all that apply

☑ Timber products

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☑ Other chronic physical risk, please specify **:**Pest Attacks

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Brazil

(3.1.1.9) Organization-specific description of risk

The attack of pests, such as ants, beetles, grasshoppers, among others, is a constant risk for forest assets. These occurrences can generate a relevant financial impact for BRF, which uses biomass, its own and purchased from suppliers, to generate energy in several of its operations and, therefore, uses forests as an important input for its activities. In 2023, 8 cases of pest attacks were recorded in owned forests, with an estimated loss of 348 hectares, which represents less than 2% of BRF's forest assets. With the occurrence of these episodes, BRF is impacted by the loss of assets and reduction in the availability of wood to be used. These aspects are considered to calculate the impact, which, in 2023, did not cause major financial damage to the company.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased production costs

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

Select all that apply

☑ Short-term

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

Select from:

☑ Very likely

(3.1.1.14) Magnitude

Select from:

☑ Medium-low

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

The effect has not been quantified financially.

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

Select from:

☑ No

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Implementation of environmental best practices in direct operations

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

In 2023, 8 cases of pest attacks were recorded in owned forests, with an estimated loss of 348 hectares, which represents less than 2% of BRF's forest assets. With the occurrence of these episodes, BRF is impacted by the loss of assets and reduction in the availability of wood to be used. These aspects are considered to calculate the impact, which, in 2023, did not cause major financial damage to the company.

(3.1.1.29) Description of response

BRF has a forestry planning and management area, responsible for establishing a short, medium and long-term strategy for these company assets, considering challenges and opportunities that may affect the business. In addition to fully complying with legal obligations, this team is responsible for identifying and mitigating environmental risks, as well as recording and dealing with incidents. In cases of pest attacks, action must follow guidelines found in the SEO (Operational Excellence System, Environmental Pillar). There is guidance to ensure prevention and defense against pests. BRF has preventive procedures, such as silvicultural management to minimize risks and routine rounds in the forests to identify possible cases of pests. In cases of pest occurrence, there is a process for the use of correct inputs, for punctual combat and to avoid the spread.

Water

(3.1.1.1) Risk identifier

Select from:

☑ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

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

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Upstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Brazil

(3.1.1.7) River basin where the risk occurs

Select all that apply

☑ Parana

(3.1.1.9) Organization-specific description of risk

BRF has around 9,500 integrated suppliers, responsible for raising animals, which supply our industrial units with chickens, turkeys and hogs.The majority of our integrated producers are concentrated in the Southern region of Brazil as is the greatest hydro risk to BRF's operations in the country. Considering that the three Brazilian units are located in areas of water stress, according to the water vulnerability tools adopted by BRF (WWF Water Risk Filter and WRI Aqueduct), and that our integrated producers are located close to the units to which they supply, we can consider that a possible change in precipitation patterns in these regions, incurring a risk of water scarcity, could impact the supply capacity of these producers. It is worth noting, however, that most of the water used by these integrated producers comes from underground sources, which minimizes the impact of such risk.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Disruption in upstream value chain

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

Select all that apply

☑ Long-term

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

Select from:

☑ Very unlikely

(3.1.1.14) Magnitude

Select from:

☑ Low

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

The main financial effect of this risk is associated with a possible need to bring animals from other regions, if there is any difficulty in supplying BRF by integrated suppliers located in regions with water stress.

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

Select from:

☑ Yes

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

5171000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

5171000

(3.1.1.25) Explanation of financial effect figure

Caso haja uma interrupção de fornecimento de animais, por falta de água, por parte dos fornecedores integrados que atendem as três unidades em áreas de estresse hídrico (Rio Verde, Concordia e Chapeco), e a BRF tenha que buscar animais de outras áreas mais distantes por cerca de 30 dias, o custo estimado seria: CONCORDIA Custo: Frango R 72,1/ton e Suíno R 50,45/ton (frete extra, por tonelada) AVES 460.000 CABEÇAS/DIA ou 520 TON/DIA x 30 dias 15.600 ton x R 72,1 R 1.124.760,00 SUINOS 4.200 CABEÇAS/DIA ou 450 TON/DIA x 30dias 13.500 ton x R 50,45; R 681.075,00 TOTAL CONCORDA: R 1.805.835,00 RIO VERDE Custo: frango R 72,4/ton e Suíno R 57,36/ton (frete extra, por tonelada) AVES 340.000 CABEÇAS/DIA ou 750 TON/DIA x 30 dias 22.500 ton x R 72,4 R 977.400,00 SUINOS 4.800 CABEÇAS/DIA ou 470 TON/DIA x 30dias 14.100 ton x R 57,36 R 808.776,00 TOTAL RIO VERDE: R 1.786.176,00 CHAPECÓ Custo: Frango R 72,1/ton e Suíno R 50,45 ton (frete extra, por tonelada) AVES 730 TON/DIA x 30 dias 21.900 ton x R 72,10 R 1.578.990,00 TOTAL GERAL: R 5.171.000,00

(3.1.1.26) Primary response to risk

Engagement

☑ Engage with suppliers

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

BRF engages its integrated suppliers in relation to the management and efficient consumption of water resources, but there is no specific financial cost related to the management or mitigation of this risk.We are encouraging our integrated producers to obtain grants for their water requirements, which are met principally by underground sources. In addition, we have a compliance index, which evaluates and monitors internally the performance of outgrowers, which has issues related to water (feasibility and activity sequence). Furthermore, every six months, the reservoirs are checked for water availability, in addition to an analysis of the water quality, conducted by BRF and external laboratories. Finally, agricultural defense agencies carry out periodic monitoring to check whether we are in compliance with regulations.

(3.1.1.29) Description of response

We are encouraging our integrated producers to obtain grants for their water requirements, which are met principally by underground sources. In addition, we have a compliance index, which evaluates and monitors internally the performance of outgrowers, which has issues related to water (feasibility and activity sequence). Furthermore, every six months, the reservoirs are checked for water availability, in addition to an analysis of the water quality, conducted by BRF and external laboratories. Finally, agricultural defense agencies carry out periodic monitoring to check whether we are in compliance with regulations.
[Add row]

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

Climate change

(3.1.2.1) Financial metric

Select from:
☑ Revenue

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

125563525

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

Select from:
☑ Less than 1%

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

5437784

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

Select from:

☑ Less than 1%

(3.1.2.7) Explanation of financial figures

For the transition risk, we used the maximum financial impact identified in section 3.1.1 (Risk: carbon pricing mechanism) and compared it to the company's gross annual revenue for 2023. For the physical risk, we utilized the maximum financial impact noted in section 3.1.1 (Risk: dependency on water-intensive energy sources) and assessed how this value compares to the company's gross revenue for 2023.

Forests

(3.1.2.1) Financial metric

Select from:
☑ OPEX

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

0

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

Select from:
☑ Less than 1%

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

322000

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

Select from:
☑ Less than 1%

(3.1.2.7) Explanation of financial figures

For the physical risk, we utilized the financial impact noted in section 3.1.1 (Risk: Wildfires) and assessed how this value compares to the company's OPEX for 2023.

Water

(3.1.2.1) Financial metric

Select from:
☑ CAPEX

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

0

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

Select from:
☑ Less than 1%

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

114800000

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

Select from:
☑ Less than 1%

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

0

(3.1.2.7) Explanation of financial figures

BRF's investments in automation technologies for the measuring of water totaled R 30.9 million in 2023. Regarding effluents, BRF invested R 83.9 million to ensure the efficiency of its water and effluent treatment plants. These amounts total R114.8 million invested in water management efficiency projects, less than 1% of the total CAPEX of R3.1 billion in 2023.
[Add row]

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

Row 1

(3.2.1) Country/Area & River basin

Argentina
☑ Parana

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

Select all that apply
☑ Direct operations

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

1

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

Select from:
☑ 1-25%

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

Select from:

☑ 1-10%

(3.2.11) Please explain

Rio Verde site is located at the Parana River basin, an area classified as Extremely High Risk by the WRI (World Resource Institute) Aqueduct tool and High Risk by the WWF Water Risk Filter tool. According to our water vulnerability analysis, the production site is exposed to water stress. The total captured from the facility represent 7% of the total withdrawal by BRF in 2023.

Row 2

(3.2.1) Country/Area & River basin

Argentina

☑ Uruguay

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

Select all that apply

☑ Direct operations

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

2

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

Select from:

☑ 1-25%

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

Select from:

☑ 1-10%

(3.2.11) Please explain

The Concordia and Chapecó units are located at the Uruguay River basin, an area classified as Low to Medium Water Risk by the WRI (World Resource Institute) Aqueduct tool and High Risk by the WWF Water Risk Filter tool. According to our water vulnerability analysis tool, the two facilities are exposed to water stress. The total from the two facilities represents 14% of the total withdrawal by BRF in 2023.

Row 3

(3.2.1) Country/Area & River basin

Turkey

☑ Other, please specify **:**Aegean sea

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

Select all that apply

☑ Direct operations

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

2

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

Select from:

☑ 1-25%

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

Select from:

☑ 1-10%

(3.2.11) Please explain

The Bandirma and Izmir units are located in Turkey, in an area of High Water Risk by the WRI (World Resource Institute) Aqueduct tool and Medium Risk by the WWF Water Risk Filter tool. According to our water vulnerability analysis tool, the facilities are exposed to water stress. Turkey has higher levels of criticality, either due to the consolidation of several risk factors or just from the point of view of water stress. The total from the two facilities represents 3% of the total withdrawal by BRF in 2023.
[Add row]

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

(3.3.1) Water-related regulatory violations

Select from:
☑ Yes

(3.3.2) Fines, enforcement orders, and/or other penalties

Select all that apply
☑ Fines, but none that are considered as significant

(3.3.3) Comment

We registered 3 not significant fines related to water regulatory violations in 3 BRF units (Lucas do Rio Verde, Paranaguá and Marau units). The fines were for occasional escape of raw effluent into the river and for failure to meet the coliform standard in a specific week. However, the fines were not paid in 2023.
[Fixed row]

(3.3.1) Provide the total number and financial value of all water-related fines.

(3.3.1.1) Total number of fines

3

(3.3.1.2) Total value of fines

0

(3.3.1.3) % of total facilities/operations associated

6.8

(3.3.1.4) Number of fines compared to previous reporting year

Select from:

☑ This is our first year of measurement

(3.3.1.5) Comment

We did not have any fines paid in 2023 and are still awaiting the procedural process.
[Fixed row]

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

Select from:

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

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

*The company is involved in discussions on the regulation of the Brazilian emissions reduction market and is committed to achieving carbon neutrality by 2050. BRF closely monitors important discussions and regulations at national and international level, in partnership with associations and its government relations team. The organization aims to influence and assist public queries and suggestions, demonstrating its commitment to changing its value chain by making it more sustainable. It is important to emphasize that BRF also has the possibility of adopting internal carbon pricing, which is an important step towards internalizing environmental costs. Its reduction objectives are related to a low-carbon economy and the creation of regulated carbon markets. It is believed that by COP30, which will take place in Brazil in 2025, the bill that regulates the carbon market in Brazil will be approved. However, as this is a government regulation, it is difficult to accurately predict the data. *

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

	Environmental opportunities identified
Climate change	*Select from:* ☑ Yes, we have identified opportunities, and some/all are being realized
Forests	*Select from:* ☑ Yes, we have identified opportunities, and some/all are being realized
Water	*Select from:* ☑ Yes, we have identified opportunities, and some/all are being realized

[Fixed row]

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

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp1

(3.6.1.2) Commodity

Select all that apply

☑ Not applicable

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Energy source

☑ Participation in carbon market

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Brazil

(3.6.1.8) Organization specific description

BRF has emerged as a significant player in the carbon market in the countries where it operates and has demonstrated its commitment to sustainability and climate management. In 2023, BRF published data on its sustainability management, including projects, investments, strategies, and key performance indicators. The company completed a full mapping of its supply chain emissions (Scope 3) and began implementing its approach to reducing emissions. Additionally, BRF invested in forest plantations to produce biomass, planting 31,802 hectares across eight Brazilian states. BRF is attentive to developments in the regulated carbon market in the countries where it operates. The company has set voluntary targets to reduce GHG emissions, setting commitments to reduce absolute Scopes 1 and 2 GHG emissions 50,4% by 2032 from a 2020 base year and to reduce absolute scope 3 GHG emissions in the category of purchased goods and services, transportation and distribution upstream and downstream by 23.5% within the same period. In 2023, BRF used the new FLAG (Forestry, Agriculture, and Land Use) methodology, created specifically for organizations in these sectors, to review its targets. In addition, BRF commits to reduce absolute Scopes 1 and 3 FLAG GHG emissions 36,4% by 2032 from a 2020 base year. These updated targets were submitted to the SBTi for approval. They reflect the company's goal to limit global warming to 1.5C, as set out in the Paris Agreement.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased revenues resulting from increased demand for products and services

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

Select all that apply

☑ Medium-term

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

Select from:

☑ Likely (66–100%)

(3.6.1.12) Magnitude

Select from:

☑ High

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

Current carbon credit prices are below the minimum threshold established by the Intergovernmental Panel on Climate Change (IPCC). The IPCC estimates that the marginal cost to limit the temperature increase to well below 2C would be between USD 50 and 100 per tCO2e. BRF aims to reduce a total of 201,642 tCO2e by 2030. Based on this estimate, if the company were to purchase the entire volume of carbon credits required, the estimated cost would range from USD 10,082,100 to USD 20,164,200, according to the price estimate needed to keep global warming well below 2C. By advancing with the targets proposed by BRF, there will be a significant reduction in BRF's emissions and consequently a reduction in the volume of carbon credits that will need to be purchased. In the worst-case scenario, the company will purchase up to 5% of residual emissions, which would amount to a cost between R 0.5 and 1.0 million.

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

Select from:

☑ Yes

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

49402290

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

98804580

(3.6.1.23) Explanation of financial effect figures

Based on World Bank estimates for the compensation of 1 tCO2eq in 2030, the value of the carbon credit could be between US50.00 and 100.00 in this case with the proposed reduction for scope 1 and 2 emissions there will be potential financial savings estimated between US 10,082,100 to 20,164,200 (or R 49,402,290 to R 98,804,580).

(3.6.1.24) Cost to realize opportunity

1000000

(3.6.1.25) Explanation of cost calculation

The costs presented consider Project Development Costs, Authentication and Certification Costs, Administrative Costs, Production and Issuance Costs of Credits, Fees/Taxes on the sale of Credits, costs of hiring Consulting and monitoring the project.

(3.6.1.26) Strategy to realize opportunity

The company is making significant changes to its operations to reduce scope 1 and 2 emissions. BRF's goal is to reduce mobile flue gas emissions. This is achieved through the optimization of routes and loads, as well as studies to replace conventional fuels, such as gasoline and diesel, with less polluting options, such as electricity, ethanol and biogas. Using aerobic systems or biodigesters instead of anaerobic systems is another possibility. When it comes to reducing scope 2 emissions, the company is focusing on improving energy consumption management, increasing efficiency and initiating projects related to PPAs.

Forests

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp1

(3.6.1.2) Commodity

Select all that apply

☑ Soy

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Markets

☑ Improved supply chain engagement

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Upstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Brazil

(3.6.1.8) Organization specific description

Through the Risk Map, we have identified a valuable opportunity to optimize the management of our supply chain. Once the risks are mapped, particularly in high-risk regions, we will have an effective tool to enhance supplier adherence to BRF's socioenvironmental guidelines. This is especially important given the significant turnover in our grain portfolio, allowing us to be more precise in our purchasing decisions. By leveraging this approach, we ensure that our suppliers are aligned with our Sustainable Grain Purchasing Policy, which fosters greater control and compliance throughout our value chain.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased revenues through access to new and emerging markets

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

Select all that apply

☑ Short-term

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

Select from:

☑ Likely (66–100%)

(3.6.1.12) Magnitude

Select from:

☑ High

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

The effect has not been quantified financially.

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

Select from:

☑ No

(3.6.1.24) Cost to realize opportunity

618000

(3.6.1.25) Explanation of cost calculation

Investment on external consultants and platforms, totaling R618,000.00/year.

(3.6.1.26) Strategy to realize opportunity

Elaboration of a "Risk Map", identifying high risk deforestation area and our critical suppliers, considering socioenvironmental criteria, according to public data released by the main Environmental Agencies. In addition to the "Risk Map", we will develop an engagement plan for unfit suppliers, in order to encourage best practices and be promote re-inclusion of blocked suppliers/producers, making them possible for them to meet our sustainability criteria again.

Water

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp1

(3.6.1.2) Commodity

Select all that apply

☑ Not applicable

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☑ Water recovery from sewage treatment

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Brazil

☑ Turkey

☑ United Arab Emirates

(3.6.1.6) River basin where the opportunity occurs

Select all that apply

☑ Parana

☑ Uruguay

☑ Other, please specify **:**Aegean Sea, Arabian Peninsula

(3.6.1.8) Organization specific description

We are committed in improving water efficiency by the definition of targets to reduce water consumption and also by the adoption of technologies in order to enable more efficiency in the processes. Over the course of the last years, we gauged the maturity of hydro-management at all of the production units and we inserted a chapter into our operational excellence system that standardizes the governance of the hydro-efficiency of our units, and the issue of water is now an essential item on the agendas of our management and committee meetings. During 2023, a total of 56.843,69 ML of water was withdrawn for BRF's activities. Another development that has taken place since 2020 has been the reduction by 8,41% in the indicator demonstrating the amount of water consumed per ton produced (m3/ton) – with special mention being made of the international market, in which this reduction reached 11.17%. In addition, at the Bandirma plant (Turkey), around 50% of the volume of water consumed comes from the reuse system, whilst in Abu Dhabi (United Arab Emirates), the percentage is 29%. In the Brazilian operations, recycling and reuse rose from 11% in 2020 to 16% in 2023, and it keeps growing.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Reduced direct costs

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

Select all that apply

☑ The opportunity has already had a substantive effect on our organization in the reporting year

(3.6.1.12) Magnitude

Select from:

☑ Medium

(3.6.1.13) Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period

BRF's investments in automation technologies for the measuring of water totaled R 30.9 million. Regarding effluents, in 2023, BRF invested BRL 83.9 million to ensure the efficiency of its water and effluent treatment plants. These amounts total R114.8 million invested in water management efficiency projects, less than 1% of the total CAPEX of R3.1 billion in 2023.

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

Select from:

☑ Yes

(3.6.1.16) Financial effect figure in the reporting year (currency)

114800000

(3.6.1.23) Explanation of financial effect figures

BRF's investments in automation technologies for the measuring of water totaled R 30.9 million. Regarding effluents, in 2023, BRF invested BRL 83.9 million to ensure the efficiency of its water and effluent treatment plants. These amounts total R114.8 million invested in water management efficiency

(3.6.1.24) Cost to realize opportunity

114800000

(3.6.1.25) Explanation of cost calculation

BRF's investments in automation technologies for the measuring of water totaled R 30.9 million. Regarding effluents, in 2023, BRF invested BRL 83.9 million to ensure the efficiency of its water and effluent treatment plants. These amounts total R114.8 million invested in water management efficiency

(3.6.1.26) Strategy to realize opportunity

To realize this opportunity, BRF develops initiatives and efficiency projects to improve and control water consumption across all units, primarily through the maintenance and expansion of infrastructure and new technologies for the reuse and storage of raw water.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp2

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Energy source

☑ Use of low-carbon energy sources

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Brazil

(3.6.1.8) Organization specific description

Situation: BRF operates in a competitive market where energy costs significantly impact overall operational expenses. The company can face an increasing in energy and fuel taxes, prompting a shift toward renewable energy sources to enhance environmental performance and reduce costs. To address these challenges, BRF has signed two long-term Power Purchase Agreements (PPAs) for energy generated from a wind farm and a solar power plant. Task: The task is to leverage these PPAs to achieve multiple objectives: reduce energy costs and enhance sustainability by lowering greenhouse gas emissions. Additionally, BRF aims to mitigate dependence on the volatile spot energy market while exploring opportunities for developing its own clean energy production facilities. Action: BRF has taken proactive steps by entering into the PPAs, ensuring a predictable and competitive energy price over the long term. The company is investing in the development of its own renewable energy plants to further secure energy provision for its operations, in alignment with BRF's commitment to sustainability and economic efficiency. Result: By implementing these strategies, BRF anticipates a significant reduction in energy costs and improved environmental performance through decreased GHG emissions. The transition to renewable energy sources not only aligns with BRF's sustainability goals but also positions the company competitively in the market, potentially leading to cost savings and greater resilience.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Reduced direct costs

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

Select all that apply

☑ Long-term

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

Select from:

☑ About as likely as not (33–66%)

(3.6.1.12) Magnitude

Select from:

☑ High

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

For BRF's operations, this opportunity should provide electricity at more stable prices in the long term. Over 15 years, the company projects significant savings of approximately R 1.8 billion.

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

Select from:

☑ Yes

(3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

1800000000

(3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

1800000000

(3.6.1.23) Explanation of financial effect figures

For BRF's operations, this opportunity should provide electricity at more stable prices in the long term. Over 15 years, the company projects significant savings of approximately R1.8 billion.

(3.6.1.24) Cost to realize opportunity

172091000

(3.6.1.25) Explanation of cost calculation

In 2021, we entered into an investment agreement with a subsidiary of AES Brasil Energia S.A. to incorporate an entity in partnership for the construction of a wind farm for self-generation with an installed capacity of 160MWm (average Megawatt), generating 80MWm to be supplied through a 15-year power purchase agreement. The operation started on March 14, 2022, with the subscription of Potengi Holdings S.A. shares. and partial capital contribution by us in the amount of R60,060 thousand. During 2022, we made an additional capital contribution to the capital already subscribed, in the amount of R32,031 thousand. The power farm complex is expected to become fully operational by 2024. Additionally, in 2021, we entered into a power purchase agreement and a call option agreement with Intrepid Participações S.A. (“Intrepid”) to form a joint venture for the construction of a self-generated solar power plant with an installed capacity of 320MWp (megawatt-peak),

on average half of which would be sold to us pursuant to a 15-year power purchase agreement. The estimated investment is approximately R1.1 billion (R3.7 million/MWp installed), and we will directly invest approximately R50,000 thousand throughout the development of the project. The solar power plant is expected to be fully operational by 2024. In 2022, we canceled the call and put option for Shares and Other Covenants with conditions precedent to Intrepid, increasing the investment amount from R50,000 to R80,000. Thus, the total cost of these opportunities was R 172,091,000 (R 60,000,000 R 32,031,000 R 80,000,000).

(3.6.1.26) Strategy to realize opportunity

The company has already taken the chance to invest in renewable energy sources. A wind farm has been operating successfully since March 2022, showing the company's commitment to sustainability. Additionally, the company is building a solar park to increase its presence in the renewable energy sector. The project is underway and is expected to begin operations in 2024.

Forests

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp2

(3.6.1.2) Commodity

Select all that apply

☑ Timber products

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☑ Increased security of production

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Brazil

(3.6.1.8) Organization specific description

In 2023, we invested almost R 74,08 million in sustainable forest management for renewable energy biomass supply - BRF uses forest biomass to provide energy (steam / heat) instead of using fossil fuels. An opportunity to be considered is the lower dependency on purchased biomass, given little control over the sale and purchase price.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Reduced direct costs

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

Select all that apply

☑ Medium-term

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

Select from:

☑ Likely (66–100%)

(3.6.1.12) Magnitude

Select from:

☑ Medium-high

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

If BRF were supplied 100% with its own biomass, instead of purchasing wood from third parties, there would be an annual reduction in costs of R47,596,210, a drop of 23%. Considering a 3-year term (maximum period considered by BRF as medium-term), the total value could reach R142,788,630 in cost reduction.

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

Select from:

☑ Yes

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

142788630

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

142788630

(3.6.1.23) Explanation of financial effect figures

If BRF were supplied 100% with its own biomass, instead of purchasing wood from third parties, there would be an annual reduction in costs of R47,596,210, a drop of 23%. Considering a 3-year term (maximum period considered by BRF as medium-term), the total value could reach R142,788,630 in cost reduction.

(3.6.1.24) Cost to realize opportunity

40000000

(3.6.1.25) Explanation of cost calculation

R 40 million estimated additional CAPEX per year for 100% of supply at the end of the 6-year cycle.

(3.6.1.26) Strategy to realize opportunity

Expand the consumption of biomass coming from own areas to reduce the need to purchase biomass from suppliers.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp3

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Capital flow and financing

☑ Access to new financing options

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Brazil

(3.6.1.8) Organization specific description

Green Bonds are fixed-income securities issued by companies and other entities to finance sustainable economic initiatives. They are advantageous because they direct financial resources to sustainability and ESG projects. Green Bonds must be verified by institutions that assess the validity of the sustainable projects they are intended for. These bonds often come with benefits, making them a more attractive investment. Over the past decade, from 2014 to 2023, BRF's environmental investments have reached approximately 432 million, allocated to projects with environmental benefits that meet one or more eligibility criteria established by the green bonds issued by BRF. In 2023 alone, investments exceeded 5.7 million.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased access to capital at lower/more favorable rates

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

Select all that apply

☑ Long-term

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

Select from:

☑ Likely (66–100%)

(3.6.1.12) Magnitude

Select from:

☑ High

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

Green Bonds are debt instruments used to raise funds for sustainable projects and are an effective way to finance green initiatives such as renewable energy and sustainable infrastructure. Investors are attracted to the positive environmental impact generated by BRF, and the company benefits from more favorable financial conditions. As previously mentioned, BRF was the first company in South America to raise 500 million in 2015. In 2023, the company utilized 5.7 million from Green Bonds.

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

Select from:

☑ No

(3.6.1.24) Cost to realize opportunity

0

(3.6.1.25) Explanation of cost calculation

BRF did not incur any specific costs to realize this opportunity.

(3.6.1.26) Strategy to realize opportunity

In 2015, we became the first company in South America to issue, abroad, 500 million euros of Senior Notes (green bonds). Due on 2022 and coupon (interest) of 2.75% per annum, we had seven years to invest in projects with proven environmental impact reduction. During the period, the resource allocation was monitored annually to ensure its compliance with the title criteria. The issuance of green bonds enabled the company to increase investment capacity in green projects, focusing on such categories as energy efficiency, renewable energy, sustainable forests, greenhouse gas emission reduction, water management, packaging, raw material or waste management.

[Add row]

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

Climate change

(3.6.2.1) Financial metric

Select from:
☑ Revenue

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

98804580

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

Select from:
☑ Less than 1%

(3.6.2.4) Explanation of financial figures

For opportunities, we used the maximum financial impact identified in section 3.6.1 (Opportunity: Participation in carbon market) and compared it to the company's gross annual revenue for 2023.

Forests

(3.6.2.1) Financial metric

Select from:
☑ OPEX

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

47596210

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

Select from:

☑ Less than 1%

(3.6.2.4) Explanation of financial figures

For opportunities, we utilized the financial impact noted in section 3.6.1 (Opportunity: Increased security of production) and assessed how this value compares to the company's OPEX for 2023.

Water

(3.6.2.1) Financial metric

Select from:

☑ CAPEX

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

114800000

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

Select from:

☑ Less than 1%

(3.6.2.4) Explanation of financial figures

BRF's investments in automation technologies for the measuring of water totaled R 30.9 million. Regarding effluents, in 2023, BRF invested BRL 83.9 million to ensure the efficiency of its water and effluent treatment plants. These amounts total R114.8 million invested in water management efficiency projects, less than 1% of the total CAPEX of R3.1 billion in 2023.
[Add row]

C4. Governance

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

(4.1.1) Board of directors or equivalent governing body

Select from:

☑ Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

☑ More frequently than quarterly

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

Select all that apply

☑ Non-executive directors or equivalent

☑ Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

☑ Yes, and it is publicly available

(4.1.5) Briefly describe what the policy covers

According to the Board Member Nomination Policy, the Board of Directors, Committees, and Executive Board must be composed of members with diverse profiles, taking into account knowledge, experiences, behaviors, cultural aspects, age range, and gender. They should form a group aligned with BRF's principles and values. BRF believes that diversity in the composition of its top management bodies allows the company to benefit from a plurality of viewpoints and arguments, leading to a more robust and secure decision-making process. In the selection process of candidates, all profiles within the established capabilities for the position will be considered, and no form of discrimination will be allowed based on gender, ethnicity, age, or physical disability, among others. Diversity, multiculturalism, and plurality are core values of BRF. To put these into practice, we focus on four key action areas: awareness, attraction and retention, career development, and governance. We

have projects promoting racial and gender equity and support for people with disabilities, and we are one of the largest employers of foreign migrants/refugees in Brazil. We are co-founders of the Movement for Racial Equity (Mover), which brings together about 50 organizations from different sectors committed to combating structural racism and promoting racial equity. In 2023, we reached 26.5% of black individuals in leadership positions. We aim to achieve 30% of women in leadership roles by 2025—by the end of 2

(4.1.6) Attach the policy (optional)

4.1.6 POLITICA DE INDICAÃ Ã O DE CONSELHEIROS CEMBROS DE COMITÃ S E DA DIRETORIA EXECUTIVA.pdf
[Fixed row]

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

	Board-level oversight of this environmental issue
Climate change	*Select from:* ☑ Yes
Forests	*Select from:* ☑ Yes
Water	*Select from:* ☑ Yes
Biodiversity	*Select from:* ☑ Yes

[Fixed row]

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

Climate change

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

Select all that apply

☑ Board-level committee

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

Select from:

☑ Yes

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

Select all that apply

☑ Board Terms of Reference

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

Select from:

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

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

Select all that apply

☑ Reviewing and guiding annual budgets
☑ Overseeing and guiding scenario analysis
☑ Overseeing the setting of corporate targets
☑ Monitoring progress towards corporate targets
☑ Approving corporate policies and/or commitments
☑ Overseeing reporting, audit, and verification processes
☑ Monitoring the implementation of a climate transition plan
☑ Overseeing and guiding the development of a business strategy
☑ Monitoring supplier compliance with organizational requirements
☑ Monitoring compliance with corporate policies and/or commitments
☑ Overseeing and guiding public policy engagement
☑ Overseeing and guiding public policy engagement
☑ Approving and/or overseeing employee incentives
☑ Overseeing and guiding major capital expenditures
☑ Monitoring the implementation of the business strategy

☑ Overseeing and guiding the development of a climate transition plan

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

The main governance bodies of BRF are the General Shareholders' Meeting and the Board of Directors, which is responsible for the strategic direction of the business. To complement the Board of Directors' discussions, we have advisory committees, including the Sustainability Committee, which consists of one Board member and two independent members, and is tasked with addressing the material environmental, social, and governance (ESG) issues for the company. The committee meets quarterly to discuss the company's ESG plan, the recent results of public goals, sustainability performance through the company's adherence to market instruments, major ongoing projects, as well as priorities and challenges. The Sustainability Committee also discusses the integration of climate issues into BRF's strategic planning, monitoring the company's decarbonization plan, and the indicators of the impacts of climate risks and opportunities by defining monitoring goals. It is within the scope of the Global Risk Management Office to maintain an integrated approach to monitoring the main risk factors to which operations are exposed, including environmental, social, reputational and other aspects. These are consolidated in the Risk Map, which is reviewed annually and reported to the leadership, Board of Directors and its advisory committees. However, the strategic management and Sustainability department, together with the company's strategic teams, also assess climate risks and opportunities, investment opportunities, and risk factors. In recent years, the company has been paving the way for climate action through environmental goals and action planning across the entire value chain. In 2021, BRF joined the Science Based Targets Initiative (SBTi) and committed to becoming a Net Zero company. Regarding investments in the climate agenda, highlights include partnerships with Power China and AES Brazil for self-production of wind and solar energy, with investments totaling R 130 million in clean energy, in addition to over R 10 million invested in territorial intelligence technology aimed at purchasing efficiency and ensuring grain traceability, in line with the company's zero-deforestation commitment. In 2023, we completed the full mapping of our supply chain emissions (Scope 3) and advanced in our strategy and emissions reduction. Our goals were revised considering the SBTi FLAG methodology, in accordance with the limitation of global warming to 1.5C. The revision also considers zero deforestation targets by 2025 and the acquisition of 80% renewable electricity by 2025 and 100% by 2030. The new targets and commitments were approved by the Sustainability Committee and are under review by SBTi. To support climate action management, part of the compensation is tied to climate-related targets for all management levels, including our CEO, some Vice Presidents, Directors, Managers, and direct and indirect teams.

Forests

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

Select all that apply

☑ Board-level committee

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

Select from:

☑ Yes

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

Select all that apply

☑ Board Terms of Reference

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

Select from:

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

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

Select all that apply

☑ Reviewing and guiding annual budgets
☑ Overseeing and guiding scenario analysis
☑ Overseeing the setting of corporate targets
☑ Monitoring progress towards corporate targets
☑ Approving corporate policies and/or commitments
☑ Overseeing reporting, audit, and verification processes
☑ Monitoring the implementation of a climate transition plan
☑ Overseeing and guiding the development of a business strategy
☑ Monitoring supplier compliance with organizational requirements
☑ Monitoring compliance with corporate policies and/or commitments
☑ Overseeing and guiding the development of a climate transition plan
☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
☑ Overseeing and guiding public policy engagement
☑ Overseeing and guiding public policy engagement
☑ Approving and/or overseeing employee incentives
☑ Overseeing and guiding major capital expenditures
☑ Monitoring the implementation of the business strategy

(4.1.2.7) Please explain

The main governance bodies of BRF are the General Shareholders' Meeting and the Board of Directors (BoD), which is responsible for the strategic direction of the business. To complement the Board of Directors' discussions, we have advisory committees, including the Sustainability Committee, which consists of one BoD member and two independent members, and is tasked with addressing the material environmental, social, and governance (ESG) issues for the company. The committee meets quarterly to discuss the company's ESG plan, the recent results of public goals, sustainability performance through the company's adherence to market instruments, major ongoing projects, as well as priorities and challenges. The Sustainability Committee also discusses the integration of climate issues into BRF's strategic planning, monitoring the company's decarbonization plan—which includes a zero-deforestation commitment—and indicators of the impacts of climate

risks and opportunities, based on the definition of monitoring goals. It is within the scope of the Global Risk Management Office to maintain an integrated approach to monitoring the main risk factors to which operations are exposed, including environmental, social, and reputational aspects. These are consolidated in the Risk Map, which is reviewed annually and reported to the leadership, Board of Directors, and its advisory committees. Additionally, the strategic management and Sustainability department, together with the company's strategic teams, assess climate risks and opportunities, investment opportunities, and risk factors. In 2021, BRF's Board of Directors approved a Sustainable Grain Purchasing Policy, aligned with the publicly assumed commitment in 2020 to ensure the traceability of 100% of grains purchased in the Amazon and Cerrado by 2025. Under the responsibility of the Vice Presidencies of People, Sustainability, Digital, and International Market and Planning, the policy defines grain purchasing criteria with business partners in areas of high social and environmental vulnerability, with a risk of deforestation. In 2023, BRF committed to ensuring a supply chain, both direct and indirect, free of deforestation by 2025, expanding the traceability commitment of grains purchased in the Amazon and Cerrado to 100% of the biomes in which it operates. Regarding investments, BRF has invested over R 10 million in updating existing platforms and implementing new technologies aimed at purchasing territorial efficiency and ensuring grain traceability, allowing for integrated monitoring of the commodity chain. To support sustainability management, part of the variable compensation for Directors, managers, and direct and indirect teams in commodities and sustainability sectors is tied to the grain traceability target.

Water

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

Select all that apply

☑ Board-level committee

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

Select from:

☑ Yes

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

Select all that apply

☑ Board Terms of Reference

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

Select from:

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

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

Select all that apply

☑ Reviewing and guiding annual budgets
☑ Overseeing and guiding scenario analysis
☑ Overseeing the setting of corporate targets
☑ Monitoring progress towards corporate targets
☑ Approving corporate policies and/or commitments
☑ Overseeing reporting, audit, and verification processes
☑ Monitoring the implementation of a climate transition plan
☑ Overseeing and guiding the development of a business strategy
☑ Monitoring supplier compliance with organizational requirements
☑ Monitoring compliance with corporate policies and/or commitments
☑ Overseeing and guiding the development of a climate transition plan
☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
☑ Overseeing and guiding public policy engagement
☑ Overseeing and guiding public policy engagement
☑ Approving and/or overseeing employee incentives
☑ Overseeing and guiding major capital expenditures
☑ Monitoring the implementation of the business strategy

(4.1.2.7) Please explain

The main governance bodies of BRF are the General Shareholders' Meeting and the Board of Directors (BoD), which is responsible for the strategic direction of the business. To complement the Board of Directors' discussions, we have advisory committees, including the Sustainability Committee, which consists of one BoD member and two independent members. This committee addresses the material environmental, social, and governance (ESG) issues for the company. The committee meets quarterly to discuss the company's ESG plan, the recent results of public goals, sustainability performance through the company's adherence to market instruments, major ongoing projects, as well as priorities and challenges. The Sustainability Committee also discusses water security issues, monitoring indicators of the impacts of water risks and opportunities by setting monitoring goals. It is within the scope of the Global Risk Management Office to maintain an integrated approach to monitoring the main risk factors to which operations are exposed, including environmental, social, and reputational aspects. These are consolidated in the Risk Map, which is reviewed annually and reported to the leadership, Board of Directors, and its advisory committees. Additionally, the strategic management and Sustainability department, together with the company's strategic teams, assess risks and opportunities related to the topic, investment opportunities, and risk factors. The water vulnerability of our operations is also assessed using the Water Risk Filter tool from the World Wide Fund for Nature (WWF). Moreover, we have a public target, approved by the Board of Directors, to reduce water consumption by 13% by 2025, compared to the base year of 2020. To manage this issue at a tactical level, the Sustainability Committee has established a working group dedicated to water resource management, coordinated by the Chief Operating Officer (COO). In 2023, more than R 30 million was invested in water and energy efficiency. To support sustainability management, part of the variable compensation for VPs, Directors, managers, and direct and indirect teams in the environment and utilities sectors is tied to the water consumption reduction target.

Biodiversity

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

Select all that apply

☑ Board-level committee

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

Select from:

☑ Yes

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

Select all that apply

☑ Board Terms of Reference

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

Select from:

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

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

Select all that apply

☑ Reviewing and guiding annual budgets

☑ Overseeing and guiding scenario analysis

☑ Overseeing the setting of corporate targets

☑ Monitoring progress towards corporate targets

☑ Approving corporate policies and/or commitments

☑ Overseeing reporting, audit, and verification processes

☑ Monitoring the implementation of a climate transition plan

☑ Overseeing and guiding the development of a business strategy

☑ Monitoring supplier compliance with organizational requirements

☑ Monitoring compliance with corporate policies and/or commitments

☑ Overseeing and guiding the development of a climate transition plan

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

☑ Overseeing and guiding public policy engagement

☑ Overseeing and guiding public policy engagement

☑ Approving and/or overseeing employee incentives

☑ Overseeing and guiding major capital expenditures

☑ Monitoring the implementation of the business strategy

(4.1.2.7) Please explain

The main governance bodies of BRF are the General Shareholders' Meeting and the Board of Directors (BoD), which is responsible for the strategic direction of the business. To complement the discussions of the Board of Directors, we have advisory committees, including the Sustainability Committee, which consists of one BoD member and two independent members. This committee is tasked with addressing the material environmental, social, and governance (ESG) issues for the company. The committee meets quarterly to discuss the company's ESG plan, the recent results of public goals, sustainability performance through the company's adherence to market instruments, major ongoing projects, as well as priorities and challenges. The Sustainability Committee also discusses the integration of climate issues into BRF's strategic planning, monitoring the company's decarbonization plan, and the indicators of the impacts of climate risks and opportunities, by setting monitoring goals. It is within the scope of the Global Risk Management Office to maintain an integrated approach to monitoring the main risk factors to which operations are exposed, including environmental, social, and reputational aspects. These are consolidated in the Risk Map, which is reviewed annually and reported to the leadership, Board of Directors, and its advisory committees. Additionally, the strategic management and Sustainability department, together with the company's strategic teams, assess climate risks and opportunities, investment opportunities, and risk factors. In recent years, the company has been building a path toward climate action through environmental goals and planning actions aimed at the entire value chain. In 2021, BRF joined the Science Based Targets Initiative (SBTi) and committed to becoming a Net Zero company. In terms of investments in the climate agenda, notable partnerships include those with Power China and AES Brasil for the self-production of wind and solar energy, with contributions totaling R 130 million in clean energy, in addition to more than R 10 million invested in territorial intelligence technology aimed at purchasing efficiency and ensuring grain traceability, in line with the company's commitment to zero deforestation. In 2023, we completed the full mapping of our supply chain emissions (Scope 3) and advanced our strategy and emission reduction efforts. Our goals were revised according to the SBTi FLAG methodology, aligned with the global warming limit of 1.5C. The revision also considers zero deforestation goals by 2025 and the acquisition of 80% renewable electricity by 2025 and 100% by 2030. The new goals and commitments were approved by the Sustainability Committee and are under review by SBTi. [Fixed row]

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

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

☑ Consulting regularly with an internal, permanent, subject-expert working group

☑ Engaging regularly with external stakeholders and experts on environmental issues

☑ Integrating knowledge of environmental issues into board nominating process
☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience
☑ Active member of an environmental committee or organization

Forests

(4.2.1) Board-level competency on this environmental issue

Select from:
☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply
☑ Consulting regularly with an internal, permanent, subject-expert working group
☑ Engaging regularly with external stakeholders and experts on environmental issues
☑ Integrating knowledge of environmental issues into board nominating process
☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience
☑ Active member of an environmental committee or organization

Water

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

☑ Consulting regularly with an internal, permanent, subject-expert working group

☑ Engaging regularly with external stakeholders and experts on environmental issues

☑ Integrating knowledge of environmental issues into board nominating process

☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience

☑ Active member of an environmental committee or organization

[Fixed row]

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

	Management-level responsibility for this environmental issue
Climate change	*Select from:* ☑ Yes
Forests	*Select from:* ☑ Yes
Water	*Select from:* ☑ Yes

	Management-level responsibility for this environmental issue
Biodiversity	*Select from:* ☑ Yes

[Fixed row]

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

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing public policy engagement related to environmental issues

☑ Managing supplier compliance with environmental requirements

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

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

Strategy and financial planning

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

Other

☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

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

Select from:

☑ Quarterly

(4.3.1.6) Please explain

The CEO plays a fundamental role in the strategic direction of the company's sustainability efforts. To support discussions at the Board of Directors level, we have an Executive Sustainability Committee, which reports directly to the CEO. This committee comprises six C-suite executives, coordinated by the Vice President of People, Sustainability, and Digital, who also serves as the Chief People Officer (CPO), Chief Sustainability Officer (CSO), and Chief Technology Officer (CTO). The committee also includes an external consultant with extensive experience in Corporate Social Responsibility, Sustainable Development, and Corporate Communication, recognized as an SDG Pioneer by the UN Global Compact. The committee meets quarterly to set guidelines and implement the company's ESG plan, which is based on six strategic pillars, including origin control and climate change. The objectives of the Executive Sustainability Committee include overseeing and guiding the implementation of the company's decarbonization plan, which focuses on four priority areas: sustainable grain purchasing, aimed at developing a deforestation-free supply chain, led by the Vice Presidency of International Market and Planning; promotion of low-carbon agriculture, with the main initiative of scaling solar energy among our integrated producers, led by the Vice Presidency of Agro and Quality; operational efficiency in our units, led by the Vice Presidency of Operations and Logistics; and promotion of clean energy, led by the Supply Chain Directorate. The committee also discusses issues related to climate risk impacts and opportunities, setting goals to monitor these risks. This structure ensures that our executives and managers have direct responsibility for financial and non-financial aspects, incorporating sustainability into decision-making. A reflection of this maturity is the linkage of executives' and direct or indirect teams' goals to the company's ESG strategy.

Forests

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing public policy engagement related to environmental issues

☑ Managing supplier compliance with environmental requirements

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

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

Strategy and financial planning

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

Other

☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

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

Select from:

☑ Quarterly

(4.3.1.6) Please explain

The CEO plays a fundamental role in the strategic direction of the company's sustainability initiatives. To support discussions at the Board of Directors level, we have an Executive Sustainability Committee that reports directly to the CEO. This committee comprises six C-suite executives and is coordinated by the Vice President of People, Sustainability, and Digital, who also serves as the Chief People Officer (CPO), Chief Sustainability Officer (CSO), and Chief Technology Officer (CTO). The committee also includes an external consultant with extensive experience in Corporate Social Responsibility, Sustainable Development, and Corporate Communication, recognized as an SDG Pioneer by the UN Global Compact. The committee meets quarterly to establish guidelines and implement the company's ESG plan, which is based on six strategic pillars, including origin control and climate change. Among the objectives of the Executive Sustainability Committee is the oversight and guidance for implementing the company's decarbonization plan, focusing on four priority areas, including sustainable grain purchasing. This initiative aims to combat deforestation, prevent the conversion of native vegetation, and reduce the impact on climate change while respecting human rights and traditional communities. This effort is led by the Vice Presidency of International Market and Planning, in collaboration with the sustainability department. The progress of the grain traceability commitment is also reviewed monthly in forums that monitor goals and performance indicators for the business areas. This structure ensures that our executives and managers have direct responsibility for both financial and non-financial aspects, incorporating sustainability into decision-making. A reflection of this maturity is the alignment of executives' and direct or indirect teams' goals with the company's ESG strategy.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing public policy engagement related to environmental issues

☑ Managing supplier compliance with environmental requirements

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets
☑ Measuring progress towards environmental science-based targets
☑ Setting corporate environmental policies and/or commitments
☑ Setting corporate environmental targets

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

Other
☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:
☑ Reports to the board directly

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

Select from:
☑ Quarterly

(4.3.1.6) Please explain

The CEO plays a fundamental role in the strategic direction of the company's sustainability initiatives. To support discussions at the Board of Directors level, we have an Executive Sustainability Committee that reports directly to the CEO. This committee consists of six C-suite executives and is coordinated by the Vice President of People, Sustainability, and Digital, who also serves as the Chief People Officer (CPO), Chief Sustainability Officer (CSO), and Chief Technology Officer (CTO). The committee also includes an external consultant with extensive experience in Corporate Social Responsibility, Sustainable Development, and Corporate Communication, recognized as an SDG Pioneer by the UN Global Compact. The committee meets quarterly to establish guidelines and implement the company's ESG plan, which is based on six strategic pillars, including origin control, climate change, and natural resources, focusing on water and energy. To address these topics at a tactical level, the Board's Sustainability Committee has established a multidisciplinary working group dedicated to water resource management, coordinated by the Chief Operating Officer (COO). This working group meets monthly to discuss projects on reduction and/or reuse, engagement in public policies, projects focused on reducing the water vulnerability of operations, and monitoring water use permits and compliance for both the company's operations and integrated producers. Since 2020, the company has implemented a legal requirements management system to monitor, among other things, compliance with water and effluent use permits. In 2023, more than R 30 million were invested in water and energy efficiency. This structure ensures that our executives and managers have direct responsibility for both financial and non-financial aspects, incorporating sustainability into decision-making. A reflection of this maturity is the alignment of executives' and direct or indirect teams' goals with our ESG strategy.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing public policy engagement related to environmental issues

☑ Managing supplier compliance with environmental requirements

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets
☑ Measuring progress towards environmental science-based targets
☑ Setting corporate environmental policies and/or commitments
☑ Setting corporate environmental targets

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

Other
☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:
☑ Reports to the board directly

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

Select from:
☑ Quarterly

(4.3.1.6) Please explain

The CEO plays a fundamental role in directing the company's sustainability strategy. To support discussions at the Board of Directors level, we have an Executive Sustainability Committee that reports directly to the CEO. This committee is composed of six C-suite executives and is coordinated by the Vice President of People, Sustainability, and Digital, who also serves as the Chief People Officer (CPO), Chief Sustainability Officer (CSO), and Chief Technology Officer (CTO). The committee also includes an external consultant with extensive experience in Corporate Social Responsibility, Sustainable Development, and Corporate Communication, recognized as an SDG Pioneer by the UN Global Compact. The committee meets quarterly to establish guidelines and implement the company's ESG plan, which is based on six strategic pillars, including origin control and climate change. Among the objectives of the Executive Sustainability Committee is the discussion of BRF's strategy for biodiversity. Actions to prevent and mitigate climate change and preserve biodiversity are on the committee's agenda, including efforts to combat deforestation, decarbonization and carbon neutralization, increased use of recyclable plastic packaging, and post-consumer reverse logistics. This entire structure ensures that our executives and managers have direct responsibility for both financial and non-financial aspects, incorporating sustainability into decision-making. This maturity is reflected in the goals of executives and their direct and/or indirect teams, which are linked to the company's ESG strategy.
[Add row]

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

Climate change

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

Select from:
☑ Yes

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

0

(4.5.3) Please explain

The Bonus Program is part of BRF's variable remuneration policy and aims to recognize and reward its employees based on their contributions to the achievement of results for the company during the year. The program involves three main stages to define the individual value: formation of the pool, result of the target charter and calibration of the manager. The goals chart is part of defining the value of the employee's variable remuneration, based on BRF's Bonus Program. In addition to the target charter, we have the managers' calibration, based on the performance evaluation (HPC) and considers other indicators and/or projects in addition to the target chart, relevant to the result and analysis of behavior and culture, generating an individual multiplier between 0% and 150%, which can leverage or reduce the initial value. The VPs' performance evaluation is also linked to the NetZero and Traceability commitment.

Forests

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

Select from:

☑ Yes

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

0

(4.5.3) Please explain

The Bonus Program is part of BRF's variable remuneration policy and aims to recognize and reward its employees based on their contributions to the achievement of results for the company during the year. The program involves three main stages to define the individual value: formation of the pool, result of the target charter and calibration of the manager. The goals chart is part of defining the value of the employee's variable remuneration, based on BRF's Bonus Program. In addition to the target charter, we have the managers' calibration, based on the performance evaluation (HPC) and considers other indicators and/or projects in addition to the target chart, relevant to the result and analysis of behavior and culture, generating an individual multiplier between 0% and 150%, which can leverage or reduce the initial value. The VPs' performance evaluation is also linked to the NetZero and Traceability commitment.

Water

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

Select from:

☑ Yes

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

0

(4.5.3) Please explain

The Bonus Program is part of BRF's variable remuneration policy and aims to recognize and reward its employees based on their contributions to the achievement of results for the company during the year. The program involves three main stages to define the individual value: formation of the pool, result of the target charter and calibration of the manager. In addition to the target charter, we have the managers' calibration, based on the performance evaluation (HPC) and considers other indicators and/or projects in addition to the target chart, relevant to the result and analysis of behavior and culture, generating an individual multiplier between 0% and 150%, which can leverage or reduce the initial value. The CEO, VPs' and Directors performance evaluation are linked to the Water Consumption Reduction Index.

[Fixed row]

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

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Corporate executive team

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

☑ Organization performance against an environmental sustainability index

☑ Reduction in absolute emissions in line with net-zero target

Strategy and financial planning

☑ Board approval of climate transition plan

Resource use and efficiency

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

Policies and commitments

☑ Increase in verified compliance with Deforestation and Conversion Free (DCF) policies and/or commitments

Engagement

☑ Increased engagement with suppliers on environmental issues

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

The company's remuneration policy for its administrators, including members of the Board of Directors, the Fiscal Council, and statutory and non-statutory directors, aims to attract, engage, and retain professionals with the qualifications, skills, and profile suited to the business's characteristics and needs. Similarly, it seeks to create a reward and incentive plan that supports sustainable business management, aligning the short-term and long-term strategic interests of shareholders with market best practices and corporate governance standards. The Bonus Program is part of BRF's variable remuneration policy and aims to recognize and reward employees based on their contributions to achieving the company's annual results. The program involves three main stages to determine individual value: pool formation, goal sheet results, and manager calibration. Pool formation is based on the achievement of EBITDA, a financial indicator measuring the company's operating profit, and improvements captured through BRF indicators. The goal sheet comprises 5 to 10 indicators, depending on the position. Manager calibration is based on performance evaluation (HPC) and considers other indicators and/or projects beyond the goal sheet, relevant to the outcome and assessment of behavior and culture, generating an individual multiplier ranging from 0% to 150%, which can increase or decrease the initial value. We aim to maintain a clear connection between ESG goals and variable remuneration programs, especially for C-Suite executives who guide this strategy in the long term and the corporate executive team. In 2023, the prioritized goals for the CEO, CSO, and COO's HPC included reducing water consumption per ton produced and reducing absolute CO2 emissions, in line with our Net Zero target. ESG goals were integrated into the Corporate Executive Team's goal sheet. To support the CO2 emission reduction target, we established specific goals for the company's four priority decarbonization fronts, including increasing clean energy consumption, tracking the volume of grains purchased, increasing the number of integrated producers with solar panels, and reducing energy consumption per ton produced. We also set goals for mapping the value chain emissions (Scope 3), reviewing and submitting short-term and long-term reduction targets to the SBTi, and improving the company's performance in ESG evaluation indices.

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

In 2023, advancing in our sustainability journey, we achieved significant milestones in sustainability and improved our governance standards. For the 17th consecutive year, we were recognized for our practices in the market, maintaining our presence in the ISE and the Efficient Carbon Index (ICO2) portfolios, both from B3. We also improved our ratings with Sustainalytics and MSCI. In the Climate Change area, we completed the full mapping of our value chain emissions (Scope 3) and made progress in our strategy and emission reductions. Our targets were revised according to the FLAG methodology and are currently under review by the Science Based Targets Initiative (SBTi). Over the year, we reduced total Scope 1 and 2 emissions by 21% compared to the 2019 baseline, primarily due to increased use of renewable energy, with verified traceability, reaching 16% of clean energy in our electricity consumption by December. Regarding our value chain, we recorded

56% of poultry production using solar energy. Continuing our efforts towards a deforestation and conversion-free supply chain, we expanded our traceability commitment to 100% of the biomes in which we operate. We achieved 100% traceability of direct grain suppliers and 77% of indirect suppliers in the Amazon and Cerrado, representing 62% of the purchased volume. Across all biomes, we reached 99.9% traceability of direct suppliers and 79% of indirect suppliers.

Forests

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Corporate executive team

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

☑ Organization performance against an environmental sustainability index

☑ Other targets-related metrics, please specify **:**Traceability

Strategy and financial planning

☑ Board approval of climate transition plan

Policies and commitments

☑ Increase in verified compliance with Deforestation and Conversion Free (DCF) policies and/or commitments

Engagement

☑ Increased engagement with suppliers on environmental issues

☑ Increased value chain visibility (traceability, mapping)

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

The Company's remuneration policy for its administrators, including members of the Board of Directors, the Fiscal Council, and statutory and non-statutory directors, aims to attract, engage, and retain professionals with the qualifications, competencies, and profiles suited to the characteristics and needs of the business. It also seeks to create a reward and incentive plan aligned with sustainable business practices, aligning short-term and long-term strategic interests of shareholders with best market practices and corporate governance standards. The Bonus Program is part of BRF's variable remuneration policy and aims to recognize and reward employees based on their contributions to achieving the Company's annual results. The program involves three main steps in determining the individual value: pool formation, goal sheet results, and manager calibration. Pool formation is based on achieving EBITDA, a financial indicator that measures the Company's operational profit, and the efficiency indicators of the Company's plan - BRF. The goal sheet typically includes an average of 5 indicators, depending on the position. Manager calibration is based on performance evaluations (HPC), which consider other indicators and/or projects beyond the goal sheet, relevant to the results and analysis of behavior and culture, generating an individual multiplier between 0% and 150%, which can increase or decrease the initial value. We strive to maintain a clear connection between ESG goals and variable remuneration programs, especially for the C-Suite who guide this strategy in the long term and the Corporate Executive Team. In 2023, the prioritized goals for the HPC of the CEO, CSO, and COO were the reduction of water consumption per ton produced and the absolute reduction of CO2 emissions, in line with our Net Zero target. ESG goals were included in the Corporate Executive Team's goal sheet. To support the CO2 emission reduction target, we established specific goals for the 4 (four) priority areas of the Company's decarbonization plan, including the traceability of the volume of grains purchased. We also set goals for mapping value chain emissions (Scope 3), reviewing, board approval, and submission of short- and long-term reduction targets to the SBTi, including a commitment to a deforestation and conversion-free supply chain, and improving the Company's performance in ESG evaluation indices.

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

In 2023, we continued advancing on our sustainability journey, achieving significant milestones in sustainability and enhancing our governance standards. For the 17th consecutive year, we were recognized for our practices, maintaining our presence on the ISE and Carbon Efficient Index (ICO2) of B3. We also improved our ratings with Sustainalytics and MSCI. In the area of Climate Change, we completed the full mapping of emissions across our value chain (Scope 3) and made progress in our strategy and emission reduction efforts by committing to a deforestation and conversion-free direct and indirect supply chain. Our goals and commitments were reviewed and approved by the board of directors, considering the FLAG methodology, and are currently under review by the Science Based Targets Initiative (SBTi). This year, we achieved 100% traceability of direct grain suppliers and 77% of indirect suppliers in the Amazon and Cerrado regions, representing 62% of the total volume acquired. Across all biomes, we reached 99.9% traceability of direct suppliers and 79% of indirect suppliers.

Water

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Corporate executive team

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

☑ Achievement of environmental targets

Resource use and efficiency

☑ Improvements in water efficiency – direct operations

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

The Company's remuneration policy for its administrators, including members of the Board of Directors, the Fiscal Council, and statutory and non-statutory directors, aims to attract, engage, and retain professionals with the qualifications, skills, and profiles suited to the business's characteristics and needs. It also aims to create a reward and incentive plan that supports the sustainable management of the business, aligning the short- and long-term strategic interests of shareholders with best market practices and corporate governance. The Bonus Program is part of BRF's variable remuneration policy and is designed to recognize and reward employees based on their contributions to achieving the Company's results for the year. The program involves three main stages in determining the individual value: pool formation, goal card results, and manager calibration. The pool formation is based on EBITDA achievement, a financial indicator measuring the Company's operational profit, and the indicators from the Company's efficiency plan - BRF. The goal card consists of an average of 5 indicators, depending on the role. Manager calibration is based on the Performance Evaluation (HPC), which assesses other indicators and/or projects beyond the goal card, relevant for results and analysis of behavior and culture, generating an individual multiplier between 0% and 150%, which can either increase or decrease the initial value. We strive to maintain a clear link between ESG goals and variable remuneration programs, especially for C-Suite executives who guide this strategy in the long term, and the Corporate Executive

Team. In 2023, the prioritized goals for the variable remuneration of the CEO, CSO, and COO included reducing water consumption per ton produced and achieving an absolute reduction in CO2 emissions.

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

In 2023, we continued to advance in our sustainability journey, achieving significant milestones in sustainability and enhancing our governance standards. For the 17th consecutive year, we were recognized by the market for our practices, maintaining our presence in the ISE and the Carbon Efficient Index (ICO2) of B3. We also improved our ratings with Sustainalytics and MSCI. In the area of water security, we advanced in reducing water consumption per ton produced by approximately 8% compared to the 2020 baseline, demonstrating the efficiency and discipline in our water management practices.
[Add row]

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

	Does your organization have any environmental policies?
	Select from: ☑ Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply
☑ Climate change
☑ Forests
☑ Water

☑ Biodiversity

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(4.6.1.4) Explain the coverage

Based on the fundamental commitments of Integrity, Quality, and Safety, BRF's Sustainability Policy establishes the Company's guidelines regarding commitments and principles to be applied in the business, focusing on incorporating environmental, social, governance, and financial aspects into the Company's practices and management. Additionally, the Health, Safety and Environmental Policy establishes, among other guidelines, actions related to climate change, focusing on adapting to climate changes and mitigating greenhouse gas emissions in its operations and supply chain, integrating potential impacts into the Company's risk management; considering the life cycle of products for optimizing the use of natural resources and inputs, as well as preferring the use of renewable energy; and ensuring the integrity of biodiversity and healthy coexistence with the communities in which we operate. Moreover, the Sustainable Grain Procurement Policy establishes verification criteria to ensure that the grains purchased by the Company do not come from deforested areas, indigenous lands, or conservation units, and also examines working conditions. Complementary to the public commitments related to climate, water, forests, and biodiversity, these are publicly available on the Company's website and can be accessed through: https://www.brf-global.com/en/sustainability/.

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to comply with regulations and mandatory standards

☑ Commitment to take environmental action beyond regulatory compliance

☑ Commitment to respect legally designated protected areas

☑ Commitment to stakeholder engagement and capacity building on environmental issues

Climate-specific commitments

☑ Commitment to 100% renewable energy

☑ Commitment to net-zero emissions

☑ Other climate-related commitment, please specify :Increase electricity from clean sources

Forests-specific commitments

☑ Commitment to no-conversion of natural ecosystems by target date, please specify :2025

☑ Commitment to no-deforestation by target date, please specify :2025

Water-specific commitments

☑ Commitment to reduce water consumption volumes

Social commitments

☑ Adoption of the UN International Labour Organization principles

☑ Commitment to promote gender equality and women's empowerment

☑ Commitment to respect and protect the customary rights to land, resources, and territory of Indigenous Peoples and Local Communities

☑ Commitment to respect internationally recognized human rights

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

Select all that apply

☑ Yes, in line with the Paris Agreement

☑ Yes, in line with the Kunming-Montreal Global Biodiversity Framework

☑ Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

BRF Policies.pdf

[Add row]

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

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

Select from:

☑ Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

☑ Roundtable on Sustainable Palm Oil (RSPO)

☑ Roundtable on Sustainable Soy (RTRS)

☑ Science-Based Targets Initiative (SBTi)

☑ UN Global Compact

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

As a global company, we also seek to contribute to sustainable development and to enhance our practices, as well as those of our industry, through networking. Voluntary initiatives, associations, and sectoral entities are some of the partnerships we have established. Since 2007, BRF has been a signatory to the Global Compact, which mobilizes international business leaders to support the promotion of fundamental values in the areas of environment, human rights, labor, and anti-corruption. This initiative is led by the United Nations (UN), the United Nations Environment Programme (UNEP), the International Labour Organization (ILO), the United Nations Industrial Development Organization (UNIDO), and the United Nations Development Programme (UNDP). Additionally, we participate in the discussion and experience-sharing agendas of two Global Compact Action Platforms: Climate Action and Water Action. We have also joined the Net Zero Ambition Movement - an acceleration initiative aimed at challenging and supporting UN Global Compact companies to set ambitious science-based climate commitments that integrate Sustainable Development Goal 13 (Climate Action) and the objectives of the Paris Agreement into their business strategies. This movement advocates for science-based targets as a powerful way to drive impactful outcomes for Brazilian society and aims to work with the Brazilian business sector on individual commitments and collective ambitions. Additionally, BRF has committed to Science Based Targets (SBTi) by signing a commitment letter, indicating that the company is committed to setting a greenhouse gas reduction target in line with SBTi criteria. In 2021, BRF became a member of the Round Table on Responsible Soy (RTRS). The RTRS is an international non-profit association, founded in 2006 and based in Switzerland, with the goal of producing and trading soy and its derivatives sustainably, adhering to socio-environmental criteria defined by an internationally recognized certification standard. The association includes members from the private sector, civil society, and the third sector. With this association, BRF reinforces its commitment to the ESG agenda. The Roundtable on Sustainable Palm Oil (RSPO) is a non-governmental organization that brings together key stakeholders in the palm oil supply chain, including producers, industries, retailers, investors, and other NGOs. The RSPO aims to minimize environmental and community impacts in producing regions. To this end, the organization has developed a set of socio-

environmental criteria that members must comply with to contribute to a more sustainable supply chain. In 2020, BRF became a member of RSPO, aligning with the company's vision for a better future for the planet.
[Fixed row]

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

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

Select all that apply

☑ Yes, we engaged directly with policy makers

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

Select from:

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

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

Select all that apply

☑ Paris Agreement

☑ Kunming-Montreal Global Biodiversity Framework

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

(4.11.4) Attach commitment or position statement

4.6.1.8. Science Based Targets initiative.pdf

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

Select from:

☑ Yes

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

Select all that apply

☑ Voluntary government register

☑ Non-government register

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

BRF discloses its greenhouse gas (GHG) emissions inventory in the Public Emissions Registry, a brazilian pioneering platform for transparent, fast and simple disclosure of corporate GHG emissions inventories of organizations participating in the Brazilian GHG Protocol Program. Since 2007, BRF has been a signatory to the UN Global Compact and participates in the Communication on Progress process, a mandatory requirement for all companies participating which consists of an annual results report.

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

As a global company, we also strive to collaborate on sustainable development and improve our practices, as well as those of our sector, through networking. Voluntary initiatives, associations, and sectoral entities are some of the partnerships we have established. Since 2007, BRF has been a signatory to the Global Compact, which mobilizes international business leaders to support the promotion of fundamental values in the areas of environment, human rights, labor, and anti-corruption. This initiative is led by the United Nations (UN), the United Nations Environment Programme (UNEP), the International Labour Organization (ILO), the United Nations Industrial Development Organization (UNIDO), and the United Nations Development Programme (UNDP). Additionally, we participate in the discussion and experience-sharing agendas of two Global Compact Action Platforms: Climate Action and Water Action. We have also joined the Net Zero Ambition Movement - an acceleration initiative aimed at challenging and supporting UN Global Compact companies to set ambitious, science-based climate commitments that integrate Sustainable Development Goal 13 (Climate Action) and the objectives of the Paris Agreement into their business strategies. This movement advocates for science-based targets as a powerful way to drive impactful outcomes for Brazilian society and aims to work with the Brazilian business sector on individual commitments and collective ambitions. Since 2020, BRF has also been a member of the Coalition Brazil Climate, Forests, and Agriculture, a multi-sectoral movement composed of key private sector entities, academic representatives, and sectoral associations leading the agribusiness in Brazil. Its goal is to address climate change from the perspective of a new economy based on low greenhouse gas emissions. The movement is guided by a document with 17 concrete proposals, based on scientific studies, including the end of illegal deforestation, recovery of degraded areas, and social protection of communities.
[Fixed row]

(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

Row 1

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Federal Law 9433/97 establishes the National Water Resources Policy, defines the principles, objectives, guidelines, and management tools for water resources and creates the National System for Water Resources Management (SINGREH). It also establishes that this management must be decentralized, integrated, and involve the participation of the public authorities, water users, and communities. BRF is actively involved in the River Basin Committees in the regions where we operate.

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☑ Water

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Environmental impacts and pressures

☑ Water availability

☑ Water pollution

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☑ National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

☑ Brazil

(4.11.1.6) Your organization’s position on the policy, law, or regulation

Select from:

☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☑ Ad-hoc meetings

☑ Regular meetings

☑ Discussion in public forums

☑ Responding to consultations

☑ Provided funding or in-kind support

☑ Submitting written proposals/inquiries

☑ Participation in voluntary government programs

☑ Participation in working groups organized by policy makers

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

The River Basin Committees, entities within the National Water Resources Management System, are considered the "Water Parliament." They serve as a platform where representatives from a river basin community come together to discuss and make decisions regarding water resource management, sharing management responsibilities with public authorities. In committee meetings, we discuss, among other topics, the monitoring of Federal Law 9433/97, which establishes the National Water Resources Policy in Brazil. This law is highly significant as it represents a cornerstone legal framework for the efficient and sustainable management of water resources in the country, promoting participatory governance and the preservation of this vital resource for life.

(4.11.1.11) Indicate if you have evaluated whether your organization’s engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

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

Select all that apply

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

[Add row]

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

Select from:

☑ Yes

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

Row 1

(4.12.1.1) Publication

Select from:

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

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

Select all that apply

☑ GRI

(4.12.1.3) Environmental issues covered in publication

Select all that apply

☑ Climate change

☑ Forests

☑ Water

☑ Biodiversity

(4.12.1.4) Status of the publication

Select from:

☑ Complete

(4.12.1.5) Content elements

Select all that apply

☑ Strategy
☑ Governance
☑ Emission targets
☑ Emissions figures
☑ Risks & Opportunities
☑ Content of environmental policies
☑ Deforestation and conversion footprint
☑ Deforestation- and conversion-free (DCF) status metrics
☑ Value chain engagement
☑ Dependencies & Impacts
☑ Biodiversity indicators
☑ Water accounting figures
☑ Water pollution indicators

(4.12.1.6) Page/section reference

- Risks & Opportunities: P. 38 to 44 - Governance: P. 26 - Value chain engagement: P. 68 to 79 - Emission targets: P. 127 - Emissions figures: P. 130 - Dependencies & Impacts: P. 38 to 44 - Biodiversity indicators: P. 126 - Deforestation- and conversion-free (DCF) status metrics: P. 77 to 79 - Water accounting figures: P. 122 to 124 - Water pollution indicators: P. 125 - Content of environmental policies: P. 87 and 77 - Deforestation and conversion footprint: P. 77 to 79

(4.12.1.7) Attach the relevant publication

BRF_integrated-report-2023.pdf

(4.12.1.8) Comment

As part of our transparent and sustainable management, we have published the BRF Integrated Report 2023, which adopts the methodologies of the Global Reporting Initiative (GRI) and IFRS Foundation, as well as following the indicators of the Sustainability Accounting Standards Board (SASB) and Task Force on Climate-Related Financial Disclosures (TCFD), and incorporates the United Nations Sustainable Development Goals (SDGs). The report is guided by the principle of double materiality, addressing both financial risks and opportunities as well as environmental and social issues that could have financial implications now or in the future. Through these international standards, we disclose all specific performance content related to each relevant aspect of the business, as well as provide an in-depth demonstration of our corporate governance practices. We also present sector-specific food indicators, our resource allocation practices, our business model,

and our view on the different capitals (financial, intellectual, human, social, natural, and manufactured). We continuously advance in demonstrating how each socio-environmental issue is connected with the risks and opportunities mapped for the business, while being balanced with financial and operational results. The indicators presented cover the period from January 1 to December 31, 2023, for both financial and non-financial data.
[Add row]

C5. Business strategy

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

Climate change

(5.1.1) Use of scenario analysis

Select from:

☑ No, but we plan to within the next two years

(5.1.3) Primary reason why your organization has not used scenario analysis

Select from:

☑ Lack of internal resources, capabilities, or expertise (e.g., due to organization size)

(5.1.4) Explain why your organization has not used scenario analysis

The company has conducted impact assessments for some commodities, according to COSO and ISO 31000 methodologies. However, we do not yet have a comprehensive scenario analysis specifically focused on the overall impact of climate change on business. For 2024 and 2025, a project will be undertaken to map climate risks for BRF, utilizing international tools, methodologies and references. Having a well-executed climate risk analysis is crucial for the company. It enables us to anticipate and prepare for potential climate-related challenges, make informed decisions, and enhance resilience across our operations. By identifying and understanding climate risks in detail, we can develop strategies to mitigate impacts, adapt our practices, and seize opportunities for sustainable growth.

Forests

(5.1.1) Use of scenario analysis

Select from:

☑ No, but we plan to within the next two years

(5.1.3) Primary reason why your organization has not used scenario analysis

Select from:

☑ Lack of internal resources, capabilities, or expertise (e.g., due to organization size)

(5.1.4) Explain why your organization has not used scenario analysis

The company has conducted impact assessments for some commodities, according to COSO and ISO 31000 methodologies. However, we do not yet have a comprehensive scenario analysis specifically focused on the overall impact of forest-related issues on business. For 2024 and 2025, a project will be undertaken to map forest risks for BRF, utilizing international tools, methodologies and references.

Water

(5.1.1) Use of scenario analysis

Select from:

☑ Yes

(5.1.2) Frequency of analysis

Select from:

☑ Annually

[Fixed row]

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

Water

(5.1.1.1) Scenario used

Water scenarios

☑ WWF Water Risk Filter

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

☑ Reputation

(5.1.1.7) Reference year

2020

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes in ecosystem services provision

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

Finance and insurance

☑ Cost of capital

Stakeholder and customer demands

☑ Impact of nature footprint on reputation

Regulators, legal and policy regimes

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

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

(5.1.1.11) Rationale for choice of scenario

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

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

Water

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

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Capacity building

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

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

BRF carries out a short and medium-term scenario analysis, considering estimates of increased production for each production unit, the prospect of reducing consumption of the resource, the occurrence of water scarcity in areas where the units are located. This analysis defines and prioritizes CAPEX decisions related to water, according to the needs of each unit, and can also veto possible expansions of production in the units in the short term. As an example, in order to enable an increase in production by 8%, the Rio Verde unit, options such as high water risk due to the tool, received in 2023 an investment in a project for the reuse of water, aiming to increase water capacity of the unit.
[Fixed row]

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

(5.2.1) Transition plan

Select from:
☑ Yes, we have a climate transition plan which aligns with a 1.5°C world

(5.2.3) Publicly available climate transition plan

Select from:
☑ Yes

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:
☑ No, and we do not plan to add an explicit commitment within the next two years

(5.2.6) Explain why your organization does not explicitly commit to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion

Climate change and the failure to address it are among the top global risks for the coming years, according to a recent report by the World Economic Forum. These changes have the potential to impact our costs and operational results, including increasing agricultural commodity prices, making them a priority in our sustainability strategy. To mitigate these effects and contribute to the strengthening of a low-carbon economy, we have committed to becoming a Net Zero company by 2050, supporting global efforts against climate change. Our action plan is based on four key areas: sustainable grain procurement, promotion of low-carbon agriculture, increased use of renewable energy, and enhanced operational efficiency. While BRF has not explicitly pledged to cease all spending on activities that contribute to the expansion of fossil fuels, its commitment to sustainability and the reduction of GHG emissions is evident. The company does not invest in the expansion of fossil fuels usage and has a decarbonization strategy that emphasizes reducing fossil fuel consumption and embracing clean and renewable energy sources.

(5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

☑ We have a different feedback mechanism in place

(5.2.8) Description of feedback mechanism

BRF gathers feedback from its stakeholders through various mechanisms and uses the data obtained to improve its operations and practices. The organization is committed to transparent communication and active engagement with its stakeholders. The company's shareholders have access to data and performance information through reports and disclosures made on BRF's website, as well as information provided in the Investor Relations section of the website. The process by which BRF's shareholders provide feedback on the contents and progress of the organization's environmental transition plan is open and inclusive. Shareholders can use the communication channels made available by the company, such as sending letters or e-mails through the Investor Relations (IR) form on the company's website.

(5.2.9) Frequency of feedback collection

Select from:

☑ Annually

(5.2.10) Description of key assumptions and dependencies on which the transition plan relies

At BRF, we are committed to a future where food production has low carbon emissions. We are taking concrete steps to significantly reduce greenhouse gas emissions throughout our value chain through our commitments with the Science Based Targets initiative. Our main actions are: • Digesters Implementation: To capture and reduce methane emissions, our primary focus is the implementation of biodigesters. • Mobile Combustion: Significantly reduces emissions from agricultural equipment and transportation. • Renewable Energy: Transitioning to a completely renewable energy matrix, including hydroelectric, solar, and wind sources, will reduce our dependence on fossil fuels. • Efficient Energy Use: Optimizing processes across all stages of production, from farming to distribution, to reduce energy consumption and minimize waste. BRF contributes to the solidification of a sustainable value chain by investing in ambitious climate actions. However, there are challenges that may hinder the implementation of BRF's proposed plan, including: • Access to Sustainable Financing: Obtaining funds from banks, investment funds, and other sources for investing in clean technologies, sustainable infrastructure, and emission reduction projects may offer fewer advantages

compared to conventional financing. • Development of New Technologies: The company's forecasts may be incorrect regarding the speed and extent of technological innovations. • Significant Climate Change: Climate changes could impact some operations so severely that they may render operations unfeasible.

(5.2.11) Description of progress against transition plan disclosed in current or previous reporting period

We concluded the 2023 cycle with a 10.4% reduction in total emissions associated with Scopes 1 and 2 compared to the 2020 baseline, primarily driven by our commitment to renewable energy consumption with verified traceability. Compared to 2022, the combined emissions from Scopes 1 and 2 increased by 6% due to a higher incidence of wildfires. For Scope 3, there was a slight increase compared to both 2022 and the 2020 baseline, primarily driven by the purchase of grains and derivatives. Furthermore, the company recognizes that its climate transition plan must extend beyond its operations. We entered into an agreement with Banco do Brasil to provide R 200 million in facilitated financing, with lower interest rates, to support investments in the installation of solar panels on integrated farms. This initiative also includes commercial, technical, and legal support. In 2023, 57% of our poultry production came from integrated producers utilizing photovoltaic energy on their properties. We also prioritized the use of renewable sources in our energy matrix, achieving over 90% of our total energy from renewable fuels and electricity. The largest contribution comes from biomass sourced from our own reforested areas, which is used for steam generation in our production processes. Additionally, between 2024 and 2025, BRF will conduct a comprehensive climate risk analysis across the company to develop a climate adaptation plan.

(5.2.12) Attach any relevant documents which detail your climate transition plan (optional)

Net Zero - BRF Global.pdf

(5.2.13) Other environmental issues that your climate transition plan considers

Select all that apply

☑ Forests

☑ Plastics

☑ Water

☑ Biodiversity

(5.2.14) Explain how the other environmental issues are considered in your climate transition plan

In addition to reducing greenhouse gas (GHG) emissions, BRF's Net-Zero plan aims to achieve carbon neutrality by 2050. The company recognizes that food production, climate, and natural resources such as forests and water are interconnected. Therefore, to protect essential natural resources and ecosystems, BRF's Net-Zero initiative incorporates several strategic actions. Sustainable Grain Sourcing: BRF sources grains from suppliers committed to implementing sustainable agricultural practices, such as low-carbon farming and responsible forest management. This means zero deforestation, as forest preservation is crucial for carbon sequestration and climate regulation. Efficient Water Use: BRF ensures efficient water use throughout production, from farming to distribution. This includes improving irrigation efficiency, reusing water, and reducing waste. Water Quality Monitoring: BRF monitors the quality of water used and returned to the environment in its processes and areas of operation. The success of BRF's Net-Zero plan relies on the preservation of forests and water. The company contributes to climate change mitigation, water security, and biodiversity preservation by protecting these natural resources. Healthy forests and water sources ensure water quality, soil fertility,

and climate regulation, creating a virtuous cycle that benefits the environment, communities, and food production. Our action plan is based on 4 work fronts: sustainable purchase of grains, promotion of low-carbon agriculture, increased use of renewable energy and increased operational efficiency: - Sustainable grain purchases: Deforestation-free supply chain by 2025 - Low-carbon agriculture: Scale up the use of solar energy in our integrated producers - Renewable Energy: 80% of electricity from renewable sources by 2025, and 100% by 2030. - Operational efficiency: New effluent and waste treatment technologies, Sustainable Distribution Centers, Logistical efficiency and alternative fuels Other target: Packaging: To have 100% recyclable, reusable or biodegradable packaging, contributing to reduce plastic waste pollution.
[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:
☑ Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply
☑ Products and services
☑ Upstream/downstream value chain
☑ Investment in R&D
☑ Operations
[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply
☑ Risks
☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Forests

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Between 2014 and 2023, we invested a total of 427 million to projects that benefit the environment and meet one or more eligibility criteria established by the green bonds issued by BRF. Only in 2022 and 2023, these investments – which took place in the areas of energy efficiency, sources of renewable energy and reduction in greenhouse gas emissions greenhouse effect – amounted to R 369.11 million (or 105.64 million, considering the exchange rate at the time of the launch of the green good in 2015). In 2021, we met our goal with the launch of the first chicken carbon-neutral plant-based from Brazil, Veg Frango 100% Vegetal, which makes part of the Sadia Veg&Tal line: in strips, cubes and shredded chicken. In 2023, the portfolio of Sadia and the Sadia Veg&Tal line included three zero carbon items: cauliflower wings, vegetable nuggets and vegetable protein nuggets.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Forests

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

We have identified both risks and opportunities in our supply chain. For us, values such as ethical conduct, animal welfare, social and environmental compliance, and operational safety are essential. BRF's commitment to being Net Zero in greenhouse gas (GHG) emissions by 2050 involves both its operations and its production

chain. Actions will be implemented to reduce 12.3% of indirect Scope 3 emissions. Among the main priorities to achieve this goal are the Sustainable Purchase of Grain and LowCarbon Agriculture, two relevant links in BRF's chain. In order to promote a low carbon agriculture in the chain, BRF is promoting the use of solar energy in the integrated producer's farms. In 2022, 350 new solar energy generation plants were installed by our integrated producers. Around 1,500 of the Company's integrated producers currently use photovoltaic power stations on their rural properties, achieving a reduction of 95% in the cost of supply. Regarding deforestation issue in the grains chain, the entire grain purchase process will undergo new guidelines, aiming at a deforestation-free chain. In this way, the company will also not originate grains from the Amazon biome from properties where deforestation has been carried out. BRF is committed to guarantee traceability of 100% of the grains purchased in the Amazon and Cerrado biomas until 2025.

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Forests

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

We are committed to achieving 100% packaging recyclable, reusable and biodegradable by 2025. our R&D area, we optimize structures and study alternatives without risk to consumer health and safety to minimize the unnecessary generation of material for post-consumer disposal. Another front on which we have advanced in recent years is weight reduction and adoption of alternative materials that preserve the stability of the products. In 2020, BRF committed to reduce the water consumption indicator (m3/ton) by 13% by 2025, with the baseline of 2020. Our strategy to achieve the goal is based on three major fronts: Water Reuse, Management, measurement and control automation, Technology updates and Partnerships BRF invests in water projects and initiative in order to improve water efficiency and reduce water-related risks. In the Company's CAPEX, there is an financial plan define to water related-issues. We are constantly reviewing our strategy for long-term objectives, but, we plan 5-10 horizon years considering market changes, climate risks and oportunities and following our goal progress. With the improvement of traceability, will be ensured greater adherence to BRF sustainability guidelines. We also want to improve supplier management in the long term, have greater knowledge and connection with them, allowing development and not just monitoring them, considering social, environmental and economic aspects. A management application is already being developed to increase the ability to capture and manage data online and generate reports that may be the basis for future action plans

Operations

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Forests

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

BRF is committed to reach Net Zero by 2050. In the Scope 1 & 2 reduction target, the mains initiatives are focused on the operational efficiency improvement and use of renewable energy. In order to guarantee the long-term supply with sustainable sources of energy, BRF is committed to reach 100% of electricity from renewable sources by 2030. In 2023, BRF reached 8% of clean electricity sources. BRF also set clear and transparent ESG goals associated with variable pay for our executive team, with constant monitoring. Among these goals, BRF is committed to reduce the water consumption indicator by 13% (m3/ ton) by 2025. Seeking our goal to be Net Zero by 2050, we have identified a set of initiatives on four priority fronts for its value chain, which include the sustainable purchase of grains, fostering low-carbon agriculture, increasing the use of renewable energy, and increasing operational efficiency. So, in our long-term business objectives, we include these themes looking for the 16-20 years horizon, previewing budget, estimated progress and renewing our goals.
[Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☑ Assets

☑ Capital allocation

☑ Revenues
☑ Direct costs
☑ Indirect costs
☑ Access to capital

(5.3.2.2) Effect type

Select all that apply
☑ Risks
☑ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply
☑ Climate change
☑ Forests
☑ Water

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Climate change is one of the most relevant aspects in BRF's ESG agenda. This is reinforced by our materiality analysis, in which climate change is listed among the most material topics for the company. Governance of the climate agenda at BRF is based on the management and adaptation of risks and opportunities and on the monitoring and mitigation of greenhouse gas emissions. Considering that climate change is one of the major issues according to the reviewed matrix, we have identified some risks and opportunities that can impact our revenues, namely, dependency on electric energy (rationing can put at risk our production and revenues, accordingly) and our reputation. We considered both factors in our financial planning through Green Bond operation which allows us for investment in renewable energy generation and maintenance of our climate strategy transparency, important for our reputation. BRF is exploring design and efficiency solutions inclusive of new technologies across its entire network. We are also considering Renewable Energy solutions and maintenance of annual goals to improve efficiency of use and an investment plan for the next years. With that, we reduced expenses (direct and indirect costs) with the purchase of electricity. Between 2014 and 2023, we invested a total of 427 million to projects that benefit the environment and meet one or more eligibility criteria established by the green bonds issued by BRF. Due to the size of our operations, our assets are more subject to the impacts of climate change. The extreme weather can affect our factories and, in some cases, paralyze our operations. For this reason, we focus on the prevention of possible property claims and rely on the involvement of various areas, monitoring aspects that can hinder productivity and continuity of operations. Also, we invest in energy and water efficiency and alternative energy sources.
[Add row]

(5.4) In your organization’s financial accounting, do you identify spending/revenue that is aligned with your organization’s climate transition?

	Identification of spending/revenue that is aligned with your organization’s climate transition	Methodology or framework used to assess alignment with your organization’s climate transition
	Select from: ☑ Yes	*Select all that apply* ☑ Other methodology or framework

[Fixed row]

(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization’s climate transition.

Row 1

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ Other, please specify :Capex

(5.4.1.5) Financial metric

Select from:

☑ CAPEX

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

9018000

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

0.05

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

0.05

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

0.05

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization’s climate transition

For the calculation, spendings/investments made in 2023 related to BRF's climate transition plan were taken into account. These include investments in self-generated wind and solar energy, the company's investment in traceability within its grain supply chain, and investments aimed at improving energy efficiency. These actions are a significant part of BRF's climate mitigation plan, focusing on both its operations (electricity supply and efficiency) and the value chain in which it operates (grains).
[Add row]

(5.9) What is the trend in your organization’s water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

(5.9.1) Water-related CAPEX (+/- % change)

68

(5.9.2) Anticipated forward trend for CAPEX (+/- % change)

10

(5.9.3) Water-related OPEX (+/- % change)

8

(5.9.4) Anticipated forward trend for OPEX (+/- % change)

0

(5.9.5) Please explain

CAPEX: Projects related to water, effluents and energy efficiency. For 2023, the CAPEX design scope began to consider expansion to other projects with indirect gains in water consumption or effluent generation. OPEX: Increased production, thereby increasing the volume of water and effluent made available/generated. Process efficiency, load reduction and consumption of chemical products in water and effluent treatment plants
[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?

	Use of internal pricing of environmental externalities	Environmental externality priced
	Select from: ☑ Yes	*Select all that apply* ☑ Carbon

[Fixed row]

(5.10.1) Provide details of your organization’s internal price on carbon.

Row 1

(5.10.1.1) Type of pricing scheme

Select from:
☑ Shadow price

(5.10.1.2) Objectives for implementing internal price

Select all that apply

☑ Drive energy efficiency

☑ Drive low-carbon investment

☑ Incentivize consideration of climate-related issues in decision making

☑ Identify and seize low-carbon opportunities

☑ Influence strategy and/or financial planning

(5.10.1.3) Factors considered when determining the price

Select all that apply

☑ Benchmarking against peers

☑ Alignment to scientific guidance

☑ Alignment to international standards

☑ Price/cost of renewable energy procurement

☑ Price/cost of voluntary carbon offset credits

☑ Alignment with the price of allowances under an Emissions Trading Scheme

(5.10.1.4) Calculation methodology and assumptions made in determining the price

The methodology for establishing the internal carbon price considers the general and specific objective, approach and pricing method. In the general and specific definitions, it is considered that the risks and opportunities associated with a mandatory pricing scenario in the future, subsidize the company's emission mitigation strategies, identify and measure socio-environmental externalities. Based on its general and specific objectives, the approach was defined based on the UN Global Compact, UNFCCC Secretariat, UNEP and WRI (2015), in which the internal rate or Emissions Trading System (SCE) allows business units to are financially charged due to their emission levels and projects can be evaluated for GHG emissions. In this methodology, the carbon price is a dynamic value, that is, it was designed so that it can be constantly adjusted based on new information or understanding, also taking into account advances in the carbon market, whose mandatory pricing already exists in dozens of countries and subnational governments. Therefore, it is based on values adopted in emissions trading systems already in progress, in taxes on emissions, or even in hybrid systems.

(5.10.1.5) Scopes covered

Select all that apply

☑ Scope 1

☑ Scope 2

(5.10.1.6) Pricing approach used – spatial variance

Select from:

☑ Differentiated

(5.10.1.7) Indicate how and why the price is differentiated

There is a price variation for each country.

(5.10.1.8) Pricing approach used – temporal variance

Select from:

☑ Evolutionary

(5.10.1.9) Indicate how you expect the price to change over time

The global average carbon credit price in 2021 was USD 3.82. Source: State and Trends of Carbon Pricing, 2022. The World Bank. Based on changes from the World Bank.

(5.10.1.10) Minimum actual price used (currency per metric ton CO2e)

0

(5.10.1.11) Maximum actual price used (currency per metric ton CO2e)

0

(5.10.1.12) Business decision-making processes the internal price is applied to

Select all that apply

☑ Capital expenditure

☑ Procurement

(5.10.1.13) Internal price is mandatory within business decision-making processes

Select from:

☑ No

(5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers

0

(5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

☑ No

[Add row]

(5.11) Do you engage with your value chain on environmental issues?

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Forests ☑ Water ☑ Plastics
Smallholders	*Select from:* ☑ Yes	*Select all that apply*
Customers	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Forests ☑ Water ☑ Plastics
Investors and shareholders	*Select from:*	*Select all that apply*

	Engaging with this stakeholder on environmental issues	Environmental issues covered
	☑ Yes	☑ Climate change ☑ Forests ☑ Water ☑ Plastics
Other value chain stakeholders	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Forests ☑ Water ☑ Plastics

[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Climate change

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Contribution to supplier-related Scope 3 emissions

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 76-99%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

More than 98% of BRF's emissions are in Scope 3, concentrated in our value chain (more than 57% related to animals farming (poultry and swine) and around of 27% related to grains purchased). Due to this fact, those suppliers are considered to have a high environmental impact

(5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Select from:

☑ 100%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

9039

Forests

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Impact on deforestation or conversion of other natural ecosystems

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 100%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

As a company, we operate in different biomes, sourcing grains from a range of locations. In Brazil, according to the INPE and public data released by the Federal Government, the Amazon and Cerrado are among the main biomes with deforestation alerts. Therefore, BRF believes that there is a need for closer engagement and attention to the traceability of the commodities produced in these locations, and for this reason determines these locations as the most critical and considers that the suppliers.

(5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Select from:

☑ 51-75%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

42

Water

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Dependence on water

☑ Impact on water availability

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 100%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

To assess the water vulnerability of our production units, starting in 2023, we began using the Water Risk Filter tool from the World Wide Fund for Nature (WWF), as recommended by CDP. This change in analysis tool allows us to obtain results that are even closer to the reality of our operations and supply chain. The Water Risk Filter recommends that the water vulnerability index consider both internal and external factors to the operation, taking into account the microregion in which our units.

(5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Select from:

☑ 26-50%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

2477

Plastics

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ No, we do not assess the dependencies and/or impacts of our suppliers, and have no plans to do so within two years

[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change

(5.11.2.4) Please explain

Our greenhouse gas emissions are regularly monitored and controlled. From the mapping of Scope 3 (indirect emissions occurring throughout our value chain), we identified that the largest impact of greenhouse gas emissions (GHG) is in the supply chain. Major sources include land use in grain production and animal husbandry through the integration system, both accounting for over 80% of our Scope 3 emissions. This has been the main criterion for engaging with our suppliers. In terms of sustainable grain sourcing, we have committed to ensuring a deforestation-free supply chain, both direct and indirect, by 2025. To achieve this, we aim for 100% traceability of the grains purchased within the same timeframe and have established a Sustainable Grain Sourcing Policy. In the area of Low Carbon Agriculture, our primary initiative is to scale the use of solar energy among our integrated producers. Additionally, BRF has linked the installation of solar panels to its compensation program, offering bonuses to participating producers.

Forests

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to forests

☑ Business risk mitigation

☑ Material sourcing

☑ Regulatory compliance

☑ Vulnerability of suppliers

(5.11.2.4) Please explain

We prioritize suppliers of soy and derivatives due to the high risk of deforestation in the value chain.

Water

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ Regulatory compliance

☑ Reputation management

☑ Business risk mitigation

☑ Vulnerability of suppliers

☑ Product safety and compliance

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water

(5.11.2.4) Please explain

We prioritize 100% of poultry and pig producers due to their high dependence on the resource.

Plastics

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ Material sourcing

☑ Procurement spend

(5.11.2.4) Please explain

Brf is committed to 100% recyclable, reusable and/or biodegrable packaging by 2025.
[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization’s purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:
☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:
☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

In order to promote a low carbon agriculture in the chain, BRF is promoting the use of solar energy in the integrated producer’s farms. We entered into an agreement with Banco do Brasil to provide R 200 million in facilitated financing, with lower interest rates, to finance investments in the installation of solar panels on the integrated farms, while also providing commercial, technical, and legal support. Additionally, we continue to pay producers based on their energy consumption before the implementation of the panels, regardless of any reduction in the partner's bill. Around 1,500 of the Company’s integrated producers currently use photovoltaic power stations on their rural properties, achieving a reduction of 95% in the cost of supply. In 2023, 57% of the volume of poultry produced came from integrated producers with photovoltaic energy on their properties.

Forests

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

In 2021, we developed the Sustainable Grain Procurement Policy, outlining the socio-environmental criteria by which our direct and indirect suppliers are assessed and required to comply. We have established the criteria: Environmental: Compliance with environmental legislation and other regulations at the federal, State, and municipal levels; Not being listed on the Embargoes List of the Brazilian Institute of Environment and Renewable Natural Resources (IBAMA), Chico Mendes Institute for Biodiversity Conservation (ICMBio), and State Environmental Departments (SEMA) (both nominal and territorial), and ensuring zero deforestation (legal and illegal) in the Amazon from July/2008 onwards. In other biomes, considering Zero Deforestation from December 20252, with the assistance of the satellite-based Deforestation Monitoring Project (PRODES) database. Compliance with current legislation in cases of overlapping property with Conservation Units (UC) and Environmental Protection Areas (APA). Social: Not be listed on the Dirty List of Slave Labor (Employers Registry), issued and made available for consultation by the Ministry of Economy. Comply with current legislation in cases where property overlaps with Settlements, Quilombola Territories, and Indigenous Peoples' lands.

Water

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

Through the Code of Conduct for Business Partners, we inform about the need to maintain compliance with environmental legislation, which includes water use permits and their conditions. For our Integrated Producers, our management includes monitoring and guidance on the regularity of permits and their conditions on farms.
[Fixed row]

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Climate change

(5.11.6.1) Environmental requirement

Select from:
☑ Purchasing of low-carbon or renewable energy

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply
☑ First-party verification
☑ Supplier scorecard or rating

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:
☑ 1-25%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:
☑ 1-25%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☑ 1-25%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

☑ 1-25%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☑ 100%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☑ Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics

☑ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

With our producers in mind, we entered into an agreement with Banco do Brasil to provide R 200 million in facilitated financing, with lower interest rates, to finance investments in the installation of solar panels on the integrated farms, while also providing commercial, technical, and legal support. Additionally, we continue to pay producers based on their energy consumption before the implementation of the panels, regardless of any reduction in the partner's bill. The producer with a

photovoltaic system installed on their property may improve their income based on their score on the Structural Checklist, according to the criteria outlined in the program, which contributes to the value received by the integrated producer.

Forests

(5.11.6.1) Environmental requirement

Select from:

☑ No deforestation or conversion of other natural ecosystems

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ First-party verification

☑ Geospatial monitoring tool

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 1-25%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 76-99%

(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

Select from:

☑ 100%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☑ Suspend and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☑ 100%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☑ Providing information on appropriate actions that can be taken to address non-compliance

☑ Re-integrating suppliers back into upstream value chain based on the successful and verifiable completion of activities

(5.11.6.12) Comment

In 2021, we developed the Sustainable Grain Procurement Policy, outlining the socio-environmental criteria by which our direct and indirect suppliers are assessed and required to comply. To ensure the traceability of purchased grains, we utilize a platform based on geospatial devices and a Geographic Information System (GIS), allowing the crossing of territorial criteria with data regarding the location of properties, which is identified in the Rural Environmental Registry (CAR). For the nominal criteria, we cross-reference public lists with the producer's CPF/CNPJ to assess compliance with socio-environmental criteria. In order to provide greater clarity to our criteria and reinforce the importance of engagement from our grain business partners towards a deforestation-free and biodiversity-friendly supply chain, we developed the BRF Sustainable Grain Supplier Guide in 2022. BRF currently monitors at farm level. We have established a partnership with a technological platform that uses satellite images and a geographic information system (GIS) to register territories, mainly through the CARdata. We monitor our suppliers weekly by name (CPF or CNPJ) in relation to the socio-environmental criteria described in our Sustainable Grain Purchasing Policy. These include environmental criteria: embargoes (IBAMA, ICMBio and SEMA -MT), deforestation (based on public databases such as PRODES), overlap with Environmental Protection Areas.

Water

(5.11.6.1) Environmental requirement

Select from:

☑ Compliance with an environmental certification, please specify

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Certification

☑ First-party verification

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 1-25%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 100%

(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

Select from:

☑ 76-99%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☑ 100%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☑ Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics

☑ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance

☑ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

Through the Code of Conduct for Business Partners, we inform about the need to maintain compliance with environmental legislation, which includes water use permits and their conditions. For BRF Integrated Producers, our management includes monitoring and providing guidance on the regularity of permits and their conditions on farms. BRF has a group of environmental analysts whose responsibilities include managing and supporting the integrated supplier to meet environmental compliance with regard to water collection permits. We monitor permit emissions on a monthly basis and track indicators on a monthly basis.
[Add row]

(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Emissions reduction

(5.11.7.3) Type and details of engagement

Capacity building

☑ Provide training, support and best practices on how to make credible renewable energy usage claims

Financial incentives

☑ Provide financial incentives for suppliers increasing renewable energy use

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 1-25%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

☑ Less than 1%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

BRF's scope 3 emissions are mainly in category 1 of the GHG Protocol in pig and poultry farming. Therefore, the company encourages the use of clean energy as an important factor in its decarbonization plan. To reduce the carbon footprint, we encourage the use of renewable technologies such as solar panels and biogas. BRF identifies the importance of ensuring the use of clean energy in its value chain. For this reason, the company proposes the use of solar energy on the farms of integrated producers, as it aims to promote low-carbon agriculture in its value chain. To facilitate this investment, BRF signed an agreement with Banco do Brasil to offer facilitated financing in the amount of R200 million with lower interest rates. In addition, the company has committed to providing commercial, technical and legal support to interested producers. The solar energy panels that are installed on the properties of the integrated producers who participated in this project, regardless of the reduction in the partner's bill, BRF maintained the full cost of electricity in the composition of the integrated producer's income, regardless of whether the producer chose to install photovoltaic technology on his property or not. Around 3,700 producers already have photovoltaic energy generation on their rural properties, and this amount of producers, stops paying to the distributors of the captive energy market, something like R 120 million per year. As a result, in 2023, 57% of chicken production and 23% of pork production was produced using photovoltaic energy on the integrated properties, demonstrating the success of the project and the adherence to it.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement **:**Our engagement led to implementation in 46% of poultry producers

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ No, because our tier 1 suppliers are producers, and have no suppliers of commodities

Forests

(5.11.7.1) Commodity

Select from:

☑ Timber products

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ No deforestation and/or conversion of other natural ecosystems

(5.11.7.3) Type and details of engagement

Capacity building

☑ Provide training, support and best practices on how to mitigate environmental impact

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

☑ Tier 2 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 1-25%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:
☑ 100%

(5.11.7.8) Number of tier 2+ suppliers engaged

10

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

In 2021, we developed the Sustainable Grain Procurement Policy, outlining the socio-environmental criteria by which our direct and indirect suppliers are assessed and required to comply. In order to provide greater clarity to our criteria and reinforce the importance of engagement from our grain business partners towards a deforestation-free and biodiversity-friendly supply chain, we developed the BRF Sustainable Grain Supplier Guide in 2022. In addition, our sales team makes frequent visits, and they are instructed to take these demands and guidelines to suppliers. Business partners who fail to comply with our Sustainable Grain Purchasing Policy are preventively blocked and contacted to provide clarification. In 2023, 102 suppliers from our historical base were blocked for future negotiations. The main reason was the deforestation identified by PRODES Cerrado. Irregular cases of high relevance for the business are evaluated by the Committee Multidisciplinary Grains[3], which carries out a risk analysis and determines continuity or cancellation of negotiations. In 2023, seven cases were evaluated, of which three were blocked and/or had negotiations terminated, and with the other four, improvement plans with adaptation deadlines were agreed. In order to support the commitment to have a Deforestation and Conversion Free (DCF) supply chain by 2025, we are structuring the value chain engagement plan, which aims to foster and enable the implementation of the Forest Code and the intensification of sustainable practices in the field.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:
☑ Yes, please specify the environmental requirement

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:
☑ No, because our tier 1 suppliers are producers, and have no suppliers of commodities

Water

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Total water withdrawal volumes reduction

(5.11.7.3) Type and details of engagement

Capacity building

☑ Provide training, support and best practices on how to mitigate environmental impact

Financial incentives

☑ Feature environmental performance in supplier awards scheme

Innovation and collaboration

☑ Collaborate with suppliers on innovations to reduce environmental impacts in products and services

☑ Collaborate with suppliers to develop reuse infrastructure and reuse models

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 1-25%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

☑ 1-25%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

Monitoring the water consumption of our integrated suppliers is mandatory for BRF, and the company subsidizes 100% of the costs for the necessary measurement equipment. As a result, 100% of our integrated suppliers currently monitor their water usage.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement **:**Water consumption monitoring

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ No, because our tier 1 suppliers are producers, and have no suppliers of commodities

Plastics

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Removal of plastic from the environment

(5.11.7.3) Type and details of engagement

Innovation and collaboration

☑ Collaborate with suppliers on innovations to reduce environmental impacts in products and services

☑ Run a campaign to encourage innovation to reduce environmental impacts on products and services

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 1-25%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

The packaging, inputs, and raw materials used follow an internal approval model, involving technical areas (R&D and Quality) with audits in various outsourced manufacturing processes that verify compliance with regulations and sensory aspects. With our R&D department, we optimize structures and study alternatives without risk to consumer health and safety to minimize unnecessary generation of postconsumer waste. We also work on reducing material weight and adopting alternative materials that preserve product stability. It is part of our R&D team's routine to maintain close discussions with suppliers on this issue, mapping out opportunities to reduce packaging waste or materials to be applied to BRF products. When feasible, new developments become projects and are applied to our processes and products. One path often explored is reducing the weight and thickness of packaging, generating less waste. Also, we participate, through the Brazilian Association of the Food Industry (Abia), in the Packaging Sector Agreement in compliance with the National Solid Waste Policy (PNRS), which envisages a reduction of recyclable waste sent to landfills, expansion of selective collection, recycling of materials, among other actions. We are a member of "Reciclar pelo Brasil" Platform, along with other companies committed to establishing reverse logistics plans in the country, with a focus on increasing the amount of recycled waste, expanding the revenue of cooperatives, and improving the income of involved waste pickers. Since its inception until 2023, our participation in the platform has promoted improvement and management actions in 457 associations and cooperatives in 252 cities across 26 states in Brazil, surpassing 600,000 tons of recycled case materials, directly impacting over 4,600 cooperative members, and achieving an average production of 47,230 kg/month of materials for recycling.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

[Add row]

(5.11.8) Provide details of any environmental smallholder engagement activity

Row 1

(5.11.8.1) Commodity

Select from:

☑ Soy

(5.11.8.2) Type and details of smallholder engagement approach

Capacity building

☑ Disseminate technical materials

☑ Offer on-site technical assistance and extension services

☑ Prioritize support for smallholders in regions at high-risk of deforestation and conversion of other natural ecosystems

☑ Support smallholders to adopt best practices which protect biodiversity

(5.11.8.3) Number of smallholders engaged

56

(5.11.8.4) Effect of engagement and measures of success

To provide greater clarity on our criteria and emphasize the importance of engaging our grain business partners in creating a deforestation-free supply chain with low biodiversity impact, we developed the BRF Sustainable Grain Supplier Guide in 2022. To ensure the traceability of the grains we acquire, we use a platform based on geospatial devices and geographic information systems (GIS), enabling the cross-referencing of territorial criteria with data related to the location of properties, as identified in the Rural Environmental Registry (CAR). For nominal criteria, we cross-reference public lists with the producer's CPF/CNPJ (Brazilian tax IDs) to assess compliance with socio-environmental criteria. Business partners who do not comply with our Sustainable Grain Purchasing Policy, including small-scale producers, are preemptively blocked and contacted to provide clarifications. During the year, we achieved 100% traceability of direct grain suppliers and 77% of indirect suppliers in the Amazon and Cerrado regions, which account for 62% of the purchased volume. Across all biomes, we reached 99.9% traceability of direct suppliers and 79% of indirect suppliers.
[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services

☑ Share information about your products and relevant certification schemes

☑ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

☑ Align your organization’s goals to support customers’ targets and ambitions

☑ Run a campaign to encourage innovation to reduce environmental impacts

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ Unknown

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Engaging stakeholders is essential for the success of ESG initiatives, as these groups have interests and expectations that impact the company's operations and reputation. Engagement allows for obtaining support, collaboration, and insights for the effective implementation of the sustainability agenda. Customers, employees, investors, local communities, and other groups have significant influence on the company's perception and performance in environmental, social, and governance matters. By involving these stakeholders from the beginning, companies can identify risks, opportunities for improvement, and areas for sustainable innovation. Additionally, collaboration with stakeholders strengthens the legitimacy and transparency of the company's actions, building strong and lasting relationships with the community and interested parties. This is because consumer behavior has increasingly been shaped by commitment to ESG causes, and their final choice tends to favor companies with a strong sustainable reputation. Furthermore, investors use ESG metrics and disclosures as part of their investment decision-making process; therefore, the more aligned and transparent a company is with its corporate sustainability practices, the greater its chances of success. As part of its commitment to sustainability, BRF conducts consultations with key stakeholders every two years. This process is carried out through various tools and methods, allowing for the

consideration of opinions and expectations in reviewing the most relevant ESG management topics. The consultations also ensure the maintenance of continuous and effective dialogue between the company and its stakeholders, addressing the most relevant and concerning issues. Thus, BRF achieves greater synergy in actions that guide decision-making and investments, reduce impacts, and enhance opportunities related to its supply chain, local communities, and other groups connected to the company's operations.

(5.11.9.6) Effect of engagement and measures of success

The consultations ensure the maintenance of continuous and effective dialogue between the company and its stakeholders, addressing the most relevant and concerning issues. In 2023, BRF received over three thousand responses from employees, customers, investors, and the general community. This approach allows BRF to achieve greater synergy in actions that guide decision-making and investments, reduce impacts, and enhance opportunities related to its supply chain, local communities, and other stakeholders connected to the company's operations. Additionally, collaboration with stakeholders strengthens the legitimacy and transparency of the company's actions, building strong and lasting relationships with the community and interested parties. In 2023, for the 17th year, BRF was recognized for its practices in the market by maintaining its presence in the ISE (Corporate Sustainability Index) and ICO2 (Efficient Carbon Index) portfolios, both from B3. We also improved our ratings with Sustainalytics and MSCI. Furthermore, we ranked 5th in the ESG ranking of Ranking Merco, a study that identifies the top 100 companies in Brazil for overall ESG responsibility. The methodology involves interviews with senior executives of companies with annual revenues over R 200 million in Brazil, who nominate the top five companies for Responsibility.

Forests

(5.11.9.1) Type of stakeholder

Select from:

☑ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Educate and work with stakeholders on understanding and measuring exposure to environmental risks

☑ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Engaging stakeholders is essential for the success of ESG initiatives, as these groups have interests and expectations that impact the company's operations and reputation. Involvement allows for obtaining support, collaboration, and insights for the effective implementation of the sustainability agenda. Customers, employees, investors, local communities, and other groups significantly influence the company's perception and performance on environmental, social, and governance issues. By involving these stakeholders from the outset, companies can identify risks, opportunities for improvement, and areas for sustainable innovation. Additionally, collaborating with stakeholders strengthens the legitimacy and transparency of the company's actions, building strong and lasting relationships with the community and interested parties. This is because the new behavior of consumers is shaped by commitment to ESG causes, and their final choice tends to favor companies and businesses with a strong sustainable reputation. Furthermore, investors use ESG metrics and disclosures as part of their investment decision-making process; thus, the more aligned and transparent a company is regarding corporate sustainability practices, the greater its chances of success. As part of its commitment to sustainability, BRF conducts biannual consultations with key stakeholders. This process is carried out through various tools and methods, allowing opinions and expectations to be considered in the review of the most relevant ESG management topics. The consultations also ensure continuous and effective dialogue between the company and its stakeholders, addressing the most relevant and concerning issues. This way, BRF achieves greater synergy in actions that guide decision-making and investments, reduces impacts, and enhances opportunities related to its supply chain, local communities, and other stakeholders related to the company's operations.

(5.11.9.6) Effect of engagement and measures of success

The consultations ensure continuous and effective dialogue between the company and its stakeholders, addressing the most relevant and concerning issues. In 2023, BRF received over three thousand responses from employees, customers, investors, and the general community. This approach allows BRF to achieve greater synergy in actions that guide decision-making and investments, reduce impacts, and enhance opportunities related to its supply chain, local communities, and other stakeholders connected to the company's operations. Additionally, collaborating with stakeholders strengthens the legitimacy and transparency of the company's actions, building strong and lasting relationships with the community and interested parties. In 2023, for the 17th consecutive year, we were recognized by the market for our practices with continued presence in the ISE and Carbon Efficient Index (ICO2) portfolios, both from B3. We also improved our ratings with Sustainalytics and MSCI. Moreover, we ranked 5th in the ESG ranking of Ranking Merco de Responsabilidade ESG, a study that identifies the 100 best companies in Brazil in terms of ESG responsibility.

Water

(5.11.9.1) Type of stakeholder

Select from:

☑ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Engaging stakeholders is essential for the success of ESG initiatives, as these groups have interests and expectations that impact the company's operations and reputation. Involvement allows for obtaining support, collaboration, and insights for the effective implementation of the sustainability agenda. Customers, employees, investors, local communities, and other groups significantly influence the company's perception and performance on environmental, social, and governance issues. By involving these stakeholders from the outset, companies can identify risks, opportunities for improvement, and areas for sustainable innovation. Additionally, collaborating with stakeholders strengthens the legitimacy and transparency of the company's actions, building strong and lasting relationships with the community and interested parties. This is because the new behavior of consumers is shaped by commitment to ESG causes, and their final choice tends to favor companies and businesses with a strong sustainable reputation. Furthermore, investors use ESG metrics and disclosures as part of their investment decision-making process; thus, the more aligned and transparent a company is regarding corporate sustainability practices, the greater its chances of success. As part of its commitment to sustainability, BRF conducts biannual consultations with key stakeholders. This process is carried out through various tools and methods, allowing opinions and expectations to be considered in the review of the most relevant ESG management topics. The consultations also ensure continuous and effective dialogue between the company and its stakeholders, addressing the most relevant and concerning issues. This way, BRF achieves greater synergy in actions that guide decision-making and investments, reduces impacts, and enhances opportunities related to its supply chain, local communities, and other stakeholders related to the company's operations.

(5.11.9.6) Effect of engagement and measures of success

The consultations ensure the maintenance of ongoing and effective dialogue between the company and its stakeholders, addressing the most relevant and concerning issues. In 2023, BRF received over three thousand responses from employees, customers, investors, and the general community. This approach enables BRF to achieve greater synergy in actions that guide decision-making and investments, reduce impacts, and enhance opportunities related to its supply chain, local communities, and other stakeholders connected to the company’s operations. Furthermore, collaboration with stakeholders strengthens the legitimacy and transparency of the company's actions, building strong and lasting relationships with the community and interested parties. In 2023, for the 17th consecutive year, BRF was recognized for its practices with continued presence in the ISE portfolio of B3. We also improved our ratings with Sustainalytics and MSCI. Additionally, BRF ranked 5th in the ESG ranking of Ranking Merco de Responsabilidade ESG, a study that selects the top 100 companies in Brazil for overall ESG responsibility.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services

☑ Share information about your products and relevant certification schemes

☑ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

☑ Align your organization’s goals to support customers’ targets and ambitions

☑ Run a campaign to encourage innovation to reduce environmental impacts

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ Unknown

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Engaging stakeholders is essential for the success of ESG initiatives, as these groups have interests and expectations that impact the company's operations and reputation. Engagement allows for obtaining support, collaboration, and insights for the effective implementation of the sustainability agenda. Customers, employees, investors, local communities, and other groups have significant influence on the company's perception and performance in environmental, social, and governance matters. By involving these stakeholders from the beginning, companies can identify risks, opportunities for improvement, and areas for sustainable innovation. Additionally, collaboration with stakeholders strengthens the legitimacy and transparency of the company's actions, building strong and lasting relationships with the community and interested parties. This is because consumer behavior has increasingly been shaped by commitment to ESG causes, and their final choice tends to

favor companies with a strong sustainable reputation. Furthermore, investors use ESG metrics and disclosures as part of their investment decision-making process; therefore, the more aligned and transparent a company is with its corporate sustainability practices, the greater its chances of success. As part of its commitment to sustainability, BRF conducts consultations with key stakeholders every two years. This process is carried out through various tools and methods, allowing for the consideration of opinions and expectations in reviewing the most relevant ESG management topics. The consultations also ensure the maintenance of continuous and effective dialogue between the company and its stakeholders, addressing the most relevant and concerning issues. Thus, BRF achieves greater synergy in actions that guide decision-making and investments, reduce impacts, and enhance opportunities related to its supply chain, local communities, and other groups connected to the company's operations.

(5.11.9.6) Effect of engagement and measures of success

The consultations ensure the maintenance of continuous and effective dialogue between the company and its stakeholders, addressing the most relevant and concerning issues. In 2023, BRF received over three thousand responses from employees, customers, investors, and the general community. This approach allows BRF to achieve greater synergy in actions that guide decision-making and investments, reduce impacts, and enhance opportunities related to its supply chain, local communities, and other stakeholders connected to the company's operations. Additionally, collaboration with stakeholders strengthens the legitimacy and transparency of the company's actions, building strong and lasting relationships with the community and interested parties. In 2023, for the 17th year, BRF was recognized for its practices in the market by maintaining its presence in the ISE (Corporate Sustainability Index) and ICO2 (Efficient Carbon Index) portfolios, both from B3. We also improved our ratings with Sustainalytics and MSCI. Furthermore, we ranked 5th in the ESG ranking of Ranking Merco, a study that identifies the top 100 companies in Brazil for overall ESG responsibility. The methodology involves interviews with senior executives of companies with annual revenues over R 200 million in Brazil, who nominate the top five companies for Responsibility.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Other value chain stakeholder, please specify **:**Employee

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services

☑ Share information about your products and relevant certification schemes

☑ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

☑ Align your organization's goals to support customers' targets and ambitions

☑ Run a campaign to encourage innovation to reduce environmental impacts

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ Unknown

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Engaging stakeholders is essential for the success of ESG initiatives, as these groups have interests and expectations that impact the company's operations and reputation. Engagement allows for obtaining support, collaboration, and insights for the effective implementation of the sustainability agenda. Customers, employees, investors, local communities, and other groups have significant influence on the company's perception and performance in environmental, social, and governance matters. By involving these stakeholders from the beginning, companies can identify risks, opportunities for improvement, and areas for sustainable innovation. Additionally, collaboration with stakeholders strengthens the legitimacy and transparency of the company's actions, building strong and lasting relationships with the community and interested parties. This is because consumer behavior has increasingly been shaped by commitment to ESG causes, and their final choice tends to favor companies with a strong sustainable reputation. Furthermore, investors use ESG metrics and disclosures as part of their investment decision-making process; therefore, the more aligned and transparent a company is with its corporate sustainability practices, the greater its chances of success. As part of its commitment to sustainability, BRF conducts consultations with key stakeholders every two years. This process is carried out through various tools and methods, allowing for the consideration of opinions and expectations in reviewing the most relevant ESG management topics. The consultations also ensure the maintenance of continuous and effective dialogue between the company and its stakeholders, addressing the most relevant and concerning issues. Thus, BRF achieves greater synergy in actions that guide decision-making and investments, reduce impacts, and enhance opportunities related to its supply chain, local communities, and other groups connected to the company's operations.

(5.11.9.6) Effect of engagement and measures of success

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from B3. We also improved our ratings with Sustainalytics and MSCI. Furthermore, we ranked 5th in the ESG ranking of Ranking Merco, a study that identifies the top 100 companies in Brazil for overall ESG responsibility. The methodology involves interviews with senior executives of companies with annual revenues over R 200 million in Brazil, who nominate the top five companies for Responsibility.

Forests

(5.11.9.1) Type of stakeholder

Select from:

☑ Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Educate and work with stakeholders on understanding and measuring exposure to environmental risks

☑ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Engaging stakeholders is essential for the success of ESG initiatives, as these groups have interests and expectations that impact the company's operations and reputation. Engagement allows for obtaining support, collaboration, and insights for the effective implementation of the sustainability agenda. Customers, employees, investors, local communities, and other groups have significant influence on the company's perception and performance in environmental, social, and governance matters. By involving these stakeholders from the beginning, companies can identify risks, opportunities for improvement, and areas for sustainable innovation. Additionally, collaboration with stakeholders strengthens the legitimacy and transparency of the company's actions, building strong and lasting relationships with the community and interested parties. This is because consumer behavior has increasingly been shaped by commitment to ESG causes, and their final choice tends to favor companies with a strong sustainable reputation. Furthermore, investors use ESG metrics and disclosures as part of their investment decision-making process; therefore, the more aligned and transparent a company is with its corporate sustainability practices, the greater its chances of success. As part of its commitment to sustainability, BRF conducts consultations with key stakeholders every two years. This process is carried out through various tools and methods, allowing for the consideration of opinions and expectations in reviewing the most relevant ESG management topics. The consultations also ensure the maintenance of continuous and effective dialogue between the company and its stakeholders, addressing the most relevant and concerning issues. Thus, BRF achieves greater synergy in

actions that guide decision-making and investments, reduce impacts, and enhance opportunities related to its supply chain, local communities, and other groups connected to the company's operations.

(5.11.9.6) Effect of engagement and measures of success

The consultations ensure the maintenance of continuous and effective dialogue between the company and its stakeholders, addressing the most relevant and concerning issues. In 2023, BRF received over three thousand responses from employees, customers, investors, and the general community. This approach allows BRF to achieve greater synergy in actions that guide decision-making and investments, reduce impacts, and enhance opportunities related to its supply chain, local communities, and other stakeholders connected to the company's operations. Additionally, collaboration with stakeholders strengthens the legitimacy and transparency of the company's actions, building strong and lasting relationships with the community and interested parties. In 2023, for the 17th year, BRF was recognized for its practices in the market by maintaining its presence in the ISE (Corporate Sustainability Index) and ICO2 (Efficient Carbon Index) portfolios, both from B3. We also improved our ratings with Sustainalytics and MSCI. Furthermore, we ranked 5th in the ESG ranking of Ranking Merco, a study that identifies the top 100 companies in Brazil for overall ESG responsibility. The methodology involves interviews with senior executives of companies with annual revenues over R 200 million in Brazil, who nominate the top five companies for Responsibility.

Forests

(5.11.9.1) Type of stakeholder

Select from:

☑ Other value chain stakeholder, please specify :Employee

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Educate and work with stakeholders on understanding and measuring exposure to environmental risks

☑ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Engaging stakeholders is essential for the success of ESG initiatives, as these groups have interests and expectations that impact the company's operations and reputation. Engagement allows for obtaining support, collaboration, and insights for the effective implementation of the sustainability agenda. Customers, employees, investors, local communities, and other groups have significant influence on the company's perception and performance in environmental, social, and governance matters. By involving these stakeholders from the beginning, companies can identify risks, opportunities for improvement, and areas for sustainable innovation. Additionally, collaboration with stakeholders strengthens the legitimacy and transparency of the company's actions, building strong and lasting relationships with the community and interested parties. This is because consumer behavior has increasingly been shaped by commitment to ESG causes, and their final choice tends to favor companies with a strong sustainable reputation. Furthermore, investors use ESG metrics and disclosures as part of their investment decision-making process; therefore, the more aligned and transparent a company is with its corporate sustainability practices, the greater its chances of success. As part of its commitment to sustainability, BRF conducts consultations with key stakeholders every two years. This process is carried out through various tools and methods, allowing for the consideration of opinions and expectations in reviewing the most relevant ESG management topics. The consultations also ensure the maintenance of continuous and effective dialogue between the company and its stakeholders, addressing the most relevant and concerning issues. Thus, BRF achieves greater synergy in actions that guide decision-making and investments, reduce impacts, and enhance opportunities related to its supply chain, local communities, and other groups connected to the company's operations.

(5.11.9.6) Effect of engagement and measures of success

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Water

(5.11.9.1) Type of stakeholder

Select from:

☑ Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Engaging stakeholders is essential for the success of ESG initiatives, as these groups have interests and expectations that impact the company's operations and reputation. Engagement allows for obtaining support, collaboration, and insights for the effective implementation of the sustainability agenda. Customers, employees, investors, local communities, and other groups have significant influence on the company's perception and performance in environmental, social, and governance matters. By involving these stakeholders from the beginning, companies can identify risks, opportunities for improvement, and areas for sustainable innovation. Additionally, collaboration with stakeholders strengthens the legitimacy and transparency of the company's actions, building strong and lasting relationships with the community and interested parties. This is because consumer behavior has increasingly been shaped by commitment to ESG causes, and their final choice tends to favor companies with a strong sustainable reputation. Furthermore, investors use ESG metrics and disclosures as part of their investment decision-making process; therefore, the more aligned and transparent a company is with its corporate sustainability practices, the greater its chances of success. As part of its commitment to sustainability, BRF conducts consultations with key stakeholders every two years. This process is carried out through various tools and methods, allowing for the consideration of opinions and expectations in reviewing the most relevant ESG management topics. The consultations also ensure the maintenance of continuous and effective dialogue between the company and its stakeholders, addressing the most relevant and concerning issues. Thus, BRF achieves greater synergy in actions that guide decision-making and investments, reduce impacts, and enhance opportunities related to its supply chain, local communities, and other groups connected to the company's operations.

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Water

(5.11.9.1) Type of stakeholder

Select from:

☑ Other value chain stakeholder, please specify **:**Employee

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

☑ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Engaging stakeholders is essential for the success of ESG initiatives, as these groups have interests and expectations that impact the company's operations and reputation. Engagement allows for obtaining support, collaboration, and insights for the effective implementation of the sustainability agenda. Customers, employees, investors, local communities, and other groups have significant influence on the company's perception and performance in environmental, social, and governance matters. By involving these stakeholders from the beginning, companies can identify risks, opportunities for improvement, and areas for sustainable innovation. Additionally, collaboration with stakeholders strengthens the legitimacy and transparency of the company's actions, building strong and lasting relationships with the community and interested parties. This is because consumer behavior has increasingly been shaped by commitment to ESG causes, and their final choice tends to favor companies with a strong sustainable reputation. Furthermore, investors use ESG metrics and disclosures as part of their investment decision-making process; therefore, the more aligned and transparent a company is with its corporate sustainability practices, the greater its chances of success. As part of its commitment to sustainability, BRF conducts consultations with key stakeholders every two years. This process is carried out through various tools and methods, allowing for the consideration of opinions and expectations in reviewing the most relevant ESG management topics. The consultations also ensure the maintenance of continuous and effective dialogue between the company and its stakeholders, addressing the most relevant and concerning issues. Thus, BRF achieves greater synergy in actions that guide decision-making and investments, reduce impacts, and enhance opportunities related to its supply chain, local communities, and other groups connected to the company's operations.

(5.11.9.6) Effect of engagement and measures of success

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[Add row]

(5.12) Indicate any mutually beneficial environmental initiatives you could collaborate on with specific CDP Supply Chain members.

Row 1

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply
☑ Climate change
☑ Forests

(5.12.3) Commodities the initiative relates to

Select all that apply
☑ Soy

(5.12.4) Initiative category and type

Certification
☑ Increase coverage of commodity certified

(5.12.5) Details of initiative

For the grain's suppliers, due to deforestation risks related to the chain, BRF's Commodities area established a partnership with a company that provides technological solutions aimed at territorial analysis and traceability. With that, we have access to a platform that can register the supplier's territory, where our grain suppliers are located, using public databases such as Environmental Rural Register (CAR in Portuguese). After the register, we perform biweekly analyses in our whole supplier database against the so- cioenvironmental criteria that are public disclosed in our Sustainable Grain Purchasing Policy. The main criteria are divided in two groups: Nominal (which in involves supplier it- self), for this we use public socioenvironmental databases such as: Embargoes by IBAMA, ICMBio or State Environmental Agencies (if available), CEIS List for companies, and the public list of the Ministry of Economy, which includes employers using work simi- lar to slavery and child labor. And Territorial (which reflects the socioenvironmental problem linked to the territory), for this monitoring we use: Embargoes by IBAMA, ICMBio or State Environmental Agencies (if available), Overlap databases with: Indigenous lands, Environmental Protection Area, and other traditional communities; Deforestation: PRODES for all biomes and the Embargoes lists mentioned above. For the Amazon biome BRF has a Zero Deforestation and Conversion cutoff date, as we do not negotiate with suppliers that have deforested after July 2008, in accordance with the Soy Moratorium. For other biomes, we will not negotiate with suppliers who deforest after December 2025, before this period we will not negotiate with suppliers who deforest illegally. If any deforestation is detected in other biomes, we immediately ask for the environmental agency authorization to do so. BRF developed a Decision Tree, related to the criteria on our Sustainable Grain Sourcing Policy, to address the most common cases of noncompliance, making us able to apply the legal measures faster and more efficiently, following the dynamics of the grain market. We also established a Multidisciplinary Committee composed by Commodities, Sustainability, Compliance, Legal and Commercial areas to evaluate specific cases of suppliers that could not be evaluated by the Decision Tree.

(5.12.6) Expected benefits

Select all that apply

☑ Increase in use of certified materials

(5.12.7) Estimated timeframe for realization of benefits

Select from:

☑ 0-1 year

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

☑ Yes, lifetime CO2e savings only

(5.12.9) Estimated lifetime CO2e savings

6937.14

(5.12.11) Please explain

All the soybean used in the production of products sold by BRF to Arcos Dorados (McDonald's) goes through the RTRS Certification process, an international certification that aims to ensure that the soybean is produced in an environmentally correct, socially fair, and economically viable manner. In 2023, this consumption amounted to a volume of 9,102 tons of soybean, which corresponds to 6,937.14 tons of CO2eq emission avoided due to the traceability process for this commodity. For the calculation of these emission savings, the LUC (land use change) part of the GHG emission factor associated with soybean production in Brazilian territory was used.
[Add row]

(5.13) Has your organization already implemented any mutually beneficial environmental initiatives due to CDP Supply Chain member engagement?

	Environmental initiatives implemented due to CDP Supply Chain member engagement
	Select from: ☑ Yes

[Fixed row]

(5.13.1) Specify the CDP Supply Chain members that have prompted your implementation of mutually beneficial environmental initiatives and provide information on the initiatives.

Row 1

(5.13.1.1) Requesting member

Select from:

(5.13.1.2) Environmental issues the initiative relates to

Select all that apply

☑ Climate change

☑ Forests

(5.13.1.3) Commodities the initiative relates to

Select all that apply

☑ Soy

(5.13.1.4) Initiative ID

Select from:

☑ Ini1

(5.13.1.5) Initiative category and type

Certification

☑ Increase coverage of commodity certified

(5.13.1.6) Details of initiative

For the grain's suppliers, due to deforestation risks related to the chain, BRF's Commodities area established a partnership with a company that provides technological solutions aimed at territorial analysis and traceability. With that, we have access to a platform that can register the supplier's territory, where our grain suppliers are located, using public databases such as Environmental Rural Register (CAR in Portuguese). After the register, we perform biweekly analyses in our whole supplier database against the so- cioenvironmental criteria that are public disclosed in our Sustainable Grain Purchasing Policy. The main criteria are divided in two groups: Nominal (which in involves supplier it- self), for this we use public socioenvironmental databases such as: Embargoes by IBAMA, ICMBio or State Environmental Agencies (if available), CEIS List for companies, and the public list of the Ministry of Economy, which includes employers using work simi- lar to slavery and child labor. And Territorial (which reflects the socioenvironmental problem linked to the territory), for this monitoring we use: Embargoes by IBAMA, ICMBio or State Environmental Agencies (if available), Overlap databases with: Indigenous lands, Environmental Protection Area, and other traditional communities; Deforestation: PRODES for all biomes and the Embargoes lists mentioned above. For the Amazon biome BRF has a Zero Deforestation and Conversion cutoff date, as we do not negotiate with suppliers that have deforested after July 2008, in accordance with the Soy Moratorium. For other biomes, we will not negotiate with suppliers who deforest after December 2025, before this period we will not negotiate with suppliers who deforest illegally. If any deforestation is detected in other biomes, we immediately ask for the environmental agency authorization to do so. BRF developed a Decision Tree, related to the criteria on our Sustainable Grain Sourcing Policy, to address the most common cases of noncompliance, making us able to apply the legal measures faster and more efficiently, following the

dynamics of the grain market. We also established a Multidisciplinary Committee composed by Commodities, Sustainability, Compliance, Legal and Commercial areas to evaluate specific cases of suppliers that could not be evaluated by the Decision Tree.

(5.13.1.7) Benefits achieved

Select all that apply

☑ Increase in use of certified materials

(5.13.1.8) Are you able to provide figures for emissions savings or water savings in the reporting year?

Select from:

☑ Yes, emissions savings only

(5.13.1.9) Estimated savings in the reporting year in metric tons of CO2e

6937.14

(5.13.1.11) Please explain how success for this initiative is measured

100% of soy used in mcdonalds 2023 production certified

(5.13.1.12) Would you be happy for CDP Supply Chain members to highlight this work in their external communication?

Select from:

☑ Yes

[Add row]

C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

Climate change

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

The operational control approach was chosen for consolidating environmental performance data due to the benefits it offers in terms of precision, strategic alignment, consistency, and transparency. Operational control focuses on operations over which the company has direct control, ensuring that environmental performance information is based on more accurate data and that the company has the direct capability to implement changes and improvements. This choice reflects BRF's strategy to directly monitor and manage operations and actions that impact the company's environmental performance, effectively identifying risks and opportunities for improvement, thereby supporting the company's long-term sustainability strategy. Additionally, this approach helps ensure data consistency over time and facilitates comparisons with other organizations in the sector that also use this method.

Forests

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

The operational control approach was chosen for consolidating environmental performance data due to the benefits it offers in terms of precision, strategic alignment, consistency, and transparency. Operational control focuses on operations over which the company has direct control, ensuring that environmental performance information is based on more accurate data and that the company has the direct capability to implement changes and improvements. This choice reflects BRF's strategy to directly monitor and manage operations and actions that impact the company's environmental performance, effectively identifying risks and opportunities

for improvement, thereby supporting the company's long-term sustainability strategy. Additionally, this approach helps ensure data consistency over time and facilitates comparisons with other organizations in the sector that also use this method.

Water

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

The operational control approach was chosen for consolidating environmental performance data due to the benefits it offers in terms of precision, strategic alignment, consistency, and transparency. Operational control focuses on operations over which the company has direct control, ensuring that environmental performance information is based on more accurate data and that the company has the direct capability to implement changes and improvements. This choice reflects BRF's strategy to directly monitor and manage operations and actions that impact the company's environmental performance, effectively identifying risks and opportunities for improvement, thereby supporting the company's long-term sustainability strategy. Additionally, this approach helps ensure data consistency over time and facilitates comparisons with other organizations in the sector that also use this method.

Plastics

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

The operational control approach was chosen for consolidating environmental performance data due to the benefits it offers in terms of precision, strategic alignment, consistency, and transparency. Operational control focuses on operations over which the company has direct control, ensuring that environmental performance information is based on more accurate data and that the company has the direct capability to implement changes and improvements. This choice reflects BRF's strategy to directly monitor and manage operations and actions that impact the company's environmental performance, effectively identifying risks and opportunities for improvement, thereby supporting the company's long-term sustainability strategy. Additionally, this approach helps ensure data consistency over time and facilitates comparisons with other organizations in the sector that also use this method.

Biodiversity

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

The operational control approach was chosen for consolidating environmental performance data due to the benefits it offers in terms of precision, strategic alignment, consistency, and transparency. Operational control focuses on operations over which the company has direct control, ensuring that environmental performance information is based on more accurate data and that the company has the direct capability to implement changes and improvements. This choice reflects BRF's strategy to directly monitor and manage operations and actions that impact the company's environmental performance, effectively identifying risks and opportunities for improvement, thereby supporting the company's long-term sustainability strategy. Additionally, this approach helps ensure data consistency over time and facilitates comparisons with other organizations in the sector that also use this method.
[Fixed row]

C7. Environmental performance - Climate Change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:
☑ No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

	Has there been a structural change?
	Select all that apply ☑ No

[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

(7.1.2.1) Change(s) in methodology, boundary, and/or reporting year definition?

Select all that apply
☑ Yes, a change in methodology

(7.1.2.2) Details of methodology, boundary, and/or reporting year definition change(s)

In 2023, BRF mapped new Scope 3 categories relevant to the company that had not previously been accounted for in our greenhouse gas emissions inventory (previously, we only mapped a few categories, now we map all categories, though some are not applicable to the company's business). This is a result of continuous improvement to enhance our mapping of the company's value chain emissions. This comprehensive mapping of Scope 3 justifies the difference/increase in emissions when compared to the Scope 3 values reported in previous years. In addition to the improvement in mapping Scope 3 emissions, the base year for the reduction target for Scope 1 and 2 has also been changed from 2019 to 2020, due to the target review process prompted by the new FLAG methodology from SBTi.
[Fixed row]

(7.1.3) Have your organization's base year emissions and past years' emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?

(7.1.3.1) Base year recalculation

Select from:

☑ Yes

(7.1.3.2) Scope(s) recalculated

Select all that apply

☑ Scope 3

(7.1.3.3) Base year emissions recalculation policy, including significance threshold

The mapping, measurement, and management of value chain emissions (Scope 3) represent a challenge for any organization, and BRF is no exception. We are aware of the importance of these emissions and have identified the priority links in the chain and the main initiatives that can contribute to a reduction in our emissions. The company's Scope 3 emissions were recalculated during 2023 to include relevant Scope 3 categories for the business that had not previously been accounted for in the annual greenhouse gas emissions inventory.

(7.1.3.4) Past years' recalculation

Select from:

☑ No

[Fixed row]

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply

☑ ISO 14064-1

☑ Brazil GHG Protocol Programme

☑ The Greenhouse Gas Protocol: Scope 2 Guidance

☑ IPCC Guidelines for National Greenhouse Gas Inventories, 2006

☑ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard

☑ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

☑ Defra Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance, 2019

☑ The Greenhouse Gas Protocol Agricultural Guidance: Interpreting the Corporate Accounting and Reporting Standard for the Agricultural Sector

(7.3) Describe your organization's approach to reporting Scope 2 emissions.

(7.3.1) Scope 2, location-based

Select from:

☑ We are reporting a Scope 2, location-based figure

(7.3.2) Scope 2, market-based

Select from:

☑ We are reporting a Scope 2, market-based figure

(7.3.3) Comment

We have operations where we are able to access electricity supplier emission factors or residual emission factors. BRF has contracts for purchasing electricity from clean and renewable sources, and the tracking of this energy is verified through guarantees of origin such as iRECs or self-declarations that identify the type of generation source and the location of the generating plant.
[Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

Select from:
☑ No

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

304502.35

(7.5.3) Methodological details

The Brazilian GHG Protocol Program was established in 2008 and aims to adapt the GHG Protocol methodology to the Brazilian context while developing calculation tools for estimating greenhouse gas (GHG) emissions. Developed by the Center for Sustainability Studies of the Getulio Vargas Foundation (FGVces) and WRI, in collaboration with the Ministry of the Environment, the Brazilian Business Council for Sustainable Development (CEBDS), the World Business Council for Sustainable Development (WBSCD), and 27 founding companies. BRF is one of these founding companies, and for over 14 years, we have published our GHG inventory on the online platform for the Public Emissions Registry. We have been awarded the Gold Seal by the Brazilian GHG Protocol Program, indicating that our report is comprehensive and verified by a third party, certifying the highest level of compliance with the program and ensuring transparency and reliability in our reported data. The methodologies used in our GHG inventory calculations were the Brazilian GHG Protocol Programme and the Greenhouse Gas Protocol Agricultural Guidance: Interpreting the Corporate Accounting. For calculating Scope 1 GHG emissions, we identify and quantify direct emission sources from our facilities and processes. This includes fossil fuel combustion in industrial and transportation operations, as well as emissions from chemical and biological processes like fermentation in specific production processes. In agriculture, we follow the Greenhouse Gas Protocol for Agriculture guidelines to calculate emissions from agricultural waste management, fertilizer application, soil management, and other relevant practices. This involves estimating methane (CH4) and nitrous oxide (N2O) emissions from biological processes in the soil, such as organic waste decomposition and nitrogen fertilizer use. Our calculations rely on operational data such as energy consumption, fossil fuel usage, and waste management practices. We use updated emission factors specific to Brazil, as recommended by the Brazilian GHG Protocol Program, ensuring the accuracy and relevance of our results. BRF previously considered 2019 as its base year. However, due to the target review process prompted by the new FLAG methodology from SBTi, the new base year for Scope 1 emissions target is now 2020.

Scope 2 (location-based)

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

203934.39

(7.5.3) Methodological details

The Brazilian GHG Protocol Program was established in 2008 and aims to adapt the GHG Protocol methodology to the Brazilian context while developing calculation tools for estimating greenhouse gas (GHG) emissions. Developed by the Center for Sustainability Studies of the Getulio Vargas Foundation (FGVces) and WRI, in collaboration with the Ministry of the Environment, the Brazilian Business Council for Sustainable Development (CEBDS), the World Business Council for Sustainable Development (WBSCD), and 27 founding companies. BRF is one of these founding companies, and for over 14 years, we have published our GHG inventory on the online platform for the Public Emissions Registry. We have been awarded the Gold Seal by the Brazilian GHG Protocol Program, indicating that our report is comprehensive and verified by a third party, certifying the highest level of compliance with the program and ensuring transparency and reliability in our reported data. The methodologies used in our GHG inventory calculations were the Brazilian GHG Protocol Programme and the Greenhouse Gas Protocol: Scope 2 Guidance. The calculations of scope 2 emissions (location-based) consider the electricity emissions intensity of the local grid where the organization operates (for example, in Brazil, the average emission factor of the National Interconnected System of Brazil, provided by the Ministry of Science, Technology, and Innovation, was used. This factor represents the average emissions from generation, considering all power plants that generated electricity). BRF previously considered 2019 as its base year. However, due to the target review process prompted by the new FLAG methodology from SBTi, the new base year for Scope 2 emissions target is now 2020.

Scope 2 (market-based)

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

203934.39

(7.5.3) Methodological details

The Brazilian GHG Protocol Program was established in 2008 and aims to adapt the GHG Protocol methodology to the Brazilian context while developing calculation tools for estimating greenhouse gas (GHG) emissions. Developed by the Center for Sustainability Studies of the Getulio Vargas Foundation (FGVces) and WRI, in collaboration with the Ministry of the Environment, the Brazilian Business Council for Sustainable Development (CEBDS), the World Business Council for Sustainable Development (WBSCD), and 27 founding companies. BRF is one of these founding companies, and for over 14 years, we have published our GHG inventory on the online platform for the Public Emissions Registry. We have been awarded the Gold Seal by the Brazilian GHG Protocol Program, indicating that our report is comprehensive and verified by a third party, certifying the highest level of compliance with the program and ensuring transparency and reliability in our reported data. The methodology used is the GHG Brazil GHG Protocol Programme and the Greenhouse Gas Protocol: Scope 2 Guidance. The calculation of Scope 2 greenhouse gas emissions (market-based approach) reflects the emissions associated with BRF's specific choices regarding electricity suppliers, as outlined in contractual agreements. Emission factors used are supplier-specific or based on emissions profiles from renewable energy credits (iRECs) and power purchase agreements (PPAs). BRF has contracts to procure electricity from clean, renewable sources, with energy tracking verified through guarantees of origin like iRECs or self-declarations that specify the generation source type and plant location. BRF previously considered 2019 as its base year. However, due to the target review process prompted by the new FLAG methodology from SBTi, the new base year for Scope 2 emissions target is now 2020. In 2020 the company was not reporting Scope 2 emissions using the market-based approach. Therefore, for 2020, the emissions for location-based and market-based approaches are the same.

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

29082405.7

(7.5.3) Methodological details

The activity-based and spend-based methods were utilized and the calculations were divided as follows: • Category Upstream emissions from the purchase of animals (chickens, pigs, and turkeys): the calculation was performed by multiplying the total number of animals slaughtered and losses by the average emission factor for animal production extracted from the EcoInvent 3.8 database, which includes the emissions related to animal production estimated over a lifecycle, encompassing waste, slaughter, and other stages of the production process. The emission factors were adapted to avoid double counting, excluding the portion related to feed, as the emissions from the grains used for feed were accounted for separately and the emissions from processing these grains into feed are included in the company's Scopes 1 and 2. Additionally, the emission factor portion related to waste treatment was adapted and calculated according to IPCC 2006. • Category Upstream emissions from the purchase of grains and oils; a calculation was made by multiplying the volume (in tons) of each input (grains and oils) by the corresponding average emission factor, also extracted from EcoInvent 3.8, which considers all emissions from production, transportation, and storage of the input. The average factors found are estimates of production in Brazil or a global average. For soy and corn grains from Brazil located within the geographic limit of the Amazon, regional emission factors were used. • Category Upstream emissions from the purchase of corporate supplies and outsourced services and Category Upstream emissions from the purchase of raw materials and other animal products not included in others categories: it was used the Scope 3 Tool, which uses financial data for calculation. It was collect the goods and services purchase databases from Brazil, including global data, and One Pet, excluding data already

considered in other categories (such as transportation services, air travel, etc.). All relevant acquisitions for the category were converted to dollars (using an average exchange rate for the year inventoried) and then classified according to the Scope 3 Evaluator categories. BRF considers 2020 as base year for Scope 3 emissions.

Scope 3 category 2: Capital goods

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

246355.5

(7.5.3) Methodological details

It was used the spend-based method. The spend data was grouped according to an internal BRF classification standard and allocated to the appropriate categories within the GHG Protocol Quantis Scope 3 Evaluator tool, where emissions are calculated based on emission factors from global databases. BRF considers 2020 as base year for Scope 3 emissions.

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

90446

(7.5.3) Methodological details

The activity-based method (average data) was used, where the volume of fuels/amount of electricity consumed is multiplied by average upstream emission factors available in databases or the literature, as follows bellow. The data consumption includes ll the fuels reported in the Scope 1 inventory, considering the sources— stationary and mobile— and the consumption of electricity and steam generation reported in the Scope 2 inventory. • Upstream emissions from the purchase of fuels: appropriate factors for fossil fuels and biofuels were considered. • Upstream emissions from the purchase of electricity and steam: emission factors from the UK DEFRA database were used. • Upstream and use-phase emissions from the purchase of electricity and steam lost in transmission and distribution (transmission and distribution losse): the DEFRA emission factor, which includes the average percentage of loss, was considered. Emission Factors: DEFRA 2021 – WTT fuels (fossil);

WTT bioenergy (biofuels); Ecoinvent 3.8 Dataset Documentation 2021 – (acetylene, shale oil, illuminating kerosene) DEFRA 2020 – WTT – UK & overseas electricity (transmission and distribution). BRF considers 2020 as base year for Scope 3 emissions.

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

920339

(7.5.3) Methodological details

*The fuel-based method was used, where fuel consumption is multiplied by the average emission factor available in databases or literature, considering fuel efficiency according to vehicle classification (light, medium, semi-heavy, and heavy). The emission factor for the fuel was developed using public data, including the addition of 10% biodiesel in diesel for transports carried out in Brazil. The factor was calculated for carbon dioxide, methane, and nitrous oxide, in addition to the biogenic emissions associated with the use of biodiesel. The road transport calculation use the average data method. Routes have full distances (when the vehicle transports the product) and empty distances (when the vehicle does not transport the product). Therefore, both distances were summed and divided by fuel efficiency based on the classified vehicles. The converted fuel volume was used to apply emission factors for each type of gas and biogenic emissions. Cabotage is divided into national and export, where the weight by distance method (t*km) was used, multiplied by the refrigerated cabotage emission factor from the Defra database. In categories with lack of efficiency information was considered the t*km (tonnes per kilometers traveled) method and Defra 2021 factors with calculations by gas type (carbon dioxide, methane, and nitrous oxide) and by tonne of carbon dioxide equivalent, for both road and maritime segments (if applicable). BRF considers 2020 as base year for Scope 3 emissions.*

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

38710.3

(7.5.3) Methodological details

The emission estimation method used was based on the total volume of waste (kg or ton) multiplied by the emission factor for each type of final disposal (average-data method). Emission factors: IPCC 2006. BRF considers 2020 as base year for Scope 3 emissions.

Scope 3 category 6: Business travel

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

1366.5

(7.5.3) Methodological details

The distance-based data method was used. • For air travel: routes were categorized into short (d 500 km), medium (500 3,700 km) and multiplied by average DEFRA factors. Additionally, a correction factor was applied to remove an 8% increase used by DEFRA to account for less direct routes, as indicated by the Brazilian GHG Protocol Program tool. • For car travel: Countries for Uber rides were identified based on the local currency indicated in the database. Since the executive taxi database lacks detailed km traveled, a cost per km (R/km) weighting from Uber and 99 data was applied to estimate the distance for executive taxis. All car travel was assumed to use gasoline as fuel. For travel in Brazil, vehicle efficiency was estimated to calculate fuel consumption in liters. Efficiency data were averaged from gasoline and flex-fuel vehicle data provided by the Brazilian GHG Protocol Program. For road travel abroad, DEFRA emission factors (Passenger vehicles (Small Cars - Petrol)) for emissions per km traveled were used. • For bus travel: The distance traveled per passenger was multiplied by DEFRA emission factors (Business travel - land - Bus - Average local bus) for emissions per distance traveled (km) per passenger. • For ferry boat travel: The distance traveled per passenger was multiplied by DEFRA emission factors (Business travel - sea - Ferry Boat - Average (all passenger)) for emissions per distance traveled (km) per passenger. • For domestic and international accommodations: The total days in hotels per employee were grouped by country, and DEFRA emission factors (Hotel stay) based on room per night per country were applied. BRF considers 2020 as base year for Scope 3 emissions.

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

14696.3

(7.5.3) Methodological details

The fuel-based method was used for estimating emissions. • The available data control includes a monthly route list managed by BRF, detailing each vehicle type, route, number of working days, and distance traveled per month. Specific emission factors were developed for each vehicle type, considering the type of fuel, efficiency, related biofuel, passenger capacity, and emission factors for each fuel type (diesel, biodiesel, gasoline, and ethanol). According to the assumption adopted by HR, approximately 40,000 BRF Brazil employees use chartered transportation. Therefore, an occupancy rate of 40% for the chartered vehicles was assumed to approximate the 40,000 employee premise. For the remaining employees was made for emissions from personal cars. • This estimate considered the number of employees in Brazil not included in the chartered transportation calculation and an average home-to-work distance. It was assumed that employees worked 250 days per year (km/year), with two trips per workday (round trip), and multiplied by the average distance traveled per employee using chartered transportation (km/passenger). • For international calculations, data from four units in Turkey (Bandirma, Izmir, Elazig, and Kizad) were considered. All these units provided data on the number of chartered vehicles per day, the capacity of the vehicles, distance traveled, the number of employees using the chartered vehicles, and the occupancy rate. By multiplying the number of employees by the distance traveled (passenger kilometers), the DEFRA emission factor was used. For the remaining employees, an estimate was made for the use of personal cars, using assumptions of 250 working days per year (days/year), two daily trips (round trip), and the average distance traveled per employee using chartered transportation (km/passenger). BRF considers 2020 as base year for Scope 3 emissions.

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

12/31/2020

(7.5.3) Methodological details

Not applicable. All leased assets by BRF have been considered in the calculation of other categories and scopes emissions.

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

200492.3

(7.5.3) Methodological details

*It was considered the t*km (tonnes per kilometers traveled) method and Defra 2021 factors with calculations by gas type (carbon dioxide, methane, and nitrous oxide) and by tonne of carbon dioxide equivalent. The tkm was calculated by multiplying the tonnes per segment, segment distance, and the number of containers (considered by BRF as the number of trips). It was assumed that all transported products require refrigeration. This calculation includes both road and maritime logistics. The tkm of each segment was multiplied by the Defra factor for refrigerated rigid road vehicles. Maritime route information reported the destination country for each segment. Therefore, the maritime distance between Turkey and each destination country was calculated, with the load transported in the previous (road) segment proportionally divided for each destination country. The t*km was calculated with the distance between countries and proportional weight, multiplied by the Defra factor for refrigerated cabotage. BRF considers 2020 as base year for Scope 3 emissions.*

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

10356

(7.5.3) Methodological details

The activity-based method (average data) was used, in which the volume of products sold is multiplied by the average emission factor available in databases or literature associated with the processing the products will undergo. Factor emission source: Ecoinvent 3.8. BRF considers 2020 as base year for Scope 3 emissions.

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

12/31/2020

(7.5.3) Methodological details

Due to the variety of items produced and preparation methods, traceability of uses is quite complex. The GHG Protocol methodology (Technical Guidance for calculating Scope 3 Emissions and CDP Technical Note: Relevance of Scope 3 Categories by Sector) indicates that calculating emissions from the indirect use of products is not mandatory. Competitors who calculate this category (Nestlé, Unilever) do so based on life cycle analysis studies, which BRF does not yet have, or estimates based on preparation indications, requiring significant research effort to establish assumptions item by item. For this reason, this category has not been calculated at this time.

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

29307.7

(7.5.3) Methodological details

The data was received in volume by type of material used in the packaging. The material volumes were distributed by country according to the sales percentage for each one. Countries with more than 4% of product destination were classified as representative, while countries with less than 4% were classified as non-representative. For representative countries, the calculation was made using specific data for each country (when available). For non-representative countries, countries were grouped by continental region for extrapolation of recycling rates. Calculation: The volume of packaging sales in each country was multiplied by the total consumption of each material to determine the usage of that material by country. This result was then multiplied by the total produced minus the amount destined for recycling (recycling rates were obtained from literature based on location) to determine the amount discarded. Then, knowing the fractions destined for landfill, dump, incineration, and unmanaged waste in each location and the emission factors calculated by the IPCC, the emissions in tCO2e were determined. BRF considers 2020 as base year for Scope 3 emissions.

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

12/31/2020

(7.5.3) Methodological details

Not applicable. All downstream leased assets by BRF are already considered in other categories and scopes.

Scope 3 category 14: Franchises

(7.5.1) Base year end

12/31/2020

(7.5.3) Methodological details

Not applicable. There are no franchises within the organization's structure.

Scope 3 category 15: Investments

(7.5.1) Base year end

12/31/2020

(7.5.3) Methodological details

Not applicable. In 2020, BRF did not have any investments or equity interests in other companies, and therefore, there is no emission estimate. In 2021, BRF acquired the PET units (Hercosul and Mogiana), and the emissions from these operations were included in Scope 1 of BRF's inventory.

Scope 3: Other (upstream)

(7.5.1) Base year end

12/31/2020

(7.5.3) Methodological details

Not applicable. All upstream operations were included in other categories of Scope 3.

Scope 3: Other (downstream)

(7.5.1) Base year end

12/31/2020

(7.5.3) Methodological details

Not applicable. All downstream operations were included in other categories of Scope 3.
[Fixed row]

(7.6) What were your organization’s gross global Scope 1 emissions in metric tons CO2e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

337848.21

(7.6.3) Methodological details

BRF is one of the 27 founding companies of the Brazilian GHG Protocol Program, and for over 14 years, we have published our GHG inventory on the online platform for the Public Emissions Registry. We have been awarded the Gold Seal by the Brazilian GHG Protocol Program, indicating that our report is comprehensive and verified by a third party, certifying the highest level of compliance with the program and ensuring transparency and reliability in our reported data. The methodologies used is our GHG inventory calculations were the Brazilian GHG Protocol Programme and the Greenhouse Gas Protocol Agricultural Guidance: Interpreting the Corporate Accounting. For calculating Scope 1 GHG emissions, we identify and quantify direct emission sources from our facilities and processes. This includes fossil fuel combustion in industrial and transportation operations, as well as emissions from chemical and biological processes like fermentation in specific production processes. In agriculture, we follow the Greenhouse Gas Protocol for Agriculture guidelines to calculate emissions from agricultural waste management, fertilizer application, soil management, and other relevant practices. This involves estimating methane (CH4) and nitrous oxide (N2O) emissions from biological processes in the soil, such as organic waste decomposition and nitrogen fertilizer use. Our calculations rely on operational data such as energy consumption, fossil fuel usage, and waste management practices. We use updated emission factors specific to Brazil, as recommended by the Brazilian GHG Protocol Program, ensuring the accuracy and relevance of our results. BRF considers 2020 as the base year for Scope 1 emissions target.

Past year 1

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

299853.23

(7.6.2) End date

12/31/2022

(7.6.3) Methodological details

BRF is one of the 27 founding companies of the Brazilian GHG Protocol Program, and for over 14 years, we have published our GHG inventory on the online platform for the Public Emissions Registry. We have been awarded the Gold Seal by the Brazilian GHG Protocol Program, indicating that our report is comprehensive and verified by a third party, certifying the highest level of compliance with the program and ensuring transparency and reliability in our reported data. The methodologies

used is our GHG inventory calculations were the Brazilian GHG Protocol Programme and the Greenhouse Gas Protocol Agricultural Guidance: Interpreting the Corporate Accounting. For calculating Scope 1 GHG emissions, we identify and quantify direct emission sources from our facilities and processes. This includes fossil fuel combustion in industrial and transportation operations, as well as emissions from chemical and biological processes like fermentation in specific production processes. In agriculture, we follow the Greenhouse Gas Protocol for Agriculture guidelines to calculate emissions from agricultural waste management, fertilizer application, soil management, and other relevant practices. This involves estimating methane (CH4) and nitrous oxide (N2O) emissions from biological processes in the soil, such as organic waste decomposition and nitrogen fertilizer use. Our calculations rely on operational data such as energy consumption, fossil fuel usage, and waste management practices. We use updated emission factors specific to Brazil, as recommended by the Brazilian GHG Protocol Program, ensuring the accuracy and relevance of our results. BRF considers 2020 as the base year for Scope 1 emissions target.

Past year 2

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

318393.38

(7.6.2) End date

12/31/2021

(7.6.3) Methodological details

BRF is one of the 27 founding companies of the Brazilian GHG Protocol Program, and for over 14 years, we have published our GHG inventory on the online platform for the Public Emissions Registry. We have been awarded the Gold Seal by the Brazilian GHG Protocol Program, indicating that our report is comprehensive and verified by a third party, certifying the highest level of compliance with the program and ensuring transparency and reliability in our reported data. The methodologies used is our GHG inventory calculations were the Brazilian GHG Protocol Programme and the Greenhouse Gas Protocol Agricultural Guidance: Interpreting the Corporate Accounting. For calculating Scope 1 GHG emissions, we identify and quantify direct emission sources from our facilities and processes. This includes fossil fuel combustion in industrial and transportation operations, as well as emissions from chemical and biological processes like fermentation in specific production processes. In agriculture, we follow the Greenhouse Gas Protocol for Agriculture guidelines to calculate emissions from agricultural waste management, fertilizer application, soil management, and other relevant practices. This involves estimating methane (CH4) and nitrous oxide (N2O) emissions from biological processes in the soil, such as organic waste decomposition and nitrogen fertilizer use. Our calculations rely on operational data such as energy consumption, fossil fuel usage, and waste management practices. We use updated emission factors specific to Brazil, as recommended by the Brazilian GHG Protocol Program, ensuring the accuracy and relevance of our results. BRF considers 2020 as the base year for Scope 1 emissions target.

Past year 3

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

304502.3

(7.6.2) End date

12/31/2020

(7.6.3) Methodological details

BRF is one of the 27 founding companies of the Brazilian GHG Protocol Program, and for over 14 years, we have published our GHG inventory on the online platform for the Public Emissions Registry. We have been awarded the Gold Seal by the Brazilian GHG Protocol Program, indicating that our report is comprehensive and verified by a third party, certifying the highest level of compliance with the program and ensuring transparency and reliability in our reported data. The methodologies used is our GHG inventory calculations were the Brazilian GHG Protocol Programme and the Greenhouse Gas Protocol Agricultural Guidance: Interpreting the Corporate Accounting. For calculating Scope 1 GHG emissions, we identify and quantify direct emission sources from our facilities and processes. This includes fossil fuel combustion in industrial and transportation operations, as well as emissions from chemical and biological processes like fermentation in specific production processes. In agriculture, we follow the Greenhouse Gas Protocol for Agriculture guidelines to calculate emissions from agricultural waste management, fertilizer application, soil management, and other relevant practices. This involves estimating methane (CH4) and nitrous oxide (N2O) emissions from biological processes in the soil, such as organic waste decomposition and nitrogen fertilizer use. Our calculations rely on operational data such as energy consumption, fossil fuel usage, and waste management practices. We use updated emission factors specific to Brazil, as recommended by the Brazilian GHG Protocol Program, ensuring the accuracy and relevance of our results. BRF considers 2020 as the base year for Scope 1 emissions target.

Past year 4

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

337066.52

(7.6.2) End date

12/31/2019

(7.6.3) Methodological details

BRF is one of the 27 founding companies of the Brazilian GHG Protocol Program, and for over 14 years, we have published our GHG inventory on the online platform for the Public Emissions Registry. We have been awarded the Gold Seal by the Brazilian GHG Protocol Program, indicating that our report is comprehensive and verified by a third party, certifying the highest level of compliance with the program and ensuring transparency and reliability in our reported data. The methodologies used is our GHG inventory calculations were the Brazilian GHG Protocol Programme and the Greenhouse Gas Protocol Agricultural Guidance: Interpreting the Corporate Accounting. For calculating Scope 1 GHG emissions, we identify and quantify direct emission sources from our facilities and processes. This includes fossil

fuel combustion in industrial and transportation operations, as well as emissions from chemical and biological processes like fermentation in specific production processes. In agriculture, we follow the Greenhouse Gas Protocol for Agriculture guidelines to calculate emissions from agricultural waste management, fertilizer application, soil management, and other relevant practices. This involves estimating methane (CH4) and nitrous oxide (N2O) emissions from biological processes in the soil, such as organic waste decomposition and nitrogen fertilizer use. Our calculations rely on operational data such as energy consumption, fossil fuel usage, and waste management practices. We use updated emission factors specific to Brazil, as recommended by the Brazilian GHG Protocol Program, ensuring the accuracy and relevance of our results. BRF considers 2020 as the base year for Scope 1 emissions target.

Past year 5

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

280499.2

(7.6.2) End date

12/31/2018

(7.6.3) Methodological details

BRF is one of the 27 founding companies of the Brazilian GHG Protocol Program, and for over 14 years, we have published our GHG inventory on the online platform for the Public Emissions Registry. We have been awarded the Gold Seal by the Brazilian GHG Protocol Program, indicating that our report is comprehensive and verified by a third party, certifying the highest level of compliance with the program and ensuring transparency and reliability in our reported data. The methodologies used is our GHG inventory calculations were the Brazilian GHG Protocol Programme and the Greenhouse Gas Protocol Agricultural Guidance: Interpreting the Corporate Accounting. For calculating Scope 1 GHG emissions, we identify and quantify direct emission sources from our facilities and processes. This includes fossil fuel combustion in industrial and transportation operations, as well as emissions from chemical and biological processes like fermentation in specific production processes. In agriculture, we follow the Greenhouse Gas Protocol for Agriculture guidelines to calculate emissions from agricultural waste management, fertilizer application, soil management, and other relevant practices. This involves estimating methane (CH4) and nitrous oxide (N2O) emissions from biological processes in the soil, such as organic waste decomposition and nitrogen fertilizer use. Our calculations rely on operational data such as energy consumption, fossil fuel usage, and waste management practices. We use updated emission factors specific to Brazil, as recommended by the Brazilian GHG Protocol Program, ensuring the accuracy and relevance of our results. BRF considers 2020 as the base year for Scope 1 emissions target.
[Fixed row]

(7.7) What were your organization’s gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

157022.97

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

117885.51

(7.7.4) Methodological details

The methodology used is the GHG Brazil GHG Protocol Programme and the Greenhouse Gas Protocol: Scope 2 Guidance. The calculations of scope 2 emissions (location-based) consider the electricity emissions intensity of the local grid where the organization operates (for example, in Brazil, the average emission factor of the National Interconnected System of Brazil, provided by the Ministry of Science, Technology, and Innovation, was used. This factor represents the average emissions from generation, considering all power plants that generated electricity). The calculation of Scope 2 GHG emissions (market-based approach) reflects the emissions associated with BRF's specific choices regarding electricity suppliers, as outlined in contractual agreements. Emission factors used are supplier-specific or based on emissions profiles from renewable energy credits (iRECs) and power purchase agreements (PPAs). BRF has contracts to procure electricity from clean, renewable sources, with energy tracking verified through guarantees of origin like iRECs or self-declarations that specify the generation source type and plant location.

Past year 1

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

159488.08

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

129831.25

(7.7.3) End date

12/31/2022

(7.7.4) Methodological details

The methodology used is the GHG Brazil GHG Protocol Programme and the Greenhouse Gas Protocol: Scope 2 Guidance. The calculations of scope 2 emissions (location-based) consider the electricity emissions intensity of the local grid where the organization operates (for example, in Brazil, the average emission factor of the National Interconnected System of Brazil, provided by the Ministry of Science, Technology, and Innovation, was used. This factor represents the average emissions

from generation, considering all power plants that generated electricity). The calculation of Scope 2 GHG emissions (market-based approach) reflects the emissions associated with BRF's specific choices regarding electricity suppliers, as outlined in contractual agreements. Emission factors used are supplier-specific or based on emissions profiles from renewable energy credits (iRECs) and power purchase agreements (PPAs). BRF has contracts to procure electricity from clean, renewable sources, with energy tracking verified through guarantees of origin like iRECs or self-declarations that specify the generation source type and plant location.

Past year 2

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

319563.93

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

240622.99

(7.7.3) End date

12/31/2021

(7.7.4) Methodological details

The methodology used is the GHG Brazil GHG Protocol Programme and the Greenhouse Gas Protocol: Scope 2 Guidance. The calculations of scope 2 emissions (location-based) consider the electricity emissions intensity of the local grid where the organization operates (for example, in Brazil, the average emission factor of the National Interconnected System of Brazil, provided by the Ministry of Science, Technology, and Innovation, was used. This factor represents the average emissions from generation, considering all power plants that generated electricity). The calculation of Scope 2 GHG emissions (market-based approach) reflects the emissions associated with BRF's specific choices regarding electricity suppliers, as outlined in contractual agreements. Emission factors used are supplier-specific or based on emissions profiles from renewable energy credits (iRECs) and power purchase agreements (PPAs). BRF has contracts to procure electricity from clean, renewable sources, with energy tracking verified through guarantees of origin like iRECs or self-declarations that specify the generation source type and plant location.

Past year 3

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

203934.39

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

203934.39

(7.7.3) End date

12/31/2020

(7.7.4) Methodological details

The methodology used is the GHG Brazil GHG Protocol Programme and the Greenhouse Gas Protocol: Scope 2 Guidance. The calculations of scope 2 emissions (location-based) consider the electricity emissions intensity of the local grid where the organization operates (for example, in Brazil, the average emission factor of the National Interconnected System of Brazil, provided by the Ministry of Science, Technology, and Innovation, was used. This factor represents the average emissions from generation, considering all power plants that generated electricity). The calculation of Scope 2 GHG emissions (market-based approach) reflects the emissions associated with BRF's specific choices regarding electricity suppliers, as outlined in contractual agreements. Emission factors used are supplier-specific or based on emissions profiles from renewable energy credits (iRECs) and power purchase agreements (PPAs). BRF has contracts to procure electricity from clean, renewable sources, with energy tracking verified through guarantees of origin like iRECs or self-declarations that specify the generation source type and plant location. In 2020, there was no difference between location-based emissions and market-based emissions, due to the fact BRF had not implemented any electricity purchasing strategy by that year.

Past year 4

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

240799.08

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

240799.08

(7.7.3) End date

12/31/2019

(7.7.4) Methodological details

The methodology used is the GHG Brazil GHG Protocol Programme and the Greenhouse Gas Protocol: Scope 2 Guidance. The calculations of scope 2 emissions (location-based) consider the electricity emissions intensity of the local grid where the organization operates (for example, in Brazil, the average emission factor of the National Interconnected System of Brazil, provided by the Ministry of Science, Technology, and Innovation, was used. This factor represents the average emissions

from generation, considering all power plants that generated electricity). The calculation of Scope 2 GHG emissions (market-based approach) reflects the emissions associated with BRF's specific choices regarding electricity suppliers, as outlined in contractual agreements. Emission factors used are supplier-specific or based on emissions profiles from renewable energy credits (iRECs) and power purchase agreements (PPAs). BRF has contracts to procure electricity from clean, renewable sources, with energy tracking verified through guarantees of origin like iRECs or self-declarations that specify the generation source type and plant location. In 2019, there was no difference between location-based emissions and market-based emissions, due to the fact that BRF had not implemented any electricity purchasing strategy by that year.

Past year 5

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

149896.15

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

149896.15

(7.7.3) End date

12/31/2018

(7.7.4) Methodological details

The methodology used is the GHG Brazil GHG Protocol Programme and the Greenhouse Gas Protocol: Scope 2 Guidance. The calculations of scope 2 emissions (location-based) consider the electricity emissions intensity of the local grid where the organization operates (for example, in Brazil, the average emission factor of the National Interconnected System of Brazil, provided by the Ministry of Science, Technology, and Innovation, was used. This factor represents the average emissions from generation, considering all power plants that generated electricity). The calculation of Scope 2 GHG emissions (market-based approach) reflects the emissions associated with BRF's specific choices regarding electricity suppliers, as outlined in contractual agreements. Emission factors used are supplier-specific or based on emissions profiles from renewable energy credits (iRECs) and power purchase agreements (PPAs). BRF has contracts to procure electricity from clean, renewable sources, with energy tracking verified through guarantees of origin like iRECs or self-declarations that specify the generation source type and plant location. In 2018, there was no difference between location-based emissions and market-based emissions, due to the fact that BRF had not implemented any electricity purchasing strategy by that year.
[Fixed row]

(7.8) Account for your organization’s gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

29384606

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Hybrid method

☑ Average data method

☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

The activity-based and spend-based methods were utilized, and the calculations were divided as follows: • Category Upstream emissions from the purchase of animals (chickens, pigs, and turkeys): the calculation was performed by multiplying the total number of animals slaughtered and losses by the average emission factor for animal production extracted from the EcoInvent 3.8 database, which includes the emissions related to animal production estimated over a lifecycle, encompassing waste, slaughter, and other stages of the production process. The emission factors were adapted to avoid double counting, excluding the portion related to feed, as the emissions from the grains used for feed were accounted for separately and the emissions from processing these grains into feed are included in the company's Scopes 1 and 2. Additionally, the emission factor portion related to waste treatment was adapted and calculated according to IPCC 2006. • Category Upstream emissions from the purchase of grains and oils; a calculation was made by multiplying the volume (in tons) of each input (grains and oils) by the corresponding average emission factor, also extracted from EcoInvent 3.8, which considers all emissions from production, transportation, and storage of the input. The average factors found are estimates of production in Brazil or a global average. For soy and corn grains from Brazil located within the geographic limit of the Amazon, regional emission factors were used. • Category Upstream emissions from the purchase of corporate supplies and outsourced services and Category Upstream emissions from the purchase of raw materials and other animal products not included in other categories: it was used the Scope 3 Tool, which uses financial data for calculation. It was collected the goods and services purchase databases from Brazil, including global data, and One Pet, excluding data already

considered in other categories (such as transportation services, air travel, etc.). All relevant acquisitions for the category were converted to dollars (using an average exchange rate for the year inventoried) and then classified according to the Scope 3 Evaluator categories.

Capital goods

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

292665.11

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

It was used the spend-based method. The spend data was grouped according to an internal BRF classification standard and allocated to the appropriate categories within the GHG Protocol Quantis Scope 3 Evaluator tool, where emissions are calculated based on emission factors from global databases.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

80169.48

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

☑ Fuel-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

The activity-based method (average data) was used, where the volume of fuels/amount of electricity consumed is multiplied by average upstream emission factors available in databases or the literature, as follows below. The data consumption includes ll the fuels reported in the Scope 1 inventory, considering the sources— stationary and mobile— and the consumption of electricity and steam generation reported in the Scope 2 inventory. Upstream emissions from the purchase of fuels: appropriate factors for fossil fuels and biofuels were considered. Upstream emissions from the purchase of electricity and steam: emission factors from the UK DEFRA database were used. Upstream and use-phase emissions from the purchase of electricity and steam lost in transmission and distribution (transmission and distribution lose): the DEFRA emission factor, which includes the average percentage of loss, was considered. Emission Factors: DEFRA 2021 – WTT fuels (fossil); WTT bioenergy (biofuels); Ecoinvent 3.8 Dataset Documentation 2021 – (acetylene, shale oil, illuminating kerosene) DEFRA 2020 – WTT – UK & overseas electricity (transmission and distribution)

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

884052.57

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Hybrid method

☑ Fuel-based method

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

*The fuel-based method was used, where fuel consumption is multiplied by the average emission factor available in databases or literature, considering fuel efficiency according to vehicle classification (light, medium, semi-heavy, and heavy). The emission factor for the fuel was developed using public data, including the addition of 10% biodiesel in diesel for transports carried out in Brazil. The factor was calculated for carbon dioxide, methane, and nitrous oxide, in addition to the biogenic emissions associated with the use of biodiesel. The road transport calculation uses the average data method. Routes have full distances (when the vehicle transports the product) and empty distances (when the vehicle does not transport the product). Therefore, both distances were summed up and divided by fuel efficiency based on the classified vehicles. The converted fuel volume was used to apply emission factors for each type of gas and biogenic emissions. Cabotage is divided into national and export, where the weight by distance method (t*km) was used, multiplied by the refrigerated cabotage emission factor from the Defra database. In categories with lack of efficiency information was considered the t*km (tonnes per kilometers traveled) method and Defra 2021 factors with calculations by gas type (carbon dioxide, methane, and nitrous oxide) and by tonne of carbon dioxide equivalent, for both road and maritime segments (if applicable).*

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

91546.99

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Hybrid method

☑ Average data method

☑ Waste-type-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

The emission estimation method used was based on the total volume of waste (kg or ton) multiplied by the emission factor for each type of final disposal (average-data method). Emission factors: IPCC 2006.

Business travel

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

2855.18

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Hybrid method

☑ Average data method

☑ Fuel-based method

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

The distance-based data method was used. For air travel: routes were categorized into short (d 500 km), medium (500 3,700 km) and multiplied by average DEFRA factors. Additionally, a correction factor was applied to remove an 8% increase used by DEFRA to account for less direct routes, as indicated by the Brazilian GHG Protocol Program tool. For car travel: Countries for Uber rides were identified based on the local currency indicated in the database. Since the executive taxi database lacks detailed km traveled, a cost per km (R/km) weighting from Uber and 99 data was applied to estimate the distance for executive taxis. All car travel was assumed to use gasoline as fuel. For travel in Brazil, vehicle efficiency was estimated to calculate fuel consumption in liters. Efficiency data were averaged from gasoline and flex-fuel vehicle data provided by the Brazilian GHG Protocol Program. For road travel abroad, DEFRA emission factors (Passenger vehicles (Small Cars - Petrol)) for emissions per km traveled were used. For bus travel: The distance traveled per passenger was multiplied by DEFRA emission factors (Business travel - land - Bus - Average local bus) for emissions per distance traveled (km) per passenger. For ferry boat travel: The distance traveled per passenger was multiplied by DEFRA emission factors (Business travel - sea - Ferry Boat - Average (all passenger)) for emissions per distance traveled (km) per passenger. For domestic and international accommodations: The total days in hotels per employee were grouped by country, and DEFRA emission factors (Hotel stay) based on room per night per country were applied.

Employee commuting

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

8891.56

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Hybrid method

☑ Average data method

☑ Fuel-based method

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

The fuel-based method was used for estimating emissions. The available data control includes a monthly route list managed by BRF, detailing each vehicle type, route, number of working days, and distance traveled per month. Specific emission factors were developed for each vehicle type, considering the type of fuel, efficiency, related biofuel, passenger capacity, and emission factors for each fuel type (diesel, biodiesel, gasoline, and ethanol). According to the assumption adopted by HR, approximately 40,000 BRF Brazil employees use chartered transportation. Therefore, an occupancy rate of 40% for the chartered vehicles was assumed to approximate the 40,000 employees' premise. For the remaining employees it was made for emissions from personal cars. This estimate considered the number of employees in Brazil not included in the chartered transportation calculation and an average home-to-work distance. It was assumed that employees worked 250 days per year (km/year), with two trips per workday (round trip), and multiplied by the average distance traveled per employee using chartered transportation (km/passenger). For international calculations, data from four units in Turkey (Bandirma, Izmir, Elazig, and Kizad) were considered. All these units provided data on the number of chartered vehicles per day, the capacity of the vehicles, distance traveled, the number of employees using the chartered vehicles, and the occupancy rate. By multiplying the number of employees by the distance traveled (passenger kilometers), the DEFRA emission factor was used. For the remaining employees, an estimate was made for the use of personal cars, using assumptions of 250 working days per year (days/year), two daily trips (round trip), and the average distance traveled per employee using chartered transportation (km/passenger).

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Not applicable. All leased assets by BRF are already considered in other categories and scopes emissions.

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

181863.83

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Hybrid method

☑ Average data method

☑ Spend-based method

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

*It was considered the t*km (tonnes per kilometers traveled) method and Defra 2021 factors with calculations by gas type (carbon dioxide, methane, and nitrous oxide) and by ton of carbon dioxide equivalent. The tkm was calculated by multiplying the tonnes per segment, segment distance, and the number of containers (considered by BRF as the number of trips). It was assumed that all transported products require refrigeration. This calculation includes both road and maritime logistics. The tkm of each segment was multiplied by the Defra factor for refrigerated rigid road vehicles. Maritime route information reported the destination country for each segment. Therefore, the maritime distance between Turkey and each destination country was calculated, with the load transported in the previous (road) segment proportionally divided for each destination country. The t*km was calculated with the distance between countries and proportional weight, multiplied by the Defra factor for refrigerated cabotage.*

Processing of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

9977.74

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Hybrid method

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

The activity-based method (average data) was used, in which the volume of products sold is multiplied by the average emission factor available in databases or literature associated with the processing the products will undergo. Factor emission source: Ecoinvent 3.8

Use of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Due to the variety of items produced and preparation methods, traceability of uses is quite complex. The GHG Protocol methodology (Technical Guidance for calculating Scope 3 Emissions and CDP Technical Note: Relevance of Scope 3 Categories by Sector) indicates that calculating emissions from the indirect use of products is not mandatory. Competitors who calculate this category (Nestlé, Unilever) do so based on life cycle analysis studies, which BRF does not yet have, or estimates based on preparation indications, requiring significant research effort to establish assumptions item by item. For this reason, this category has not been calculated at this time.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

170137.04

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Hybrid method

☑ Average data method

☑ Waste-type-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

The data was received in volume by type of material used in the packaging. The material volumes were distributed by country according to the sales percentage for each one. Countries with more than 4% of product destination were classified as representative, while countries with less than 4% were classified as non-representative. For representative countries, the calculation was made using specific data for each country (when available). For non-representative countries, countries were grouped by continental region for extrapolation of recycling rates. Calculation: The volume of packaging sales in each country was multiplied by the total consumption of each material to determine the usage of that material by country. This result was then multiplied by the total produced minus the amount destined for recycling (recycling rates were obtained from literature based on location) to determine the amount discarded. Then, knowing the fractions destined for landfill, dump, incineration, and unmanaged waste in each location and the emission factors calculated by the IPCC, the emissions in tCO2e were determined.

Downstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Not applicable. All downstream leased assets by BRF are already considered in other categories and scopes.

Franchises

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Not applicable. There are no franchises within the organization's structure.

Investments

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Not applicable. In 2023, BRF did not have any investments or equity interests in other companies, and therefore, there is no emission estimate. In 2021, BRF acquired the PET units (Hercosul and Mogiana), and the emissions from these operations were included in Scope 1 of BRF's inventory.

Other (upstream)

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Not applicable. All upstream operations were included in other categories of Scope 3.

Other (downstream)

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Not applicable. All downstream operations were included in other categories of Scope 3.
[Fixed row]

(7.8.1) Disclose or restate your Scope 3 emissions data for previous years.

Past year 1

(7.8.1.1) End date

12/31/2022

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

28482302.68

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

344819.53

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

91382.18

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

872958.54

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

68312.71

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

2672.06

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

15941.4

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

150369.2

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

11616.3

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

109036.98

(7.8.1.19) Comment

In the year 2022, the total amount of scope 3 GHG emissions was recorded at 30,149,411.58, which reflects a reduction of approximately 1.6% compared to the base year for scope 3 emissions (2020).

Past year 2

(7.8.1.1) End date

12/31/2021

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

30284872.23

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

335772.32

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

92043.82

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

940496.63

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

45681.42

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

1921.46

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

12982.01

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

150369.2

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

12189.25

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

100800.44

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

7

(7.8.1.19) Comment

In the year 2021, the total amount of scope 3 GHG emissions was recorded at 31,977,128.77, showing an increase of approximately 4.4% compared to the base year for scope 3 emissions (2020).

Past year 3

(7.8.1.1) End date

12/31/2020

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

29082405.7

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

246355.54

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

90446.04

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

920340

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

38710.26

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

1366.5

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

14696.28

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

200492.27

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

10356.05

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

5

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

29307.71

(7.8.1.19) Comment

In the year 2020, the total amount of scope 3 GHG emissions was recorded at 30,634,476.35. This year has been set as our base year for Scope 3.
[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	*Select from:* ☑ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	*Select from:* ☑ Third-party verification or assurance process in place
Scope 3	*Select from:* ☑ Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.1.2) Status in the current reporting year

Select from:
☑ Complete

(7.9.1.3) Type of verification or assurance

Select from:
☑ Limited assurance

(7.9.1.4) Attach the statement

7.9.1_Statement of Verification_BRF - GHG.pdf

(7.9.1.5) Page/section reference

Pages 1 to 3.

(7.9.1.6) Relevant standard

Select from:
☑ ISO14064-3

(7.9.1.7) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:
☑ Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:
☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:
☑ Limited assurance

(7.9.2.5) Attach the statement

7.9.1_Statement of Verification_BRF - GHG.pdf

(7.9.2.6) Page/ section reference

Pages 1 to 3.

(7.9.2.7) Relevant standard

Select from:
☑ ISO14064-3

(7.9.2.8) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

☑ Scope 3: Capital goods
☑ Scope 3: Business travel
☑ Scope 3: Employee commuting
☑ Scope 3: Processing of sold products
☑ Scope 3: Purchased goods and services
☑ Scope 3: Waste generated in operations
☑ Scope 3: End-of-life treatment of sold products
☑ Scope 3: Upstream transportation and distribution
☑ Scope 3: Downstream transportation and distribution
☑ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)

(7.9.3.2) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.3.3) Status in the current reporting year

Select from:
☑ Complete

(7.9.3.4) Type of verification or assurance

Select from:
☑ Limited assurance

(7.9.3.5) Attach the statement

7.9.1_Statement of Verification_BRF - GHG.pdf

(7.9.3.6) Page/section reference

Pages 1 to 3.

(7.9.3.7) Relevant standard

Select from:
☑ ISO14064-3

(7.9.3.8) Proportion of reported emissions verified (%)

100
[Add row]

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:
☑ Increased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

In 2023, there was no change in Scope 1 or 2 emissions due to changes in renewable energy consumption.

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

In 2023, there was no change in Scope 1 or 2 emissions due to other emissions reduction activities.

Divestment

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

In 2023, there was no change in Scope 1 or 2 emissions due to divestment.

Acquisitions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

In 2023, there was no change in Scope 1 or 2 emissions due to acquisitions.

Mergers

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

In 2023, there was no change in Scope 1 or 2 emissions due to mergers.

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

In 2023, there was no change in Scope 1 or 2 emissions due to changes in output.

Change in methodology

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

In 2023, there was no change in Scope 1 or 2 emissions due to changes in methodology.

Change in boundary

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

In 2023, there was no change in Scope 1 or 2 emissions due to changes in boundary.

Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO2e)

26049.25

(7.10.1.2) Direction of change in emissions

Select from:
☑ Increased

(7.10.1.3) Emissions value (percentage)

6

(7.10.1.4) Please explain calculation

We prioritize the use of renewable sources in our energy matrix, reaching a percentage of over 90% of the total, between fuels and electricity. The largest contribution is from biomass, coming from our own reforestation areas, used to generate steam in our production processes. We ended the 2023 cycle with a 6% increase in emissions, due to the higher incidence of forest fires, despite the increase in the consumption of renewable energy. In 2023, 8% of our electricity consumption was met by clean energy, with proven traceability, with 4% from self-production. The emissions variation was based on the following calculations: ((2023 Scope 1 Emissions 2023 Market Scope 2 Emissions) - (2022 Scope 1 Emissions 2023 Market Scope 2 Emissions))/ Market Scope 12 Emissions.

Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not applicable

Other

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not applicable
[Fixed row]

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:
☑ Market-based

(7.13) Is biogenic carbon pertaining to your direct operations relevant to your current CDP climate change disclosure?

Select from:
☑ Yes

(7.13.1) Account for biogenic carbon data pertaining to your direct operations and identify any exclusions.

CO2 emissions from land use management

(7.13.1.1) Emissions (metric tons CO2)

14882.27

(7.13.1.2) Methodology

Select all that apply

☑ Default emissions factors

(7.13.1.3) Please explain

The biogenic emissions of this item refer to the forest fire that occurred in 2023, in which reforestation areas and native forests were burned. To estimate fire emissions, BRF uses the 2006 IPCC methodology - Guidelines for National Greenhouse Gas Inventories Volume 4 - Agriculture, Forestry and Other Land Use. Methods to estimate greenhouse gas emissions and removals in the Agriculture, Forestry and Other Land Use: Fire is treated as a disturbance that affects not only the biomass (in particular, above-ground), but also the dead organic matter (litter and dead wood). Tier 1 methodology adopts a simplified approach to estimating the dead organic matter pool. Is considered the fire is sufficient intensity to kill a portion of the forest stand, under Tier 1 methodology, the killed biomass is assumed to be immediately released to the atmosphere.

CO2 removals from land use management

(7.13.1.1) Emissions (metric tons CO2)

0

(7.13.1.2) Methodology

Select all that apply

☑ Default emissions factors

(7.13.1.3) Please explain

We do not estimate CO2 removals in our GHG inventory, as our focus is solely on quantifying emissions, though it has been identified as an area for improvement in our inventory.

Sequestration during land use change

(7.13.1.1) Emissions (metric tons CO2)

0

(7.13.1.2) Methodology

Select all that apply

☑ Default emissions factors

(7.13.1.3) Please explain

During the reporting year, no carbon sequestration resulting from specific land use changes (such as conversion to forest or ecosystem restoration) was identified within the operational boundaries of the company.

CO2 emissions from biofuel combustion (land machinery)

(7.13.1.1) Emissions (metric tons CO2)

9021.93

(7.13.1.2) Methodology

Select all that apply

☑ Default emissions factors

(7.13.1.3) Please explain

In this calculation, biogenic emissions from biofuels in the mobile combustion category (% of biodiesel in diesel, % of ethanol in gasoline, ethanol consumption) were considered. Calculations of biogenic emissions are performed together with the company's fossil emissions and are made available annually in the consolidated GHG Inventory. BRF's GHG Inventory undergoes third-party verification to ensure transparency, accuracy of data, and adherence to GHG Protocol methodology principles.

CO2 emissions from biofuel combustion (processing/manufacturing machinery)

(7.13.1.1) Emissions (metric tons CO2)

1549516.18

(7.13.1.2) Methodology

Select all that apply

☑ Default emissions factors

(7.13.1.3) Please explain

In this calculation, biogenic emissions from renewable biofuels in the stationary combustion category (mainly wood biomass burned in boilers) were considered. Calculations of biogenic emissions are performed together with the company's fossil emissions and are made available annually in the consolidated GHG Inventory. BRF's GHG Inventory undergoes third-party verification to ensure transparency, accuracy of data, and adherence to GHG Protocol methodology principles.

CO2 emissions from biofuel combustion (other)

(7.13.1.1) Emissions (metric tons CO2)

0

(7.13.1.2) Methodology

Select all that apply

☑ Default emissions factors

(7.13.1.3) Please explain

Not applicable
[Fixed row]

(7.14) Do you calculate greenhouse gas emissions for each agricultural commodity reported as significant to your business?

Maize/corn

(7.14.1) GHG emissions calculated for this commodity

Select from:

☑ Yes

(7.14.2) Reporting emissions by

Select from:

☑ Total

(7.14.3) Emissions (metric tons CO2e)

4693756.06

(7.14.4) Denominator: unit of production

Select from:

☑ Metric tons

(7.14.5) Change from last reporting year

Select from:

☑ This is our first year of measurement

(7.14.6) Please explain

In 2023, greenhouse gas emissions calculations for Scope 3 were conducted for both the baseline year (2020) and the reporting year (2023). Data on grain purchases (corn) and its derivatives (corn DDGS, corn bran, and corn oil) were collected, and emission factors (Brazilian regional and international - ECOIVENT and EMBRAPA) were applied to each type of commodity and its derivatives. In the coming years, we will continue estimating emissions for commodities to assess year-to-year variations.

Palm oil

(7.14.1) GHG emissions calculated for this commodity

Select from:

☑ Yes

(7.14.2) Reporting emissions by

Select from:

☑ Total

(7.14.3) Emissions (metric tons CO2e)

163477.62

(7.14.4) Denominator: unit of production

Select from:

☑ Metric tons

(7.14.5) Change from last reporting year

Select from:

☑ This is our first year of measurement

(7.14.6) Please explain

In 2023, greenhouse gas emissions calculations for Scope 3 were conducted for both the baseline year (2020) and the reporting year (2023). Data on purchases of palm oil and palm kernel oil was collected, and emission factors (Brazilian regional and international - ECOIVENT and EMBRAPA) were applied to each type of commodity and its derivatives. In the coming years, we will continue estimating emissions for commodities to assess year-to-year variations

Poultry & hog

(7.14.1) GHG emissions calculated for this commodity

Select from:

☑ Yes

(7.14.2) Reporting emissions by

Select from:

☑ Total

(7.14.3) Emissions (metric tons CO2e)

15989371.15

(7.14.4) Denominator: unit of production

Select from:

☑ Metric tons

(7.14.5) Change from last reporting year

Select from:

☑ This is our first year of measurement

(7.14.6) Please explain

Used data from housed heads and spot purchases in the period of 2023. Used Ecoivent 3.8 emissions data for swine farming and improvements in emission reduction associated with biodigesters (the number of integrated farms with biodigesters was verified, emission reduction from literature was applied to the portion of emissions related to swine waste generation). In the coming years, we will continue with emission estimates to assess year-to-year variations.

Soy

(7.14.1) GHG emissions calculated for this commodity

Select from:

☑ Yes

(7.14.2) Reporting emissions by

Select from:

☑ Total

(7.14.3) Emissions (metric tons CO2e)

2997353.17

(7.14.4) Denominator: unit of production

Select from:

☑ Metric tons

(7.14.5) Change from last reporting year

Select from:

☑ This is our first year of measurement

(7.14.6) Please explain

In 2023, greenhouse gas emissions calculations for Scope 3 were conducted for both the baseline year (2020) and the reporting year (2023). Data on purchases of soybeans and their derivatives (soybean hulls, soybean meal, soybean oil) was collected, and emission factors (Brazilian regional and international - ECOIVENT and EMBRAPA) were applied to each type of commodity and its derivatives. In the coming years, we will continue estimating emissions for commodities to assess year-to-year variations.
[Fixed row]

(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Select from:

☑ Yes

(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

Row 1

(7.15.1.1) Greenhouse gas

Select from:

☑ CO2

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

162480.89

(7.15.1.3) GWP Reference

Select from:

☑ IPCC Fifth Assessment Report (AR5 – 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:

☑ CH4

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

86393.73

(7.15.1.3) GWP Reference

Select from:

☑ IPCC Fifth Assessment Report (AR5 – 100 year)

Row 3

(7.15.1.1) Greenhouse gas

Select from:

☑ N2O

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

31235.18

(7.15.1.3) GWP Reference

Select from:

☑ IPCC Fifth Assessment Report (AR5 – 100 year)

Row 4

(7.15.1.1) Greenhouse gas

Select from:
☑ HFCs

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

57738.42

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Fifth Assessment Report (AR5 – 100 year)

Row 5

(7.15.1.1) Greenhouse gas

Select from:
☑ PFCs

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

0

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Fifth Assessment Report (AR5 – 100 year)

Row 6

(7.15.1.1) Greenhouse gas

Select from:
☑ SF6

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

0

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Fifth Assessment Report (AR5 – 100 year)

Row 7

(7.15.1.1) Greenhouse gas

Select from:
☑ NF3

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

0

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Fifth Assessment Report (AR5 – 100 year)
[Add row]

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

Austria

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0.5

(7.16.3) Scope 2, market-based (metric tons CO2e)

0.5

Brazil

(7.16.1) Scope 1 emissions (metric tons CO2e)

290387.17

(7.16.2) Scope 2, location-based (metric tons CO2e)

75004.18

(7.16.3) Scope 2, market-based (metric tons CO2e)

61739.5

Chile

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0.46

(7.16.3) Scope 2, market-based (metric tons CO2e)

0.46

China

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

8.49

(7.16.3) Scope 2, market-based (metric tons CO2e)

8.49

Japan

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

11.3

(7.16.3) Scope 2, market-based (metric tons CO2e)

11.3

Kuwait

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

39.77

(7.16.3) Scope 2, market-based (metric tons CO2e)

39.77

Oman

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

148.99

(7.16.3) Scope 2, market-based (metric tons CO2e)

148.99

Paraguay

(7.16.1) Scope 1 emissions (metric tons CO2e)

81.85

(7.16.2) Scope 2, location-based (metric tons CO2e)

122.11

(7.16.3) Scope 2, market-based (metric tons CO2e)

122.11

Qatar

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

71.82

(7.16.3) Scope 2, market-based (metric tons CO2e)

71.82

Republic of Korea

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

2.52

(7.16.3) Scope 2, market-based (metric tons CO2e)

2.52

Russian Federation

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

2.47

(7.16.3) Scope 2, market-based (metric tons CO2e)

2.47

Saudi Arabia

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

3684.12

(7.16.3) Scope 2, market-based (metric tons CO2e)

3684.12

Singapore

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

35.15

(7.16.3) Scope 2, market-based (metric tons CO2e)

35.15

South Africa

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

21.21

(7.16.3) Scope 2, market-based (metric tons CO2e)

21.21

Turkey

(7.16.1) Scope 1 emissions (metric tons CO2e)

44125.4

(7.16.2) Scope 2, location-based (metric tons CO2e)

57825.61

(7.16.3) Scope 2, market-based (metric tons CO2e)

31952.84

United Arab Emirates

(7.16.1) Scope 1 emissions (metric tons CO2e)

3253.8

(7.16.2) Scope 2, location-based (metric tons CO2e)

20042.48

(7.16.3) Scope 2, market-based (metric tons CO2e)

20042.48

Uruguay

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

1.22

(7.16.3) Scope 2, market-based (metric tons CO2e)

1.22

Viet Nam

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0.57

(7.16.3) Scope 2, market-based (metric tons CO2e)

0.57
[Fixed row]

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply

☑ By business division

☑ By activity

(7.17.1) Break down your total gross global Scope 1 emissions by business division.

	Business division	Scope 1 emissions (metric ton CO2e)
Row 1	*Industry*	*208694.55*
Row 2	*Fleet Management (Executive and Sales vehicle)*	*12443.42*
Row 3	*Distribution Center*	*66354.5*
Row 4	*Agriculture*	*50355.75*

[Add row]

(7.17.3) Break down your total gross global Scope 1 emissions by business activity.

	Activity	Scope 1 emissions (metric tons CO2e)
Row 1	*Agricultural Emissions*	*4426.11*
Row 2	*Fugitive*	*66354.5*
Row 3	*Mobile Combustion*	*12443.42*

	Activity	Scope 1 emissions (metric tons CO2e)
Row 4	*Stationary Combustion*	*118254.99*
Row 5	*Land use change*	*45929.63*
Row 6	*Waste and Wastewater treatment*	*90439.57*

[Add row]

(7.18) Do you include emissions pertaining to your business activity(ies) in your direct operations as part of your global gross Scope 1 figure?

Select from:

☑ Yes

(7.18.1) Select the form(s) in which you are reporting your agricultural/forestry emissions.

Select from:

☑ Total emissions

(7.18.2) Report the Scope 1 emissions pertaining to your business activity(ies) and explain any exclusions. If applicable, disaggregate your agricultural/forestry by GHG emissions category.

Row 1

(7.18.2.1) Activity

Select from:

☑ Processing/Manufacturing

(7.18.2.3) Emissions (metric tons CO2e)

45929.629

(7.18.2.4) Methodology

Select all that apply

☑ Default emissions factor

(7.18.2.5) Please explain

The biogenic emissions from this item refer to the forest fire that occurred in 2023, which involved the burning of reforestation areas and native forest. The method used to estimate the fire emissions is outlined below (adapted from the IPCC 2006 guidelines): BRF uses the 2006 IPCC Guidelines for National Greenhouse Gas Inventories Volume 4 - Agriculture, Forestry, and Other Land Use. Methods to estimate greenhouse gas emissions and removals in Agriculture, Forestry, and Other Land Use. Fire is treated as a disturbance that affects not only the biomass (particularly above-ground) but also the dead organic matter (litter and dead wood). The Tier 1 methodology adopts a simplified approach to estimating the dead organic matter pool. If a fire is of sufficient intensity to kill a portion of the forest stand, under the Tier 1 methodology, the killed biomass is assumed to be immediately released into the atmosphere.
[Add row]

(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply

☑ By business division

(7.20.1) Break down your total gross global Scope 2 emissions by business division.

	Business division	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	*Fleet Management (Executive and Sales vehicle)*	*1372.91*	*1372.91*
Row 2	*Industry*	*147554.6*	*108417.15*
Row 3	*Agriculture*	*4576.69*	*4576.69*

	Business division	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 5	*Distribution Center*	*3518.76*	*3518.76*

[Add row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

337848.21

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

157022.96

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

117890

(7.22.4) Please explain

The emissions reported by BRF include all units under the Company's operational control.

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

0

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

0

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

(7.22.4) Please explain

Not applicable
[Fixed row]

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:
☑ Not relevant as we do not have any subsidiaries

(7.26) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.

Row 1

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:
☑ Scope 1

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation based on the volume of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

11473.81

(7.26.9) Emissions in metric tonnes of CO2e

798.6

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

The majority of GHG emissions are concentrated in Scope 1 emissions, which are primarily associated with stationary emissions, as well as the treatment of solid waste and liquid effluents.

(7.26.12) Allocation verified by a third party?

Select from:

☑ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Due to the complexity of the company in allocating its emissions per product, an approximation approach was necessary. The company calculates emissions from its operating units based on operational control. Therefore, emissions from all processes and direct operations of the operating units were accounted for in Scope 1 and Scope 2 of the GHG Inventory. Activity data for these operations are recorded in a data collection system, where the information used for calculations is centralized. An emission intensity indicator is calculated by considering the Scope 1 emissions, divided by the amount of product produced in the year. To calculate the emissions for Arcos Dorados, the amount of products produced for them was multiplied by the intensity indicator. BRF's GHG Inventory was verified by third parties, confirming the accuracy of the data and the application of the GHG Protocol methodology principles. However, the specific allocation was not verified.

(7.26.14) Where published information has been used, please provide a reference

Not applicable.

Row 2

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 2: market-based

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation based on the volume of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

11473.81

(7.26.9) Emissions in metric tonnes of CO2e

278.66

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

The Scope 2 emissions are associated with BRF's specific choices regarding electricity purchase.

(7.26.12) Allocation verified by a third party?

Select from:

☑ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Due to the complexity of the company in allocating its emissions per product, an approximation approach was necessary. The company calculates emissions from its operating units based on operational control. Therefore, emissions from all processes and direct operations of the operating units were accounted for in Scope 1 and Scope 2 of the GHG Inventory. Activity data for these operations are recorded in a data collection system, where the information used for calculations is centralized. An emission intensity indicator is calculated by considering the Scope 2 emissions, divided by the amount of product produced in the year. To calculate the emissions for Arcos Dorados, the amount of products produced for them was multiplied by the intensity indicator. BRF's GHG Inventory was verified by third parties, confirming the accuracy of the data and the application of the GHG Protocol methodology principles. However, the specific allocation was not verified.

(7.26.14) Where published information has been used, please provide a reference

Not applicable.
[Add row]

(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

Row 1

(7.27.1) Allocation challenges

Select from:
☑ Diversity of product lines makes accurately accounting for each product/product line cost ineffective

(7.27.2) Please explain what would help you overcome these challenges

The diversity of products in BRF's portfolio is extensive, which makes achieving a granular level of detail in the annual greenhouse gas emissions for each specific product extremely challenging. This effort proves to be practically unfeasible due to the complexity and variety of our catalog, resulting in potentially inaccurate data.

Row 2

(7.27.1) Allocation challenges

Select from:
☑ Customer base is too large and diverse to accurately track emissions to the customer level

(7.27.2) Please explain what would help you overcome these challenges

Given that BRF operates in both the B2B and B2C segments, achieving a detailed and precise level of annual greenhouse gas emissions per customer is practically impossible. Instead, BRF estimates emissions per customer (in the B2B segment) based on the volume sold to each customer..
[Add row]

(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

(7.28.1) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

Select from:

☑ Yes

(7.28.2) Describe how you plan to develop your capabilities

BRF is working to improve the quality and accuracy of its GHG emissions inventory. With each annual GHG inventory, we have advanced compared to the previous one. Most of the company's carbon footprint is from Scope 3 emissions, so we are working to improve data and methodologies for Scope 3 emissions calculations in the industrial and livestock sectors. In 2023, a full Scope 3 greenhouse gas emissions estimation was conducted by the company, covering from the year 2020 (used as the base year for Scope 3 reduction) to the reporting year (2023), demonstrating the company's commitment to enhancing its emissions calculation and its impacts. Improving emissions allocation by type of product and also by the company's customers is an initiative that is on the radar of the sustainability department but has not yet been prioritized. Another initiative focused on the company's NetZero strategy was the launch of a carbon-neutral product line. To achieve this, the carbon footprint of these products was mapped through life cycle analysis. This demonstrates the company's effort in mapping and transparency of emissions per product.
[Fixed row]

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:

☑ More than 0% but less than or equal to 5%

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	*Select from:*

	Indicate whether your organization undertook this energy-related activity in the reporting year
	☑ Yes
Consumption of purchased or acquired electricity	*Select from:* ☑ Yes
Consumption of purchased or acquired heat	*Select from:* ☑ No
Consumption of purchased or acquired steam	*Select from:* ☑ No
Consumption of purchased or acquired cooling	*Select from:* ☑ No
Generation of electricity, heat, steam, or cooling	*Select from:* ☑ Yes

[Fixed row]

(7.30.1) Report your organization’s energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:

☑ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

5403489.09

(7.30.1.3) MWh from non-renewable sources

492588.26

(7.30.1.4) Total (renewable and non-renewable) MWh

5896077.35

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

1831962.43

(7.30.1.3) MWh from non-renewable sources

242031.64

(7.30.1.4) Total (renewable and non-renewable) MWh

2073994.07

Consumption of self-generated non-fuel renewable energy

(7.30.1.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

2918.01

(7.30.1.4) Total (renewable and non-renewable) MWh

2918.01

Total energy consumption

(7.30.1.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

7238369.52

(7.30.1.3) MWh from non-renewable sources

734619.9

(7.30.1.4) Total (renewable and non-renewable) MWh

7972989.42
[Fixed row]

(7.30.6) Select the applications of your organization’s consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	*Select from:* ☑ Yes
Consumption of fuel for the generation of heat	*Select from:* ☑ Yes
Consumption of fuel for the generation of steam	*Select from:* ☑ Yes
Consumption of fuel for the generation of cooling	*Select from:* ☑ No
Consumption of fuel for co-generation or tri-generation	*Select from:* ☑ No

[Fixed row]

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

(7.30.7.1) Heating value

Select from:

☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

5384556.11

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

36160.46

(7.30.7.5) MWh fuel consumed for self-generation of steam

5348395.65

(7.30.7.8) Comment

Use of biomass (firewood) from own forests and third parties and % of biodiesel in diesel for steam generation (stationary combustion) and % of biodiesel in diesel for heat generation (mobile combustion). Considering the biodiesel content in diesel.

Other biomass

(7.30.7.1) Heating value

Select from:

☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

Not applicable

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

18932.97

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

18932.97

(7.30.7.8) Comment

Use of waste from the effluent treatment system (oil and animal fat) for burning in a boiler and generating steam.

Coal

(7.30.7.1) Heating value

Select from:

☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

Not applicable

Oil

(7.30.7.1) Heating value

Select from:

☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

64663.62

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

47746.49

(7.30.7.5) MWh fuel consumed for self-generation of steam

16917.13

(7.30.7.8) Comment

Petroleum derivatives: kerosene (stationary combustion) and gasoline, diesel (mobile combustion) for heat generation GMP, Shale oil and diesel (stationary combustion) for steam generation

Gas

(7.30.7.1) Heating value

Select from:

☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

427924.64

(7.30.7.3) MWh fuel consumed for self-generation of electricity

129889.69

(7.30.7.4) MWh fuel consumed for self-generation of heat

22.71

(7.30.7.5) MWh fuel consumed for self-generation of steam

298012.24

(7.30.7.8) Comment

LPG and natural gas (stationary combustion) for steam generation Acetylene (stationary combustion) and CNG (mobile combustion) for heat generation Natural gas (steam generation) for electricity generation

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Heating value

Select from:

☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

Not applicable

Total fuel

(7.30.7.1) Heating value

Select from:

☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

5896077.35

(7.30.7.3) MWh fuel consumed for self-generation of electricity

129889.69

(7.30.7.4) MWh fuel consumed for self-generation of heat

83929.65

(7.30.7.5) MWh fuel consumed for self-generation of steam

5682258

(7.30.7.8) Comment

More than 90% of the fuels used at BRF are from renewable sources, mainly due to the use of biomass (own and third-party firewood) to generate steam. Other renewable fuels such as biodiesel and alcohol (biogasoline) contained in commercial fuel also contribute to a good result.
[Fixed row]

(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

Electricity

(7.30.9.1) Total Gross generation (MWh)

2918.01

(7.30.9.2) Generation that is consumed by the organization (MWh)

2918.01

(7.30.9.3) Gross generation from renewable sources (MWh)

2918.01

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

2918.01

Heat

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Steam

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Cooling

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0
[Fixed row]

(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.

Row 1

(7.30.14.1) Country/area

Select from:

☑ Brazil

(7.30.14.2) Sourcing method

Select from:

☑ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

60379.9

(7.30.14.6) Tracking instrument used

Select from:

☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Brazil

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

(7.30.14.10) Comment

This initiative involves supplying renewable energy (from solar power) through contractual agreements, which is verified and tracked transparently via valid self-declarations provided by our suppliers. This ensures accountability and sustainability in our energy sourcing practices.

Row 2

(7.30.14.1) Country/area

Select from:

☑ Brazil

(7.30.14.2) Sourcing method

Select from:

☑ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Hydropower (capacity unknown)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

210240

(7.30.14.6) Tracking instrument used

Select from:

☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Brazil

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

(7.30.14.10) Comment

This initiative involves supplying renewable energy (from hydropower) through contractual agreements, which is verified and tracked transparently via valid self-declarations provided by our suppliers. This ensures accountability and sustainability in our energy sourcing practices.

Row 3

(7.30.14.1) Country/area

Select from:

☑ Brazil

(7.30.14.2) Sourcing method

Select from:

☑ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

83289.9

(7.30.14.6) Tracking instrument used

Select from:
☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Brazil

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2023

(7.30.14.10) Comment

In addition to pursuing efficient electricity use, we aim to increase our consumption of electricity from renewable sources to 80% by 2025 and 100% by 2030 at BRF, thereby furthering our Net Zero Commitment. To achieve this, we have entered into agreements for implementing clean energy projects. One significant project was the establishment, in August 2021, of a joint venture with AES Brazil to build a self-generated wind complex at the Cajuína Wind Complex in Rio Grande do Norte, with an installed capacity of 160 MW, producing 80 MWm to BRF. We will acquire this energy through a 15-year power purchase agreement. While our supply

contract is set to commence in January 2024, the wind farm has been partially operational, and we have been benefiting from this energy supply since August 2023, totaling 83,289.9 MWh provided by this project in 2023.

Row 4

(7.30.14.1) Country/area

Select from:

☑ Turkey

(7.30.14.2) Sourcing method

Select from:

☑ Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Hydropower (capacity unknown)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

34077

(7.30.14.6) Tracking instrument used

Select from:

☑ I-REC

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Turkey

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

(7.30.14.10) Comment

This initiative involves purchasing iRECs from hydropower sources to track the origin of a portion of the electricity consumed in our operations in Turkey.

Row 5

(7.30.14.1) Country/area

Select from:

☑ Turkey

(7.30.14.2) Sourcing method

Select from:

☑ Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

26643

(7.30.14.6) Tracking instrument used

Select from:

☑ I-REC

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Turkey

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

(7.30.14.10) Comment

This initiative involves purchasing iRECs from solar sources to track the origin of a portion of the electricity consumed in our operations in Turkey.
[Add row]

(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

Austria

(7.30.16.1) Consumption of purchased electricity (MWh)

13.18

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

13.18

Brazil

(7.30.16.1) Consumption of purchased electricity (MWh)

1957135.1

(7.30.16.2) Consumption of self-generated electricity (MWh)

2918.01

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

1960053.11

Chile

(7.30.16.1) Consumption of purchased electricity (MWh)

2.5

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

2.50

China

(7.30.16.1) Consumption of purchased electricity (MWh)

15.24

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

15.24

Japan

(7.30.16.1) Consumption of purchased electricity (MWh)

24.48

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

24.48

Kuwait

(7.30.16.1) Consumption of purchased electricity (MWh)

59.4

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

59.40

Oman

(7.30.16.1) Consumption of purchased electricity (MWh)

315.84

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

315.84

Paraguay

(7.30.16.1) Consumption of purchased electricity (MWh)

2591.24

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

2591.24

Qatar

(7.30.16.1) Consumption of purchased electricity (MWh)

107.28

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

107.28

Republic of Korea

(7.30.16.1) Consumption of purchased electricity (MWh)

6.12

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

6.12

Russian Federation

(7.30.16.1) Consumption of purchased electricity (MWh)

7.68

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

7.68

Saudi Arabi

(7.30.16.1) Consumption of purchased electricity (MWh)

5998.24

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

5998.24

Singapore

(7.30.16.1) Consumption of purchased electricity (MWh)

70.44

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

70.44

South Africa

(7.30.16.1) Consumption of purchased electricity (MWh)

24.48

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

24.48

Turkey

(7.30.16.1) Consumption of purchased electricity (MWh)

74099

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

129889.69

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

203988.69

United Arab Emirates

(7.30.16.1) Consumption of purchased electricity (MWh)

33515.85

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

33515.85

Uruguay

(7.30.16.1) Consumption of purchased electricity (MWh)

6.6

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

6.60

Viet Nam

(7.30.16.1) Consumption of purchased electricity (MWh)

1.2

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

1.20
[Fixed row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

0.0000085

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

455733.73

(7.45.3) Metric denominator

Select from:

☑ unit total revenue

(7.45.4) Metric denominator: Unit total

53615440000

(7.45.5) Scope 2 figure used

Select from:

☑ Market-based

(7.45.6) % change from previous year

6.4

(7.45.7) Direction of change

Select from:

☑ Increased

(7.45.8) Reasons for change

Select all that apply

☑ Change in renewable energy consumption

☑ Change in revenue

☑ Change in physical operating conditions

(7.45.9) Please explain

Gross emissions (scope 1 and scope 2) were higher in 2023 than in 2022, affecting the emissions intensity indicator. This increase was driven especially by the increase in Scope 1, due to the increase in emissions related to changes in land use (increase in forest fires). As for Scope 2, we had a reduction in emissions, due to the increase in the use of electricity from clean sources, with the start of operations of the wind power plant, a joint venture with AES. In addition, the company had lower net operating revenue in 2023, when compared to 2022. A reduction of approximately R 190 million.

Row 2

(7.45.1) Intensity figure

0.0939

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

455733.73

(7.45.3) Metric denominator

Select from:

☑ metric ton of product

(7.45.4) Metric denominator: Unit total

4854000

(7.45.5) Scope 2 figure used

Select from:

☑ Market-based

(7.45.6) % change from previous year

3.8

(7.45.7) Direction of change

Select from:

☑ Increased

(7.45.8) Reasons for change

Select all that apply

☑ Change in renewable energy consumption

☑ Change in physical operating conditions

(7.45.9) Please explain

The emissions indicator per ton of product is more suited to BRF's reality. Gross emissions (scope 1 and scope 2) were higher in 2023 than in 2022, affecting the emissions intensity indicator. This increase was driven especially by the increase in Scope 1, due to the increase in emissions related to changes in land use (increase in forest fires). As for Scope 2, we had a reduction in emissions, due to the increase in the use of electricity from clean sources, with the start of operations of the wind power plant, a joint venture with AES.
[Add row]

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:

☑ Energy usage

(7.52.2) Metric value

8.2

(7.52.3) Metric numerator

Electricity from clean and traceable source

(7.52.4) Metric denominator (intensity metric only)

Total of electricity consumed

(7.52.5) % change from previous year

66.6

(7.52.6) Direction of change

Select from:

☑ Decreased

(7.52.7) Please explain

Total electricity consumed from clean and traceable sources 170312.80 MWh Total of electricity consumed 2073994.07 MWh In 2023, we reached 8% of BRF's electricity consumption coming from clean sources (wind and solar), with proven traceability. In addition to working towards efficient use of electrical energy, BRF has set a goal to increase this share to 50% from clean sources by 2030, as part of our Net Zero Commitment. To achieve this, we have entered into agreements for the implementation of clean energy projects, such as the partnership with AES Brasil for wind energy generation at the Cajuína Wind Complex in Rio Grande do Norte, Brazil, which began operations within 2023, and a joint initiative with Intrepid Participações S.A. for the development of a solar self-generation park in the Brazilian state of Ceará. On the other hand, BRF stopped acquiring traceability of energy acquired from other clean sources (we maintain a contract with wind/solar plants, however we do not acquire self-declarations or i-REc from these operations, as occurred in 2022), which caused a reduction in total electricity consumed from traceable sources.
[Add row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply

☑ Absolute target

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:

☑ Abs 1

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, we consider this a science-based target, and the target is currently being reviewed by the Science Based Targets initiative

(7.53.1.4) Target ambition

Select from:

☑ 1.5°C aligned

(7.53.1.5) Date target was set

12/01/2023

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

☑ Sulphur hexafluoride (SF6)

☑ Nitrogen trifluoride (NF3)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 1
☑ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:
☑ Market-based

(7.53.1.11) End date of base year

12/31/2020

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

240556.82

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

203934.39

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

444491.210

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

79

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

87.42

(7.53.1.54) End date of target

12/31/2032

(7.53.1.55) Targeted reduction from base year (%)

50.4

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

220467.640

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

244497.81

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

117885.51

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

362383.320

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

36.65

(7.53.1.80) Target status in reporting year

Select from:

☑ Revised

(7.53.1.81) Explain the reasons for the revision, replacement, or retirement of the target

Our greenhouse gas (GHG) emission reduction targets have been revised in light of the new FLAG (Forest, Land and Agriculture) methodology from the Science Based Targets initiative (SBTi). These revised targets were submitted for validation and approval in December 2023. As of the time of submitting this questionnaire to CDP, the targets had not yet been approved. However, we are already considering these new targets into this disclosure.

(7.53.1.82) Explain target coverage and identify any exclusions

Target coverage includes Scope 1 and Scope 2 non FLAG emissions, company wide, including international operations.

(7.53.1.83) Target objective

Climate change is one of the most relevant aspects in BRF's ESG agenda, as highlighted by our materiality results, which identify climate change as one of the most significant issues for the company. Therefore, we recognize the need for the company to contribute to reducing its operational emissions, with a target of a 50.4% reduction in combined Scope 1 and Scope 2 non-FLAG emissions.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

To mitigate its effects and contribute to the strengthening of a low-carbon economy, BRF has an action plan based on 4 work fronts: sustainable purchase of grains, promotion of low-carbon agriculture, increased use of renewable energy and increased operational efficiency, and we have taken concrete steps in this direction. We concluded the 2023 cycle with a reduction in total emissions related to Scope 1 and Scope 2, compared to the 2020 baseline. This achievement was primarily driven by our focus on renewable energy consumption, with proven traceability.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

Row 2

(7.53.1.1) Target reference number

Select from:

☑ Abs 2

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, we consider this a science-based target, and the target is currently being reviewed by the Science Based Targets initiative

(7.53.1.4) Target ambition

Select from:

☑ 1.5°C aligned

(7.53.1.5) Date target was set

12/01/2023

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

☑ Sulphur hexafluoride (SF6)

☑ Nitrogen trifluoride (NF3)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 3

(7.53.1.10) Scope 3 categories

Select all that apply

☑ Scope 3, Category 2 – Capital goods

☑ Scope 3, Category 6 – Business travel

☑ Scope 3, Category 7 – Employee commuting

☑ Scope 3, Category 1 – Purchased goods and services

☑ Scope 3, Category 10 – Processing of sold products

☑ Scope 3, Category 5 – Waste generated in operations

☑ Scope 3, Category 12 – End-of-life treatment of sold products

☑ Scope 3, Category 4 – Upstream transportation and distribution

☑ Scope 3, Category 9 – Downstream transportation and distribution

☑ Scope 3, Category 3 – Fuel- and energy- related activities (not included in Scope 1 or 2)

(7.53.1.11) End date of base year

12/31/2020

(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

839147.53

(7.53.1.15) Base year Scope 3, Category 2: Capital goods emissions covered by target (metric tons CO2e)

0

(7.53.1.16) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)

0

(7.53.1.17) Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO2e)

920340

(7.53.1.18) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO2e)

0

(7.53.1.19) Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)

0

(7.53.1.20) Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO2e)

0

(7.53.1.22) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target (metric tons CO2e)

200492.27

(7.53.1.23) Base year Scope 3, Category 10: Processing of sold products emissions covered by target (metric tons CO2e)

0

(7.53.1.25) Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target (metric tons CO2e)

0

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

1959979.800

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

1959979.800

(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

3

(7.53.1.36) Base year Scope 3, Category 2: Capital goods emissions covered by target as % of total base year emissions in Scope 3, Category 2: Capital goods (metric tons CO2e)

0

(7.53.1.37) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

0

(7.53.1.38) Base year Scope 3, Category 4: Upstream transportation and distribution covered by target as % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e)

100

(7.53.1.39) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target as % of total base year emissions in Scope 3, Category 5: Waste generated in operations (metric tons CO2e)

0

(7.53.1.40) Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)

0

(7.53.1.41) Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (metric tons CO2e)

0

(7.53.1.43) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target as % of total base year emissions in Scope 3, Category 9: Downstream transportation and distribution (metric tons CO2e)

100

(7.53.1.44) Base year Scope 3, Category 10: Processing of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 10: Processing of sold products (metric tons CO2e)

0

(7.53.1.46) Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 12: End-of-life treatment of sold products (metric tons CO2e)

0

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

6.4

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

6.4

(7.53.1.54) End date of target

12/31/2032

(7.53.1.55) Targeted reduction from base year (%)

23.5

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

1499384.547

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

1080913.25

(7.53.1.60) Scope 3, Category 2: Capital goods emissions in reporting year covered by target (metric tons CO2e)

0

(7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)

0

(7.53.1.62) Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

884052.57

(7.53.1.63) Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO2e)

0

(7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)

0

(7.53.1.65) Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)

0

(7.53.1.67) Scope 3, Category 9: Downstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

181863.83

(7.53.1.68) Scope 3, Category 10: Processing of sold products emissions in reporting year covered by target (metric tons CO2e)

0

(7.53.1.70) Scope 3, Category 12: End-of-life treatment of sold products emissions in reporting year covered by target (metric tons CO2e)

0

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

2146829.650

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

2146829.650

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

-40.57

(7.53.1.80) Target status in reporting year

Select from:

☑ Revised

(7.53.1.81) Explain the reasons for the revision, replacement, or retirement of the target

Our greenhouse gas (GHG) emission reduction targets have been revised in light of the new FLAG (Forest, Land and Agriculture) methodology from the Science Based Targets initiative (SBTi). These revised targets were submitted for validation and approval in December 2023. As of the time of submitting this questionnaire to CDP, the targets had not yet been approved. However, we are already considering these new targets into this disclosure.

(7.53.1.82) Explain target coverage and identify any exclusions

The target coverage includes Scope 3 emissions categories of purchased goods and services, transportation and distribution upstream and downstream, related to BRF's value chain emission, company wide, including international operations.

(7.53.1.83) Target objective

Climate change is one of the most relevant aspects in BRF's ESG agenda, as highlighted by our materiality results, which identify climate change as one of the most significant issues for the company. Therefore, we recognize the need for the company to contribute to reducing its value chain emissions, with a target of a 23.5% reduction Scope 3 non-FLAG emissions.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

To mitigate its effects and contribute to the strengthening of a low-carbon economy, BRF has mapped and identified the priority links within its value chain. So, an action plan has been set, based on 4 work fronts: sustainable purchase of grains, promotion of low-carbon agriculture, increased use of renewable energy and increased operational efficiency, and we have taken concrete steps in this direction. Mapping, quantifying, and managing value chain emissions is complex. Therefore, BRF continuously improves its emissions mapping year after year. In 2023, there was a slight increase in Scope 3 emissions compared to the 2020 baseline, driven by the purchase of grains and derivatives.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

Row 3

(7.53.1.1) Target reference number

Select from:

☑ Abs 3

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, we consider this a science-based target, and the target is currently being reviewed by the Science Based Targets initiative

(7.53.1.4) Target ambition

Select from:

☑ 1.5°C aligned

(7.53.1.5) Date target was set

12/01/2023

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

☑ Sulphur hexafluoride (SF6)

☑ Nitrogen trifluoride (NF3)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 1
☑ Scope 3

(7.53.1.10) Scope 3 categories

Select all that apply
☑ Scope 3, Category 1 – Purchased goods and services

(7.53.1.11) End date of base year

12/31/2020

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

46438.89

(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

20697891.62

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

20697891.620

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

20744330.510

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

15.25

(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

71

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

67.6

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

67.05

(7.53.1.54) End date of target

12/31/2032

(7.53.1.55) Targeted reduction from base year (%)

36.4

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

13193394.204

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

75006.88

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

20603613.9

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

20603613.900

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

20678620.780

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ Yes, it covers land-related emissions only (e.g. FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

0.87

(7.53.1.80) Target status in reporting year

Select from:

☑ New

(7.53.1.82) Explain target coverage and identify any exclusions

This is a new target, regarding FLAG (Forest, Land and Agricultura) emissions. The target coverage includes Scope 1 and Scope 3 (category purchased goods and services – animals farming and grains purchase) FLAG emissions, company wide, including international operations.

(7.53.1.83) Target objective

Climate change is a key focus of BRF's ESG agenda, as highlighted by our materiality assessment, which identifies it as one of the most significant issues facing the company. Consequently, we acknowledge the necessity for BRF to actively contribute to reducing emissions across its value chain, with a target of achieving a 36.4% reduction in Scope 1 and 3 FLAG emissions. Of this total reduction, 20.4% represents emission reductions, while 16.0% corresponds to removal efforts.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

To mitigate its effects and contribute to the strengthening of a low-carbon economy, BRF has mapped and identified the priority links within its value chain. So, an action plan has been set, based on 4 work fronts: sustainable purchase of grains, promotion of low-carbon agriculture, increased use of renewable energy and increased operational efficiency, and we have taken concrete steps in this direction. Mapping, quantifying, and managing value chain emissions is complex.

Therefore, BRF continuously improves its emissions mapping year after year. In 2023, there was a slight increase in Scope 3 total emissions compared to the 2020 baseline, driven by the purchase of grains and derivatives.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

[Add row]

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

☑ Targets to increase or maintain low-carbon energy consumption or production

☑ Net-zero targets

☑ Other climate-related targets

(7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.

Row 1

(7.54.1.1) Target reference number

Select from:

☑ Low 1

(7.54.1.2) Date target was set

12/01/2023

(7.54.1.3) Target coverage

Select from:

☑ Organization-wide

(7.54.1.4) Target type: energy carrier

Select from:

☑ Electricity

(7.54.1.5) Target type: activity

Select from:

☑ Consumption

(7.54.1.6) Target type: energy source

Select from:

☑ Renewable energy source(s) only

(7.54.1.7) End date of base year

12/31/2020

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

2060176.85

(7.54.1.9) % share of low-carbon or renewable energy in base year

0

(7.54.1.10) End date of target

12/31/2030

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

100

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

19

(7.54.1.13) % of target achieved relative to base year

19.00

(7.54.1.14) Target status in reporting year

Select from:

☑ Revised

(7.54.1.15) Explain the reasons for the revision, replacement, or retirement of the target

BRF previously aimed to achieve 50% clean electricity by 2030. However, following the revision of its emissions reduction targets in accordance with the new SBTi FLAG methodology, this target has also been updated. To ensure alignment with a scenario that limits temperature rise to 1.5C, the company is committed to sourcing 80% of its electricity from renewable sources by 2025, and 100% by 2030.

(7.54.1.16) Is this target part of an emissions target?

Yes

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply

☑ Science Based Targets initiative

(7.54.1.18) Science Based Targets initiative official validation letter

4.6.1.8. Science Based Targets initiative.pdf

(7.54.1.19) Explain target coverage and identify any exclusions

This target is related to Scope 2 emissions (electricity purchased) and its considered company-wide.

(7.54.1.20) Target objective

With the goal of achieving 80% of electricity from renewable sources by 2025 and 100% by 2030, BRF aims to ensure that its electricity supply comes entirely from low-emission sources. This strategy not only reinforces the company's commitment to sustainability but also plays a crucial role in promoting a low-carbon energy transition. By adopting these practices, BRF is actively reducing its emissions associated with Scope 2, contributing to a more sustainable future that aligns with global goals to combat climate change.

(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

To achieve its established goal, BRF is leveraging various energy supply projects in its pipeline. Among these is the wind energy project in partnership with AES in Cajuína, which began in 2023, and the initiative called Power China, a joint venture with Intrepid Participações S.A. to implement a solar power generation park in the Brazilian state of Ceará, scheduled to start in 2025. Additionally, in certain cases, BRF is also acquiring iRECs to ensure the traceability of its renewable energy purchases. In 2023, 19% of our electricity consumption was met with renewable energy, with verified traceability either through self-declaration or iRECs.
[Add row]

(7.54.2) Provide details of any other climate-related targets, including methane reduction targets.

Row 1

(7.54.2.1) Target reference number

Select from:
☑ Oth 1

(7.54.2.2) Date target was set

12/01/2020

(7.54.2.3) Target coverage

Select from:
☑ Organization-wide

(7.54.2.4) Target type: absolute or intensity

Select from:

☑ Absolute

(7.54.2.5) Target type: category & Metric (target numerator if reporting an intensity target)

Land use change

☑ Percent of value chain compliant with zero gross deforestation

(7.54.2.7) End date of base year

12/31/2020

(7.54.2.8) Figure or percentage in base year

0.1

(7.54.2.9) End date of target

12/31/2025

(7.54.2.10) Figure or percentage at end of date of target

100

(7.54.2.11) Figure or percentage in reporting year

84.94

(7.54.2.12) % of target achieved relative to base year

84.9249249249

(7.54.2.13) Target status in reporting year

Select from:

☑ Underway

(7.54.2.15) Is this target part of an emissions target?

No

(7.54.2.16) Is this target part of an overarching initiative?

Select all that apply
☑ Remove deforestation

(7.54.2.18) Please explain target coverage and identify any exclusions

The target encompasses the traceability of grains, considering all the biomes in which BRF operates.

(7.54.2.19) Target objective

The main objective of the target is to ensure a deforestation-free supply chain, in accordance with the Sustainable Grain Procurement Policy.

(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year

To ensure the traceability of purchased grains, we utilize a platform based on geospatial devices and a Geographic Information System (GIS), allowing the crossing of territorial criteria with data regarding the location of properties, which is identified in the Rural Environmental Registry (CAR). For the nominal criteria, we cross-reference public lists with the producer's CPF/CNPJ to assess compliance with socio-environmental criteria. During the year, we achieved 100% traceability of direct grain suppliers and 77% of indirect ones in the Amazon and Cerrado regions, which represent 62% of the purchased volume. In the calculation of all biomes, we achieved 99.9% traceability of direct and 79% of indirect ones, totalizing 84.94%.
[Add row]

(7.54.3) Provide details of your net-zero target(s).

Row 1

(7.54.3.1) Target reference number

Select from:

☑ NZ1

(7.54.3.2) Date target was set

12/01/2023

(7.54.3.3) Target Coverage

Select from:

☑ Organization-wide

(7.54.3.4) Targets linked to this net zero target

Select all that apply

☑ Abs1

☑ Abs2

☑ Abs3

☑ Low1

(7.54.3.5) End date of target for achieving net zero

12/31/2050

(7.54.3.6) Is this a science-based target?

Select from:

☑ Yes, we consider this a science-based target, and the target is currently being reviewed by the Science Based Targets initiative

(7.54.3.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

☑ Scope 3

(7.54.3.9) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

☑ Sulphur hexafluoride (SF6)

☑ Nitrogen trifluoride (NF3)

(7.54.3.10) Explain target coverage and identify any exclusions

The Net Zero goal includes non-FLAG emissions and FLAG emissions from scopes 1, 2, and 3. For scope 3, the categories considered were: purchased goods and services, transportation and distribution upstream and downstream.

(7.54.3.11) Target objective

Climate change is a critical focus in BRF's ESG agenda, as underscored by our materiality results, which identify it as one of the most significant issues for the company. As one of the world's largest food companies, we are committed to achieving Net Zero greenhouse gas (GHG) emissions by 2050, across its value chain. For near term target (non FLAG): BRF S.A commits to reduce absolute Scopes 1 and 2 GHG emissions 50,4% by 2032 from a 2020 base year. Also, BRF is committed to reducing absolute scope 3 GHG emissions in the category of purchased goods and services, transportation and distribution upstream and downstream by 23.5% within the same period. For near term target (FLAG): BRF commits to reduce absolute Scopes 1 and 3 FLAG GHG emissions 36,4% by 2032 from a 2020 base year. For long term target (non FLAG): BRF commits to reduce absolute Scope 1, 2 and 3 GHG emissions 90% by 2050 from a 2020 base year. For long term target (FLAG): BRF commits to reduce emissions from agriculture, forestry, and land-use 72% by 2050 from a 2020 base year. For electricity: BRF commits to increase annual sourcing of renewable electricity from 0.0% in 2020 to 100% by 2030.

(7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

☑ Yes

(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

☑ Yes, and we have already acted on this in the reporting year

(7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply

☑ Yes, we plan to purchase and cancel carbon credits for neutralization at the end of the target

(7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

As part of its Net Zero strategy, BRF aims to neutralize its residual emissions by 2050. The company is currently in the process of studying and defining which mechanism will be used to achieve this neutralization. It is most likely that BRF will opt for the purchase of high-quality carbon credits, it's one of the options for the neutralization at the end of the NetZero target.

(7.54.3.16) Describe the actions to mitigate emissions beyond your value chain

One of the actions to mitigate emissions beyond our value chain is grain traceability. BRF is committed to ensuring 100% traceability of the grains purchased from the biomes where we operate. This measure is crucial for preventing deforestation and emissions related to land use change. In addition, we encourage the adoption of low-carbon animal husbandry practices through the use of solar panels by our integrated producers or biodigesters for waste treatment.

(7.54.3.17) Target status in reporting year

Select from:

☑ Revised

(7.54.3.18) Explain the reasons for the revision, retirement, or replacement of the target

Our greenhouse gas (GHG) emission reduction targets have been revised in light of the new FLAG (Forest, Land and Agriculture) methodology from the Science Based Targets initiative (SBTi). These revised targets were submitted for validation and approval in December 2023. As of the time of submitting this questionnaire to CDP, the targets had not yet been approved. However, we are already considering these new targets into this disclosure.

(7.54.3.19) Process for reviewing target

In 2021, BRF committed to the Science Based Targets initiative (SBTi) and is currently in the process of reviewing its targets in light of the updated FLAG methodology, which was published in September 2022. This new methodology provides guidance for companies in these sectors to estimate the extent and pace at which they need to mitigate land-use-related emissions, in line with the Paris Agreement goal of limiting global warming to 1.5C. For this review, BRF has engaged a specialized consultancy to assist in defining both short-term and long-term targets according to the new methodology. The revised targets were submitted for validation and approval in December 2023. As of the time of submitting this questionnaire to CDP, the targets had not yet been approved.
[Add row]

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Select from:
☑ Yes

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Under investigation	*0*	*`Numeric input*
To be implemented	*0*	*0*
Implementation commenced	*1*	*43239.36*
Implemented	*1*	*43239.36*
Not to be implemented	*0*	*`Numeric input*

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy generation
☑ Wind

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

43239.36

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

60000000

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

92000000

(7.55.2.7) Payback period

Select from:

☑ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 11-15 years

(7.55.2.9) Comment

In addition to pursuing efficient electricity use, we aim to increase our consumption of electricity from renewable sources to 100% by 2030 at BRF, thereby furthering our Net Zero Commitment. To achieve this, we have entered into agreements for implementing renewable energy projects. One significant project was the establishment, in August 2021, of a joint venture with AES Brazil to build a self-generated wind complex at the Cajuína Wind Complex in Rio Grande do Norte, with an installed capacity of 160 MW, producing 80 MWm to BRF. We will acquire this energy through a 15-year power purchase agreement. While our supply contract is set to commence in January 2024, the wind farm has been partially operational, and we have been benefiting from this energy supply since August 2023, totaling 83,289.9 MWh provided by this project in 2023. So, we consider this project as already implemented. Another joint initiative is also underway for the implementation of a solar energy generation park in the Brazilian state of Ceará.
[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:
☑ Marginal abatement cost curve

(7.55.3.2) Comment

During the review process of our greenhouse gas reduction targets, which were submitted for validation to the Science Based Targets initiative (SBTi), we developed a marginal abatement cost curve (MACC). This curve includes the projects mapped within the company that address part of our reduction goals. The marginal abatement cost curve is a crucial tool for influencing project prioritization decisions, as it helps us assess the cost-effectiveness of various emission reduction initiatives and allocate resources more efficiently.

Row 2

(7.55.3.1) Method

Select from:
☑ Dedicated budget for energy efficiency

(7.55.3.2) Comment

The Executive Board evaluates the technical indicators of efficiency (energy, water and steam) generating information for decisions and taking short-term actions. Monthly, a corporate evaluation is performed in order to verify compliance with the goals and define settings for medium- and long-term actions. These actions drive the definition of the annual budget for efficiency investments. As an advance in the climate agenda, the criterion of greenhouse gas emissions was incorporated into the flow of analysis of CAPEX investment projects. The company has made significant investments in the acquisition of electricity from clean sources, as mentioned throughout the questionnaire.

Row 3

(7.55.3.1) Method

Select from:

☑ Internal price on carbon

(7.55.3.2) Comment

BRF is developing and implementing a methodology to incorporate internal carbon pricing into investment decisions. In collaboration with Fundação Getulio Vargas, we have developed an internal carbon pricing methodology that provides a more accurate identification of the costs associated with various emission reduction options within the company. This identification facilitates the comparison and prioritization of mitigation actions. The goal is to integrate the cost of greenhouse gas (GHG) emissions into financial and business decisions to drive emissions reductions and promote more sustainable practices. The tool has been developed, and we plan to implement in the next years.

Row 4

(7.55.3.1) Method

Select from:

☑ Compliance with regulatory requirements/standards

(7.55.3.2) Comment

BRF's annual budget dedicated to requirements related to environmental requirements and standards. Through the EHS (Environmental, Health and Safety) Legal Obligation Monitoring System, BRF manages the regulation regarding environmental aspects. There are more than 300 techincal professionals using the system. [Add row]

(7.67) Do you implement agriculture or forest management practices on your own land with a climate change mitigation and/or adaptation benefit?

Select from:
☑ Yes

(7.67.1) Specify the agricultural or forest management practice(s) implemented on your own land with climate change mitigation and/or adaptation benefits and provide a corresponding emissions figure, if known.

Row 1

(7.67.1.1) Management practice reference number

Select from:
☑ MP1

(7.67.1.2) Management practice

Select from:
☑ Replacing fossil fuels by renewable energy sources

(7.67.1.3) Description of management practice

BRF manages a forestry asset of 43,611 hectares, of which 26,966 hectares are used for planting trees, which are used to supply biomass to the company's factories to generate steam in the boilers. The remaining areas are comprised of conservation areas, roads, hydrography and infrastructure. Of the approximately 27,000 hectares of productive area, 18,975 hectares are owned by the company, which are located within a medium radius of the factories, and where species belonging to the Eucalyptus genus are planted mainly.

(7.67.1.4) Primary climate change-related benefit

Select from:
☑ Emission reductions (mitigation)

(7.67.1.5) Estimated CO2e savings (metric tons CO2e)

0

(7.67.1.6) Please explain

BRF's strategy of maintaining a forestry asset for its own planting and supply of biomass for steam generation has a direct impact on the company's strategy of reducing direct emissions, an important action for BRF's climate mitigation. If biomass were not used as fuel for the boilers, we would probably be using fossil fuels such as natural gas or fuel oil. Another important point is that, because our own forests are located close to our factories, we are avoiding higher levels of emissions related to the transportation of this biomass to the factories.
[Add row]

(7.68) Do you encourage your suppliers to undertake any agricultural or forest management practices with climate change mitigation and/or adaptation benefits?

Select from:
☑ Yes

(7.68.1) Specify which agricultural or forest management practices with climate change mitigation and/or adaptation benefits you encourage your suppliers to undertake and describe your role in the implementation of each practice.

Row 1

(7.68.1.1) Management practice reference number

Select from:
☑ MP1

(7.68.1.2) Management practice

Select from:
☑ Low carbon energy use

(7.68.1.3) Description of management practice

Considering the performance and impact of its entire production chain, BRF seeks to encourage low-carbon agriculture. Our main initiative is to scale up the use of solar energy with our integrated poultry producers. In other words, BRF encourages its integrated poultry producers to install photovoltaic panels to generate electricity from solar energy, a clean and renewable source of electricity.

(7.68.1.4) Your role in the implementation

Select all that apply

☑ Financial

(7.68.1.5) Explanation of how you encourage implementation

BRF has an agreement with Banco do Brasil to provide R200 million in easy financing for integrated poultry producers, with lower interest rates, to finance investments in the installation of solar energy panels on farms, while also providing commercial, technical and legal support. In addition, we continue to pay producers based on their energy consumption prior to the installation of the panels, regardless of the reduction in the partner's bill. Producers with photovoltaic plants installed on their properties will be able to improve their income based on their structural score, according to the criteria provided for in the program and which make up the amount received by the integrated producer.

(7.68.1.6) Climate change related benefit

Select all that apply

☑ Emissions reductions (mitigation)

(7.68.1.7) Comment

At the end of 2023, around 57% of the volume of poultry produced came from those integrated with photovoltaic energy on their properties.

Row 2

(7.68.1.1) Management practice reference number

Select from:

☑ MP2

(7.68.1.2) Management practice

Select from:

☑ Land use change

(7.68.1.3) Description of management practice

We work to be an agent of transformation in our production chain, promoting production models that preserve biomes and biodiversity. In this sense, we made a public commitment in 2020 to ensure 100% traceability of grains from the Amazon and Cerrado by 2025. In 2023, this commitment was extended to all biomes in which we operate. This commitment to have a traceable grain supply chain aims to ensure that the origin of the grains does not come from deforested areas. For direct supply, this is a mandatory item. In other words, suppliers that do not meet this item are subject to having their supply to BRF blocked.

(7.68.1.4) Your role in the implementation

Select all that apply

☑ Knowledge sharing

(7.68.1.5) Explanation of how you encourage implementation

BRF has a booklet on grain traceability (BRF Sustainable Grain Supplier Booklet, available on its website), which serves as a platform for disseminating information and knowledge on the topic, in order to provide greater clarity to our criteria and reinforce the importance of engaging our grain business partners, for a chain free of deforestation and with low impact on biodiversity.

(7.68.1.6) Climate change related benefit

Select all that apply

☑ Increase carbon sink (mitigation)

(7.68.1.7) Comment

In 2023, we achieved 100% traceability of direct grain suppliers and 77% of indirect suppliers in the Amazon and Cerrado, which correspond to 62% of the volume purchased. In all biomes, we achieved 99.9% traceability of direct suppliers and 79% of indirect suppliers.
[Add row]

(7.68.2) Do you collect information from your suppliers about the outcomes of any implemented agricultural/forest management practices you have encouraged?

Select from:

☑ Yes

(7.69) Do you know if any of the management practices implemented on your own land disclosed in 7.67.1 have other impacts besides climate change mitigation/adaptation?

Select from:
☑ Yes

(7.69.1) Provide details on those management practices that have other impacts besides climate change mitigation/adaptation and on your management response.

Row 1

(7.69.1.1) Management practice reference number

Select from:
☑ MP1

(7.69.1.2) Overall effect

Select from:
☑ Positive

(7.69.1.3) Which of the following has been impacted?

Select all that apply
☑ Biodiversity
☑ Yield

(7.69.1.4) Description of impact

The company's own forest areas include conservation areas, which are important for maintaining biodiversity. In addition, the strategy of owning its own areas (instead of only buying wood from third parties) is important for the company's financial profitability, as the cost is generally lower.

(7.69.1.5) Have you implemented any response to these impacts?

Select from:

☑ No

(7.69.1.6) Description of the response

We have not implemented any response to this impact, since these are positive impacts for biodiversity and the company's financial health. Therefore, we understand that there is no need for responses to the impact.
[Add row]

(7.70) Do you know if any of the management practices mentioned in 7.68.1 that were implemented by your suppliers have other impacts besides climate change mitigation/adaptation?

Select from:

☑ Yes

(7.70.1) Provide details of those management practices implemented by your suppliers that have other impacts besides climate change mitigation/adaptation.

Row 1

(7.70.1.1) Management practice reference number

Select from:

☑ MP1

(7.70.1.2) Overall effect

Select from:

☑ Positive

(7.70.1.3) Which of the following has been impacted?

Select all that apply

☑ Yield

(7.70.1.4) Description of impacts

By encouraging the use of solar energy among our integrated poultry producers, we are promoting a positive energy transition and reducing dependence on fossil fuels for electricity generation. In addition to the benefits related to climate change, this practice allows producers to increase the financial profitability of their businesses, based on the score in the structural criterion of the Programa Integrado Destaque, as provided for in the program, contributing to the value of the bonus received by the producer.

(7.70.1.5) Have any response to these impacts been implemented?

Select from:

☑ No

(7.70.1.6) Description of the response(s)

We have not implemented any response to this impact, since it is a positive impact on the financial health of our suppliers, in addition to directly contributing to the energy transition in our value chain. Therefore, we understand that there is no need for responses to the impact.
[Add row]

(7.73) Are you providing product level data for your organization's goods or services?

Select from:

☑ No, I am not providing data

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

☑ Yes

(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

Row 1

(7.74.1.1) Level of aggregation

Select from:

☑ Product or service

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☑ No taxonomy used to classify product(s) or service(s) as low carbon

(7.74.1.3) Type of product(s) or service(s)

Other

☑ Other, please specify **:**Carbon neutral plant-based foods.

(7.74.1.4) Description of product(s) or service(s)

Three products from BRF's plant-based portfolio stand out for being carbon neutral: cauliflower wings, vegetable nuggets, and plant protein nuggets. In all three cases, BRF ensures the offsetting of all greenhouse gas emissions generated by these products, considering their entire value chain from production to final consumption and end-of-life of the packaging (cradle to grave). This effort is part of BRF's goal to achieve Net Zero by 2050, encompassing both its operations and value chain. The company has a public commitment to implementing a line of carbon-neutral products, which was achieved in 2021 with the launch of the carbon-neutral plant-based chicken line, Veg&Tal. In 2023, the chicken line was discontinued from the portfolio, but the three new carbon-neutral products mentioned above (cauliflower wings, vegetable nuggets, and plant protein nuggets) were introduced.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☑ Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

☑ Other, please specify **:**ISO 14067:2018 Greenhouse gases — Carbon footprint of products — Requirements and guidelines for quantification.

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

☑ Cradle-to-grave

(7.74.1.8) Functional unit used

ton CO2 e/ton of product

(7.74.1.9) Reference product/service or baseline scenario used

Traditional lines

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

☑ Cradle-to-grave

(7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

3.38

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

The calculation involved quantifying the carbon footprint of three products from the Veg&Tal line (cauliflower wings, vegetable nuggets, and plant protein nuggets), which are produced at BRF's Toledo-PR facility. This quantification was based on their respective life cycle assessments. The scope of the calculation spanned from cradle to grave, encompassing all emissions from the raw material production stage to the end-of-life of the packaging of these products. The study adhered to the requirements of ISO 14067:2018 (Greenhouse gases — Carbon footprint of products — Requirements and guidelines for quantification). The quantified emissions are offset through carbon credits

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

0.008

[Add row]

(7.79) Has your organization canceled any project-based carbon credits within the reporting year?

Select from:

☑ No

C8. Environmental performance - Forests

(8.1) Are there any exclusions from your disclosure of forests-related data?

	Exclusion from disclosure
Timber products	*Select from:* ☑ No
Palm oil	*Select from:* ☑ No
Soy	*Select from:* ☑ No

[Fixed row]

(8.2) Provide a breakdown of your disclosure volume per commodity.

Timber products

(8.2.1) Disclosure volume (metric tons)

1527904

(8.2.2) Volume type

Select all that apply

☑ Produced

☑ Sourced

(8.2.3) Produced volume (metric tons)

918022

(8.2.4) Sourced volume (metric tons)

609882

Palm oil

(8.2.1) Disclosure volume (metric tons)

46723

(8.2.2) Volume type

Select all that apply

☑ Sourced

(8.2.4) Sourced volume (metric tons)

46723

Soy

(8.2.1) Disclosure volume (metric tons)

2818868

(8.2.2) Volume type

Select all that apply

☑ Sourced

(8.2.4) Sourced volume (metric tons)

2818868
[Fixed row]

(8.3) Provide details on the land you own, manage and/or control that is used to produce your disclosed commodities.

Timber products

(8.3.1) Type of control

Select from:
☑ Own land

(8.3.2) Country/area

Select from:
☑ Brazil

(8.3.3) First-level administrative division

Select from:
☑ States/equivalent jurisdictions

(8.3.4) Specify the states or equivalent jurisdictions

Santa Catarina; Paraná; Goiás; Mato Grosso; Minas Gerais; Rio Grande do Sul; Pernambuco; Mato Grosso do Sul.

(8.3.5) Land type

Select from:
☑ Tree plantations

(8.3.6) Area (hectares)

18975

(8.3.7) Indicate if you can provide the volume produced on land you own, manage and/or control

Select from:

☑ Yes

(8.3.8) Volume produced on land you own, manage and/or control (metric tons)

918022

(8.3.9) % area third-party certified

0

(8.3.10) Third-party certification scheme

Select all that apply

☑ No certified area in this country/area, state or equivalent jurisdiction

(8.3.11) Attach a list of production facility names and locations (optional)

List.csv

Palm oil

(8.3.7) Indicate if you can provide the volume produced on land you own, manage and/or control

Select from:

☑ No, other reason, please specify **:**Not applicable only sourced commodity.

Soy

(8.3.7) Indicate if you can provide the volume produced on land you own, manage and/or control

Select from:

☑ No, other reason, please specify **:**Not applicable only sourced commodity.

Timber products

(8.3.1) Type of control

Select from:

☑ Concessions/lease

(8.3.2) Country/area

Select from:

☑ Brazil

(8.3.3) First-level administrative division

Select from:

☑ States/equivalent jurisdictions

(8.3.4) Specify the states or equivalent jurisdictions

Santa Catarina; Paraná; Goiás; Mato Grosso; Minas Gerais; Rio Grande do Sul; Pernambuco; Mato Grosso do Sul.

(8.3.5) Land type

Select from:

☑ Tree plantations

(8.3.6) Area (hectares)

7991

(8.3.7) Indicate if you can provide the volume produced on land you own, manage and/or control

Select from:

☑ Yes

(8.3.8) Volume produced on land you own, manage and/or control (metric tons)

609882

(8.3.9) % area third-party certified

0

(8.3.10) Third-party certification scheme

Select all that apply

☑ No certified area in this country/area, state or equivalent jurisdiction

(8.3.11) Attach a list of production facility names and locations (optional)

List.csv
[Add row]

(8.4) Indicate if any of the land you own, manage and/or control was not used to produce your disclosed commodities in the reporting year.

Select from:

☑ Some of the land we own, manage and/or control is not used for production

(8.4.1) Provide details on the land you own, manage and/or control that was not used to produce your disclosed commodities in the reporting year.

Row 1

(8.4.1.1) Country/area

Select from:

☑ Brazil

(8.4.1.2) Type of control

Select from:

☑ Own land

(8.4.1.3) Land type

Select from:

☑ Unplanted land (designated for future planting)

(8.4.1.4) Area (hectares)

2089

(8.4.1.5) % covered by natural forests and other natural ecosystems

0

(8.4.1.6) Please explain

Of the approximately 44 thousand hectares that make up the forestry assets managed by BRF, 18,726 hectares include areas that did not include forests for energy use, that is, productive areas available for planting and non-productive areas within the company's own areas. - Productive areas available for planting: company's own areas classified as productive that have already been harvested and are now awaiting planting, according to the company's forest formation plan. The formation time depends mainly on weather conditions. - Non-productive areas: conservation areas, miscellaneous areas (fields, areas available for sale, lease and others), roads and hydrography.

Row 2

(8.4.1.1) Country/area

Select from:

☑ Brazil

(8.4.1.2) Type of control

Select from:

☑ Own land

(8.4.1.3) Land type

Select from:

☑ Set-aside land for conservation

(8.4.1.4) Area (hectares)

2883

(8.4.1.5) % covered by natural forests and other natural ecosystems

100

(8.4.1.6) Please explain

Of the approximately 44 thousand hectares that make up the forestry assets managed by BRF, 18,726 hectares include areas that did not include forests for energy use, that is, productive areas available for planting and non-productive areas within the company's own areas. - Productive areas available for planting: company's own areas classified as productive that have already been harvested and are now awaiting planting, according to the company's forest formation plan. The formation time depends mainly on weather conditions. - Non-productive areas: conservation areas, miscellaneous areas (fields, areas available for sale, lease and others), roads and hydrography.

Row 3

(8.4.1.1) Country/area

Select from:

☑ Brazil

(8.4.1.2) Type of control

Select from:

☑ Own land

(8.4.1.3) Land type

Select from:

☑ Area for infrastructure

(8.4.1.4) Area (hectares)

373

(8.4.1.5) % covered by natural forests and other natural ecosystems

0

(8.4.1.6) Please explain

Of the approximately 44 thousand hectares that make up the forestry assets managed by BRF, 18,726 hectares include areas that did not include forests for energy use, that is, productive areas available for planting and non-productive areas within the company's own areas. - Productive areas available for planting: company's own areas classified as productive that have already been harvested and are now awaiting planting, according to the company's forest formation plan. The formation time depends mainly on weather conditions. - Non-productive areas: conservation areas, miscellaneous areas (fields, areas available for sale, lease and others), roads and hydrography.

Row 4

(8.4.1.1) Country/area

Select from:

☑ Brazil

(8.4.1.2) Type of control

Select from:

☑ Own land

(8.4.1.3) Land type

Select from:

☑ Other land type, please specify :Hydrography and other

(8.4.1.4) Area (hectares)

13380

(8.4.1.5) % covered by natural forests and other natural ecosystems

0

(8.4.1.6) Please explain

Of the approximately 44 thousand hectares that make up the forestry assets managed by BRF, 18,726 hectares include areas that did not include forests for energy use, that is, productive areas available for planting and non-productive areas within the company's own areas. - Productive areas available for planting: company's own areas classified as productive that have already been harvested and are now awaiting planting, according to the company's forest formation plan. The formation time depends mainly on weather conditions. - Non-productive areas: conservation areas, miscellaneous areas (fields, areas available for sale, lease and others), roads and hydrography.
[Add row]

(8.5) Provide details on the origins of your sourced volumes.

Timber products

(8.5.1) Country/area of origin

Select from:
☑ Brazil

(8.5.2) First level administrative division

Select from:
☑ States/equivalent jurisdictions

(8.5.3) Specify the states or equivalent jurisdictions

Santa Catarina; Paraná; Goiás; Rio Grande do Sul; Pernambuco; Rio de Janeiro; Mato Grosso do Sul.

(8.5.4) Volume sourced from country/area of origin (metric tons)

609882

(8.5.5) Source

Select all that apply

☑ Multiple contracted producers

☑ Contracted suppliers (processors)

(8.5.7) Please explain

The approximately 27 thousand productive hectares under BRF's management are composed of owned areas (18,975), leased areas (7,837 ha) and forests purchased standing from third parties (154 ha). The productive areas comprise 8 Brazilian states and 196 properties (97 owned, 91 leased and 8 purchased standing). Even so, BRF is not self-sufficient in its supply and needs to purchase biomass from third-party sources. Consumption from owned sources, leased and purchased standing in 2023 was 63% and the other 37% is from purchases from third parties delivered to the factory. - Own areas: used only if in compliance with legislation (Forest Code) – analysis carried out at the beginning of use of the property, without updating in subsequent years. - Leased areas and purchased standing areas: the supply verification criteria are followed for approval of new contracts, which must comply with legal obligations according to contractual clauses and BRF requirements. - Third-party suppliers: follow the supply criteria for approval and purchase (mandatory requirement is that the biomass must come from reforestation plantations). Upon receipt of the cargo, an analysis of the quality and origin of the product is carried out. It is checked on site to verify that there are no native species and if there are plants that do not meet technical standards.

Palm oil

(8.5.1) Country/area of origin

Select from:

☑ Indonesia

(8.5.2) First level administrative division

Select from:

☑ States/equivalent jurisdictions

(8.5.3) Specify the states or equivalent jurisdictions

Dumai; North Sumatra Island; Balikpapan; Kalimantan.

(8.5.4) Volume sourced from country/area of origin (metric tons)

45050.6

(8.5.5) Source

Select all that apply

☑ Trader/broker/commodity market

(8.5.7) Please explain

The main usage by BRF of palm oil and palm kernel oil derivatives is to the production of spreads (margarine). Almost 100% of the volume of palm oil (palm and palm kernel) purchased by BRF comes from Indonesia and Malaysia, with 96% (45,050.6 tons) from Indonesia and 3% (1,406.4 tons) from Malaysia. Of this volume, 98% is obtained from two large suppliers that have public commitments related to No Deforestation, No Peat Development and No Exploitation (NDPE). As an example, among these commitments, one of our suppliers has a goal of "Achieve 100% traceability to place of production until 2025" and "100% of new suppliers committed to NDPE".

Soy

(8.5.1) Country/area of origin

Select from:

☑ Brazil

(8.5.2) First level administrative division

Select from:

☑ States/equivalent jurisdictions

(8.5.3) Specify the states or equivalent jurisdictions

Mato Grosso do Sul, Santa Catarina, Mato Grosso, Minas Gerais, Espírito Santo, Paraná, Rio Grande do Sul, Maranhão, Tocantins, São Paulo, Distrito Federal, Goiás, Bahia e Piauí

(8.5.4) Volume sourced from country/area of origin (metric tons)

2818868

(8.5.5) Source

Select all that apply

☑ Independent smallholders

☑ Single contracted producer

☑ Multiple contracted producers

☑ Trader/broker/commodity market

(8.5.7) Please explain

The main use of soybeans and derivatives is to the production of animal feed. BRF purchases soy in the market and it derivates from the following sources: Small Rural producers: direct purchase from the farm to BRF (represent a small amount of total acquisition); Grain dealers: small businesses that are intermediary in the commodities market (grains); Trading companies: large companies that operate as intermediary in the grains market. Cooperatives: civil/commercial non-profit organisations formed by groups of rural producers. The acquisition from cooperatives is the most relevant amount of the total. From now on, we will focus our reporting on soybean data, an agricultural commodity of great importance in the context of deforestation in Brazil and which, among others, is addressed by BRF in its commitment to "Ensure the traceability of 100% of grains in all biomes where we operate by 2025".
[Add row]

(8.6) Does your organization produce or source palm oil derived biofuel?

Select from:

☑ No

(8.7) Did your organization have a no-deforestation or no-conversion target, or any other targets for sustainable production/ sourcing of your disclosed commodities, active in the reporting year?

Timber products

(8.7.1) Active no-deforestation or no-conversion target

Select from:

☑ Yes, we have a no-conversion target

(8.7.2) No-deforestation or no-conversion target coverage

Select from:

☑ Organization-wide (including suppliers)

(8.7.5) Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target

Select from:

☑ Yes, we have other targets related to this commodity

Palm oil

(8.7.1) Active no-deforestation or no-conversion target

Select from:

☑ Yes, we have a no-conversion target

(8.7.2) No-deforestation or no-conversion target coverage

Select from:

☑ Organization-wide (including suppliers)

(8.7.5) Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target

Select from:

☑ Yes, we have other targets related to this commodity

Soy

(8.7.1) Active no-deforestation or no-conversion target

Select from:

☑ Yes, we have a no-conversion target

(8.7.2) No-deforestation or no-conversion target coverage

Select from:

☑ Organization-wide (including suppliers)

(8.7.5) Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target

Select from:

☑ Yes, we have other targets related to this commodity

[Fixed row]

(8.7.1) Provide details on your no-deforestation or no-conversion target that was active during the reporting year.

Timber products

(8.7.1.1) No-deforestation or no-conversion target

Select from:

☑ No-conversion

(8.7.1.2) Your organization’s definition of “no-deforestation” or “no-conversion”

According to the organization, "non-conversion" is the absence of change from a natural ecosystem to another land use or profound change in the species composition, structure, or function of the ecosystem in question."Non-deforestation" is understood as the absence of loss of natural forests as a result of the following processes: conversion to agriculture or other non-forest land use; conversion to a plantation; severe or sustained degradation.

(8.7.1.3) Cutoff date

Select from:

☑ 2020

(8.7.1.4) Geographic scope of cutoff date

Select from:

☑ Applied globally

(8.7.1.5) Rationale for selecting cutoff date

Select from:

☑ Compliance with initiative, please specify **:**SBTi (Science Based Targets initiative)

(8.7.1.6) Target date for achieving no-deforestation or no-conversion

Select from:

☑ 2025

Palm oil

(8.7.1.1) No-deforestation or no-conversion target

Select from:

☑ No-conversion

(8.7.1.2) Your organization’s definition of “no-deforestation” or “no-conversion”

According to the organization, "non-conversion" is the absence of change from a natural ecosystem to another land use or profound change in the species composition, structure, or function of the ecosystem in question."Non-deforestation" is understood as the absence of loss of natural forests as a result of the following processes: conversion to agriculture or other non-forest land use; conversion to a plantation; severe or sustained degradation.

(8.7.1.3) Cutoff date

Select from:

☑ 2023

(8.7.1.4) Geographic scope of cutoff date

Select from:

☑ Applied globally

(8.7.1.5) Rationale for selecting cutoff date

Select from:

☑ Compliance with initiative, please specify **:**SBTi (Science Based Targets initiative)

(8.7.1.6) Target date for achieving no-deforestation or no-conversion

Select from:

☑ 2025

Soy

(8.7.1.1) No-deforestation or no-conversion target

Select from:

☑ No-conversion

(8.7.1.2) Your organization’s definition of “no-deforestation” or “no-conversion”

According to the organization, "non-conversion" is the absence of change from a natural ecosystem to another land use or profound change in the species composition, structure, or function of the ecosystem in question."Non-deforestation" is understood as the absence of loss of natural forests as a result of the following processes: conversion to agriculture or other non-forest land use; conversion to a plantation; severe or sustained degradation.

(8.7.1.3) Cutoff date

Select from:

☑ 2008

(8.7.1.4) Geographic scope of cutoff date

Select from:

☑ Biome, please specify **:**Amazon (2008), Other biomes (2025)

(8.7.1.5) Rationale for selecting cutoff date

Select from:

☑ Compliance with initiative, please specify **:**SBTi (Science Based Targets initiative)

(8.7.1.6) Target date for achieving no-deforestation or no-conversion

Select from:

☑ 2025

[Add row]

(8.7.2) Provide details of other targets related to your commodities, including any which contribute to your no-deforestation or no-conversion target, and progress made against them.

Timber products

(8.7.2.1) Target reference number

Select from:

☑ Target 1

(8.7.2.2) Target contributes to no-deforestation or no-conversion target reported in 8.7

Select from:

☑ Yes, this target contributes to our no-conversion target

(8.7.2.3) Target coverage

Select from:

☑ Organization-wide (including suppliers)

(8.7.2.4) Commodity volume covered by target (metric tons)

Select from:

☑ Total commodity volume

(8.7.2.5) Category of target & Quantitative metric

Traceability

☑ % of volume traceable to traceability point

(8.7.2.6) Traceability point

Select from:

☑ Production unit

(8.7.2.8) Date target was set

12/01/2023

(8.7.2.9) End date of base year

12/31/2020

(8.7.2.10) Base year figure

0.1

(8.7.2.11) End date of target

12/31/2025

(8.7.2.12) Target year figure

100

(8.7.2.13) Reporting year figure

60

(8.7.2.14) Target status in reporting year

Select from:

☑ Underway

(8.7.2.15) % of target achieved relative to base year

100.00

(8.7.2.16) Global environmental treaties/ initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ Paris Agreement

☑ Sustainable Development Goals

(8.7.2.17) Explain target coverage and identify any exclusions

The target coverage applies to 100% of the wood, whether it comes from third parties or from our own production.

(8.7.2.18) Plan for achieving target, and progress made to the end of the reporting year

Regarding owned, leased and purchased standing forests: verification can be done through our forest management system, a registration module with support from Google Earth images. For leased areas and purchased standing areas, the same criteria of non-deforestation and non-conversion are followed, with the area subject to the contract being only the productive area. In addition, the forestry technical team carries out technical visits to the area before the contract is signed, in order to ensure that the areas are not forested or under conservation.

(8.7.2.20) Further details of target

No additional information.

Palm oil

(8.7.2.1) Target reference number

Select from:

☑ Target 1

(8.7.2.2) Target contributes to no-deforestation or no-conversion target reported in 8.7

Select from:

☑ Yes, this target contributes to our no-conversion target

(8.7.2.3) Target coverage

Select from:

☑ Organization-wide (including suppliers)

(8.7.2.4) Commodity volume covered by target (metric tons)

Select from:

☑ Total commodity volume

(8.7.2.5) Category of target & Quantitative metric

Traceability

☑ % of volume traceable to traceability point

(8.7.2.6) Traceability point

Select from:

☑ Production unit

(8.7.2.8) Date target was set

12/01/2023

(8.7.2.9) End date of base year

12/31/2023

(8.7.2.10) Base year figure

0.1

(8.7.2.11) End date of target

12/31/2025

(8.7.2.12) Target year figure

100

(8.7.2.13) Reporting year figure

95.6

(8.7.2.14) Target status in reporting year

Select from:

☑ Underway

(8.7.2.15) % of target achieved relative to base year

95.60

(8.7.2.16) Global environmental treaties/ initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ Paris Agreement

☑ Sustainable Development Goals

(8.7.2.17) Explain target coverage and identify any exclusions

The traceability target includes 100% of the volume of palm oil and palm kernel oil purchased by BRF.

(8.7.2.18) Plan for achieving target, and progress made to the end of the reporting year

Almost 100% of the volume of palm oil (palm and palm kernel) purchased by BRF comes from Indonesia and Malaysia, with 97% is obtained from two large suppliers that have public commitments related to No Deforestation, No Peat Development and No Exploitation (NDPE) and targets to achieve 100% of traceability to unit of production. One of the suppliers, representing 52% of the purchased volume, reports 99.7% traceability to the production unit (plantation), and the second supplier, representing 45% of the purchased volume, reports 98% traceability to the production unit (plantation), which leads to a total traceability rate of 95.6%.

(8.7.2.20) Further details of target

No additional information.

Soy

(8.7.2.1) Target reference number

Select from:

☑ Target 1

(8.7.2.2) Target contributes to no-deforestation or no-conversion target reported in 8.7

Select from:

☑ Yes, this target contributes to our no-conversion target

(8.7.2.3) Target coverage

Select from:

☑ Organization-wide (including suppliers)

(8.7.2.4) Commodity volume covered by target (metric tons)

Select from:

☑ Disclosure volume

(8.7.2.5) Category of target & Quantitative metric

Traceability

☑ % of volume traceable to traceability point

(8.7.2.6) Traceability point

Select from:

☑ Production unit

(8.7.2.8) Date target was set

01/01/2020

(8.7.2.9) End date of base year

12/31/2020

(8.7.2.10) Base year figure

0.1

(8.7.2.11) End date of target

12/31/2025

(8.7.2.12) Target year figure

100

(8.7.2.13) Reporting year figure

90

(8.7.2.14) Target status in reporting year

Select from:

☑ Underway

(8.7.2.15) % of target achieved relative to base year

16.00

(8.7.2.16) Global environmental treaties/ initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ Paris Agreement

☑ Sustainable Development Goals

(8.7.2.17) Explain target coverage and identify any exclusions

BRF has a public commitment to guarantee the traceability and socio-environmental monitoring of 100% of the grains purchased from the all biomes it operates by 2025. This commitment is directly linked to one of the fronts of the 2040 Net Zero Plan. As part of the Net Zero 2040 plan, the company seeks to achieve a grain chain free of deforestation. Currently, 90% of all soybeans purchased by the company is traced to the farm level and is in compliance with the company's Sustainable Grain Purchasing Policy. If we consider only direct suppliers, we have already achieved 100% traceability. The Policy describes the main criteria used in monitoring our suppliers, including a list of embargoes from the main environmental agencies, overlaps with conservation units and areas of traditional communities (indigenous peoples, quilombolas, settlements, etc.). The highlight is zero deforestation for the Amazon as of 2008 and zero deforestation for the all biomes by 2025, both monitored through the PRODES database. This target only considers grains purchased by BRF and not bran and oils. However, as reported in question 8.7.1, at the end of 2023 BRF made a commitment to zero deforestation across its entire value chain, which includes soybeans and derivatives.

(8.7.2.18) Plan for achieving target, and progress made to the end of the reporting year

We work to be an agent of transformation in our production chain, promoting production models that preserve biomes and biodiversity. In this sense, we have a public commitment made in 2020 to guarantee 100% traceability of grains from the Amazon and Cerrado by 2025. In 2023, this commitment was extended to all biomes in which we operate. During the year, we achieved 100% traceability of direct grain suppliers and 77% of indirect grain suppliers in the Amazon and Cerrado, which correspond to 62% of the volume purchased. Considering all biomes, we achieved 99.9% direct traceability and 79% indirect traceability. Moreover, in 2024, we have implemented a socio-environmental analysis chatbot that provides more agility and assertiveness in the grain purchasing process. Furthermore, we developed a traceability block, where any and all operations by a new supplier within BRF remain blocked until their documentation and declaration of suitability are evaluated by the traceability team.

(8.7.2.20) Further details of target

No additional information.
[Add row]

(8.8) Indicate if your organization has a traceability system to determine the origins of your sourced volumes and provide details of the methods and tools used.

Timber products

(8.8.1) Traceability system

Select from:
☑ Yes

(8.8.2) Methods/tools used in traceability system

Select all that apply
☑ Supplier engagement/communication
☑ Internal traceability system

(8.8.3) Description of methods/tools used in traceability system

Forest management system: consists of the registration, cartography, forestry and harvesting module. Registration: contains the description of forest assets, such as: project name, unit, location, area, species, age, management regime, land use, property type, soil type, among others. We can view current and historical data in this system. Silviculture: system for controlling the establishment of forests and payment to the provider. The planting notes in this module are reflected in the updates to the area actually planted in the forest registry. Harvest: system for controlling forest harvesting. The notes from this module are reflected in the updates to the area actually harvested in the forest registry. Cartography: Allows you to view the forest registry through a thematic map with land use classifications and daily updates, it is possible to view it alongside a satellite image plan to monitor operations.

Palm oil

(8.8.1) Traceability system

Select from:

☑ Yes

(8.8.2) Methods/tools used in traceability system

Select all that apply

☑ Value chain mapping

(8.8.3) Description of methods/tools used in traceability system

For palm oil, we use the SAP system to add the main information from our suppliers. We purchase mainly from big traders of the sector, who mainly purchase palm and palm kernel from Indonesia and Malaysia. Furthermore, all our suppliers are members of Roundtable on Sustainable Palm Oil. We closely monitor the evolution of traceability controls and sustainable guarantee of origin of our main suppliers, ensuring that their operations are aligned with BRF's sustainable evolution strategies. Of the total volume of palm oil purchased by BRF in 2023, 52% came from APICAL RESOURCES, a trader respected for its transparency regarding its operations. In 2023, they reported the milestone of 99.7% traceability at plantation level with a guarantee of 93% compliance with the NDPE IRF framework. Another 45% of the volume came from INTER-CONTINENTAL OILS & FATS (ICOF), another relevant trader in the market, which reported 98% traceability at plantation level and 85.6% of volume sourced from suppliers 'delivering' on No Deforestation commitments, based on NDPE IRF. Considering this information, it is possible to infer that 95.6% of the volume originated by BRF is indirectly traceable and 86.6% of the BRF volume is free of deforestation and conversion based on the NDPE framework. More information can be followed publicly and transparently on the website of BRF's business partners.

Soy

(8.8.1) Traceability system

Select from:

☑ Yes

(8.8.2) Methods/tools used in traceability system

Select all that apply

☑ Value chain mapping

☑ Supplier engagement/communication

☑ Internal traceability system

(8.8.3) Description of methods/tools used in traceability system

BRF currently monitors at farm level. We have established a partnership with a technological platform that uses satellite images and a geographic information system (GIS) to register territories, mainly through the CAR data. We monitor our suppliers weekly by name (CPF or CNPJ) in relation to the socio-environmental criteria described in our Sustainable Grain Purchasing Policy. These include environmental criteria: embargoes (IBAMA, ICMBio and SEMA - MT), deforestation (based on public databases such as PRODES), overlap with Environmental Protection Areas (to minimize damage to local biodiversity) and social criteria: overlap with traditional community areas (indigenous and quilombola), to ensure respect for life and the use of land belonging to traditional communities.
[Fixed row]

(8.8.1) Provide details of the point to which your organization can trace its sourced volumes.

Timber products

(8.8.1.1) % of sourced volume traceable to production unit

60

(8.8.1.2) % of sourced volume traceable to sourcing area and not to production unit

40

(8.8.1.3) % sourced volume traceable to country/area of origin and not to sourcing area or production unit

0

(8.8.1.4) % of sourced volume traceable to other point (i.e., processing facility/first importer) not in the country/area of origin

0

(8.8.1.5) % of sourced volume from unknown origin

0

(8.8.1.6) % of sourced volume reported

100.00

Palm oil

(8.8.1.1) % of sourced volume traceable to production unit

95.6

(8.8.1.2) % of sourced volume traceable to sourcing area and not to production unit

0

(8.8.1.3) % sourced volume traceable to country/area of origin and not to sourcing area or production unit

4.4

(8.8.1.4) % of sourced volume traceable to other point (i.e., processing facility/first importer) not in the country/area of origin

0

(8.8.1.5) % of sourced volume from unknown origin

0

(8.8.1.6) % of sourced volume reported

100.00

Soy

(8.8.1.1) % of sourced volume traceable to production unit

16

(8.8.1.2) % of sourced volume traceable to sourcing area and not to production unit

84

(8.8.1.3) % sourced volume traceable to country/area of origin and not to sourcing area or production unit

0

(8.8.1.4) % of sourced volume traceable to other point (i.e., processing facility/first importer) not in the country/area of origin

0

(8.8.1.5) % of sourced volume from unknown origin

0

(8.8.1.6) % of sourced volume reported

100.00
[Fixed row]

(8.9) Provide details of your organization's assessment of the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of its disclosed commodities.

Timber products

(8.9.1) DF/DCF status assessed for this commodity

Select from:
☑ Yes, deforestation- and conversion-free (DCF) status assessed

(8.9.2) % of disclosure volume determined as DF/DCF in the reporting year

100

(8.9.3) % of disclosure volume determined as DF/DCF through a third-party certification scheme providing full DF/DCF assurance

0

(8.9.4) % of disclosure volume determined as DF/DCF through monitoring of production unit

60

(8.9.5) % of disclosure volume determined as DF/DCF through monitoring of sourcing area

40

(8.9.6) Is a proportion of your disclosure volume certified through a scheme not providing full DF/DCF assurance?

Select from:
☑ No

Palm oil

(8.9.1) DF/DCF status assessed for this commodity

Select from:
☑ Yes, deforestation- and conversion-free (DCF) status assessed

(8.9.2) % of disclosure volume determined as DF/DCF in the reporting year

86.6

(8.9.3) % of disclosure volume determined as DF/DCF through a third-party certification scheme providing full DF/DCF assurance

0

(8.9.4) % of disclosure volume determined as DF/DCF through monitoring of production unit

86.6

(8.9.5) % of disclosure volume determined as DF/DCF through monitoring of sourcing area

0

(8.9.6) Is a proportion of your disclosure volume certified through a scheme not providing full DF/DCF assurance?

Select from:
☑ No

Soy

(8.9.1) DF/DCF status assessed for this commodity

Select from:
☑ Yes, deforestation- and conversion-free (DCF) status assessed

(8.9.2) % of disclosure volume determined as DF/DCF in the reporting year

16

(8.9.3) % of disclosure volume determined as DF/DCF through a third-party certification scheme providing full DF/DCF assurance

0

(8.9.4) % of disclosure volume determined as DF/DCF through monitoring of production unit

16

(8.9.5) % of disclosure volume determined as DF/DCF through monitoring of sourcing area

0

(8.9.6) Is a proportion of your disclosure volume certified through a scheme not providing full DF/DCF assurance?

Select from:

☑ No

[Fixed row]

(8.9.3) Provide details of production unit monitoring used to determine deforestation-free (DF) or deforestation- and conversion-free (DCF) status of volumes since specified cutoff date.

Timber products

(8.9.3.1) % of disclosure volume determined as DF/DCF through monitoring of production unit

60.00

(8.9.3.2) Production unit monitoring approach

Select all that apply

☑ Geospatial monitoring or remote sensing tool

☑ Community-based monitoring

(8.9.3.3) Description of production unit monitoring approach

Cartography Module within the forest management system: Allows you to view the forest registry through a thematic map with land use classifications and daily updates, it is possible to view it alongside a satellite image plan to monitor operations. Associated with this, we use tools such as Google Earth to view current and historical images to monitor current land use, historical verifications and future prospecting.

(8.9.3.4) DF/DCF status verified

Select from:

☑ Yes

(8.9.3.5) Type of verification

Select all that apply

☑ First party

(8.9.3.6) % of your disclosure volume that is both determined as DF/DCF through monitoring of production unit and is verified as DF/DCF

60

(8.9.3.7) Explain the process of verifying DF/DCF status

100% of owned and leased forests did not originate from deforestation and conversion since 2020, as all of them were already destined for productive areas on that date. BRF currently does not convert or deforest areas, opting to maintain productive areas that are already regularized and legalized. Verification can be done through our forest management system, registration module supported by images from Google Earth. For leased areas, the same criteria of non-deforestation and non-conversion are followed, with the area subject to the contract being only productive, in addition, the forestry technical team carries out technical visits to the area before the contract is signed, in order to ensure that no whether it is forested or conservation areas.

Palm oil

(8.9.3.1) % of disclosure volume determined as DF/DCF through monitoring of production unit

86.60

(8.9.3.2) Production unit monitoring approach

Select all that apply

☑ Other, please specify **:**Supplier system

(8.9.3.3) Description of production unit monitoring approach

For palm oil, we use the SAP system to add the main information from our suppliers. We purchase mainly from big traders of the sector, who mainly purchase palm and palm kernel from Indonesia and Malaysia. Furthermore, all our suppliers are members of Roundtable on Sustainable Palm Oil. We closely monitor the evolution of traceability controls and sustainable guarantee of origin of our main suppliers, ensuring that their operations are aligned with BRF's sustainable evolution strategies.

(8.9.3.4) DF/DCF status verified

Select from:

☑ Yes

(8.9.3.5) Type of verification

Select all that apply

☑ Third party

(8.9.3.6) % of your disclosure volume that is both determined as DF/DCF through monitoring of production unit and is verified as DF/DCF

86.6

(8.9.3.7) Explain the process of verifying DF/DCF status

Our suppliers have evaluated the progress of each of the supplying mills against their No Deforestation and No Peat commitments via the industry-led NDPE Implementation Reporting Framework (IRF). This reporting tool systematically assesses how far supplying mills have progressed on their NDPE commitments and classifies them into one of six categories – Unknown, Known, Awareness, Commitments and starting action, Progressing, and Delivering.

Soy

(8.9.3.1) % of disclosure volume determined as DF/DCF through monitoring of production unit

16.00

(8.9.3.2) Production unit monitoring approach

Select all that apply

☑ Geospatial monitoring or remote sensing tool

(8.9.3.3) Description of production unit monitoring approach

We use a technological platform based on the Geographic Information System (GIS) and satellite images to ensure traceability and socio-environmental monitoring of our suppliers at the farm level - we request the Rural Environmental Registry (CAR) from the supplier, which contains information on the geographic location of the farm that will supply the grains to BRF. We register the supplier's property(s) and carry out weekly analyzes across our entire base, in an automated way, both on the

farm and on the supplier's CPF/CNPJ. Business partners who show non-compliance with the Sustainable Grain Purchasing Policy are blocked preventively and asked to provide clarification on the non-conformities found and the treatments given.

(8.9.3.4) DF/DCF status verified

Select from:

☑ Yes

(8.9.3.5) Type of verification

Select all that apply

☑ First party

☑ Second party

(8.9.3.6) % of your disclosure volume that is both determined as DF/DCF through monitoring of production unit and is verified as DF/DCF

16

(8.9.3.7) Explain the process of verifying DF/DCF status

BRF developed a Decision Tree, related to the criteria on our Sustainable Grain Sourcing Policy, to address the most common cases of non-compliance, making us able to apply the due measures faster and more efficiently, following the dynamics of the grain market. If a non-compliant supplier is detected, BRF contacts the supplier via commercial team, for more information and evidence of dealings about the noncompliance case. If the Supplier have already addressed the problem and has evidence about it, the Multidisciplinary Committee decides if the negotiation shall proceed or be cancelled. If the supplier has not resolved the non-compliance, we primarily block it for negotiation, explain what must be done to solve the non-compliance and follows up on the case until the non-compliance is resolved and the supplier reinstated for negotiation.
[Fixed row]

(8.9.4) Provide details of the sourcing area monitoring used to determine deforestation-free (DF) or deforestation- and conversion-free (DCF) status of volumes since specified cutoff date.

Timber products

(8.9.4.1) % of disclosure volume determined as DF/DCF through monitoring of deforestation and conversion within the sourcing area

40.00

(8.9.4.2) Monitoring approach used for determining that sourcing areas have no or negligible risk of deforestation or conversion

Select all that apply

☑ Landscape or jurisdictional approaches

☑ Remote sensing or other geospatial data

(8.9.4.3) Description of approach, including frequency of assessment

We operate activities in accordance with federal, state and municipal legislation and control 100% of BRF's forest assets through the forest management system.

(8.9.4.4) Countries/areas of origin

Select all that apply

☑ Brazil

(8.9.4.5) Sourcing areas

Santa Catarina; Paraná; Goiás; Mato Grosso; Minas Gerais; Rio Grande do Sul; Pernambuco; Mato Grosso do Sul.

(8.9.4.6) DF/DCF status is verified

Select from:

☑ No

(8.9.4.11) Use of risk classification

BRF has not yet adopted risk classification.
[Fixed row]

(8.10) Indicate whether you have monitored or estimated the deforestation and conversion of other natural ecosystems footprint for your disclosed commodities.

	Monitoring or estimating your deforestation and conversion footprint
Timber products	*Select from:* ☑ Yes
Palm oil	*Select from:* ☑ Yes
Soy	*Select from:* ☑ Yes

[Fixed row]

(8.10.1) Provide details on the monitoring or estimating of your deforestation and conversion footprint.

Timber products

(8.10.1.1) Monitoring and estimating your deforestation and conversion footprint

Select from:

☑ We monitor the deforestation and conversion footprint on the land we own, manage or control

(8.10.1.2) % of disclosure volume monitored or estimated

60

(8.10.1.3) Reporting of deforestation and conversion footprint

Select all that apply

☑ During the reporting period

(8.10.1.5) Known or estimated deforestation and conversion footprint in the reporting period (hectares)

0

(8.10.1.9) Describe the methods and data sources used to monitor or estimate your deforestation and conversion footprint

100% of BRF's own and leased forests have not originated from deforestation or conversion since 2020, as all of them were already destined for productive areas at that date. BRF currently does not convert or deforest areas, choosing to maintain the productive areas that are already regularized and legalized. Verification can be done through our forest management system, mapping module, which allows viewing the forest registry through a thematic map with land use classifications and daily updates, and can be viewed together with a satellite image plan to monitor operations. In addition, we use tools such as Google Earth to view current and historical images to monitor current land use, historical verifications and future prospecting.

Palm oil

(8.10.1.1) Monitoring and estimating your deforestation and conversion footprint

Select from:

☑ We estimate the deforestation and conversion footprint based on sourcing area

(8.10.1.2) % of disclosure volume monitored or estimated

86.6

(8.10.1.3) Reporting of deforestation and conversion footprint

Select all that apply

☑ During the reporting period

(8.10.1.5) Known or estimated deforestation and conversion footprint in the reporting period (hectares)

0

(8.10.1.9) Describe the methods and data sources used to monitor or estimate your deforestation and conversion footprint

The monitoring of deforestation and conversion footprint is carried out by our suppliers, who share with BRF data related to traceability and compliance with NDPE commitments by their own suppliers.

Soy

(8.10.1.1) Monitoring and estimating your deforestation and conversion footprint

Select from:

☑ We monitor the deforestation and conversion footprint in our value chain

(8.10.1.2) % of disclosure volume monitored or estimated

16

(8.10.1.3) Reporting of deforestation and conversion footprint

Select all that apply

☑ During the reporting period

☑ Since a specified cutoff date

☑ During the last 5 years

(8.10.1.4) Year of cutoff date

2008

(8.10.1.5) Known or estimated deforestation and conversion footprint in the reporting period (hectares)

0

(8.10.1.6) Known or estimated deforestation and conversion footprint since the specified cutoff date (hectares)

0

(8.10.1.7) Known or estimated deforestation and conversion footprint during the last five years (hectares)

0

(8.10.1.9) Describe the methods and data sources used to monitor or estimate your deforestation and conversion footprint

BRF currently monitors at farm level. We have established a partnership with a technological platform that uses satellite images and a geographic information system (GIS) to register territories, mainly through the CAR data. We monitor our suppliers weekly by name (CPF or CNPJ) in relation to the socio-environmental criteria described in our Sustainable Grain Purchasing Policy. These include environmental criteria: embargoes (IBAMA, ICMBio and SEMA - MT), deforestation (based on public databases such as PRODES), overlap with Environmental Protection Areas (to minimize damage to local biodiversity) and social criteria: overlap with traditional community areas (indigenous and quilombola), to ensure respect for life and the use of land belonging to traditional communities. To trace indirect suppliers, we apply a model based on the Mass Balance system, which is widely used in internationally recognized sustainability certification models, such as the Round Table on Responsible Soy (RTRS) and the Roundtable on Sustainable Palm Oil (RSPO). Our process consists of asking the indirect supplier for the geographical information (only the CAR registration number) of the areas that include the volume negotiated with BRF, based on the average production capacity (volume) per hectare in each region of the country. Therefore, the indirect supplier must share with BRF one (or more) CAR of property(ies) that have production capacity related to the volume negotiated.
[Add row]

(8.11) For volumes not assessed and determined as deforestation- and conversion-free (DCF), indicate if you have taken actions in the reporting year to increase production or sourcing of DCF volumes.

	Actions taken to increase production or sourcing of DCF volumes
Palm oil	*Select from:* ☑ Yes
Soy	*Select from:* ☑ Yes

[Fixed row]

(8.11.1) Provide details of actions taken in the reporting year to assess and increase production/sourcing of deforestation- and conversion-free (DCF) volumes.

Palm oil

(8.11.1.1) Action type

Select from:

☑ Increasing traceability

(8.11.1.2) % of disclosure volume that is covered by this action

4.4

(8.11.1.3) Indicate whether you had any major barriers or challenges related to this action in the reporting year

Select from:

☑ Yes

(8.11.1.4) Main measures identified to manage or resolve the challenges

Select all that apply

☑ Greater supplier awareness/engagement

☑ Greater transparency

(8.11.1.5) Provide further details on the actions taken, their contribution to achieving DCF status, and any related barriers or challenges

Aiming to achieve its commitment to zero deforestation by 2025 across its entire value chain, BRF seeks to establish and strengthen relationships with suppliers that have goals and commitments related to the topic.

Soy

(8.11.1.1) Action type

Select from:

☑ Increasing traceability

(8.11.1.2) % of disclosure volume that is covered by this action

84

(8.11.1.3) Indicate whether you had any major barriers or challenges related to this action in the reporting year

Select from:

☑ Yes

(8.11.1.4) Main measures identified to manage or resolve the challenges

Select all that apply

☑ Greater supplier awareness/engagement

☑ Investment in monitoring tools and traceability systems

(8.11.1.5) Provide further details on the actions taken, their contribution to achieving DCF status, and any related barriers or challenges

We work so that our suppliers who are not yet tracked in our system understand and become aware of the cause of traceability. We hold explanatory meetings about BRF's global commitment to guarantee the traceability of 100% of grains acquired from the biomes in which we operate until 2025 and, if any difficulty in presenting documentation is raised by the supplier, we try to offer alternatives for tracking, such as visits to the productive area for collecting geographic coordinates and mapping the area.
[Add row]

(8.12) Indicate if certification details are available for the commodity volumes sold to requesting CDP Supply Chain members.

Timber products

(8.12.1) Third-party certification scheme adopted

Select from:

☑ No, and we do not plan to adopt third-party certification within the next two years

(8.12.5) Primary reason that third-party certification has not been adopted

Select from:

☑ Not an immediate strategic priority

(8.12.6) Explain why third-party certification has not been adopted

The biomass produced by BRF is intended to supply the company's own factories for energy purposes. Therefore, the entire production chain is managed by BRF itself, which has knowledge about the origin and destination of the biomass. Biomass does not undergo any type of treatment that adds value to it and is intended directly for burning, for this reason, it is understood that the existence of certification is not applicable.

Palm oil

(8.12.1) Third-party certification scheme adopted

Select from:

☑ No, and we do not plan to adopt third-party certification within the next two years

(8.12.5) Primary reason that third-party certification has not been adopted

Select from:

☑ Judged to be unimportant or not relevant

(8.12.6) Explain why third-party certification has not been adopted

We do not supply margarine to the customer (main palm oil use in our company).

Soy

(8.12.1) Third-party certification scheme adopted

Select from:

☑ No, and we do not plan to adopt third-party certification within the next two years

(8.12.5) Primary reason that third-party certification has not been adopted

Select from:
☑ Not an immediate strategic priority

(8.12.6) Explain why third-party certification has not been adopted

BRF is investing in a traceability system to guarantee the sustainable origin of all grains purchased from suppliers.
[Fixed row]

(8.13) Does your organization calculate the GHG emission reductions and/or removals from land use management and land use change that have occurred in your direct operations and/or upstream value chain?

Timber products

(8.13.1) GHG emissions reductions and removals from land use management and land use change calculated

Select from:
☑ No, but plan to do so in the next two years

(8.13.2) Primary reason your organization does not calculate GHG emissions reductions and removals from land use management and land use change

Select from:
☑ No standardized procedure

(8.13.3) Explain why your organization does not calculate GHG emissions reductions and removals from land use management and land use change

BRF currently lacks a developed procedure and data for estimating GHG emissions reductions and removals related to land use management and land use change. However, this will be incorporated into our climate mitigation strategy in the coming years, encompassing both our direct operations and value chain.

Palm oil

(8.13.1) GHG emissions reductions and removals from land use management and land use change calculated

Select from:

☑ No, but plan to do so in the next two years

(8.13.2) Primary reason your organization does not calculate GHG emissions reductions and removals from land use management and land use change

Select from:

☑ No standardized procedure

(8.13.3) Explain why your organization does not calculate GHG emissions reductions and removals from land use management and land use change

BRF currently lacks a developed procedure and data for estimating GHG emissions reductions and removals related to land use management and land use change. However, this will be incorporated into our climate mitigation strategy in the coming years, encompassing both our direct operations and value chain. Palm oil accounts for less than 1% of BRF's emissions, so we will prioritize addressing other commodities with higher emissions first.

Soy

(8.13.1) GHG emissions reductions and removals from land use management and land use change calculated

Select from:

☑ No, but plan to do so in the next two years

(8.13.2) Primary reason your organization does not calculate GHG emissions reductions and removals from land use management and land use change

Select from:

☑ No standardized procedure

(8.13.3) Explain why your organization does not calculate GHG emissions reductions and removals from land use management and land use change

BRF currently lacks a developed procedure and data for estimating GHG emissions reductions and removals related to land use management and land use change. However, this will be incorporated into our climate mitigation strategy in the coming years, encompassing both our direct operations and value chain.
[Fixed row]

(8.14) Indicate if you assess your own compliance and/or the compliance of your suppliers with forest regulations and/or mandatory standards, and provide details.

(8.14.1) Assess legal compliance with forest regulations

Select from:
☑ Yes, from both suppliers and owned/managed/controlled land

(8.14.2) Aspects of legislation considered

Select all that apply
☑ Environmental protection
☑ Forest-related rules, including forest management and biodiversity conservation, where directly related to wood harvesting
☑ Human rights protected under international law
☑ Tax, anti-corruption, trade and customs regulations

(8.14.3) Procedure to ensure legal compliance

Select all that apply
☑ First party audits
☑ Supplier self-declaration
☑ Third party databases

(8.14.4) Indicate if you collect data regarding compliance with the Brazilian Forest Code

Select from:

☑ Yes

(8.14.5) Please explain

We fully comply with the Forest Code for owned and leased forests, which represent 63% of the volume disclosed. For the remaining 37% of the volume, we purchase biomass at the factory gate, and therefore, we do not trace whether this material was produced in accordance with the Brazilian Forest Code. There is a high risk that if we were to establish traceability and compliance with the Forest Code, BRF might not be able to obtain the entire required volume from third-party sources due to the characteristics of these properties.
[Fixed row]

(8.15) Do you engage in landscape (including jurisdictional) initiatives to progress shared sustainable land use goals?

(8.15.1) Engagement in landscape/jurisdictional initiatives

Select from:

☑ No, we do not engage in landscape/jurisdictional initiatives, but we plan to in the next two years

(8.15.2) Primary reason for not engaging in landscape/jurisdictional initiatives

Select from:

☑ Not an immediate strategic priority

(8.15.3) Explain why your organization does not engage in landscape/jurisdictional initiatives

For the year 2024, we have joined APRE (Paraná Association of Forest-based Companies) with the aim of working collectively towards the sustainable development of productive forests based on environmental and social factors.
[Fixed row]

(8.16) Do you participate in any other external activities to support the implementation of policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains?

Select from:

☑ Yes

(8.16.1) Provide details of the external activities to support the implementation of your policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains

Row 1

(8.16.1.1) Commodity

Select all that apply

☑ Timber products

(8.16.1.2) Activities

Select all that apply

☑ Engaging with non-governmental organizations

(8.16.1.3) Country/area

Select from:

☑ Worldwide

(8.16.1.4) Subnational area

Select from:

☑ Not applicable

(8.16.1.5) Provide further details of the activity

Signatory of the UN Global Compact since 2007. As of 2019, BRF became a member of the Steering Committee of Rede Brasil of the Global Compact, a United Nations initiative, with participation in the vice presidency. The Global Compact encourages companies to align their strategies and operations with ten universal principles in the areas of Human Rights, Labor, Environment, and Anti-Corruption. In 2020, BRF joined around 50 Brazilian companies, business groups in the industrial, agricultural, and services sectors, in addition to five organizations, calling for a sustainable development agenda and combating illegal deforestation in the Amazon region. In addition, in 2021, BRF becames member of the Brazilian Coalition on Climate Forest and Agriculture, to contribute for the discussions and to move further in a more sustainable chain.

Row 2

(8.16.1.1) Commodity

Select all that apply

☑ Palm oil

(8.16.1.2) Activities

Select all that apply

☑ Engaging with non-governmental organizations

(8.16.1.3) Country/area

Select from:

☑ Worldwide

(8.16.1.4) Subnational area

Select from:

☑ Not applicable

(8.16.1.5) Provide further details of the activity

In 2020, BRF joined the Round Table on Sustainable Palm Oil (RSPO), an international initiative that seeks to promote the growth and use of sustainable palm oil products through global standards and multi-stakeholder governance.

Row 3

(8.16.1.1) Commodity

Select all that apply

☑ Soy

(8.16.1.2) Activities

Select all that apply

☑ Engaging with non-governmental organizations

(8.16.1.3) Country/area

Select from:
☑ Worldwide

(8.16.1.4) Subnational area

Select from:
☑ Not applicable

(8.16.1.5) Provide further details of the activity

In 2021, BRF joined the Round Table on Responsible Soy (RTRS), an international initiative that ensures sustainable cultivation and social responsibility in the global soy sector.
[Add row]

(8.17) Is your organization supporting or implementing project(s) focused on ecosystem restoration and long-term protection?

Select from:
☑ No, and we do not plan to implement project(s) within the next two years

C9. Environmental performance - Water security

(9.1) Are there any exclusions from your disclosure of water-related data?

Select from:
☑ No

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals – total volumes

(9.2.1) % of sites/facilities/operations

Select from:
☑ 100%

(9.2.2) Frequency of measurement

Select from:
☑ Daily

(9.2.3) Method of measurement

Checking the hydrometer at fixed times, in order to measure the water intake, keeping records of measurement by source.

(9.2.4) Please explain

Monitoring of water withdrawal is a daily practice in BRF operations. We have indicators and indexes in place that provide us with subsidies for agile decision making in order to ensure efficient use and compliance with legal requirements. In our own operations, we map consumption in all activities and prioritize the use of the vulnerability tool for industrial units, as it is the most intensive activity when compared to the others. Most of BRF's activities are subject to water abstraction grants, which establish the maximum water withdrawal limits according to the water availability of the water bodies. Water withdrawal volumes are controlled manually, but monitoring is done through SAP, with automated calculations, which ensures greater data reliability. This control is carried out daily in the units to manage compliance with the grant, ensuring that concession/availability limits are not exceeded.

Water withdrawals – volumes by source

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

Checking the hydrometer at fixed times, in order to measure the water intake, keeping records of measurement by source.

(9.2.4) Please explain

All of BRF's activities are subject to water abstraction grants, which establish the maximum water withdrawal limits according to the water availability of the water bodies. Water withdrawal volumes are controlled manually, but monitoring is done through SAP, with automated calculations, which ensures greater data reliability. This control is carried out daily and by source in the units to manage compliance with the grant, ensuring that concession/availability limits are not exceeded.

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Monthly

(9.2.3) Method of measurement

External physico-chemical and microbiological analyses of water.

(9.2.4) Please explain

Our operations are reliant on water as a critical resource. For this reason, we follow strict quality standards that guarantee compliance with all regulations on the consumption and quality of water in our processes and with the limits of volume and quality in our water and effluent grants. In each operation, we conduct microbiological analysis (E.coli, Coliforms) and physical-chemical analysis (pH, Chlorine, Turbidity). The frequency and method of measurement vary according to the parameters, in accordance with ordinance 888 of the Brazilian Ministry of Health and other regulations applicable in each location we operate.

Water discharges – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

To ensure the correct measurement of the use of water resources, some specific mapped points must contain the water meter or follow an evaluation standard that meets the legislation or follows technical evaluation standards, for example, by calculated apportionments. Among the various minimum points defined for such measurement are the entrance and exit of the Wastewater Treatment Plant.

(9.2.4) Please explain

All effluents from our activities are treated to avoid possible environmental damage to bodies of water and the soil. The effluent discharge standards are monitored and vary according to the final destination and parameters set forth in legislation and in water use grants. Effluent discharge volumes are controlled manually, but monitoring is done through SAP, with automated calculations, which ensures greater data reliability. This control is carried out daily in the production sites to manage compliance with the grant, ensuring that concession/availability limits are not exceeded.

Water discharges – volumes by destination

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

To ensure the correct measurement of the use of water resources, some specific mapped points must contain the water meter or follow an evaluation standard that meets the legislation or follows technical evaluation standards, for example, by calculated apportionments. Among the various minimum points defined for such measurement are the entrance and exit of the Wastewater Treatment Plant, by type of disposal.

(9.2.4) Please explain

All effluents from our activities are treated to avoid possible environmental damage to bodies of water and the soil. The effluent discharge standards are monitored and vary according to the final destination and parameters set forth in legislation and in water use grants. Effluent volumes by type of disposal must be monitored and recorded. At BRF, the types of effluent disposal are: Superficial: rivers; Soil: fertigation; and Public supply: concessionaire treatment. Effluent discharge volumes are controlled manually, but monitoring is done through SAP, with automated calculations, which ensures greater data reliability. This control is carried out daily in the production sites to manage compliance with the grant, ensuring that concession/availability limits are not exceeded.

Water discharges – volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

To ensure the correct measurement of the use of water resources, some specific mapped points must contain the water meter or follow an evaluation standard that meets the legislation or follows technical evaluation standards, for example, by calculated apportionments. Among the various minimum points defined for such measurement are the entrance and exit of the Wastewater Treatment Plant, by type of disposal.

(9.2.4) Please explain

All effluents from our activities are treated to avoid possible environmental damage to bodies of water and the soil. The effluent discharge standards are monitored and vary according to the final destination and parameters set forth in legislation and in water use grants. Effluent volumes by type of disposal must be monitored and recorded. Wastewater treatment plants include primary, secondary and tertiary treatment to ensure compliance with discharge standards. The discharged wastewater, whether into rivers, soil, or municipal systems, is measured daily using flow meters or Parshall flumes and recorded in SAP for monitoring purposes.

Water discharge quality – by standard effluent parameters

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Monthly

(9.2.3) Method of measurement

External physico-chemical and microbiological analyses of wastewater conducted by external laboratories accredited to ISO 17025.

(9.2.4) Please explain

Monitoring conformity in effluent emissions is established in a corporate document that standardizes and guides the activities that generate effluents in terms of parameters and frequency, applicable to industrial and agricultural activities. This corporate document is based on the standards of federal, state and municipal legislation and disposal permits, when applicable. The analyses of pollutants include, for example, organic matter, organochlorine compounds, and ecotoxicity. In 2023, the efficiency of our effluent treatment plants, attested by external laboratories accredited by Inmetro, reached 98.76% in a universe of 23,290 analyzes to attest to the quality of the effluent treated. Each production plant monitors wastewater quality discharged weekly. The analysis includes physical, chemical and

microbiological tests which are defined in corporate standards and comply with legal requirements. On a monthly basis,the environmental team consolidates the data for internal dissemination

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Monthly

(9.2.3) Method of measurement

External physico-chemical and microbiological analyses of water conducted by external laboratories accredited to ISO 17025.

(9.2.4) Please explain

The analyses of pollutants include, for example, organic matter, organochlorine compounds, and ecotoxicity. In 2023, the efficiency of our wastewater treatment plants, attested by external laboratories accredited by Inmetro, reached 98.76% in a universe of 23,290 analyzes to attest to the quality of the effluent treated. Due to the organic characteristics of our effluent, our prioritized parameter is Biochemical Oxygen Demand (BOD) indicator, which measures the biodegradable polluting load of the waste, and which is monitored monthly. Specifically for this indicator, a removal ratio of 99% was recorded in 2023.For the other parameters, monitoring is carried out annually.

Water discharge quality – temperature

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Monthly

(9.2.3) Method of measurement

External physico-chemical and microbiological analyses of water conducted by external laboratories accredited to ISO 17025.

(9.2.4) Please explain

Monitoring conformity in effluent emissions is established in a corporate document that standardizes and guides the activities that generate effluents in terms of parameters and frequency, applicable to industrial and agricultural activities. This corporate document is based on the standards of federal, state and municipal legislation and disposal permits, when applicable. Each production plant monitors weekly wastewater quality discharged, including temperature. The analysis includes physico-chemical and microbiological tests which are defined in corporate standards and comply with legal requirements. On a monthly basis, the environmental team responsible consolidates the data for internal dissemination.

Water consumption – total volume

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

The consumption points of all production processes existing in the unit and shown in the flowchart of the water map are measured and monitored.

(9.2.4) Please explain

The Water Map of the units must consider the entire process of capturing, treating, distributing and consuming water, thus generating a water balance of the unit through measurements of water consumption in the processes to guarantee unfolded consumption and control numbers. In our own operations, we map consumption

in all activities, minimally stages with mandatory consumption and regulated by law (ex: scalding, final carcass washer, pre-chiller, carcass chiller and giblets chiller), and stages with high consumption (ex: washing of cages, washing of pigsties, pluckers, epilators, etc.).

Water recycled/reused

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

BRF measures recycled/reused water using equipment (water meters and flow meters). Most of the time, what is reused/reused is estimated/calculated according to the pump flow rate, but some types of reuses are measured by equipments.

(9.2.4) Please explain

The volumes of reused and recycled water are daily monitored and recorded in SAP. At BRF, the types of reuses are: internal recycling; direct potable reuse; indirect potable reuse; non-potable reuse for industrial purposes; and rainwater. Production sites should consider increasing reuse and recycling as one of the premises to reduce water withdrawal and consumption.

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Monthly

(9.2.3) Method of measurement

External physico-chemical and microbiological analyses of water conducted by external laboratories accredited to ISO 17025.

(9.2.4) Please explain

BRF monitors the quantity and the quality of the water withdrawal as well as the water used in the installations, which includes water for processes and for the supporting services, for example potable drinking water and toilets.
[Fixed row]

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters/year)

56843.69

(9.2.2.2) Comparison with previous reporting year

Select from:
☑ About the same

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:
☑ Increase/decrease in business activity

(9.2.2.4) Five-year forecast

Select from:

☑ About the same

(9.2.2.5) Primary reason for forecast

Select from:

☑ Increase/decrease in business activity

(9.2.2.6) Please explain

We had a 2.32% increase in water consumption from 2022 to 2023, as we had a 3.51% increase in total production (a 4% increase in Brazilian production and a 1.9% decrease in international production, considering that Brazil represents 96% of this consumption). We can consider that the actions to reuse and reduce water consumption carried out by BRF have been effective, because even with an increase in production, we did not have an increase in water consumption in the same proportion. Regarding the forecast, BRF has plans to increase its production for the coming years, which will probably lead to an increase in total water consumption. However, we have a corporate target of reducing the water efficiency indicator (m³/ton), which might decrease even with the increase in production.

Total discharges

(9.2.2.1) Volume (megaliters/year)

55693.85

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Change in accounting methodology

(9.2.2.4) Five-year forecast

Select from:

☑ About the same

(9.2.2.5) Primary reason for forecast

Select from:

☑ Increase/decrease in business activity

(9.2.2.6) Please explain

We had a 20.8% increase in total water discharge from 2022 to 2023, as in addition to having had a 3.51% increase in total production, which demands more water and consequently a greater generation of effluents, we also had an increase in the production sites reported in the year 2023, since previously some units did not have measurement. Regarding the forecast, BRF has plans to increase its production for the coming years, which will probably lead to an increase in total water consumption which may lead to higher water discharges. However, we have a corporate target of reducing the water efficiency indicator (m³/ton), which might decrease even with the increase in production.

Total consumption

(9.2.2.1) Volume (megaliters/year)

1149.84

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ Lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Change in accounting methodology

(9.2.2.4) Five-year forecast

Select from:

☑ About the same

(9.2.2.5) Primary reason for forecast

Select from:

☑ Increase/decrease in efficiency

(9.2.2.6) Please explain

We had a substantial drop of 87.8% in total water consumption from 2022 to 2023, as in addition to having had an increase in total production, which demands more water and consequently a greater generation of effluents, we also had an increase in the production sites reported in the year 2023, since previously some units did not have measurement of effluents generated.
[Fixed row]

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

(9.2.4.1) Withdrawals are from areas with water stress

Select from:

☑ Yes

(9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

13698.1

(9.2.4.3) Comparison with previous reporting year

Select from:

☑ Lower

(9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

☑ Change in accounting methodology

(9.2.4.5) Five-year forecast

Select from:

☑ About the same

(9.2.4.6) Primary reason for forecast

Select from:

☑ Increase/decrease in business activity

(9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

24.10

(9.2.4.8) Identification tool

Select all that apply

☑ WRI Aqueduct

☑ WWF Water Risk Filter

(9.2.4.9) Please explain

Previously, we used an internally developed tool to assess areas of water stress. In order to better capture the reality of water stress areas at which our units are located, we decided to replace the tool. Initially, the WRI Aqueduct tool was studied and applied to the production sites. However, since this tool only considers water risk related to the basin, BRF decided to use both the Aqueduct tool and implement the WWF Water Risk Filter tool. This tool provides both a basin view and an operational bias. In 2022, six units were considered in areas of water risk: Concordia, Chapeco, Capinzal, Dois Vizinhos, Rio Verde and Elazig. In 2023, with the implementation of the new tool, five units were considered in areas of water stress: Rio Verde, Concordia, Chapeco, Bandirma, and Izmir. With the removal of two large sites (Capinzal and Dois Vizinhos) from the list, the volume of water withdrawn in areas of water stress was reduced.
[Fixed row]

(9.2.6) What proportion of the sourced agricultural commodities that are significant to your organization originate from areas with water stress?

Maize/corn

(9.2.6.1) The proportion of this commodity sourced from areas with water stress is known

Select from:

☑ No, but we intend to obtain this data within the next two years

(9.2.6.3) Please explain

To assess the water vulnerability of our production units, as of 2023, we started using the Water Risk Filter (WWF) tool, recommended by CDP. Initially, the analysis was only carried out in our production units, but the use of the tool will be extended to our entire value chain in the coming years.

Palm oil

(9.2.6.1) The proportion of this commodity sourced from areas with water stress is known

Select from:

☑ Yes

(9.2.6.2) % of total agricultural commodity sourced from areas with water stress

Select from:

☑ 0%

(9.2.6.3) Please explain

According to data from WWF's Water Risk Filter tool, the producing regions from which BRF buys palm (Indonesia and Malaysia) are located in areas with a low risk of water scarcity.

Poultry & hog

(9.2.6.1) The proportion of this commodity sourced from areas with water stress is known

Select from:

☑ Yes

(9.2.6.2) % of total agricultural commodity sourced from areas with water stress

Select from:

☑ 26-50

(9.2.6.3) Please explain

The tools used to define the areas of water stress for BRF units were the WWF Water Risk Filter and WRI Aqueduct. Considering that the radius for service to BRF units by integrated poultry and pork suppliers is a maximum of 60 km, we can replicate the water risk analysis of the 5 BRF units located in areas of water stress to the suppliers that serve them. This is the first year that BRF has performed this analysis for its value chain and the idea is to expand this analysis to other commodities. It is important to note that the data from this analysis depend on the annual update of the tools used to categorize the water risk of our units, which may cause the proportion of commodities originating from these areas to vary over time.

Soy

(9.2.6.1) The proportion of this commodity sourced from areas with water stress is known

Select from:

☑ No, but we intend to obtain this data within the next two years

(9.2.6.3) Please explain

To assess the water vulnerability of our production units, as of 2023, we started using the Water Risk Filter (WWF) tool, recommended by CDP. Initially, the analysis was only carried out in our production units, but the use of the tool will be extended to our entire value chain in the coming years.
[Fixed row]

(9.2.7) Provide total water withdrawal data by source.

Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

36963.22

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.7.5) Please explain

BRF uses both surface and groundwater resources, always observing the availability and costs associated with water management practices in order to reduce the company 's dependence on this natural resource. In 2023, surface water represented 68% of our total water withdrawal. We had a 5.0% increase in surface water consumption from 2022 to 2023, as we had a 3.51% increase in total production (a 4% increase in Brazilian production and a 1.9% decrease in international production, considering that Brazil represents 96% of this consumption). In terms of intensity (m³/ton), we reduced 8.4% compared to the base year of 2020.

Brackish surface water/Seawater

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

All of the water collected by BRF is classified as fresh water.

Groundwater – renewable

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

18309.01

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ Lower

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.7.5) Please explain

The reduction of 3.5% in the water withdrawal from groundwater is due mainly to BRF's efforts, as the Company has been working towards better water management at all of its productive sites through the consolidation of the Water Management element contained in its system, which establishes directives for the hydro ecoefficiency of BRF's activities, thus standardizing the governance of water throughout all the units.

Groundwater – non-renewable

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

BRF doesn't use Groundwater – non-renewable.

Produced/Entrained water

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

BRF doesn’t use Produced/Entrained water.

Third party sources

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

1571.46

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.7.5) Please explain

Third-party sources correspond to a small part of the company's water supply and tend to be minimized due to the high cost and dependence on third parties. [Fixed row]

(9.2.8) Provide total water discharge data by destination.

Fresh surface water

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters/year)

55399.81

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ Much higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Change in accounting methodology

(9.2.8.5) Please explain

We had a 20.8% increase in total water discharge from 2022 to 2023, as in addition to having had a 3.51% increase in total production, which demands more water and consequently a greater generation of effluents, we also had an increase in the sites reported in the year 2023, since previously some units did not have measurement. In 2023, fresh surface water represented 99,5% of our total water discharge.

Brackish surface water/seawater

(9.2.8.1) Relevance

Select from:

☑ Not relevant

(9.2.8.5) Please explain

Most of all BRF effluents are discharged on fresh surface water, representing 99,5% of our total water discharge. The other types of discharges are into groundwater and third-party source.

Groundwater

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters/year)

166.21

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Change in accounting methodology

(9.2.8.5) Please explain

We had a 20.8% increase in total water discharge from 2022 to 2023, as in addition to having had a 3.51% increase in total production, which demands more water and consequently a greater generation of effluents, we also had an increase in the units reported in the year 2023, since previously some units did not have measurement. As part of the total water discharge is carried out in groundwater, this increase was also reflected in the total volume of this category.

Third-party destinations

(9.2.8.1) Relevance

Select from:
☑ Relevant

(9.2.8.2) Volume (megaliters/year)

127.83

(9.2.8.3) Comparison with previous reporting year

Select from:
☑ Much higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:
☑ Change in accounting methodology

(9.2.8.5) Please explain

We had a 20.8% increase in total water discharge from 2022 to 2023, as in addition to having had a 3.51% increase in total production, which demands more water and consequently a greater generation of effluents, we also had an increase in the units reported in the year 2023, since previously some units did not have measurement. As part of the total water discharge is carried out in third-party destinations (even if it's not a relevant /representative destination of effluent discharge), this increase was also reflected in the total volume of this category.
[Fixed row]

(9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

Tertiary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:
☑ Relevant

(9.2.9.2) Volume (megaliters/year)

55693.85

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☑ Much higher

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☑ Change in accounting methodology

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☑ 100%

(9.2.9.6) Please explain

In compliance with CONAMA Resolution No. 430/2011 (which complements and amends Resolution No. 357/2005) which provides for the conditions and standards for effluent discharge, BRF performs treatment in 100% of discharged water, being 100% tertiary treatment. In general, BRF's effluent treatment system consists of three stages. The first step is the primary treatment, which consists of removing solids and organic load through a physicochemical process. Then, the effluent is sent to secondary treatment, which is a biological process for removing organic load and nutrients, and tertiary treatment consists of the final disinfection by oxidants addition (such as chlorine). These three steps ensure removal efficiency to frame the parameters according to relevant legislation. In 2023, BRF invested in OPEX R 63,9 million in chemical costs to guarantee the efficiency of its water and waste treatment plants. The efficiency of our effluent treatment plants, attested by external laboratories accredited by Inmetro, reached 98.76% in 2023 in a universe of 23,290 analyzes to attest to the quality of the effluent treated.

Secondary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Not relevant

(9.2.9.6) Please explain

BRF performs treatment in 100% of discharged water, being 100% tertiary treatment. In general, BRF's effluent treatment system consists of three stages. The first step is the primary treatment, which consists of removing solids and organic load through a physicochemical process. Then, the effluent is sent to secondary treatment, which is a biological process for removing organic load and nutrients, and tertiary treatment consists of the final disinfection by oxidants addition (such as chlorine). These three steps ensure removal efficiency to frame the parameters according to relevant legislation.

Primary treatment only

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Not relevant

(9.2.9.6) Please explain

BRF performs treatment in 100% of discharged water, being 100% tertiary treatment. In general, BRF's effluent treatment system consists of three stages. The first step is the primary treatment, which consists of removing solids and organic load through a physicochemical process. Then, the effluent is sent to secondary treatment, which is a biological process for removing organic load and nutrients, and tertiary treatment consists of the final disinfection by oxidants addition (such as chlorine). These three steps ensure removal efficiency to frame the parameters according to relevant legislation.

Discharge to the natural environment without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Not relevant

(9.2.9.6) Please explain

BRF performs treatment in 100% of discharged water, being 100% tertiary treatment. In general, BRF's effluent treatment system consists of three stages. The first step is the primary treatment, which consists of removing solids and organic load through a physicochemical process. Then, the effluent is sent to secondary treatment, which is a biological process for removing organic load and nutrients, and tertiary treatment consists of the final disinfection by oxidants addition (such as chlorine). These three steps ensure removal efficiency to frame the parameters according to relevant legislation.

Discharge to a third party without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Not relevant

(9.2.9.6) Please explain

BRF performs treatment in 100% of discharged water, being 100% tertiary treatment. In general, BRF's effluent treatment system consists of three stages. The first step is the primary treatment, which consists of removing solids and organic load through a physicochemical process. Then, the effluent is sent to secondary treatment, which is a biological process for removing organic load and nutrients, and tertiary treatment consists of the final disinfection by oxidants addition (such as chlorine). These three steps ensure removal efficiency to frame the parameters according to relevant legislation.

Other

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Not relevant

(9.2.9.6) Please explain

BRF performs treatment in 100% of discharged water, being 100% tertiary treatment. In general, BRF's effluent treatment system consists of three stages. The first step is the primary treatment, which consists of removing solids and organic load through a physicochemical process. Then, the effluent is sent to secondary treatment, which is a biological process for removing organic load and nutrients, and tertiary treatment consists of the final disinfection by oxidants addition (such as chlorine). These three steps ensure removal efficiency to frame the parameters according to relevant legislation.
[Fixed row]

(9.2.10) Provide details of your organization’s emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.

(9.2.10.1) Emissions to water in the reporting year (metric tons)

0

(9.2.10.2) Categories of substances included

Select all that apply

☑ Pesticides

(9.2.10.4) Please explain

The waste produced by BRF is organic in nature. In other words, it is made up principally of proteins and fats as well as by the biodegradable detergents used in the sanitation process. The Company treats 100% of this waste and constantly monitors the quality of the rivers from which it collects its water and into which it releases the waste following treatment. As such, BRF can operate more proactively in the mitigation of possible environmental impacts and in the promotion of a harmonious interaction with the environment. We emphasize that BRF does not monitor nitrate and phosphate, however, in line with what is determined by environmental agencies, it monitors total phosphorus and ammoniacal nitrogen.
[Fixed row]

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

Select from:

☑ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

5

(9.3.3) % of facilities in direct operations that this represents

Select from:

☑ 1-25

(9.3.4) Please explain

We assess water risks in the locations where we operate in order to understand the specific impacts of our company in these regions and, consequently, reduce our water consumption and exposure to the risks of lack of water supply in the units. To assess the water vulnerability of our production units, as of 2023, we started using the Water Risk Filter (WWF) tool, recommended by CDP. The change in the analysis tool allows us to have results even closer to the reality of our operations and chain. The Water Risk Filter recommends that the water vulnerability index considers factors internal and external to the operation, in view of the micro-region in which its units are located. It considers aspects that make the business more dependent on the resource in a specific region, such as quality, quantity, regulation and conflicts over water use. The analysis also considers the responsiveness of water treatment plants and our production units. The WWF methodology defines an exposure score for each of them and, from this data, we plan preventive and corrective measures. Its application aims to build a water vulnerability map of our operations, compare risk indicators between units and subsidize projects and investments to mitigate risks. Additionally, we have also used the WRI Aqueduct tool to further strengthen our analysis. According to our analysis, we consider 5 units with the highest levels of water vulnerability, three in Brazil and two in Turkey. They are: Rio Verde, Concordia, Chapecó, Bandirma and Izmir.

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:

☑ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

1000

(9.3.4) Please explain

Considering that the radius for service to BRF units by integrated poultry and pork suppliers is a maximum of 60 km, we can replicate the water risk analysis of the 5 BRF units located in areas of water stress to the suppliers that serve them. Therefore, among the approximately 9,000 integrated suppliers that serve all BRF units, 2,477 serve the 5 units located in areas of water stress, being located in the same regions and river basins and, therefore, subject to the same types of water risks. It is worth noting that, due to limitations in the CDP system, it was not possible to provide the correct data for 2,477 integrated suppliers, and the maximum number of 1,000 was filled in the "Total number of facilities identified" field.
[Fixed row]

(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Row 1

(9.3.1.1) Facility reference number

Select from:

☑ Facility 1

(9.3.1.2) Facility name (optional)

Rio Verde

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Brazil

☑ Parana

(9.3.1.8) Latitude

-17.82165

(9.3.1.9) Longitude

-50.991638

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

4236.14

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

3410.43

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

824.62

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

1.09

(9.3.1.21) Total water discharges at this facility (megaliters)

4565.73

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Higher

(9.3.1.23) Discharges to fresh surface water

4565.73

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

-329.59

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Higher

(9.3.1.29) Please explain

The Rio Verde unit is located at the Parana River basin (Brazil), an area classified as High Water Risk by the WWF Water Risk Filter tool. The total captured from this facility represents 7,5% of the total captured by BRF in 2023.

Row 2

(9.3.1.1) Facility reference number

Select from:

☑ Facility 2

(9.3.1.2) Facility name (optional)

Chapecó

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Brazil

☑ Uruguay

(9.3.1.8) Latitude

-27.097489

(9.3.1.9) Longitude

-52.64982

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

3814.03

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

3725.02

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

89.01

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

4044.48

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ Higher

(9.3.1.23) Discharges to fresh surface water

4044.48

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

-230.44

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:
☑ Higher

(9.3.1.29) Please explain

The Chapeco unit is located at the Uruguay River basin (Brazil), an area classified as High Water Risk by the WWF Water Risk Filter tool. The total captured from this facility represents 6,7% of the total captured by BRF in 2023.

Row 3

(9.3.1.1) Facility reference number

Select from:
☑ Facility 3

(9.3.1.2) Facility name (optional)

Concordia

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Brazil

☑ Uruguay

(9.3.1.8) Latitude

-27.230653

(9.3.1.9) Longitude

-52.031575

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

4006.68

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

3805.87

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

200.81

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

3837.95

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ About the same

(9.3.1.23) Discharges to fresh surface water

3837.95

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

168.73

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Higher

(9.3.1.29) Please explain

The Concordia unit is located at the Uruguay River basin (Brazil), an area classified as High Water Risk by the WWF Water Risk Filter tool. The total captured from this facility represents 7,0% of the total captured by BRF in 2023.

Row 4

(9.3.1.1) Facility reference number

Select from:

☑ Facility 31

(9.3.1.2) Facility name (optional)

Bandirma

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Turkey

☑ Other, please specify **:**Aegean Sea

(9.3.1.8) Latitude

40.311631

(9.3.1.9) Longitude

28.019307

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

784.53

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

615.61

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

168.92

(9.3.1.21) Total water discharges at this facility (megaliters)

754.16

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Lower

(9.3.1.23) Discharges to fresh surface water

754.16

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

30.37

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Lower

(9.3.1.29) Please explain

The Bandirma unit is located at the Aegean Sea basin (Turkey), an area classified as Medium Water Risk by the WWF Water Risk Filter tool. The total captured from this facility represents 1,4% of the total captured by BRF in 2023.

Row 5

(9.3.1.1) Facility reference number

Select from:

☑ Facility 32

(9.3.1.2) Facility name (optional)

Izmir

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Turkey

☑ Other, please specify :Aegean Sea

(9.3.1.8) Latitude

38.418117

(9.3.1.9) Longitude

27.538333

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

856.72

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

856.72

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

691.17

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ Lower

(9.3.1.23) Discharges to fresh surface water

691.17

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

165.56

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:
☑ Lower

(9.3.1.29) Please explain

The Izmir unit is located at the Aegean Sea basin (Turkey), an area classified as Medium Water Risk by the WWF Water Risk Filter tool. The total captured from this facility represents 1,5% of the total captured by BRF in 2023.
[Add row]

(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

Water withdrawals – total volumes

(9.3.2.1) % verified

Select from:
☑ 76-100

(9.3.2.2) Verification standard used

In 2023, BRF S.A. engaged Instituto Totum to conduct an independent verification of our 2023 Integrated Report, following IIRC and GRI guidelines, which includes data on water and effluents (one of our material topics). In addition, the Chapecó unit is accredited to the ISO 14001 standard.

Water withdrawals – volume by source

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

In 2023, BRF S.A. engaged Instituto Totum to conduct an independent verification of our 2023 Integrated Report, following IIRC and GRI guidelines, which includes data on water and effluents (one of our material topics). In addition, the Chapecó unit is accredited to the ISO 14001 standard.

Water withdrawals – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

All BRF units are audited by clients, and we also submit this data to regulatory bodies such as the Ministry of Agriculture and Livestock (Mapa), the Federal Inspection Service (SIF), environmental agencies, and the Health Surveillance. In this case, among the standards used is ordinance 888 (the Brazilian national potability ordinance). Additionally, some units that export to other countries comply with specific legislation of those countries for water potability. The frequency and method of measurement vary according to the parameters, in accordance with ordinance 888 of the Brazilian Ministry of Health and other regulations applicable in each location we operate. Furthermore, our laboratories are audited by clients as well as by ISO 17025.

Water discharges – total volumes

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

In 2023, BRF S.A. engaged Instituto Totum to conduct an independent verification of our 2023 Integrated Report, following IIRC and GRI guidelines, which includes data on water and effluents (one of our material topics). In addition, the Chapecó unit is accredited to the ISO 14001 standard.

Water discharges – volume by destination

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

In 2023, BRF S.A. engaged Instituto Totum to conduct an independent verification of our 2023 Integrated Report, following IIRC and GRI guidelines, which includes data on water and effluents (one of our material topics). In addition, the Chapecó unit is accredited to the ISO 14001 standard.

Water discharges – volume by final treatment level

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

All BRF units are audited by clients, and we also submit this data to regulatory bodies such as the Ministry of Agriculture and Livestock (Mapa), the Federal Inspection Service (SIF), environmental agencies, and the Health Surveillance. In this case, among the standards used is ordinance 888 (the Brazilian national potability ordinance). Additionally, some units that export to other countries comply with specific legislation of those countries for water potability. The frequency and method of measurement vary according to the parameters, in accordance with ordinance 888 of the Brazilian Ministry of Health and other regulations applicable in each location we operate. Furthermore, our laboratories are audited by clients as well as by ISO 17025.

Water discharges – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

All BRF units are audited by clients, and we also submit this data to regulatory bodies such as the Ministry of Agriculture and Livestock (Mapa), the Federal Inspection Service (SIF), environmental agencies, and the Health Surveillance. In this case, among the standards used is ordinance 888 (the Brazilian national potability ordinance). Additionally, some units that export to other countries comply with specific legislation of those countries for water potability. The frequency and method of measurement vary according to the parameters, in accordance with ordinance 888 of the Brazilian Ministry of Health and other regulations applicable in each location we operate. Furthermore, our laboratories are audited by clients as well as by ISO 17025

Water consumption – total volume

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

In 2023, BRF S.A. engaged Instituto Totum to conduct an independent verification of our 2023 Integrated Report, following IIRC and GRI guidelines, which includes data on water and effluents (one of our material topics). In addition, the Chapecó unit is accredited to the ISO 14001 standard.
[Fixed row]

(9.4) Could any of your facilities reported in 9.3.1 have an impact on a requesting CDP supply chain member?

Select from:

☑ Yes, CDP supply chain members buy goods or services from facilities listed in 9.3.1

(9.4.1) Indicate which of the facilities referenced in 9.3.1 could impact a requesting CDP supply chain member.

Row 1

(9.4.1.1) Facility reference number

Select from:

☑ Facility 2

(9.4.1.2) Facility name

Chapecó

(9.4.1.3) Requesting member

Select from:

(9.4.1.4) Description of potential impact on member

BRF's Chapecó unit supplies breaded products and poultry raw materials to Arcos Dourados in Brazil and the Middle East. Any significant impact on the operations of this unit could impact the ability to supply this customer. However, we have adopted a series of guidelines for measuring the water vulnerability of our plants, to monitor our consumption, to rationalize water usage in our processes, and also we maintain contingency plans for 100% of our units, in cases where water scarcity cannot be avoided, to ensure production levels.

(9.4.1.5) Comment

No additional comments.

Row 2

(9.4.1.1) Facility reference number

Select from:

☑ Facility 3

(9.4.1.2) Facility name

Concordia

(9.4.1.3) Requesting member

Select from:

(9.4.1.4) Description of potential impact on member

BRF's Concordia unit supplies raw materials for pork and poultry to Arcos Dourados. Any significant impact on the operations of this unit could impact the ability to supply this customer. However, we have adopted a series of guidelines for measuring the water vulnerability of our plants, to monitor our consumption, to rationalize water usage in our processes, and also we maintain contingency plans for 100% of our units, in cases where water scarcity cannot be avoided, to ensure production levels.

(9.4.1.5) Comment

No additional comments.

Row 3

(9.4.1.1) Facility reference number

Select from:

☑ Facility 4

(9.4.1.2) Facility name

Bandirma

(9.4.1.3) Requesting member

Select from:

(9.4.1.4) Description of potential impact on member

BRF's Bandirma unit supplies Arcos Dourados with breaded products for the local Turkish market. Any significant impact on the operations of this unit could impact the ability to supply this customer. However, we have adopted a series of guidelines for measuring the water vulnerability of our plants, to monitor our consumption, to rationalize water usage in our processes, and also we maintain contingency plans for 100% of our units, in cases where water scarcity cannot be avoided, to ensure production levels.

(9.4.1.5) Comment

No additional comments.

Row 4

(9.4.1.1) Facility reference number

Select from:
☑ Facility 5

(9.4.1.2) Facility name

Izmir

(9.4.1.3) Requesting member

Select from:

(9.4.1.4) Description of potential impact on member

BRF's Izmir unit supplies raw materials for poultry to Arcos Dourados. Any significant impact on the operations of this unit could impact the ability to supply this customer. However, we have adopted a series of guidelines for measuring the water vulnerability of our plants, to monitor our consumption, to rationalize water usage in our processes, and also we maintain contingency plans for 100% of our units, in cases where water scarcity cannot be avoided, to ensure production levels.

(9.4.1.5) Comment

No additional comments.
[Add row]

(9.5) Provide a figure for your organization’s total water withdrawal efficiency.

(9.5.1) Revenue (currency)

53615000000

(9.5.2) Total water withdrawal efficiency

943200.56

(9.5.3) Anticipated forward trend

Water intensity was 943200,56, considering BRF's total revenue of R53,615 million in 2023. It is worth noting that the water intensity metric most appropriate for BRF's business is total consumption per ton of product, for which we even have a public reduction target.
[Fixed row]

(9.9) Provide water intensity information for each of the agricultural commodities significant to your organization that you source.

	Water intensity information for this sourced commodity is collected/calculated	Please explain
Maize/corn	*Select from:* ☑ No, not currently but we intend to collect/calculate this data within the next two years	*BRF has not yet calculated the water intensity of this commodity.*
Palm oil	*Select from:* ☑ No, not currently but we intend to collect/calculate this data within the next two years	*BRF has not yet calculated the water intensity of this commodity.*
Poultry & hog	*Select from:* ☑ No, not currently but we intend to collect/calculate this data within the next two years	*BRF has not yet calculated the water intensity of this commodity.*
Soy	*Select from:* ☑ No, not currently but we intend to collect/calculate this data within the next two years	*BRF has not yet calculated the water intensity of this commodity.*

[Add row]

(9.12) Provide any available water intensity values for your organization’s products or services.

Row 1

(9.12.1) Product name

BRF does not yet calculate the water intensity of its products.

(9.12.2) Water intensity value

0

(9.12.3) Numerator: Water aspect

Select from:
☑ Water withdrawn

(9.12.4) Denominator

Tons of product

(9.12.5) Comment

BRF does not yet calculate the water intensity of its products.
[Add row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

(9.13.1) Products contain hazardous substances

Select from:
☑ No

(9.13.2) Comment

BRF is committed to working in accordance with the legislation for the manufacture of food products and to ensuring that its products do not contain toxic substances. The company is dedicated to complying with relevant national and international regulations to ensure the safety and quality of the food it produces. Compliance with regulations is an essential part of BRF's approach to providing safe and healthy food. The company employs rigorous ingredient and raw material selection processes, as well as manufacturing and quality control practices that are in line with food industry best practices. The company is also constantly updating its knowledge of the latest laws and regulations, in order to adapt its processes and practices as needed. In Brazil, the National Health Surveillance Agency (ANVISA) establishes the main regulations for good food production practices in industries.
[Fixed row]

(9.14) Do you classify any of your current products and/or services as low water impact?

(9.14.1) Products and/or services classified as low water impact

Select from:
☑ Yes

(9.14.2) Definition used to classify low water impact

We classify as low water impact products that use a low amount of water in their production process and, consequently, have a low impact on water sources. Processed products and margarines, production on feed mills, industrialized products, for example, are classified as production processes with low water impact, because they use less water throughout their processes, from the raw material. In addition, these products do not have a map regulation – which establishes the amount of water that must be used in the process. Compared to other BRF processes/products, such as pig and poultry slaughter, the processing of industrialized products requires less water for its production. For example, BRF has a water intensity of approximately 11 m³/ton for all its processes, and for the processing of industrialized products and margarines, the intensity is approximately 2.6 m³/ton.

(9.14.4) Please explain

The Company is aware that the industrial use of water can adversely and significantly affect its productivity. Consequently, the scarcity or lack of water, including the increased risk of droughts in the regions where the Company operates, and the associated costs to minimize the impact on operations, represent a critical risk for the Company's business. Therefore, the company strives to seek solutions and technology for the development of low-water products and the management of those that are not.
[Fixed row]

(9.15) Do you have any water-related targets?

Select from:
☑ Yes

(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

Water pollution

(9.15.1.1) Target set in this category

Select from:
☑ Yes

Water withdrawals

(9.15.1.1) Target set in this category

Select from:
☑ Yes

Water, Sanitation, and Hygiene (WASH) services

(9.15.1.1) Target set in this category

Select from:
☑ No, and we do not plan to within the next two years

(9.15.1.2) Please explain

We don't have targets related to Water, Sanitation, and Hygiene (WASH) services, since consumption in this category is relatively insignificant compared to water consumption in operations.

Other

(9.15.1.1) Target set in this category

Select from:

☑ No, but we plan to within the next two years

(9.15.1.2) Please explain

BRF has a public commitment to reduce the intensity of water consumption in its operations, which encompasses the main water impact of its business.
[Fixed row]

(9.15.2) Provide details of your water-related targets and the progress made.

Row 1

(9.15.2.1) Target reference number

Select from:

☑ Target 1

(9.15.2.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water withdrawals

☑ Reduction in withdrawals per unit of production

(9.15.2.4) Date target was set

12/31/2021

(9.15.2.5) End date of base year

12/31/2020

(9.15.2.6) Base year figure

11.37

(9.15.2.7) End date of target year

12/31/2025

(9.15.2.8) Target year figure

9.8

(9.15.2.9) Reporting year figure

10.42

(9.15.2.10) Target status in reporting year

Select from:

☑ Underway

(9.15.2.11) % of target achieved relative to base year

61

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

The target covers all BRF production units that have intensive and significant water use.

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

BRF's goal is to reduce its water consumption indicator by 13% by 2025. The company has been working on efficiency in operations, awareness, reuse and investments to reduce water consumption. Since the base year (2020), BRF has reduced its water consumption indicator by 8.4% (by 2023), achieving the progressive target it set for each year until the end of 2025. The target is defined year by year and seasonalized monthly to ensure the progressive achievement of all units covered, thus ensuring sustainable evolution in water consumption and defining strategies for investments and projects in the medium term.

(9.15.2.16) Further details of target

The target was calculated based on the intensity (m^3/ton) achieved in 2020 and considers a 13% reduction in this indicator by 2025. To this end, the company stratified the main target into annual targets to ensure that the final target is achieved in 2025. BRF has evolved in recent years, with significant results: 2021: 0.81% reduction / 2022: 4.29% reduction / 2023: 8.4% reduction. There has been no change in the target since its announcement.

Row 2

(9.15.2.1) Target reference number

Select from:

☑ Target 2

(9.15.2.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water pollution

☑ Reduction in concentration of pollutants

(9.15.2.4) Date target was set

01/01/2023

(9.15.2.5) End date of base year

12/31/2022

(9.15.2.6) Base year figure

90

(9.15.2.7) End date of target year

12/31/2025

(9.15.2.8) Target year figure

95

(9.15.2.9) Reporting year figure

98.76

(9.15.2.10) Target status in reporting year

Select from:

☑ Achieved

(9.15.2.11) % of target achieved relative to base year

175

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

The ETE efficiency target refers to the compliance of analyses of treated final effluent with compliance with the standards stipulated in federal, state, and municipal legislation and environmental conditions of licenses. All units that generate significant effluent have effluent treatment plants and the indicator covers all of these units.

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

The ETE efficiency target for 2022 was 90% and, as a challenge, the target of 95% by 2025 was set. Considering all units with ETE, in 2023 we had 23,290 analyses of various parameters linked to the pollution of the treated effluent released into the receiving body, with an efficiency of 98.76%. The evolution in the efficiency of effluent treatment plants was achieved through investments in the entire effluent treatment flow up to tertiary treatment, with the creation of an area for specific technical support for effluent treatment plants for production units, studies of new molecules and dosage efficiency, training and qualification of the effluent treatment plant operations team and linking the goals to the leaders responsible for the topic in the company.

(9.15.2.16) Further details of target

The construction of the target takes into account compliance with the most restrictive parameter level when compiling federal, state, and municipal legislation and environmental conditions of licenses.
[Add row]

C10. Environmental performance - Plastics

(10.1) Do you have plastics-related targets, and if so what type?

(10.1.1) Targets in place

Select from:

☑ Yes

(10.1.2) Target type and metric

Plastic packaging

☑ Increase the proportion of plastic packaging that is recyclable in practice and at scale

☑ Increase the proportion of plastic packaging that is reusable

End-of-life management

☑ Increase the proportion of recyclable plastic waste that is collected, sorted, and recycled

(10.1.3) Please explain

BRF has a pledge to have 100% recyclable, reusable or biodegradable packaging by 2025. We achieved 88% consireing all the packaging (plastic and son-plastic), and new specifications of recyclable packaging in our products have been developed and will be implemented in the coming years. We also have internal targets for increasing waste recycling and decreasing waste landfilling.
[Fixed row]

(10.2) Indicate whether your organization engages in the following activities.

Production/commercialization of plastic polymers (including plastic converters)

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

Not applicable

Production/commercialization of durable plastic goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

Not applicable

Usage of durable plastics goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

☑ Yes

(10.2.2) Comment

Using in our product sells.

Production/commercialization of plastic packaging

(10.2.1) Activity applies

Select from:

☑ Yes

(10.2.2) Comment

After use, BRF sells clean and dirty plastic contents for recycling and industrial use, such as PPE and cages.

Production/commercialization of goods/products packaged in plastics

(10.2.1) Activity applies

Select from:

☑ Yes

(10.2.2) Comment

BRF produces and commercializes products packed in plastic and other materials as well. The annual acquisition volume of plastic for packaging is approx 55kton. Most of our flexible packaging uses Polyethylene as a base and may or may not receive the addition of other resins (PET, Polyamide, EVOH, Polypropylene, etc.) for greater shelf life, mechanical resistance, consumer usability, etc. For margarine packaging, the predominance is concentrated in Polypropylene

Provision/commercialization of services that use plastic packaging (e.g., food services)

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

Not applicable

Provision of waste management and/or water management services

(10.2.1) Activity applies

Select from:
☑ No

(10.2.2) Comment

Not applicable

Provision of financial products and/or services for plastics-related activities

(10.2.1) Activity applies

Select from:
☑ No

(10.2.2) Comment

Not applicable

Other activities not specified

(10.2.1) Activity applies

Select from:
☑ No

(10.2.2) Comment

Not applicable
[Fixed row]

(10.4) Provide the total weight of plastic durable goods and durable components produced, sold and/or used, and indicate the raw material content.

	Total weight during the reporting year (Metric tons)	Raw material content percentages available to report	Please explain
Durable goods and durable components used	*0*	*Select all that apply* ☑ None	*We aren't able to share the data of this category.*

[Fixed row]

(10.5) Provide the total weight of plastic packaging sold and/or used and indicate the raw material content.

Plastic packaging sold

(10.5.1) Total weight during the reporting year (Metric tons)

14157

(10.5.2) Raw material content percentages available to report

Select all that apply

☑ None

(10.5.7) Please explain

After use, BRF sells clean and dirty plastic contents for recycling and industrial use, such as PPE and cages.

Plastic packaging used

(10.5.1) Total weight during the reporting year (Metric tons)

54768

(10.5.2) Raw material content percentages available to report

Select all that apply

☑ % virgin fossil-based content

(10.5.3) % virgin fossil-based content

100

(10.5.7) Please explain

Current legislation does not allow the use of primary and secondary packaging made from recycled materials, due to the risk of contamination.
[Fixed row]

(10.5.1) Indicate the circularity potential of the plastic packaging you sold and/or used.

Plastic packaging sold

(10.5.1.1) Percentages available to report for circularity potential

Select all that apply

☑ % recyclable in practice and at scale

(10.5.1.4) % of plastic packaging that is recyclable in practice at scale

95

(10.5.1.5) Please explain

The only plastic packaging that BRF sells, is clean and dirty used plastic packaging. Big bags and IBC plastic containers are reusable, and other plastics are recyclable.

Plastic packaging used

(10.5.1.1) Percentages available to report for circularity potential

Select all that apply

☑ % recyclable in practice and at scale

(10.5.1.4) % of plastic packaging that is recyclable in practice at scale

69

(10.5.1.5) Please explain

PEBD, PP, PS, PEAD, and PET packaging used in our products are recyclable in practice and at scale. We still have some non- recyclable plastic in our packaging, such as laminated plastic, thermoformed plastic, and other plastic accessories, but we are working on developing and implementing new specifications of recyclable packaging in our products.
[Fixed row]

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

☑ Yes, we are taking actions to progress our biodiversity-related commitments

(11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

☑ Land/water protection

☑ Land/water management

☑ Education & awareness

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
	Select from: ☑ Yes, we use indicators	*Select all that apply* ☑ Response indicators

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

Legally protected areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Yes

(11.4.2) Comment

We have forest assets to produce biomass as an energy source, totaling 26,966 hectares distributed across eight Brazilian states and 196 farms (97 own farms, 91 leased and 8 standing forest purchase farms). Of our farms, two are within a Conservation Unit (the Devonian Escarpment State APA) and 40 up to 10 kilometers from some conservation unit. However, the biomass productive area does not exceed conservation limits, respecting legislation.

UNESCO World Heritage sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

Not applicable

UNESCO Man and the Biosphere Reserves

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

Not applicable

Ramsar sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:
☑ No

(11.4.2) Comment

Not applicable

Key Biodiversity Areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:
☑ Yes

(11.4.2) Comment

We have 115 forestry production units in priority areas for conservation, being: 18 within extremely high level area of biological importance 25 within very high level area of biological importance 2 within high level area of biological importance 19 at a distance of up to 10 km of area with an extremely high level of biological importance 44 at a distance of up to 10 km of area with a very high level area of biological importance 7 at a distance of up to 10 km of area with a high level area of biological importance 40 at a distance of up to 10 km of area of brazillian conservation unit. We comply with current legislation, which covers topics such as vegetation protection, permanent preservation areas and Legal Reserve areas, forest exploitation, supply of forest raw material, control of the origin of forest products and control and prevention of forest fires.

Other areas important for biodiversity

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

Not applicable
[Fixed row]

(11.4.1) Provide details of your organization’s activities in the reporting year located in or near to areas important for biodiversity.

Row 1

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

☑ Key Biodiversity Areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Unknown

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Conservation Unit (the Escarpa Devoniana State EPA)

(11.4.1.6) Proximity

Select from:

☑ Overlap

(11.4.1.7) Area of overlap (hectares)

317

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

We have forest assets destined for the production of biomass as an energy source. Of our own farms, two are within a Conservation Unit (the Devonian Escarpment State EPA), however the biomass productive area does not exceed conservation limits, respecting legislation.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Operational controls

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

BRF complies with current legislation, which covers topics such as vegetation protection, permanent preservation areas and Legal Reserve areas, forest exploitation, supply of forest raw material, control of the origin of forest products and control and prevention of forest fires

Row 2

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Key Biodiversity Areas

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Preservation area

(11.4.1.6) Proximity

Select from:

☑ Overlap

(11.4.1.7) Area of overlap (hectares)

7705

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

We have 45 forestry production units within priority areas for conservation, being: 18 within extremely high level area of biological importance 25 within very high level area of biological importance 2 within high level area of biological importance

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

BRF complies with current legislation, which covers topics such as vegetation protection, permanent preservation areas and Legal Reserve areas, forest exploitation, supply of forest raw material, control of the origin of forest products and control and prevention of forest fires

Row 3

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Key Biodiversity Areas

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Preservation area

(11.4.1.6) Proximity

Select from:

☑ Up to 10 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

We have 70 forestry production units near to priority areas for conservation and 40 near to conservation unities, being: 19 at a distance of up to 10 km of area with an extremely high level of biological importance 44 at a distance of up to 10 km of area with a very high level area of biological importance 7 at a distance of up to 10 km of area with a high level area of biological importance 40 at a distance of up to 10 km of area of brazillian conservation unit.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

BRF complies with current legislation, which covers topics such as vegetation protection, permanent preservation areas and Legal Reserve areas, forest exploitation, supply of forest raw material, control of the origin of forest products and control and prevention of forest fires
[Add row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: ☑ Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

☑ Forests

☑ Water

☑ Plastics

☑ Biodiversity

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Plastics

☑ Waste generated

(13.1.1.3) Verification/assurance standard

Climate change-related standards

☑ ABNT NBR ISO 14064-3:2007 (Associação Brasileira de Normas Técnicas)

☑ ISO 14064-3

(13.1.1.4) Further details of the third-party verification/assurance process

BRF S.A. engaged Instituto Totum to conduct an independent verification of its 2023 Integrated Report. Instituto Totum assessed the veracity of the content and the alignment of the report based on the requirements of the GRI Sustainability Reporting Standards 2021 and their contents: GRI 1 Fundamental Standards, GRI 2 General Contents 2021, GRI 3 Material Topics 2021 and with the requirements of the specific standards GRI 200, GRI 300 and GRI 400, according to the material topics identified by BRF SA. Through the process described in this report. planned and executed a limited assurance verification work, with the objective of minimizing the risks of not detecting material errors with respect to the reference standard, including, but not limited to: - Allocation of qualified verification staff with respect to the scope of work and reference standard; - Conducting interviews with key personnel in the organization to gain knowledge of the processes, systems and controls used; - Verification of the organization's own data, information and documented records; - Critical analysis of the evidence verified within the context of compliance with the reference standard; - List of requested clarifications, observations and corrective actions attached to this declaration. The verification level adopted was Limited, in accordance with the requirements of the reference standard, incorporated into Instituto Totum's internal verification protocols. Greenhouse Gas Inventory Check: The Totum Institute declares that: BRF S.A had its emissions inventory verified and complies with specifications of the Brazilian GHG Protocol Program Verification Standard: Brazilian Program Verification Specifications GHG Protocol – 2011 Edition and ABNT NBR ISO 14064-3.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

BRF_integrated-report-2023.pdf
[Add row]

(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

	Additional information	Attachment (optional)
	All relevant additional information is disclosed in our Annual Report, publicly available.	*BRF_integrated-report-2023.pdf*

[Fixed row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

South America Sustainability Director

(13.3.2) Corresponding job category

Select from:
☑ Chief Sustainability Officer (CSO)
[Fixed row]

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

Select from:
☑ No