BRF S.A

2025 CDP Corporate Questionnaire 2025

Word version

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

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11/23/2025, 06:33 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 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 117 countries and more than 440,000 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, providing the Company with a wide range of experiences and talents. We also have approximately 8,400 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 (36 in Brazil, one in Paraguay, three in Turkey and three in the Middle East/GCC and one in China) and about 101 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

12/31/2024

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

Select from:
☑ Yes

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

Select from:
☑ Yes

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

Select from:
☑ 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:
☑ 4 years
[Fixed row]

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

61379038000

(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
☑ Austria
☑ Nigeria
☑ Uruguay
☑ Paraguay
☑ Argentina
☑ Russian Federation
☑ United Arab Emirates
☑ United Kingdom of Great Britain and Northern Ireland
☑ Spain
☑ Angola
☑ Brazil
☑ Kuwait
☑ Turkey
☑ Singapore
☑ Netherlands
☑ Saudi Arabia
☑ South Africa
☑ Republic of Korea

(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

-28.46658

(1.8.1.3) Longitude

-52.2124

(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

-18.9035

(1.8.1.3) Longitude

-48.38409

(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 (Türkiye)

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 (Türkiye)

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 (Türkiye)

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)

Row 36

(1.8.1.1) Identifier

Nova Marilândia

(1.8.1.2) Latitude

-14.34313

(1.8.1.3) Longitude

-56.95843

(1.8.1.4) Comment

The Nova Marilândia unit is located in the Tapajós River basin (Brazil)

Row 37

(1.8.1.1) Identifier

Garibaldi

(1.8.1.2) Latitude

-29.19314

(1.8.1.3) Longitude

-51.18053

(1.8.1.4) Comment

The Garibaldi unit is located in the Atlantic Ocean basin (Brazil)

Row 38

(1.8.1.1) Identifier

Bastos

(1.8.1.2) Latitude

-21.91252

(1.8.1.3) Longitude

-50.7362

(1.8.1.4) Comment

The Bastos unit is located in the Parana River basin (Brazil)

Row 39

(1.8.1.1) Identifier

Campinas

(1.8.1.2) Latitude

-22.95548

(1.8.1.3) Longitude

-47.09724

(1.8.1.4) Comment

The Campinas unit is located in the Paraná River basin (Brazil)

Row 40

(1.8.1.1) Identifier

Ivoti

(1.8.1.2) Latitude

-29.60871

(1.8.1.3) Longitude

-51.17246

(1.8.1.4) Comment

The Ivoti unit is located in the Atlantic Ocean basin (Brazil)

Row 41

(1.8.1.1) Identifier

Juan Léon Mallorquín

(1.8.1.2) Latitude

-25.44013

(1.8.1.3) Longitude

-55.23138

(1.8.1.4) Comment

The Juan Léon Mallorquín unit is located in the Paraná River basin (Paraguai)

Row 42

(1.8.1.1) Identifier

Bugio

(1.8.1.2) Latitude

-27.04894

(1.8.1.3) Longitude

-52.63579

(1.8.1.4) Comment

The Bugio unit is located in the Uruguay River basin (Brazil)

Row 43

(1.8.1.1) Identifier

Addoha

(1.8.1.2) Latitude

26.89977

(1.8.1.3) Longitude

49.45839

(1.8.1.4) Comment

The Addoha unit located in the Persian Gulf.

Row 44

(1.8.1.1) Identifier

Henan

(1.8.1.2) Latitude

33.6305

(1.8.1.3) Longitude

114.70466

(1.8.1.4) Comment

The Henan unit located in the Huai River basin (China)

Row 45

(1.8.1.1) Identifier

Lajeado

(1.8.1.2) Latitude

-29.46854

(1.8.1.3) Longitude

-51.97492

(1.8.1.4) Comment

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

2519166.95

(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: 348518.99 stereo meters

(1.22.11) Form of commodity

Select all that apply

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

(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

BRF has approximately 27,000 hectares of forest assets distributed across eight Brazilian states and more than 190 farms, 95% of which are owned or leased. Most of these areas are planted with Eucalyptus species, accounting for 96% of the total area, while the remainder is made up of Pinus and other species such as araucaria, bamboo, and mimosa. In 2024, BRF has consumed around 65% of its own biomass and around 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)

58177

(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)

2354576

(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 corn 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 8,400 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. During this period, the company can develop strategies and prepare adequately for the allocation of resources (people, time, and money) in view of potential risks and opportunities. 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)

10

(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 timeframe of 3 to 10 years gives us the time horizon to monitor and anticipate adaptation measures so that risks do not become material threats to our operations. 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
[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
- ☑ Declining water quality
- ☑ Temperature variability
- ☑ Changing precipitation patterns and types (rain, hail, snow/ice)
- ☑ Increased levels of environmental pollutants in freshwater bodies
- ☑ Rationing of municipal water supply
- ☑ Water quality at a basin/catchment level
- ☑ Precipitation or hydrological variability
- ☑ 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 2024, we conducted a risk validation session with the Board of Directors and another update session with the Executive Committee. 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, impacts regarding the forest fires that affected 14 BRF units, increasing our scope 1 emissions, increase in production costs due to the drought and the difficulty in accessing inputs, and reduction in demand in areas affected by the fires.
[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,

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

BRF maintains rigorous management of its effluent emissions to ensure environmental protection and regulatory compliance. The company conducts weekly and monthly analyses of effluents from its industrial and agricultural operations, monitoring parameters like organic matter, BOD, COD, phosphorus, and nitrogen. Effluent treatment is a key risk mitigation measure, with facilities operating under valid licenses and equipped with contingency plans to prevent water contamination. The main indicator for treated effluent quality is Biochemical Oxygen Demand (BOD); in 2024, the average BOD was 23.97 mg/L, confirming the effectiveness of treatment systems. Performance is evaluated through the company's Environmental Sustainability Index (ISA), which tracks compliance with legal requirements. In 2024, BRF achieved a compliance rate of 98.78%, an improvement from 98.60% in 2023, based on over 16,580 analyses from accredited laboratories. The effluent treatment plant efficiency also reached 98.78%. ISA results guide management decisions, driving continuous improvements and investments in water and effluent management infrastructure.

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

BRF maintains rigorous management of its effluent emissions to ensure environmental protection and regulatory compliance. The company conducts weekly and monthly analyses of effluents from its industrial and agricultural operations, monitoring parameters like organic matter, BOD, COD, phosphorus, and nitrogen. Effluent treatment is a key risk mitigation measure, with facilities operating under valid licenses and equipped with contingency plans to prevent water contamination. The main indicator for treated effluent quality is Biochemical Oxygen Demand (BOD); in 2024, the average BOD was 23.97 mg/L, confirming the effectiveness of treatment systems. Performance is evaluated through the company's Environmental Sustainability Index (ISA), which tracks compliance with legal requirements. In 2024, BRF achieved a compliance rate of 98.78%, an improvement from 98.60% in 2023, based on over 16,580 analyses from accredited laboratories. The effluent treatment plant efficiency also reached 98.78%. ISA results guide management decisions, driving continuous improvements and investments in water and effluent management infrastructure.

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

BRF maintains rigorous management of its effluent emissions to ensure environmental protection and regulatory compliance. The company conducts weekly and monthly analyses of effluents from its industrial and agricultural operations, monitoring parameters like organic matter, BOD, COD, phosphorus, and nitrogen. Effluent

treatment is a key risk mitigation measure, with facilities operating under valid licenses and equipped with contingency plans to prevent water contamination. The main indicator for treated effluent quality is Biochemical Oxygen Demand (BOD); in 2024, the average BOD was 23.97 mg/L, confirming the effectiveness of treatment systems. Performance is evaluated through the company's Environmental Sustainability Index (ISA), which tracks compliance with legal requirements. In 2024, BRF achieved a compliance rate of 98.78%, an improvement from 98.60% in 2023, based on over 16,580 analyses from accredited laboratories. The effluent treatment plant efficiency also reached 98.78%. ISA results guide management decisions, driving continuous improvements and investments in water and effluent management infrastructure.

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

BRF maintains rigorous management of its effluent emissions to ensure environmental protection and regulatory compliance. The company conducts weekly and monthly analyses of effluents from its industrial and agricultural operations, monitoring parameters like organic matter, BOD, COD, phosphorus, and nitrogen. Effluent treatment is a key risk mitigation measure, with facilities operating under valid licenses and equipped with contingency plans to prevent water contamination. The main indicator for treated effluent quality is Biochemical Oxygen Demand (BOD); in 2024, the average BOD was 23.97 mg/L, confirming the effectiveness of

treatment systems. Performance is evaluated through the company's Environmental Sustainability Index (ISA), which tracks compliance with legal requirements. In 2024, BRF achieved a compliance rate of 98.78%, an improvement from 98.60% in 2023, based on over 16,580 analyses from accredited laboratories. The effluent treatment plant efficiency also reached 98.78%. ISA results guide management decisions, driving continuous improvements and investments in water and effluent management infrastructure.

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

BRF maintains rigorous management of its effluent emissions to ensure environmental protection and regulatory compliance. The company conducts weekly and monthly analyses of effluents from its industrial and agricultural operations, monitoring parameters like organic matter, BOD, COD, phosphorus, and nitrogen. Effluent treatment is a key risk mitigation measure, with facilities operating under valid licenses and equipped with contingency plans to prevent water contamination. The main indicator for treated effluent quality is Biochemical Oxygen Demand (BOD); in 2024, the average BOD was 23.97 mg/L, confirming the effectiveness of treatment systems. Performance is evaluated through the company's Environmental Sustainability Index (ISA), which tracks compliance with legal requirements. In 2024, BRF achieved a compliance rate of 98.78%, an improvement from 98.60% in 2023, based on over 16,580 analyses from accredited laboratories. The effluent

treatment plant efficiency also reached 98.78%. ISA results guide management decisions, driving continuous improvements and investments in water and effluent management infrastructure.
[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

BRF operates in countries that are progressively adopting National Climate Policies and Nationally Determined Contributions (NDCs). In Brazil, one of BRF's key markets, the federal government has approved Law No. 15.042/2024, which establishes the Brazilian Emissions Trading System (SBCE) — the country's first regulated carbon market. The SBCE will be implemented in five phases, with full operationalization expected by 2030. This regulatory shift introduces a carbon pricing mechanism that will directly impact companies emitting over 25,000 tCO_2e annually. In anticipation of this evolving regulatory landscape, BRF is actively monitoring developments and integrating carbon pricing considerations into its strategic planning. The company is quantifying carbon variables to assess exposure, prioritize investments, and align its operations with future compliance requirements. BRF's decarbonization strategy includes energy efficiency initiatives and emissions reduction projects. While the implementation of the SBCE represents a risk in increasing operational costs and financial exposure due to the need to purchase emission allowances or credits, BRF views this transition as an opportunity to enhance its climate resilience and maintain competitiveness. By proactively adapting to regulatory changes, BRF aims to contribute to national and global climate goals while mitigating potential financial and reputational risks.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased indirect [operating] costs

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

Select all that apply

☑ Long-term

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

Select from:

☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ Medium

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

"The implementation of Brazil's regulated carbon market, introduces a mandatory emissions trading system (SBCE) for companies emitting over 25,000 tCO_2e annually. Some BRF facilities currently report Scope 1 and 2 emissions near this cap, indicating potential inclusion in the regulated system once fully operational by 2030. Short-term (1–4 years): no material financial impact is expected, as BRF already has a MRV systems and carbon accounting tools in place, so the company is prepared to comply with early reporting and monitoring requirements during the initial regulatory phase. Medium-term (4–5 years): Potential increase in capital expenditures to accelerate decarbonization efforts and reduce future exposure to carbon pricing. Investments may include energy efficiency upgrades, renewable energy procurement (e.g., PPAs), and sustainable agricultural practices. These investments may affect cash flows but are expected to improve long-term operational efficiency and climate resilience. Long-term (5+ years): Direct financial impact from the need to purchase emission allowances or offsets. These costs may affect operating margins if not mitigated by emission reductions. However, BRF's decarbonization targets (52.7% reduction in Scope 1 and 2 emissions, 30% reduction in Scope 3 GHG emissions, and 36.4% reduction in Scopes 1 and 3 FLAG GHG by 2032 from a 2020 base year) are expected to significantly reduce exposure to carbon pricing mechanisms. Long-term benefits include enhanced reputation, improved access to sustainable financing, and alignment with investor expectations on climate risk management. In summary, BRF anticipates limited short-term financial impact due to its existing emission contabilization process, moderate medium-term investment needs, and manageable long-term exposure to carbon pricing. These risks are being actively mitigated through strategic planning and emissions reduction initiatives."

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

Select from:

☑ Yes

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

8049210

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

32196840

(3.1.1.25) Explanation of financial effect figure

"The financial effect figure was calculated using CO_2e price estimates provided by the World Bank (Source: World Bank. 2025. State and Trends of Carbon Pricing 2025. Washington, DC: World Bank). Based on the World Bank's 2025 report, several references support estimating a price range per ton of CO_2 for the Emissions Trading System (ETS) currently under development in Brazil. The estimate considered: - Global average price (implemented instruments): USD 19/tCO_2e — emissions-weighted average across jurisdictions with an ETS or carbon tax in place. - Global average price (including unpriced emissions): USD 5/tCO_2e — emissions-weighted average across all global emissions, including those not subject to carbon pricing. - Prices in emerging economies with ETSs similar to Brazil,

such as China, Mexico, and Colombia. Given the early stage of Brazil's ETS and the pricing observed in comparable countries, a conservative and realistic estimate for the carbon price range is USD 5 to USD 20/tCO_2e. Using an exchange rate of 6.1917 BRL/USD (ref 12/31/2024), this corresponds to approximately R$31 to R$123.80/tCO_2e. BRF aims to reduce approximately 260,000 tCO_2e by 2032, considering its Scope 1 and Scope 2 emissions. Based on the estimated price range, the annual financial impact of this risk could range between R$8,049,210.00 and R$32,196,840.00. Considering the cumulative financial impact through 2032 (8 years), the estimated range would be between R$64.4 million and R$257.6 million. However, some experts suggest that carbon prices could be significantly higher. For instance, the IPCC estimates that the marginal abatement cost to limit global warming to 1.5°C ranges from USD 170 to USD 290/tCO_2e, which implies that the financial impact could be even greater."

(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 and has set ambitious science-based targets: - reduce absolute Scope 1 and 2 GHG emissions by 52.7% by 2032, from a 2020 base year. - reduce absolute Scope 3 emissions — specifically in purchased goods and services, upstream and downstream transportation and distribution — by 30% within the same period. - reduce absolute Scope 1 and 3 FLAG (Forest, Land and Agriculture) emissions by 36.4% by 2032, also from a 2020 base year. To achieve these goals, BRF is prioritizing direct emissions reductions rather than relying on carbon credit purchases. The company is implementing a robust portfolio of mitigation initiatives, including: transition to renewable and clean energy sources, operational efficiency improvements across industrial processes, optimization of wastewater and waste treatment systems, upgrades to cooling systems, a commitment to a deforestation-free supply chain and the adoption of sustainable animal farming practices. All initiatives have been mapped and evaluated through a Marginal Abatement Cost (MAC) curve, which helps prioritize actions based on cost-effectiveness and emissions reduction potential. This tool supports strategic decision-making and ensures that BRF's climate mitigation efforts are economically viable and impactful. Through these efforts, BRF aims not only to reduce its environmental footprint but also to minimize future financial exposure to carbon pricing mechanisms, ensuring long-term competitiveness and alignment with global climate goals."

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 2024, 25 cases of fire were recorded in owned forests, with an estimated loss of 1633 hectares, which represents less than 6% 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 in 2024.

(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

Due to wildfires in 2024, the financial impact was around R$ 8.3 million with due to an estimated loss of 1633 hectares of forest assets.

(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)

8340946

(3.1.1.25) Explanation of financial effect figure

In 2024, 25 cases of fire were recorded in owned forests, with an estimated loss of 1633 hectares, which represents less than 6% 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 in 2024.

(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

609216

(3.1.1.28) Explanation of cost calculation

The total costs with flatbed truck, bulldozer, water truck, and airplane for aerial firefighting totalling R$ 609.216 in 2024. The fire in Uberlândia resulting in the effective loss of 1431 hectares of eucalyptus, in Lucas do Rio Verde loss of 85 hectares and in Rio Verde loss of 63 hectares. The others areas resulting in the loss 54 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). 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 Uberlândia resulting in the effective loss of 1431 hectares of eucalyptus, in Lucas do Rio Verde loss of 85 hectares and in Rio Verde loss of 63 hectares. The others areas resulting in the loss 54 hectares. 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)

414596.23

(3.1.1.25) Explanation of financial effect figure

The cost related to mitigating the water risk that occurred at the Bandirma and Izmir units in 2024 was BRL 92,404.93 in Bandirma and BRL 322,191.3 in Izmir, where BRF had to purchase water and hire trucks to transport it.

(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

67600000

(3.1.1.28) Explanation of cost calculation

In 2024, BRF invested BRL 67.6million to ensure the efficiency of its water and effluent treatment plants.

(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.

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:

☑ 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, a leading global food company, is highly dependent on electricity for its operations in Brazil, where the energy matrix is primarily hydroelectric. This exposes the company to climate-related risks, as droughts can cause energy shortages and price increases. As BRF pursues its goal of sourcing 100% renewable electricity by 2030, with traceability via I-RECs, it faces financial and operational risks from energy price volatility. To mitigate this, BRF's strategy is to secure diversified renewable energy access through long-term Power Purchase Agreements for wind and solar power, alongside investments in energy efficiency. These measures aim to stabilize costs, reduce dependence on hydropower, and ensure the company meets its renewable energy targets sustainably, thereby strengthening its long-term competitiveness.

(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

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

Select from:

☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ Medium

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

BRF is committed to increasing its electricity supply from renewable sources to 100% in its operations by 2030. Considering the Power Purchase Agreements (PPAs) already established and the acquisition of clean energy certificates (I-RECs), the maximum estimated financial cost for 2030 is R$ 3,956,160.00, with cumulative costs from 2025 to 2030 totaling approximately R$ 22,200,000.00. Short-term (1–3 years): Operational costs may increase slightly due to the purchase of I-RECs and implementation of energy efficiency measures. These costs are considered manageable and aligned with the company's sustainability strategy. Medium-term (3–5 years): Moderate financial exposure due to potential fluctuations in I-REC prices and hydropower availability, especially during drought periods. BRF may face increased costs to maintain renewable energy sourcing and ensure traceability. However, long-term contracts and diversification of energy sources (wind and solar) are expected to stabilize expenditures. Long-term (5+ years): If climate-related events reduce hydropower generation, electricity prices may rise, impacting operational costs. BRF's strategy to diversify its energy matrix and invest in self-generation (e.g., solar and wind PPAs) is expected to mitigate this risk. The company anticipates that its proactive approach will reduce exposure to energy price volatility and avoid higher costs associated with clean energy procurement. These measures will help protect cash flows and support financial performance, while reinforcing BRF's commitment to climate goals and stakeholder expectations. In summary, while the transition to 100% renewable electricity presents financial challenges, BRF has already taken steps to manage these risks through strategic investments and long-term planning. The anticipated costs are incorporated into the company's financial strategy and are not expected to materially impact its financial position.

(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)

923104

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

3956160

(3.1.1.25) Explanation of financial effect figure

The financial impact was estimated based on two scenarios for the acquisition cost of I-RECs: R$ 0.70 and R$ 3.00 per certificate, representing the minimum and maximum cost assumptions, respectively. BRF projects that I-RECs will be purchased only for the volume of electricity not covered by its Power Purchase Agreements (PPAs) — specifically those contracts that include traceability clauses. This uncovered volume is estimated at approximately 1,320,000 MWh. Therefore, the annual financial cost associated with I-REC purchases is expected to range from R$ 923,104.00 to R$ 3,956,160.00, depending on market conditions.

(3.1.1.26) Primary response to risk

Diversification

☑ Increase supplier diversification

(3.1.1.27) Cost of response to risk

132000000

(3.1.1.28) Explanation of cost calculation

The response cost reflects BRF's investment in a joint venture for the construction of wind power plants in Rio Grande do Norte, a state in northern Brazil. The total investment of R$132 million represents the company's capital expenditure (Capex) for the project. It is important to note that the operation of the wind farms is the responsibility of the partners with whom the Power Purchase Agreement (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 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$ 132 million in the PPA, with an estimated ROI of ~2 years. The wind farm is already operational. The benefits include a reduction in the volume of certificates purchased, thanks to self-declaration, and a decrease in energy costs. 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, frost 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 2024, 5 cases of frost and 1 case of flooding were recorded in owned forests, with an estimated 16 hectares, which represents 0,1% of BRF's forest assets. The occurrence of these events can affect forest productivity, but in 2024 there was no actual loss of forest area. In more serious cases, there may be loss of assets and reduced availability of timber for use.

(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

115493

(3.1.1.28) Explanation of cost calculation

In 2024, 5 cases of frost and 1 case of flooding were recorded in owned forests, with an estimated 16 hectares, which represents 0,1% of BRF's forest assets. However, BRF took action to prevent and protect all forest assets, with the aim of mitigating any damage that climatic events might cause. Thus, in the case of frost, inputs were used that are applied in periods prior to the event to mitigate possible impacts, totaling R$ 115,493. In addition to the mitigation actions, frost-resistant eucalyptus clones were planted in some regions.

(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 frost and flooding, the area is cleaned to remove damaged individuals to replant the new seedling.

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 R$618,000.00/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, hare, 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 2024, 11 cases of pest and fungus attacks were registered in company-owned forests covering 548 hectares, representing less than 2% of BRF's forest assets. Forest productivity was impacted, but there was no actual loss of timber volume. In more serious cases, there may be a loss of assets and a reduction in the availability of timber for use.

(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

3594096

(3.1.1.28) Explanation of cost calculation

In 2024, 11 cases of pest attacks were recorded in company-owned forests covering 548 hectares, representing less than 2% of BRF's forest assets. Forest productivity was impacted, but there was no actual loss of timber volume. In more serious cases, there may be a loss of assets and a reduction in the availability of wood for use. BRF acted to prevent and protect all forest assets, with the aim of mitigating any damage that pest and disease attacks may cause. In the case of ants, pests, and diseases, inputs were used to mitigate the impacts, totaling R$ 3.6 million.

(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). 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

☑ Uruguay

(3.1.1.9) Organization-specific description of risk

BRF has around 8,400 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:

☑ Likely

(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)

5822601

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

5822601

(3.1.1.25) Explanation of financial effect figure

In the event of a disruption in the supply of animals due to water shortage by the integrated suppliers serving the three units located in water-stressed areas (Rio Verde, Concórdia, and Chapecó), and BRF has to source animals from more distant regions for approximately 30 days, the estimated cost would be: R$ 5,822,601.00. This includes extra freight per ton x30 days which is the average span time we would need to keep sourcing from more distant regions until the problem is eventually solved.

(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)

32196840

(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)

3956160

(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 2024. 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 2024.

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 2024

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 2024. Regarding effluents, BRF invested R 83.9 million to ensure the efficiency of its water and effluent treatment plants. These amounts total BRL 114.8 million invested in water management efficiency projects, less than 1% of the total CAPEX of BRL 3.1 billion in 2024.
[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 6,72% of the total withdrawal by BRF in 2024.

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 12,27% of the total withdrawal by BRF in 2024.

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 4,17% of the total withdrawal by BRF in 2024.
[Add row]

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

	Water-related regulatory violations	Comment
	Select from: ☑ No	*BRF was not penalized for any legal irregularities regarding water resources in 2024*

[Fixed row]

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

Select from:

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

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

BRF actively monitors relevant national and international regulations, collaborating with associations and its government relations team. The company aims to support public consultations, reinforcing its commitment to a more sustainable value chain. BRF operates in Brazil and Turkey, where carbon pricing systems are being developed but not yet implemented. Both countries are pursuing Emissions Trading Schemes (ETS), which involve placing limits on greenhouse gas emissions and allowing the trade of allowances among entities. Brazil: In December 2024, Brazil formally approved a law to establish the Brazilian Greenhouse Gas Emissions Trading System. The ETS is set to cover large facilities in all sectors except for primary agriculture and is expected to be operational in four to five years. The ETS also establishes a process to facilitate the use of carbon credits to meet ETS liabilities and a process for determining whether credits can be transferred internationally under Article 6 of the Paris Agreement. Turkey: Turkey submitted its Climate Law Proposal to Parliament in February 2025. The draft law provides the legal framework to establish Turkey's ETS and governance arrangements through a Carbon Market Board. The details of the ETS will be outlined in regulations. The initial pilot phase of the ETS is expected to commence in 2026. Unlike Brazil's cap-and-trade model, Turkey is developing a rate-based ETS, where total emissions are not

capped but individual entities are allocated a performance benchmark (generally intensity emissions) that serves as a limit on their net emissions. Rate-based ETSs offer additional flexibility in managing future growth uncertainty as well as international competitiveness concerns. BRF monitors these regulatory developments as transition risks under its corporate risk management framework. Additionally, it is worth noting that BRF may adopt internal carbon pricing to internalize environmental costs. Also, its GHG reduction emission targets align with a low-carbon economy and the development of regulated carbon markets.

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

	Environmental opportunities identified
Climate change	*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

(3.6.1.3) 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 52.7% 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 30% 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 targets reflect the company's goal to limit global warming to 1.5°C, as set out in the Paris Agreement, and where approved by SBTi in December 2024.

(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

☑ 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

The financial effect was estimated using CO_2e price ranges from the World Bank's State and Trends of Carbon Pricing 2025 report. Prices in the voluntary market vary from US$ 5.3 to US$ 15.50, with high-integrity credits reaching up to US$ 40. Considering BRF's climate targets, BRF aims to reduce around 260,000 tCO_2e by 2032 in Scope 1 and 2, and could generate verified carbon credits for the voluntary market. These credits may result in: revenue generation from credit sales, especially from high-integrity projects, improved financial performance via enhanced ESG positioning and access to green financing, and positive cash flows in the medium and long term, as market demand and prices increase. In the short term, the financial impact is expected to be modest due to the time required for project validation, credit issuance, and market readiness. However, in the medium and long term, BRF anticipates a growing contribution to its financial position, aligned with global trends in carbon pricing and voluntary market integration into compliance frameworks.

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

Select from:

☑ Yes

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

8532162.6

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

24952551

(3.6.1.23) Explanation of financial effect figures

The financial effect was estimated using CO_2e price ranges from the World Bank's State and Trends of Carbon Pricing 2025 report. Prices in the voluntary market vary from US$ 5.3 to US$ 15.50. Using an exchange rate of 6.1917 BRL/USD (ref 12/31/2024), this corresponds to approximately R$ 32.8s to R$ 95.97 /tCO_2e. Considering BRF's climate targets, BRF aims to reduce around 260,000 tCO_2e by 2032 in Scope 1 and 2, and could generate verified carbon credits for the voluntary market. Based on the estimated price range, the annual financial impact of this risk could range between R$ 8,532,162.60 and R$ 24,952,551.00. Considering the cumulative financial impact through 2032 (8 years), the estimated range would be between R$68.3 million and R$199.6 million.

(3.6.1.24) Cost to realize opportunity

1000000

(3.6.1.25) Explanation of cost calculation

The costs is an estimation, considering 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 implementing some iniciatives in its operations to reduce scope 1 and 2 emissions. BRF's strategy to realize the opportunity in the voluntary carbon market involves aligning its decarbonization efforts with recognized methodologies for carbon credit generation. The company is implementing a range of mitigation initiatives—such as renewable energy sourcing, deforestation-free supply chains, and sustainable agricultural practices—that could be eligible for certification under voluntary market standards. To ensure credibility and market access, the company monitor projects eligibility, certification pathways, and potential co-benefits to maximize the value of future credits.

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 R$618,000.00/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

(3.6.1.3) 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 2024, a total of 59.050,16 ML of water was withdrawn for BRF's activities. Another development that has taken place since 2020 has been the reduction by 11.4% 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 15.8%. 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 24%. In the Brazilian operations, recycling and reuse rose from 11% in 2020 to 20% in 2024, 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

In 2024, BRF invested BRL 67.6million to ensure the efficiency of its water and effluent treatment plants.

(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)

67648869

(3.6.1.23) Explanation of financial effect figures

In 2024, BRF invested BRL 67.6million to ensure the efficiency of its water and effluent treatment plants.

(3.6.1.24) Cost to realize opportunity

67648869

(3.6.1.25) Explanation of cost calculation

In 2024, BRF invested BRL 67.6million to ensure the efficiency of its water and effluent treatment plants.

(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

BRF operates in a competitive market where energy costs are a significant factor, facing risks from potential increases in energy and fuel taxes. To address this, the company has adopted a strategy focused on shifting toward renewable energy sources to enhance environmental performance and reduce costs. BRF has signed a long-term Power Purchase Agreement (PPA) for a wind farm and plans another for a solar plant, aiming to reduce electricity costs, lower greenhouse gas emissions, and mitigate reliance on the volatile spot energy market. The company is also proactively investing in developing its own clean energy facilities to further secure its energy provision. These strategies are expected to lead to a significant reduction in energy costs and improved environmental performance, strengthening BRF's market competitiveness and operational resilience.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Reduced direct costs

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

Select all that apply

☑ 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

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$ 675 million.

(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)

675000000

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

675000000

(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. It is estimated na annual saving of R$ 45MM. Over 15 years, the company projects significant savings of approximately R$ 675 million.

(3.6.1.24) Cost to realize opportunity

132000000

(3.6.1.25) Explanation of cost calculation

In 2021, BRF announces the formation of a joint venture with a subsidiary of Auren (previously known as AES Brasil) 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 (PPA). The operation started on March 14, 2022, with the subscription of Potengi Holdings S.A. shares. and total capital contribution already made by us in the amount of R$132 MM by 2024. The power farm complex is expected to become fully operational by 2024. Thus, the total cost to realize this opportunity is R$ 132MM.

(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 fully operating since 2024, showing the company's commitment to sustainability. Additionally, we also maintain a partnership with Intrepid Participações S.A. for the implementation of the self-generation solar power plant in the state of Ceará. The operation is expected to start in the second half of 2025.

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 2024, we invested almost R$ 78,67 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 cost reduction of R$25,530,571. Considering a 3-year term (maximum period considered by BRF as medium-term), the total value could reach R$76,591,713 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)

41747511

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

125242533

(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 cost reduction of R$25,530,571. Considering a 3-year term (maximum period considered by BRF as medium-term), the total value could reach R$76,591,713 in cost reduction.

(3.6.1.24) Cost to realize opportunity

41747511

(3.6.1.25) Explanation of cost calculation

R$ 41,7 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 sustainability linked loans

(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

☑ United Arab Emirates

(3.6.1.8) Organization specific description

BRF views access to sustainability-linked loans—financial instruments tied to environmental performance metrics and offering more attractive interest rates—as an important opportunity related to climate change. As an example, in Dezember 2023, BRF secured a US$150 million sustainability-linked loan from First Abu Dhabi Bank (FAB), its first in the MENA region. The loan ties financial terms to environmental performance, specifically reducing Scope 1 and 2 GHG emissions and increasing clean energy use. This initiative aligns with BRF's climate strategy. The financing enables business expansion in a strategic region while reinforcing sustainability targets and improving access to capital under favorable conditions. By integrating climate goals into financial strategy, BRF strengthens its reputation and demonstrates leadership in sustainable growth.

(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

☑ 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

Over the short to medium term, BRF anticipates that sustainability-linked financing—such as the US$150 million loan with First Abu Dhabi Bank—will continue to enhance its financial position by reducing the cost of capital and improving access to credit in strategic markets. As the company meets its environmental performance targets, it expects to benefit from more favorable interest rates and increased investor confidence. In the long term, BRF foresees that integrating sustainability into its financial strategy will support resilient cash flows and strengthen its competitiveness. This approach is expected to unlock further opportunities for green and transition finance, contributing to long-term value creation and financial stability. Depending on the compliance of the annual targets of the KPIs, there will be a Sustainability Interest Rate Adjustment.

(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)

37500

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

150000

(3.6.1.23) Explanation of financial effect figures

"BRF can quantify the financial effects of the sustainability-linked loan signed with First Abu Dhabi Bank. The loan provides access to US$150 million in credit under favorable interest conditions, contingent on achieving environmental performance targets. While the exact interest rate differential is confidential, the structure is designed to reduce the cost of capital as sustainability goals are met. Sustainability-linked loans (SLLs) typically include margin ratchets that adjust interest rates based on the borrower's performance against sustainability KPIs. According to market benchmarks, the average interest rate adjustment in SLLs ranges from ±2.5 basis points (bps) to ±10 bps, depending on the ambition and scope of the targets. Assuming a loan amount of US$150 million, this adjustment could result in an annual financial impact ranging from: - minimum: US$ 150MM x 0.025% = US$ 37,500 - maximum: US$ 150MM x 0.1% = US$ 150,000"

(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

BRF's strategy to realize this opportunity focuses on aligning its financial operations with sustainability goals. The company incorporates environmental performance targets—such as emissions reduction and increased use of renewable energy—into its financing structures. By linking sustainability KPIs to financial instruments, BRF strengthens its access to capital while advancing its climate commitments. The company also invests in clean energy and efficiency projects to meet these targets, reinforcing both environmental and financial resilience. This approach helps BRF attract ESG-oriented investors, reduce long-term risks, and support sustainable growth.
[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)

45000000

(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 financial effect figure in the reporting year identified in section 3.6.1 (Opportunity: Use of low-carbon energy sources) and compared it to the company's gross annual revenue for 2024.

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 2024.

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)

7556869.37

(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 R$ 114.8 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

BRF's Board of Directors, Committees, and Executive Board are guided by a policy that mandates diverse composition, considering knowledge, experience, cultural background, age, and gender. The company believes this diversity fosters a more robust and secure decision-making process by incorporating a plurality of viewpoints. BRF's commitment to non-discrimination in its selection processes is clear, prohibiting biases based on gender, ethnicity, age, or disability.To operationalize these values, BRF focuses on four key areas: awareness, attraction and retention, career development, and governance. The company actively promotes racial and gender equity and the inclusion of people with disabilities, and is recognized as one of the largest employers of foreign migrants and refugees in Brazil. A co-founder of the Movement for Racial Equity (Mover), BRF is committed to combating structural racism and promoting equity.In 2024, 53% of BRF's

employees self-identified as black or brown, with 27.5% of them in leadership positions. The "Nossa Cor" program was launched, providing mentorship to 30 black employees from the Commercial and Operations and Logistics vice-presidencies. The company also maintains a goal of achieving 30% women in senior leadership roles by 2025.
[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
☑ Overseeing and guiding value chain engagement
☑ Monitoring the implementation of the business strategy
☑ Overseeing reporting, audit, and verification processes
☑ Monitoring the implementation of a climate transition plan
☑ Overseeing and guiding the development of a business strategy
☑ Overseeing and guiding acquisitions, mergers, and divestitures
☑ 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
☑ Approving corporate policies and/or commitments
☑ Overseeing and guiding public policy engagement
☑ Reviewing and guiding innovation/R&D priorities
☑ Approving and/or overseeing employee incentives
☑ Overseeing and guiding major capital expenditures

(4.1.2.7) Please explain

BRF's governance is structured around the Board of Directors, which is responsible for the strategic direction of the business. The Board is complemented by advisory committees, such as the Sustainability Committee. This committee, comprising one Board member and two independent members, addresses material environmental, social, and governance (ESG) issues. The committee meets quarterly to discuss the company's ESG plan, public goals, and sustainability performance. It also oversees the integration of climate issues into BRF's strategic planning, monitoring the decarbonization plan, and key risk and opportunity indicators. The Global Risk Management Office maintains an integrated approach to monitoring major risk factors, including environmental, social, and reputational aspects, which are consolidated in an annually reviewed Risk Map reported to leadership and the Board. BRF's strategic management and Sustainability department, along with other strategic teams, also assess climate risks and opportunities, investment opportunities, and risk factors. Since joining the Science Based Targets Initiative (SBTi) in 2021, BRF has committed to becoming a Net Zero company. A key achievement in 2024 was the approval of its targets by the SBTi, making BRF the first food company in Brazil with validated targets under the new FLAG methodology. These revised goals are aligned with limiting global warming to 1.5°C and include achieving zero deforestation by 2025 and 100% renewable electricity by 2030. Investments in the climate agenda include over R$ 10 million in technology for grain traceability and R$ 130 million in clean energy partnerships for self-production of wind and solar energy. To support climate action management, a portion of compensation for all management levels is tied to climate-related targets.

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
- ☑ Overseeing and guiding value chain engagement
- ☑ Monitoring the implementation of the business strategy
- ☑ Overseeing reporting, audit, and verification processes
- ☑ Monitoring the implementation of a climate transition plan
- ☑ Overseeing and guiding the development of a business strategy
- ☑ Overseeing and guiding acquisitions, mergers, and divestitures
- ☑ 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
- ☑ Approving corporate policies and/or commitments
- ☑ Overseeing and guiding public policy engagement
- ☑ Reviewing and guiding innovation/R&D priorities
- ☑ Approving and/or overseeing employee incentives
- ☑ Overseeing and guiding major capital expenditures

(4.1.2.7) Please explain

BRF's main governance bodies, the General Shareholders' Meeting and the Board of Directors (BoD), are responsible for strategic business direction. The BoD is supported by advisory committees, including the Sustainability Committee, which addresses material environmental, social, and governance (ESG) issues. This committee meets quarterly to discuss the company's ESG plan, progress on public goals, and sustainability performance. The committee also integrates climate issues into strategic planning, monitoring the decarbonization plan, and climate risk indicators, which include a zero-deforestation commitment. The Global Risk Management Office maintains an integrated approach to monitoring key risks, including environmental and social aspects. These are consolidated in an annually reviewed Risk Map reported to the leadership, BoD, and its advisory committees. The strategic management and Sustainability department, with other teams, assesses climate risks, opportunities, and investment factors. In 2021, BRF approved its Sustainable Grain Purchasing Policy. In 2023, the company committed to a deforestation- and conversion-free supply chain by 2025, expanding the traceability commitment of grains purchased in the Amazon and Cerrado to 100% of the biomes in which it operates. In 2024, BRF achieved its goal of 100% monitoring of its direct and indirect grain supply chain across all Brazilian biomes, anticipating the commitment by one year. To support this, BRF invested over R$14.9 million in platforms and new technologies for grain traceability. To incentivize sustainability management, a portion of the variable compensation for Directors, managers, and relevant teams 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
☑ Overseeing and guiding value chain engagement
☑ Monitoring the implementation of the business strategy
☑ Overseeing reporting, audit, and verification processes
☑ Monitoring the implementation of a climate transition plan
☑ Overseeing and guiding the development of a business strategy
☑ Overseeing and guiding acquisitions, mergers, and divestitures
☑ Approving corporate policies and/or commitments
☑ Overseeing and guiding public policy engagement
☑ Reviewing and guiding innovation/R&D priorities
☑ Approving and/or overseeing employee incentives
☑ Overseeing and guiding major capital expenditures

☑ 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

(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 2024, around R$ 16.7 million was invested in water efficiency, (adding to the other R$ 30 million invested last year to achieve this purpose) resulting in a reduction of 11.4% in the year, following the strategy of seeking water efficiency by developing projects for reuse and reuse, where possible. 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
☑ 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
☑ Approving and/or overseeing employee incentives
☑ Overseeing and guiding major capital expenditures
☑ Monitoring the implementation of the business strategy
☑ Overseeing reporting, audit, and verification processes

(4.1.2.7) Please explain

BRF's governance for environmental issues, including biodiversity, is overseen by the Board of Directors, which is supported by the Sustainability Committee. This committee, consisting of three external members, reviews the company's EESG strategy, public goals, and sustainability performance. The Board and committee work to set and monitor corporate targets, integrating environmental concerns into the strategic direction of the business. In 2024, the Board, through the Sustainability Committee, oversaw the company's commitment to a deforestation- and conversion-free supply chain by 2025. The committee reviewed the achievement of 100% monitoring of the grain supply chain across all Brazilian biomes, which was accomplished a year ahead of schedule in 2024. This action was crucial for mitigating biodiversity risks associated with agricultural expansion. Another key decision in 2024 was the launch of the Reg.IA consortium, a regenerative agriculture initiative in Latin America designed to promote soil health, productivity, and biodiversity. Biodiversity issues are also integrated into the Corporate Risk

Map, which is reviewed annually and reported to the Board. The Board's oversight includes evaluating financial, operational, and socio-environmental risks. This process involves considering trade-offs, such as the initial costs of sustainable sourcing versus the long-term benefits of brand reputation and market access. The diversity within the Board's composition further enhances decision-making on these complex issues.
[Fixed row]

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

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:
☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

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

(4.2.3) Environmental expertise of the board member

Academic
☑ Postgraduate education (e.g., MSc/MA/PhD in environment and sustainability, climate science, environmental science, water resources management, forestry, etc.), please specify :Masters in Environmental planning and Doctorate in Energetic Planning

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

Forests

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

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

☑ Engaging regularly with external stakeholders and experts on environmental issues

☑ Integrating knowledge of environmental issues into board nominating process

☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)

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

(4.2.3) Environmental expertise of the board member

Academic

☑ Postgraduate education (e.g., MSc/MA/PhD in environment and sustainability, climate science, environmental science, water resources management, forestry, etc.), please specify :Masters in Environmental planning and Doctorate in Energetic Planning

Experience

☑ Executive-level experience in a role focused on environmental issues

☑ Active member of an environmental committee or organization

Water

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

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

☑ Engaging regularly with external stakeholders and experts on environmental issues

☑ Integrating knowledge of environmental issues into board nominating process

☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)

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

(4.2.3) Environmental expertise of the board member

Academic

☑ Postgraduate education (e.g., MSc/MA/PhD in environment and sustainability, climate science, environmental science, water resources management, forestry, etc.), please specify :Masters in Environmental planning and Doctorate in Energetic Planning

Experience

☑ Executive-level experience in a role focused on environmental issues

☑ Active member of an environmental committee or organization

[Fixed row]

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

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

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

☑ 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
☑ 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

☑ 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
☑ 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

☑ 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. Since 2023, more than R 45 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

15.75

(4.5.3) Please explain

BRF's Bonus Program is a variable remuneration policy designed to reward employees for their contributions to annual company results. The individual bonus value is determined through a three-stage process involving a pool, a target charter, and manager calibration. The manager's calibration is based on a performance evaluation (HPC) that considers not only the target charter but also other relevant indicators, projects, and an analysis of behavior and culture. This process generates an individual multiplier ranging from 0% to 150%. For executives, performance is specifically linked to key environmental commitments. For example, in 2024, an executive directly involved with climate issues had 15.75% of their variable remuneration tied to a Net Zero-related target, demonstrating a direct link between executive incentives and the achievement of environmental goals.

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

18

(4.5.3) Please explain

BRF's Bonus Program is a variable remuneration policy designed to reward employees for their contributions to company results. The individual bonus value is determined by a three-stage process: a pool, target charter results, and manager calibration. This calibration is based on a performance evaluation (HPC) that considers other projects and cultural factors, generating a multiplier between 0% and 150% to adjust the final value. For VPs, performance is also explicitly linked to NetZero and traceability commitments. For example, in 2024, an executive involved in forest-related targets had 18% of their variable remuneration tied to a commodity traceability goal, directly aligning incentives with environmental objectives.

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

20.78

(4.5.3) Please explain

BRF's Bonus Program is a variable remuneration policy aimed at recognizing and rewarding employees for their contributions to company results. The individual bonus value is defined through three stages: pool formation, target charter results, and manager calibration. This calibration process, based on a performance evaluation (HPC), considers additional indicators, projects, and an analysis of behavior and culture, which generates a multiplier between 0% and 150% that can adjust the initial bonus value. For VPs, performance evaluation is also linked to NetZero and Traceability commitments. For a water security target, for example, an executive directly involved in this area had 20.78% of their 2024 variable remuneration tied to a water consumption reduction target. This directly links executive incentives to the achievement of environmental commitments.

[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:

☑ Long-Term Incentive Plan, or equivalent, only (e.g. contractual multi-year 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. For climate targets, for example, an executive directly involved in this matter had 15.75% of their variable remuneration in 2024 tied to a Net Zero-related target.

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

In 2024, BRF significantly advanced its sustainability journey, achieving significant milestones in sustainability and further improving its governance standards. For the 18th consecutive year, the company was recognized for its practices in the market, maintaining its presence in the ISE and the Efficient Carbon Index (ICO2) portfolios, both from B3. BRF also improved its ratings with FAIRR and CDP, achieving a leadership score (A-) in two of the three assessed dimensions: water security and forests. In the Climate Change area, BRF's climate targets were validated by the Science Based Targets initiative (SBTi), making it the first food sector company in Brazil to have targets validated according to the new FLAG methodology. These targets are aligned with limiting global warming to a 1.5°C scenario, as established in the Paris Agreement. The new commitment is to reduce Scope 1 and 2 emissions by 51% and Scope 3 emissions by 35.7% by 2032, using 2020 as the base year, with the ultimate goal of achieving net zero by 2050. In terms of emissions performance in 2024, total Scope 1 and 2 emissions increased by 3.6% compared to the 2020 base year. Scope 1 emissions were severely impacted by large-scale and intense forest fires, which occurred in 11 BRF units in Brazil, representing 40% of total Scope 1 emissions. Conversely, positive results were observed in Scope 2, driven by the acquisition of renewable energy in Brazil and Turkey. As for Scope 3 emissions, a reduction of 6.8% was recorded compared to the 2020 base year, primarily due to improved animal husbandry practices and the use of swine waste in biodigesters. Regarding renewable energy, BRF achieved 53% of its electricity from renewable sources in 2024, with 40% originating from

clean sources (wind and solar). Additionally, the company closed 2024 with 61% of its animal production volume (poultry and swine) carried out by producers utilizing photovoltaic systems. Continuing its efforts towards a deforestation and conversion-free supply chain, BRF achieved 100% monitoring of its grain supply chain across all Brazilian biomes in 2024, anticipating its commitment by one year. Furthermore, 100% of direct grain suppliers were evaluated based on socio-environmental criteria.

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

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

☑ Increased value chain visibility (traceability, mapping)

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Long-Term Incentive Plan, or equivalent, only (e.g. contractual multi-year 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. For forest-related targets, for example, an executive directly involved in this matter had 18% of their variable remuneration in 2024 tied to a commodity traceability target

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

In 2024, BRF significantly advanced its sustainability journey, achieving significant milestones in sustainability and further improving its governance standards. For the 18th consecutive year, the company was recognized for its practices in the market, maintaining its presence in the ISE and the Efficient Carbon Index (ICO2) portfolios, both from B3. BRF also improved its ratings with FAIRR and CDP, achieving a leadership score (A-) in two of the three assessed dimensions: water security and forests. In the Climate Change area, BRF's climate targets were validated by the Science Based Targets initiative (SBTi), making it the first food sector company in Brazil to have targets validated according to the new FLAG methodology. These targets are aligned with limiting global warming to a 1.5°C scenario, as established in the Paris Agreement. The new commitment is to reduce Scope 1 and 2 emissions by 51% and Scope 3 emissions by 35.7% by 2032, using 2020 as the base year, with the ultimate goal of achieving net zero by 2050. In terms of emissions performance in 2024, total Scope 1 and 2 emissions increased by 3.6% compared to the 2020 base year. Scope 1 emissions were severely impacted by large-scale and intense forest fires, which occurred in 11 BRF units in Brazil, representing 40% of total Scope 1 emissions. Conversely, positive results were observed in Scope 2, driven by the acquisition of renewable energy in Brazil and Turkey. As for Scope 3 emissions, a reduction of 6.8% was recorded compared to the 2020 base year, primarily due to improved animal husbandry practices and the use of swine waste in biodigesters. Regarding renewable energy, BRF achieved 53% of its electricity from renewable sources in 2024, with 40% originating from

clean sources (wind and solar). Additionally, the company closed 2024 with 61% of its animal production volume (poultry and swine) carried out by producers utilizing photovoltaic systems. Continuing its efforts towards a deforestation and conversion-free supply chain, BRF achieved 100% monitoring of its grain supply chain across all Brazilian biomes in 2024, anticipating its commitment by one year. Furthermore, 100% of direct grain suppliers were evaluated based on socio-environmental criteria.

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

Pollution

☑ Improvements in wastewater quality – direct operations

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Long-Term Incentive Plan, or equivalent, only (e.g. contractual multi-year 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 2024, 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. For water security targets, for example, an executive directly involved in this matter had 20.78% of their variable remuneration in 2024 tied to a water consumption reduction target.

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

In 2024, 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 11.4% 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.

(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

☑ Commitment to reduce water withdrawal volumes

☑ Commitment to safely managed WASH in local communities

☑ Commitment to the conservation of freshwater ecosystems

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

PoliticadeSustentabilidadedaBRF_Site_Port.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

Declaration CDP - BRF - Ciclo 2025.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 anticorruption. 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

☑ 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
☑ ESRS
☑ IFRS
☑ TCFD
☑ TNFD
☑ Other, please specify **:IIRC**

(4.12.1.3) Environmental issues covered in publication

Select all that apply

☑ Climate change
☑ Forests
☑ Water
☑ Biodiversity

(4.12.1.4) Status of the publication

Select from:

☑ Complete

(4.12.1.5) Content elements

Select all that apply

☑ Strategy
☑ Governance
☑ Emission targets
☑ Emissions figures
☑ Risks & Opportunities
☑ Content of environmental policies
☑ Value chain engagement
☑ Dependencies & Impacts
☑ Biodiversity indicators
☑ Water accounting figures
☑ Water pollution indicators

☑ Deforestation and conversion footprint

☑ Deforestation- and conversion-free (DCF) status metrics

(4.12.1.6) Page/section reference

Risks & Opportunities: P. 41 to 46 - Governance: P. 26 - Value chain engagement: P. 56 - Emission targets: P. 73 - - Emissions figures: P. 77 - Dependencies & Impacts: P. 9 to 24 - Biodiversity indicators: P. 93 to 94 - Deforestation- and conversion-free (DCF) status metrics: P. 73 - Water accounting figures: P. 91 to 93 - Water pollution indicators: P. 92 to 93 - Content of environmental policies: P. 48 to 49 - Deforestation and conversion footprint: P. 62 and 73.

(4.12.1.7) Attach the relevant publication

Relatorio-Integrado-BRF.pdf

(4.12.1.8) Comment

As part of our transparent and sustainable management, we have published the BRF Integrated Report 2024, 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 indepth demonstration of our corporate governance practices. We also present sector-specific food indicators, our resource allocation practices, our business model, 145 and our view on the different capitals (financial, intellectual, human, social, natural, and manufactured). We continuously advance in demonstrating how each socioenvironmental issue is connected with the risks and opportunities mapped for the business, while being balanced with financial and operational results.
[Add row]

C5. Business strategy

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

Climate change

(5.1.1) Use of scenario analysis

Select from:
☑ Yes

(5.1.2) Frequency of analysis

Select from:
☑ First time carrying out analysis

Forests

(5.1.1) Use of scenario analysis

Select from:
☑ Yes

(5.1.2) Frequency of analysis

Select from:
☑ First time carrying out analysis

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.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios
☑ NGFS scenarios framework, please specify :NDCs

(5.1.1.3) Approach to scenario

Select from:
☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:
☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply
☑ Policy
☑ Market

☑ Reputation
☑ Technology
☑ Liability

(5.1.1.6) Temperature alignment of scenario

Select from:
☑ 2.5ºC - 2.9ºC

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply
☑ 2030
☑ 2050

(5.1.1.9) Driving forces in scenario

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

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

(5.1.1.11) Rationale for choice of scenario

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

Forests

(5.1.1.1) Scenario used

Climate transition scenarios

☑ NGFS scenarios framework, please specify :NDCs

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy
☑ Market
☑ Reputation
☑ Technology
☑ Liability

(5.1.1.6) Temperature alignment of scenario

Select from:
☑ 2.5ºC - 2.9ºC

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply
☑ 2030
☑ 2050

(5.1.1.9) Driving forces in scenario

Regulators, legal and policy regimes
☑ Other regulators, legal and policy regimes driving forces, please specify :European Union

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The use of the NDC and Net Zero 2050 (NZ2050) climate scenarios, developed by the NGFS, allows BRF to assess the transition risks associated with deforestation in a structured manner, especially in light of new regulatory requirements such as the EUDR. Despite being widely used in climate analysis, these scenarios present significant limitations in deforestation analysis. The main uncertainty lies in the diversity of environmental policies across countries, making predictions about restrictive measures difficult. Furthermore, these scenarios do not accurately capture local land use dynamics or the indirect impacts on supply chains. The adoption of traceability and monitoring technologies is also uncertain, which could compromise companies' response to regulations such as the EUDR. Factors such as market volatility and changes in global demand add complexity to managing these risks.

(5.1.1.11) Rationale for choice of scenario

The choice of the NDC and NZ2050 scenarios, developed by the Network for Greening the Financial System (NGFS), is justified by their methodological robustness, geographic scope, and alignment with international climate risk analysis standards. These scenarios allow BRF to explore different transition trajectories—one more gradual (NDC) and the other more accelerated and ambitious (NZ2050)—providing a comparative view of the potential impacts on its operations, including in the context of zero-deforestation policies. By incorporating these scenarios, the company can anticipate regulatory, reputational, and financial risks, especially in markets with stricter legislation, such as the European Union.

Water

(5.1.1.1) Scenario used

Water scenarios

☑ WWF Water Risk Filter

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

☑ Reputation

(5.1.1.7) Reference year

2020

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes in ecosystem services provision

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

Finance and insurance

☑ Cost of capital

Stakeholder and customer demands

☑ Impact of nature footprint on reputation

Regulators, legal and policy regimes

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

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

(5.1.1.11) Rationale for choice of scenario

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

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 2.6

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP1

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.6ºC - 1.9ºC

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

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

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

Direct interaction with climate

☑ On asset values, on the corporate

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

(5.1.1.11) Rationale for choice of scenario

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

considering a more sustainable future, BRF can anticipate trends, reduce vulnerabilities, and consolidate its position as an active agent in the transition to a climate-resilient economy.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 6.0

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP3

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 3.5ºC - 3.9ºC

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

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

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

Direct interaction with climate

☑ On asset values, on the corporate

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

(5.1.1.11) Rationale for choice of scenario

The TCFD recommends using two climate scenarios: one representing current climate policies (more pessimistic) and one representing a transition to a low-carbon economy (more optimistic), limiting global temperature rise. For physical risks, two climate scenarios presented in the IPCC's AR6 were selected: SSP3-7.0 (Current

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

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ NGFS scenarios framework, please specify :NETZERO 2050

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Reputation

☑ Technology

☑ Liability

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.5°C or lower

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Regulators, legal and policy regimes

☑ Global regulation

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

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

(5.1.1.11) Rationale for choice of scenario

The TCFD recommends using two climate scenarios: one representative of current policies (more conservative) and another reflecting the transition to a low-carbon economy (more ambitious), with the goal of limiting global temperature rise. The Nationally Determined Contributions (NDC) and Net Zero 2050 scenarios were

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

Forests

(5.1.1.1) Scenario used

Climate transition scenarios

☑ NGFS scenarios framework, please specify :NETZERO 2050

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Reputation

☑ Technology
☑ Liability

(5.1.1.6) Temperature alignment of scenario

Select from:
☑ 1.5°C or lower

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply
☑ 2030
☑ 2050

(5.1.1.9) Driving forces in scenario

Regulators, legal and policy regimes
☑ Other regulators, legal and policy regimes driving forces, please specify :European Union

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The use of the NDC and Net Zero 2050 (NZ2050) climate scenarios, developed by the NGFS, allows BRF to assess the transition risks associated with deforestation in a structured manner, especially in light of new regulatory requirements such as the EUDR. Despite being widely used in climate analysis, these scenarios present significant limitations in deforestation analysis. The main uncertainty lies in the diversity of environmental policies across countries, making predictions about restrictive measures difficult. Furthermore, these scenarios do not accurately capture local land use dynamics or the indirect impacts on supply chains. The adoption of traceability and monitoring technologies is also uncertain, which could compromise companies' response to regulations such as the EUDR. Factors such as market volatility and changes in global demand add complexity to managing these risks.

(5.1.1.11) Rationale for choice of scenario

The choice of the NDC and NZ2050 scenarios, developed by the Network for Greening the Financial System (NGFS), is justified by their methodological robustness, geographic scope, and alignment with international climate risk analysis standards. These scenarios allow BRF to explore different transition trajectories—one more gradual (NDC) and the other more accelerated and ambitious (NZ2050)—providing a comparative view of the potential impacts on its operations, including in the context of zero-deforestation policies. By incorporating these scenarios, the company can anticipate regulatory, reputational, and financial risks, especially in markets with stricter legislation, such as the European Union.

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 regulatoris

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

(5.1.1.11) Rationale for choice of scenario

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

Water

(5.1.1.1) Scenario used

Water scenarios

☑ WRI Aqueduct

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

☑ Reputation

(5.1.1.7) Reference year

2020

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes in ecosystem services provision

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

Finance and insurance

☑ Cost of capital

Stakeholder and customer demands

☑ Impact of nature footprint on reputation

Regulators, legal and policy regimes

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

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

(5.1.1.11) Rationale for choice of scenario

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

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

Climate change

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

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Strategy and financial planning

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

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

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

Forests

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

Select all that apply

☑ Risk and opportunities identification, assessment and management

(5.1.2.2) Coverage of analysis

Select from:

☑ Business division

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

Scenario-based risk analysis is being conducted for the first time and is ongoing. In the case of Forests, the risks arise from NGFS transition scenarios, one of which is the possible adoption of restrictive measures by importing countries, with stricter regulations on deforestation—such as the EUDR. Although BRF is not yet subject to EUDR regulations (as it does not directly serve the European market), we have already adopted measures to mitigate this risk. These include origin control practices for key commodities—especially grains such as soybeans—and the commitment to ensure that 100% of the supply chain in the Amazon, Cerrado, and other biomes, both directly and indirectly, is deforestation-free by 2025, for both companies. The grain procurement process involves steps such as registration, validation, socio-environmental analysis, technical support, and supplier reinstatement. This analysis considers criteria such as embargoes (IBAMA, ICMBIO, SEMA), overlap with protected areas, deforestation (PRODES), labor analogous to slavery, presence in indigenous territories and impacts on biodiversity.

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

☑ Resilience of business model and strategy

☑ Capacity building

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

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

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

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

(5.2.1) Transition plan

Select from:

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

(5.2.3) Publicly available climate transition plan

Select from:

☑ Yes

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

Select from:

☑ No, 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 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 building a future where food production is increasingly aligned with low-carbon practices. Through our engagement with the Science Based Targets initiative, we are taking concrete steps to significantly reduce greenhouse gas emissions across our value chain. Key actions include the implementation of biodigesters to capture and reduce methane emissions, improvements in mobile combustion to lower emissions from agricultural machinery and transportation, and a full transition to a renewable energy matrix—leveraging hydroelectric, solar, and wind sources to reduce dependence on fossil fuels. We are also optimizing energy use throughout all stages of production, from farming to distribution, to minimize consumption and waste. These efforts reflect BRF's dedication to strengthening a sustainable value chain through bold climate action. However, we recognize that several challenges may affect the execution of our strategy, such as limited access to sustainable financing, which often offers fewer advantages than conventional funding; uncertainties around the pace and scope of technological innovation; and the potential impact of severe climate events, which could disrupt operations to the point of making them unfeasible.

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

We concluded the 2024 cycle with a 3.6% increase in total Scope 1 and 2 emissions compared to the 2020 baseline, and a 15.6% increase relative to the previous year. Scope 1 was significantly impacted by large-scale, high-intensity wildfires, with notable climate and financial consequences. These fires affected 11 BRF units in Brazil, primarily in the Central-West region, and accounted for 40% of total Scope 1 emissions. In contrast, we achieved positive results in Scope 2, driven by the acquisition of renewable energy in Brazil and Turkey—part of the company's strategic investment in renewable energy generation projects, also aimed at enhancing electricity supply resilience for our operations. Regarding Scope 3, we recorded an 8.2% reduction in emissions compared to 2023 and a 6.8% decrease relative to the 2020 baseline, mainly due to improved animal farming practices and the use of swine waste in biodigesters. Furthermore, the company acknowledges that its climate transition plan must go beyond its own operations. We entered into an agreement with Banco do Brasil to provide R$200 million in facilitated financing—offering lower interest rates—to support investments in solar panel installations on integrated farms. This initiative also includes commercial, technical, and legal support. In 2024, 61% of our poultry and swine production came from integrated producers using photovoltaic energy on their properties. We also prioritized renewable sources in our energy matrix, reaching over 90% of total energy consumption from renewable fuels and electricity. The largest contribution comes from

biomass sourced from our own reforested areas, used for steam generation in our production processes. Additionally, between 2024 and 2025, BRF will carry out a comprehensive climate risk assessment across the company to develop a climate adaptation plan.

(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 We also have a target related to packaging, in which we aim 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

Environmental risks and opportunities significantly shaped BRF's strategy, driving substantial investments and product innovation. Since 2023, the portfolio of Sadia and the Sadia Veg&Tal line included three zero carbon items: cauliflower wings, vegetable nuggets and vegetable protein nuggets. This focus responds to consumer shifts and new market exploitation. BRF's strategy also addresses climate risks by transitioning to renewable energy. As of 2024, 53% of its electricity came from renewable sources. Another notable decision in 2024 was a R$132 million investment in the joint venture with Auren for the Cajuína Wind Complex and Intrepid for a solar complex at Maurit Milagres (CE). Strategic response to environmental risks also includes deforestation. BRF is committed to a deforestation- and conversion-

free supply chain by 2025. In 2024, the company achieved 100% monitoring of its grain supply chain across all Brazilian biomes, anticipating this commitment by one year. These moves highlight how environmental risks and opportunities are integral to BRF's business.

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, which is a goal we already achieved for grain suppliers around Brazil.

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. With out 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 a 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 opportunities 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 reaching Net Zero by 2050. In the Scope 1 & 2 reduction target, the main 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 reaching 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
☑ Revenues
☑ Direct costs
☑ Indirect costs
☑ Access to capital
☑ Capital allocation

(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. By 2024, 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:	*Select all that apply*

	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
	☑ Yes	☑ 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 2024 related to BRF's climate transition plan were taken into account. These include investments in selfgenerated 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)

-41

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

10

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

-5

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

0

(5.9.5) Please explain

Water-related CAPEX decreased by 41% due to the completion of major infrastructure projects focused on water and effluent management. However, a 10% increase is anticipated in future CAPEX trends, driven by the expansion of initiatives that indirectly impact water consumption and effluent generation, including energy efficiency improvements. OPEX decreased by 5% despite increased production volumes, thanks to gains in process efficiency, reduced chemical usage, and lower operational loads in water and effluent treatment. No change is expected in water-related OPEX moving forward.
[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

☑ Alignment to international standards

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

☑ Benchmarking against peers

☑ Price/cost of renewable energy procurement

☑ Price/cost of voluntary carbon offset credits

(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:

☑ Uniform

(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). For 2025, the global emissions-weighted average carbon price in 2025 was around USD 5 per tCO2e (Source: State and Trends of Carbon Pricing, 2025. The World Bank). Based on changes from the World Bank. The expectation is that the price will increase over time, due to the emergence of new markets and new regulations, which will increase the pressure for organizations to reduce GHG emissions.

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

3.23

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

3.77

(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:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Forests ☑ Water ☑ Plastics
Other value chain stakeholders	*Select from:*	*Select all that apply*

	Engaging with this stakeholder on environmental issues	Environmental issues covered
	☑ Yes	☑ 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 (57,1% related to animals farming (poultry and swine) and 26,8% 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 threshold 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

9240

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

☑ Dependence on commodities

☑ 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 suppliers that oper

(5.11.1.5) % Tier 1 suppliers meeting the threshold 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

729

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 100% of our production units, since 2023, we use the Water Risk Filter tool from the World Wide Fund for Nature (WWF), as recommended by CDP. This 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, considering the microregion in which our units.

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

Select from:
☑ 26-50%

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

2058

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 aimed for 100% traceability of the grains purchased within the same timeframe and in 2024 we were successful in doing so. We also have established a Sustainable Grain Sourcing Policy in 2021. In terms 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 3,800, of the Company’s integrated producers currently use photovoltaic power stations on their rural properties, which is more than the double comparing to last year, achieving a reduction of 95% in the cost of supply. In 2024, 61% 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 2025, 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:
☑ 100%

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

Select from:
☑ 51-75%

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

Select from:

☑ 100%

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

Select from:

☑ 51-75%

(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:

☑ 100%

(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:

☑ 76-99%

(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

☑ Off-site third-party audit

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

Select from:

☑ 100%

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

Select from:

☑ 100%

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

Select from:

☑ 100%

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

Select from:

☑ 76-99%

(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:
☑ 100%

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

Select from:

☑ 51-75%

(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 R$ 200 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 3,800 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 2024, 65% poultry 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 65% of poultry production (representing 55% of poultry suppliers)

(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:

☑ Soy

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ No deforestation and/or conversion of other natural ecosystems

(5.11.7.3) Type and details of engagement

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:

☑ 26-50%

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

Select from:

☑ 100%

(5.11.7.8) Number of tier 2+ suppliers engaged

349

(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. 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:

☑ 100%

(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:

☑ 51-75%

(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

BRF conducts extensive consultations with stakeholders to maintain a continuous and effective dialogue on the most relevant issues, which is a key part of its materiality analysis. For financial materiality, the company conducted 15 interviews with leadership, 13 with internal experts, and four with financial institutions and clients, supplemented by an online consultation with 16 participants from these same groups. For the socio-environmental impact analysis, 14 interviews were held with internal experts and nine with external experts and clients, along with an online consultation involving 51 participants. To assess overall topic relevance, BRF

conducted over 860 digital consultations with a wide range of stakeholders, including clients, suppliers, employees, integrated producers, NGOs, and the media. This process ensures a comprehensive understanding of diverse perspectives on socio-environmental and financial impacts. Additionally, BRF engages with its key stakeholders by annually publishing its Integrated Report, making sustainability performance publicly accessible.

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

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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

BRF conducts extensive consultations with stakeholders to maintain a continuous and effective dialogue on the most relevant issues, which is a key part of its materiality analysis. For financial materiality, the company conducted 15 interviews with leadership, 13 with internal experts, and four with financial institutions and clients, supplemented by an online consultation with 16 participants from these same groups. For the socio-environmental impact analysis, 14 interviews were held with internal experts and nine with external experts and clients, along with an online consultation involving 51 participants. To assess overall topic relevance, BRF conducted over 860 digital consultations with a wide range of stakeholders, including clients, suppliers, employees, integrated producers, NGOs, and the media. This process ensures a comprehensive understanding of diverse perspectives on socio-environmental and financial impacts. Additionally, BRF engages with its key stakeholders by annually publishing its Integrated Report, making sustainability performance publicly accessible.

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:

☑ None

(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

BRF conducts extensive consultations with stakeholders to maintain a continuous and effective dialogue on the most relevant issues, which is a key part of its materiality analysis. For financial materiality, the company conducted 15 interviews with leadership, 13 with internal experts, and four with financial institutions and clients, supplemented by an online consultation with 16 participants from these same groups. For the socio-environmental impact analysis, 14 interviews were held with internal experts and nine with external experts and clients, along with an online consultation involving 51 participants. To assess overall topic relevance, BRF

conducted over 860 digital consultations with a wide range of stakeholders, including clients, suppliers, employees, integrated producers, NGOs, and the media. This process ensures a comprehensive understanding of diverse perspectives on socio-environmental and financial impacts. Additionally, BRF engages with its key stakeholders by annually publishing its Integrated Report, making sustainability performance publicly accessible.

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:

☑ Less than 1%

(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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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.

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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.

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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

BRF conducts extensive consultations with stakeholders to maintain a continuous and effective dialogue on the most relevant issues, which is a key part of its materiality analysis. For financial materiality, the company conducted 15 interviews with leadership, 13 with internal experts, and four with financial institutions and clients, supplemented by an online consultation with 16 participants from these same groups. For the socio-environmental impact analysis, 14 interviews were held with internal experts and nine with external experts and clients, along with an online consultation involving 51 participants. To assess overall topic relevance, BRF conducted over 860 digital consultations with a wide range of stakeholders, including clients, suppliers, employees, integrated producers, NGOs, and the media. This process ensures a comprehensive understanding of diverse perspectives on socio-environmental and financial impacts. Additionally, BRF engages with its key stakeholders by annually publishing its Integrated Report, making sustainability performance publicly accessible.
[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 2024, BRF underwent the process of validating its climate targets with the SBTi. During this process, the SBTi technical team raised some questions that resulted in minor changes to the accounting methodology for some Scope 3 categories. These changes were mainly in Scope 3 categories 4 and 9, as it began to account for consumption emissions using the well-to-wheel emissions limit, instead of the well-to-tank emissions limit. We also included an estimate of refrigeration emissions from our products in retail stores.
[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. During 2024, BRF underwent the process of validating its climate targets through the SBTi. Throughout this process, the SBTi technical team raised some questions that led to minor changes in the methodology for accounting certain Scope 3 categories. These changes were mainly in categories 4 and 9 of Scope 3, as we began accounting for fuel emissions using the well-to-wheel emissions boundary instead of well-to-tank, and also included the estimated emissions from the refrigeration of our products in retail stores.

(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

☑ The Greenhouse Gas Protocol: Scope 2 Guidance

☑ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard

☑ 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories

☑ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

☑ Defra Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance, 2019

☑ The Greenhouse Gas Protocol Agricultural Guidance: Interpreting the Corporate Accounting and Reporting Standard for the Agricultural Sector

☑ Other, please specify :Brazil GHG Protocol Programme

(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

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. So, BRF reports Scope 2 based on location and the market. [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)

29045113.73

(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 (including land use change), 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)

86367.03

(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)

56533.66

(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)

1152622.16

(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 well-to-wheel emissions boundary), 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). As BRF sells products which are sold in third party retail spaces and require refrigeration, emissions from retail storage (S1 and S2) have been estimated and included in this category, using industry averages/publicly available data. 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)

38710.26

(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)

1669.28

(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. All transport-related emissions from fuel use have been calculated on a well-to-wheel basis. 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)

44482.66

(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). All transport-related emissions from fuel use have been calculated on a well-to-wheel basis. 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)

419370.1

(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. All transport-related emissions from fuel use have been calculated on a well-to-wheel basis. As BRF sells products which are sold in third party retail spaces and require refrigeration, emissions from retail storage (S1 and S2) have been estimated and included in this category, using industry averages/publicly available data. 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)

10366.68

(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

(7.5.2) Base year emissions (metric tons CO2e)

70.59

(7.5.3) Methodological details

Parts of poultry and swine discarded during slaughter are co-products of the animal protein industry and are commercialized across various sectors, such as animal feed, bioenergy, and the chemical industry. Emissions associated with the combustion of biofuel derived from the sold animal fat were calculated to be included under Category 11 and bioenergy emissions, using industry averages and publicly available data for emission factors.

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)

97293.42

(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 was no emission estimated. 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)

419861.48

(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)

337848.21

(7.6.2) End date

12/31/2023

(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)

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 3

(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 4

(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 5

(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.
[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)

194344.69

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

107017.52

(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)

157022.97

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

117885.51

(7.7.3) End date

12/31/2023

(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)

159488.08

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

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 3

(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)

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 4

(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)

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 5

(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)

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.

[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)

26483113.93

(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 (including land use change), 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.

Capital goods

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

95258.37

(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. BRF considers 2020 as base year for Scope 3 emissions.

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)

80429.71

(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 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.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

987541.98

(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 well-to-wheel emissions boundary), 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). As BRF sells products which are sold in third party retail spaces and require refrigeration, emissions from retail storage (S1 and S2) have been estimated and included in this category, using industry averages/publicly available data. BRF considers 2020 as base year for Scope 3 emissions.*

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

115795.27

(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. BRF considers 2020 as base year for Scope 3 emissions.

Business travel

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

5899.39

(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. All transport-related emissions from fuel use have been calculated on a well-to-wheel basis. BRF considers 2020 as base year for Scope 3 emissions.

Employee commuting

(7.8.1) Evaluation status

Select from:
☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

7719.64

(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 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). All transport-related emissions from fuel use have been calculated on a well-to-wheel basis. BRF considers 2020 as base year for Scope 3 emissions.

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 have been considered in the calculation of 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)

589946.21

(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 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. All transport-related emissions from fuel use have been calculated on a well-to-wheel basis. As BRF sells products which are sold in third party retail spaces and require refrigeration, emissions from retail storage (S1 and S2) have been estimated and included in this category, using industry averages/publicly available data. BRF considers 2020 as base year for Scope 3 emissions.*

Processing of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

8466.87

(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, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

129.42

(7.8.3) Emissions calculation methodology

Select all that apply

☑ 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

Parts of poultry and swine discarded during slaughter are co-products of the animal protein industry and are commercialized across various sectors, such as animal feed, bioenergy, and the chemical industry. Emissions associated with the combustion of biofuel derived from the sold animal fat were calculated to be included under Category 11 and bioenergy emissions, using industry averages and publicly available data for emission factors.

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)

183539

(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, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

127.9

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Investment-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Until 2023, this category was not applicable. In 2024, emissions from the wind farm were accounted for, an investment that BRF has in partnership with AUREN. The Investment-specific method was used for calculation, which involves collecting scope 1 and scope 2 emissions from the investing company and allocating the emissions based on the share of investment.

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

12/31/2023

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

29384606

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

292665.11

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

80169.48

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

884052.57

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

91546.99

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

2855.18

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

8891.56

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

181863.83

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

9977.74

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

170137.04

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

0

(7.8.1.19) Comment

In the year 2023, the total amount of scope 3 GHG emissions was recorded at 31,106,765.5, showing an increase of approximately 0.5% compared to the base year for scope 3 emissions (2020).

Past year 2

(7.8.1.1) End date

12/31/2022

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

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 2.6% compared to the base year for scope 3 emissions (2020).

Past year 3

(7.8.1.1) End date

12/31/2021

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

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

(7.8.1.19) 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 3.3% compared to the base year for scope 3 emissions (2020).

Past year 4

(7.8.1.1) End date

12/31/2020

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

29045113.73

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

86367.03

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

56533.66

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

1152622.16

(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)

1669.28

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

44482.66

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

419370.1

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

10366.68

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

70.59

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

97293.42

(7.8.1.19) Comment

In the year 2020, the total amount of scope 3 GHG emissions was recorded at 30,952,599.57. 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

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(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

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(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

(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

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(7.9.3.6) Page/section reference

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(7.9.3.7) Relevant standard

Select from:
☑ ISO14064-3

(7.9.3.8) Proportion of reported emissions verified (%)

100

Row 2

(7.9.3.1) Scope 3 category

Select all that apply
☑ Scope 3: Business travel

(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

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(7.9.3.6) Page/section reference

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(7.9.3.7) Relevant standard

Select from:
☑ ISO14064-3

(7.9.3.8) Proportion of reported emissions verified (%)

100

Row 3

(7.9.3.1) Scope 3 category

Select all that apply
☑ Scope 3: Employee commuting

(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

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(7.9.3.6) Page/section reference

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(7.9.3.7) Relevant standard

Select from:
☑ ISO14064-3

(7.9.3.8) Proportion of reported emissions verified (%)

100

Row 4

(7.9.3.1) Scope 3 category

Select all that apply
☑ Scope 3: Processing of sold products

(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

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(7.9.3.6) Page/section reference

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(7.9.3.7) Relevant standard

Select from:
☑ ISO14064-3

(7.9.3.8) Proportion of reported emissions verified (%)

100

Row 5

(7.9.3.1) Scope 3 category

Select all that apply
☑ Scope 3: Purchased goods and services

(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

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(7.9.3.6) Page/section reference

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(7.9.3.7) Relevant standard

Select from:

☑ ISO14064-3

(7.9.3.8) Proportion of reported emissions verified (%)

100

Row 6

(7.9.3.1) Scope 3 category

Select all that apply

☑ Scope 3: End-of-life treatment of sold products

(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

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(7.9.3.6) Page/section reference

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(7.9.3.7) Relevant standard

Select from:

☑ ISO14064-3

(7.9.3.8) Proportion of reported emissions verified (%)

100

Row 7

(7.9.3.1) Scope 3 category

Select all that apply

☑ Scope 3: Waste generated in operations

(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

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(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

Row 8

(7.9.3.1) Scope 3 category

Select all that apply

☑ Scope 3: Upstream transportation and distribution

(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

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(7.9.3.6) Page/section reference

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(7.9.3.7) Relevant standard

Select from:

☑ ISO14064-3

(7.9.3.8) Proportion of reported emissions verified (%)

100

Row 9

(7.9.3.1) Scope 3 category

Select all that apply

☑ Scope 3: Downstream transportation and distribution

(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

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(7.9.3.6) Page/section reference

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(7.9.3.7) Relevant standard

Select from:

☑ ISO14064-3

(7.9.3.8) Proportion of reported emissions verified (%)

100

Row 10

(7.9.3.1) Scope 3 category

Select all that apply

☑ 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

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(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)

10867.99

(7.10.1.2) Direction of change in emissions

Select from:
☑ Decreased

(7.10.1.3) Emissions value (percentage)

2.38

(7.10.1.4) Please explain calculation

Increased use of renewable electricity, with proven traceability. In 2023, the consumption of renewable electricity with guaranteed traceability was 414,629.85 MWh, and in 2024 it increased to 1,132,489.92 MWh. This represents a 173.13% increase in consumption from one year to the next.

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

18669.43

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

4.1

(7.10.1.4) Please explain calculation

Even with increased production in 2024, when compared to 2023, we had an overall reduction in stationary and mobile emissions, waste and effluent treatment, and fugitive emissions, due to continuous improvement and the search for operational efficiency, applied mainly in the industry.

Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO2e)

100682.7

(7.10.1.2) Direction of change in emissions

Select from:

☑ Increased

(7.10.1.3) Emissions value (percentage)

22.09

(7.10.1.4) Please explain calculation

Increase in land use change emissions due to forest fires in BRF forestry units
[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)

129109.49

(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 2024, 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 only 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)

16422.87

(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)

1698945.89

(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)

3980757.16

(7.14.5) Change from last reporting year

Select from:

☑ Lower

(7.14.6) Please explain

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.

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)

77191.45

(7.14.5) Change from last reporting year

Select from:

☑ Lower

(7.14.6) Please explain

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.

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)

16310073.07

(7.14.5) Change from last reporting year

Select from:

☑ Higher

(7.14.6) Please explain

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).

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)

3286949.03

(7.14.5) Change from last reporting year

Select from:
☑ Higher

(7.14.6) Please explain

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.
[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)

213220.19

(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)

128935.11

(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:
☑ HFCs

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

41620.59

(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:
☑ 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 5

(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)

Row 6

(7.15.1.1) Greenhouse gas

Select from:
☑ N2O

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

36085.58

(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.

Angola

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

3.66

(7.16.3) Scope 2, market-based (metric tons CO2e)

3.66

Argentina

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

3.66

(7.16.3) Scope 2, market-based (metric tons CO2e)

3.66

Austria

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

1.5

(7.16.3) Scope 2, market-based (metric tons CO2e)

1.5

Brazil

(7.16.1) Scope 1 emissions (metric tons CO2e)

371082.46

(7.16.2) Scope 2, location-based (metric tons CO2e)

108602.69

(7.16.3) Scope 2, market-based (metric tons CO2e)

50619.35

Chile

(7.16.1) Scope 1 emissions (metric tons CO2e)

0.02

(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

Netherlands

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

3.66

(7.16.3) Scope 2, market-based (metric tons CO2e)

3.66

Nigeria

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

3.66

(7.16.3) Scope 2, market-based (metric tons CO2e)

3.66

Oman

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

211.44

(7.16.3) Scope 2, market-based (metric tons CO2e)

211.44

Paraguay

(7.16.1) Scope 1 emissions (metric tons CO2e)

500.28

(7.16.2) Scope 2, location-based (metric tons CO2e)

145.37

(7.16.3) Scope 2, market-based (metric tons CO2e)

145.37

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)

3947.86

(7.16.3) Scope 2, market-based (metric tons CO2e)

3947.86

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

Spain

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Turkey

(7.16.1) Scope 1 emissions (metric tons CO2e)

44738.9

(7.16.2) Scope 2, location-based (metric tons CO2e)

60209.36

(7.16.3) Scope 2, market-based (metric tons CO2e)

30865.52

United Arab Emirates

(7.16.1) Scope 1 emissions (metric tons CO2e)

3539.83

(7.16.2) Scope 2, location-based (metric tons CO2e)

21013.78

(7.16.3) Scope 2, market-based (metric tons CO2e)

21013.78

United Kingdom of Great Britain and Northern Ireland

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

366

(7.16.3) Scope 2, market-based (metric tons CO2e)

366

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
[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	*Segmento Brasil*	*367332.9*

	Business division	Scope 1 emissions (metric ton CO2e)
Row 2	*Segmento Internacional*	*48278.74*
Row 3	*BRF PET*	*4249.83*

[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*	*5642.25*
Row 2	*Fugitive*	*48677.51*
Row 3	*Mobile Combustion*	*8148.26*
Row 4	*Stationary Combustion*	*116852.61*
Row 5	*Land use change*	*146604.62*
Row 6	*Waste and Wastewater treatment*	*93936.22*

[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)

242085.19

(7.18.2.4) Methodology

Select all that apply
☑ Default emissions factor

(7.18.2.5) Please explain

The value is the sum of emissions not considered agricultural/forestry (also called energy&industry emissions by SBTi). Default emissions factors were used in accordance with the GHG Protocol GHG emissions calculation tools.

Row 2

(7.18.2.1) Activity

Select from:

☑ Agriculture/Forestry

(7.18.2.3) Emissions (metric tons CO2e)

177776.29

(7.18.2.4) Methodology

Select all that apply

☑ Default emissions factor

(7.18.2.5) Please explain

The emissions considered here are those we classify as FLAG emissions: forest fire emissions, agricultural emissions, fertilizer use, and emissions from our own livestock (composting of dead animals, agricultural waste treatment, and land effluent disposal). Emissions were calculated using default emission factors in accordance with the GHG Protocol Land Sector and Removals Guidance.
[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	*Segmento Brasil*	*1533.37*	*145.37*
Row 2	*Segmento Internacional*	*107214.68*	*50619.35*

	Business division	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 3	*BRF PET*	*85596.64*	*56252.8*

[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)

419861.48

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

194344069

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

107017.52

(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:
☑ MAJID AL FUTTAIM HOLDING (L.L.C)

(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

6451

(7.26.9) Emissions in metric tonnes of CO2e

539.77

(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 (boiler combustions), as well as the treatment of solid waste and liquid effluents, and emissions associated with fires.

(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 the Requesting Member, 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:

☑ MAJID AL FUTTAIM HOLDING (L.L.C)

(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

6451

(7.26.9) Emissions in metric tonnes of CO2e

137.58

(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 1 emissions, divided by the amount of product produced in the year. To calculate the emissions

for the Requesting Member, 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 portfolio, 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:* ☑ 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:* ☑ Yes
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

5941899.02

(7.30.1.3) MWh from non-renewable sources

398759.56

(7.30.1.4) Total (renewable + non-renewable) MWh

6340658.58

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

1132489.92

(7.30.1.3) MWh from non-renewable sources

984656.75

(7.30.1.4) Total (renewable + non-renewable) MWh

2117146.67

Consumption of purchased or acquired steam

(7.30.1.1) Heating value

Select from:

☑ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

129975.48

(7.30.1.4) Total (renewable + non-renewable) MWh

129975.48

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

4078.68

(7.30.1.4) Total (renewable + non-renewable) MWh

4078.68

Total energy consumption

(7.30.1.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

7078467.62

(7.30.1.3) MWh from non-renewable sources

1513391.79

(7.30.1.4) Total (renewable + non-renewable) MWh

8591859.41
[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

5864293.29

(7.30.7.3) MWh fuel consumed for self-generation of electricity

23894.74

(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

5840398.54

(7.30.7.8) Comment

Use of biomass (firewood) from own forests and third parties for steam generation (stationary combustion in boilers) and for generation of electricity.

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

77605.74

(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

58412.4

(7.30.7.5) MWh fuel consumed for self-generation of steam

19193.34

(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, ethanol and % of biodiesel in diesel for heat generation (mobile combustion).

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

42893.16

(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

38795.63

(7.30.7.5) MWh fuel consumed for self-generation of steam

4097.53

(7.30.7.8) Comment

Petroleum derivatives: kerosene and diesel (stationary combustion), gasoline and diesel (mobile combustion) for heat generation. Fuel oil and Shale oil (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

355866.4

(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

119778.34

(7.30.7.5) MWh fuel consumed for self-generation of steam

236088.05

(7.30.7.8) Comment

Natural gas (stationary combustion) for steam generation. Acetylene and LPG (stationary combustion) for heat 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

1

(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

6340658.58

(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

216986.37

(7.30.7.5) MWh fuel consumed for self-generation of steam

6099777.47

(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 ethanol 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)

27973.42

(7.30.9.2) Generation that is consumed by the organization (MWh)

27973.42

(7.30.9.3) Gross generation from renewable sources (MWh)

27973.42

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

27973.42

Heat

(7.30.9.1) Total Gross generation (MWh)

216986.37

(7.30.9.2) Generation that is consumed by the organization (MWh)

216986.37

(7.30.9.3) Gross generation from renewable sources (MWh)

58412.4

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

58412.4

Steam

(7.30.9.1) Total Gross generation (MWh)

6099777.47

(7.30.9.2) Generation that is consumed by the organization (MWh)

6099777.47

(7.30.9.3) Gross generation from renewable sources (MWh)

5859591.88

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

5859591.88

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)

55423.83

(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)

2021

(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)

23717

(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)

2009

(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)

114233

(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)

2020

(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.

Row 4

(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)

309303

(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)

2021

(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.

Row 5

(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)

184464

(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)

2011

(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 6

(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)

103300

(7.30.14.6) Tracking instrument used

Select from:

☑ I-REC

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Brazil

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2010

(7.30.14.10) Comment

This initiative involves purchasing iRECs from wind sources to track the origin of a portion of the electricity consumed in our operations in Brazil. COMPLEXO EÓLICO ARACATI II – BV Canoa Quebrada

Row 7

(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)

17996

(7.30.14.6) Tracking instrument used

Select from:

☑ I-REC

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Brazil

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2014

(7.30.14.10) Comment

This initiative involves purchasing iRECs from wind sources to track the origin of a portion of the electricity consumed in our operations in Brazil. EOL Atlântica IV

Row 8

(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)

110561

(7.30.14.6) Tracking instrument used

Select from:

☑ I-REC

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Brazil

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2013

(7.30.14.10) Comment

This initiative involves purchasing iRECs from wind sources to track the origin of a portion of the electricity consumed in our operations in Brazil. EOL Atlântica V

Row 9

(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)

18433

(7.30.14.6) Tracking instrument used

Select from:
☑ I-REC

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Brazil

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2008

(7.30.14.10) Comment

This initiative involves purchasing iRECs from wind sources to track the origin of a portion of the electricity consumed in our operations in Brazil. EOL TAIBA

Row 10

(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)

126193

(7.30.14.6) Tracking instrument used

Select from:
☑ I-REC

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Brazil

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2009

(7.30.14.10) Comment

This initiative involves purchasing iRECs from wind sources to track the origin of a portion of the electricity consumed in our operations in Brazil. Eólica Jacaraizinho

Row 11

(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)

47387.91

(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:

☑ Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2019

(7.30.14.10) Comment

This initiative involves purchasing iRECs from hydropower sources to track the origin of a portion of the electricity consumed in our operations in Turkey. Darica 1 HES Hydro

Row 12

(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)

21478.18

(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:

☑ Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2003

(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. Hacilar HES Hydro
[Add row]

(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

Angola

(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

Argentina

(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

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)

1992165.65

(7.30.16.2) Consumption of self-generated electricity (MWh)

27973.42

(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)

2020139.07

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

Netherlands

(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

Nigeria

(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

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)

3084.72

(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)

3084.72

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 Arabia

(7.30.16.1) Consumption of purchased electricity (MWh)

6427.64

(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)

6427.64

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

Spain

(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

Turkey

(7.30.16.1) Consumption of purchased electricity (MWh)

79638.6

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

129975.48

(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)

209614.08

United Arab Emirates

(7.30.16.1) Consumption of purchased electricity (MWh)

35140.1

(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)

35140.10

United Kingdom of Great Britain and Northern Ireland

(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

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
[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

0.000008584

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

526.88

(7.45.3) Metric denominator

Select from:

☑ unit total revenue

(7.45.4) Metric denominator: Unit total

61379000000

(7.45.5) Scope 2 figure used

Select from:
☑ Market-based

(7.45.6) % change from previous year

0.99

(7.45.7) Direction of change

Select from:
☑ Increased

(7.45.8) Reasons for change

Select all that apply
☑ Change in physical operating conditions

(7.45.9) Please explain

Gross emissions (Scope 1 and Scope 2) were higher in 2024 than in 2023, impacting the emissions intensity indicator. This increase was primarily driven by a rise in Scope 1 emissions, mainly due to land use changes—particularly an increase in forest fires. In contrast, Scope 2 emissions decreased, thanks to a greater share of electricity sourced from renewable energy. The company recorded higher operating revenue in 2024 compared to 2023—an increase of approximately R$7 billion. However, this growth in the denominator was not sufficient to offset the rise in emissions.

Row 2

(7.45.1) Intensity figure

0.105417967

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

526.88

(7.45.3) Metric denominator

Select from:

☑ metric ton of product

(7.45.4) Metric denominator: Unit total

4998000

(7.45.5) Scope 2 figure used

Select from:

☑ Market-based

(7.45.6) % change from previous year

12.28

(7.45.7) Direction of change

Select from:

☑ Increased

(7.45.8) Reasons for change

Select all that apply

☑ Change in physical operating conditions

(7.45.9) Please explain

Gross emissions (Scope 1 and Scope 2) were higher in 2024 than in 2023, impacting the emissions intensity indicator. This increase was primarily driven by a rise in Scope 1 emissions, mainly due to land use changes—particularly an increase in forest fires. In contrast, Scope 2 emissions decreased, thanks to a greater share of electricity sourced from renewable energy. The company recorded higher production in 2024 compared to 2023—an increase of approximately 140k ton. However, this growth in the denominator was not sufficient to offset the rise in emissions.
[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

53

(7.52.3) Metric numerator

1132489.917

(7.52.4) Metric denominator (intensity metric only)

2117146.67

(7.52.5) % change from previous year

663

(7.52.6) Direction of change

Select from:
☑ Increased

(7.52.7) Please explain

In 2024, the total electricity consumed from renewable and traceable sources was 1,132,489.92 MWh, and the total of electricity consumed 2,117,146.67 MWh, which represents 53% coming from renewable sources. 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 100% from renewable 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 Auren 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. In 2024, we acquired I-RECs for our operations in Brazil and Turkey, enhancing the traceability of our electricity consumption.
[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, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

BRF S.A - Near-Term Approval Letter.pdf

(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)

239607.26

(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)

443541.650

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

78.7

(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

(7.53.1.54) End date of target

12/31/2032

(7.53.1.55) Targeted reduction from base year (%)

52.7

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

209795.200

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

225723

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

107018

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

332741.000

(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

47.40

(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

In 2024, BRF underwent the validation process of its climate targets by the SBTi. During this process, the SBTi technical team raised some questions that resulted in some changes to the targets. One of the changes was an increase in the percentage reduction target, from 50.4% to 52.7%.

(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.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 strengthening a low-carbon economy, BRF has mapped and identified the priority links within its value chain. An action plan has been established, based on four key work fronts: deforestation-free supply chain, promotion of low-carbon agriculture, energy transition toward a more renewable matrix, and operational efficiency. Mapping, quantifying, and managing value chain emissions is a complex task. Therefore, BRF continuously improves its emissions mapping year after year. In 2024, there was a reduction in Scope 2 emissions, due to the increased consumption of renewable energy.

(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, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

BRF S.A - Near-Term Approval Letter.pdf

(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 1 – Purchased goods and services

☑ Scope 3, Category 4 – Upstream transportation and distribution

☑ Scope 3, Category 9 – Downstream transportation and distribution

(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)

782731.74

(7.53.1.17) Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO2e)

1152622.16

(7.53.1.22) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target (metric tons CO2e)

419370.1

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

2354724.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

2354724.000

(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

(7.53.1.38) 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

(7.53.1.43) 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

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

8

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

8

(7.53.1.54) End date of target

12/31/2032

(7.53.1.55) Targeted reduction from base year (%)

30

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

1648306.800

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

1130522

(7.53.1.62) Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

987542

(7.53.1.67) Scope 3, Category 9: Downstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

509946

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

2628010.000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

2628010.000

(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

-38.69

(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

In 2024, BRF underwent the process of validating its climate targets with the SBTi. During this process, the SBTi technical team raised some questions that resulted in minor changes to the accounting methodology for some Scope 3 categories in the base year. These changes were primarily in Scope 3 categories 4 and 9, as we began to account for fuel emissions using the well-to-wheel emissions boundary instead of the well-to-tank emissions boundary. We also included estimated emissions from refrigeration systems for our products in retail stores.

(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 30% 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 strengthening a low-carbon economy, BRF has mapped and identified the priority links within its value chain. An action plan has been established, based on four key work fronts: deforestation-free supply chain, promotion of low-carbon agriculture, energy transition toward a more renewable matrix, and operational efficiency. Concrete steps have already been taken in this direction. Mapping, quantifying, and managing value chain emissions is a complex task. Therefore, BRF continuously improves its emissions mapping year after year. In 2024, there was an increase in Scope 3 E&I (Energy & Industry) emissions compared to the 2020 baseline, driven primarily by a rise in Categories 4 and 9, mainly due to the increase in the average distance traveled by trucks.

(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, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

BRF S.A - Near-Term Approval Letter.pdf

(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)

46606.35

(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

20700217.47

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

20700217.470

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

20746823.820

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

15.3

(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)

71.3

(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

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

66.4

(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)

13194979.950

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

176861

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

18095143

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

18095143.000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

18272004.000

(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

32.77

(7.53.1.80) Target status in reporting year

Select from:

☑ Underway

(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 strengthening a low-carbon economy, BRF has mapped and identified the priority links within its value chain. An action plan has been established, based on four key work fronts: deforestation-free supply chain, promotion of low-carbon agriculture, energy transition toward a more renewable matrix, and operational efficiency. Concrete steps have already been taken in this direction. Mapping, quantifying, and managing value chain emissions is a complex

task. Therefore, BRF continuously improves its emissions mapping year after year. In 2024, there was a reduction in Scope 3 FLAG emissions compared to the 2020 baseline, driven primarily by a decrease in Category 01 emissions, especially in swine farming.

(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

53

(7.54.1.13) % of target achieved relative to base year

53.00

(7.54.1.14) Target status in reporting year

Select from:
☑ Underway

(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

Declaration CDP - BRF - Ciclo 2025.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 Auren 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 begin operations in 2025. Additionally, in certain cases, BRF is also acquiring I-RECs to ensure the traceability of its renewable energy purchases. In 2024, 53% of our electricity consumption came from renewable sources, with verified traceability either through self-declaration or I-RECs. [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

12/01/2023

(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

(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

80

(7.54.2.12) % of target achieved relative to base year

80.0000000000

(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 and indirect grain suppliers in all biomas where we operate.
[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, and this target has been approved by the Science Based Targets initiative

(7.54.3.7) Science Based Targets initiative official validation letter

BRF S.A - Net-Zero Approval Letter.pdf

(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 52,7% 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 30% 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:

☑ Underway

(7.54.3.19) Process for reviewing target

The target was not subject to a review process throughout the reporting period.
[Add row]

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Select from:

☑ Yes

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Under investigation	*1*	*`Numeric input*
To be implemented	*0*	*0*
Implementation commenced	*1*	*23877.52*
Implemented	*1*	*22565.84*
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)

22565.84

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply
☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

45000000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

132000000

(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 Auren 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. The project has been fully implemented in 2024, totaling 413.939 MWh provided by this project in 2024. 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.
[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)

1177315.52

(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. Estimated CO_2 savings were calculated considering the impact of replacing the volume of biomass used in BRF's operations with natural gas, in terms of emissions.
[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 and swine producers. In other words, BRF encourages its integrated 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 R$ 200 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 2024, around 61% of the volume of poultry and swine 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 2024, we achieved 100% traceability of direct and indirect grain suppliers in all biomes.
[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 (Integrated Producer Award Program), 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.

(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

3.34

(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 retired any project-based carbon credits within the reporting year?

Select from:
☑ No

C8. Environmental performance - Forests

(8.1) Are there any exclusions from your disclosure of forests-related data?

	Exclusion from disclosure
Timber products	*Select from:* ☑ 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)

907421

(8.2.2) Volume type

Select all that apply

☑ Produced

☑ Sourced

(8.2.3) Produced volume (metric tons)

907421

(8.2.4) Sourced volume (metric tons)

1611745946

Palm oil

(8.2.1) Disclosure volume (metric tons)

58144.16

(8.2.2) Volume type

Select all that apply

☑ Sourced

(8.2.4) Sourced volume (metric tons)

58144.16

Soy

(8.2.1) Disclosure volume (metric tons)

2354576

(8.2.2) Volume type

Select all that apply

☑ Sourced

(8.2.4) Sourced volume (metric tons)

2354576
[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; Mato Grosso do Sul; Minas Gerais; Rio Grande do Sul; Pernambuco.

(8.3.5) Land type

Select from:
☑ Tree plantations

(8.3.6) Area (hectares)

27596

(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)

907421

(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

[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)

2810

(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, 19,553 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)

2978

(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, 19,553 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)

439

(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, 19,553 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)

13326

(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, 19,553 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, Mato Grosso do Sul, Mato Grosso, Rio de Janeiro, Rio Grande do Sul, Pernambuco,, São Paulo, Goiás, Minas Gerais, Ceará e Espírito Santo

(8.5.4) Volume sourced from country/area of origin (metric tons)

1611745.95

(8.5.5) Source

Select all that apply

☑ Multiple contracted producers

☑ Contracted suppliers (processors)

(8.5.7) Please explain

Of all the wood used by BRF, 65% is sourced as biomass for applications such as production steam (boilers), pallets, and paper/cardboard packaging used in the storage and transportation of products. Among the cardboard packaging materials, 97% are certified under the Sustainable Forestry Certification (SC), ensuring responsible sourcing and environmental compliance.

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)

58144.16

(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. Of this volume, 100% 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

Maranhão, Paraná, Tocantins, Mato Grosso, Mato Grosso do Sul, Santa Catarina, Distrito Federal, São Paulo, Espírito Santo, Goiás, Piauí, Rio Grande do Sul, Bahia e Minas Gerais

(8.5.4) Volume sourced from country/area of origin (metric tons)

2354576

(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:

☑ 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

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

93

(8.7.2.14) Target status in reporting year

Select from:

☑ Underway

(8.7.2.15) % of target achieved relative to base year

92.99

(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

Wood products sourced by and owned by BRF are monitoring according to their intended use. For wood acquired as biomass and used in steam generation in boilers, BRF conducts a territorial analysis of its origin. This includes the use of satellite image and georeferencing to assess whether deforestation or land conversion has occurred. In addition, other socio-environmental criteria are applied as part of the supplier approval protocol. For packaging materials, BRF engages with its suppliers and monitors the certifications related to wood origin, such as FSC. In 2024, 93% of timber products was tracked and confirmed to be free from deforestation and land conversion.

(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

98.56

(8.7.2.14) Target status in reporting year

Select from:

☑ Underway

(8.7.2.15) % of target achieved relative to base year

98.56

(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

100% of the volume of palm oil (palm and palm kernel) purchased by BRF comes from Indonesia and 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. As for 2025 we will enhance our traceability tools in order to achieve 100% our target.

(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

80

(8.7.2.14) Target status in reporting year

Select from:

☑ Underway

(8.7.2.15) % of target achieved relative to base year

79.98

(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, 100% of all soybeans grains purchased by the company is traced to the farm level and is in compliance with the company's Sustainable Grain Purchasing Policy. 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. At the end of 2023 BRF made a commitment to zero deforestation across its entire value chain, which includes soybeans and derivatives. For soybean meal and soybean oil, we achieved 52% and 60% traceability, respectively.

(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 grain suppliers, Considering all biomes. 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. Furthermore, to ensure the traceability of our bran and oil suppliers, we have implemented a third-party audit model to verify the supplier's socio-environmental compliance.

(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

BRF's traceability system for forest assets is supported by an integrated forest management platform composed of four main modules: registration, silviculture, harvesting, and cartography. Registration module: This module contains detailed information about forest assets, including project name, operational unit, location, area, species, age, management regime, land use, property type, soil type, among other attributes. It allows access to both current and historical data. Silviculture module: Used to monitor forest establishment and manage payments to service providers. Planting records entered in this module automatically update the actual planted area in the forest registry. Harvesting module: Tracks forest harvesting activities. Data from this module updates the harvested area in the forest registry. Cartography module: Enables visualization of the forest registry through thematic maps with land use classifications and daily updates. It also integrates satellite imagery to support operational monitoring. For wood acquired as biomass and used in steam generation in boilers, BRF conducts a territorial analysis of its origin. This includes the use of satellite imagery and georeferencing to assess whether deforestation or land conversion has occurred. In addition, other socio-environmental criteria are applied as part of the supplier approval protocol.

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.

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

39

(8.8.1.2) % of sourced volume traceable to sourcing area and not to production unit

61

(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

100

(8.8.1.2) % of sourced volume traceable to sourcing area and not to production unit

0

(8.8.1.3) % sourced volume traceable to country/area of origin and not to sourcing area or production unit

0

(8.8.1.4) % of sourced volume traceable to other point (i.e., processing facility/first importer) not in the country/area of origin

0

(8.8.1.5) % of sourced volume from unknown origin

0

(8.8.1.6) % of sourced volume reported

100.00

Soy

(8.8.1.1) % of sourced volume traceable to production unit

80

(8.8.1.2) % of sourced volume traceable to sourcing area and not to production unit

20

(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

93

(8.9.3) % of disclosure volume determined as DF/DCF through a third-party certification scheme providing full DF/DCF assurance

36

(8.9.4) % of disclosure volume determined as DF/DCF through monitoring of production unit

100

(8.9.5) % of disclosure volume determined as DF/DCF through monitoring of sourcing area

100

(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

98.74

(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

98.74

(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

80

(8.9.3) % of disclosure volume determined as DF/DCF through a third-party certification scheme providing full DF/DCF assurance

0

(8.9.4) % of disclosure volume determined as DF/DCF through monitoring of production unit

100

(8.9.5) % of disclosure volume determined as DF/DCF through monitoring of sourcing area

0

(8.9.6) Is a proportion of your disclosure volume certified through a scheme not providing full DF/DCF assurance?

Select from:

☑ No

[Fixed row]

(8.9.1) Provide details of third-party certification schemes used to determine the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of the disclosure volume, since specified cutoff date.

Timber products

(8.9.1.1) Third-party certification scheme providing full DF/DCF assurance

Forest management unit/Producer certification

☑ FSC Forest Management certification

(8.9.1.2) % of disclosure volume determined as DF/DCF through certification scheme providing full DF/DCF assurance

16

(8.9.1.3) Comment

The certification refers to FSC Forest Management and in 2024 the volume acquired was 16%.

(8.9.1.4) Certification documentation

PEFCFM-CERTIFICADO-WESTROCK-2024_PT.pdf

Timber products

(8.9.1.1) Third-party certification scheme providing full DF/DCF assurance

Chain-of-custody certification

☑ FSC Chain-of-Custody certification (any type)

(8.9.1.2) % of disclosure volume determined as DF/DCF through certification scheme providing full DF/DCF assurance

20

(8.9.1.3) Comment

The certification refers to FSC Chain-of-Custody and in 2024 the volume acquired was 20%.

(8.9.1.4) Certification documentation

FSC CoC - Embalagem.pdf
[Add row]

(8.9.3) Provide details of production unit monitoring used to determine deforestation-free (DF) or deforestation- and conversion-free (DCF) status of volumes since specified cutoff date.

Timber products

(8.9.3.1) % of disclosure volume determined as DF/DCF through monitoring of production unit

100.00

(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

☑ Third party

(8.9.3.6) % of your disclosure volume that is both determined as DF/DCF through monitoring of production unit and is verified as DF/DCF

100

(8.9.3.7) Explain the process of verifying DF/DCF status

Wood products sourced by and owned by BRF are monitoring according to their intended use. For wood acquired as biomass and used in steam generation in boilers, BRF conducts a territorial analysis of its origin. This includes the use of satellite image and georeferencing to assess whether deforestation or land conversion has occurred. In addition, other socio-environmental criteria are applied as part of the supplier approval protocol. For packaging materials, BRF engages with its suppliers and monitors the certifications related to wood origin, such as FSC. In 2024, 93% of timber products was tracked and confirmed to be free from deforestation and land conversion. BRF's traceability system for forest assets is supported by an integrated forest management platform composed of four main modules: registration, silviculture, harvesting, and cartography. Since 2020, 100% of BRF's own and leased forests have not originated from deforestation or land conversion, as all areas were already designated as productive by that date. BRF does not currently engage in deforestation or conversion, opting instead to maintain productive areas that are already regularized and legalized.

(8.9.3.8) Attachment of verification (optional)

FSC CoC - Embalagem.pdf

Palm oil

(8.9.3.1) % of disclosure volume determined as DF/DCF through monitoring of production unit

98.74

(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

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

98.74

(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

100.00

(8.9.3.2) Production unit monitoring approach

Select all that apply

☑ Geospatial monitoring or remote sensing tool

(8.9.3.3) Description of production unit monitoring approach

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. For traceability of meal and oil, there are two options: monitoring via CAR, as per the process used for grain monitoring, or signing a self-declaration audited by a third party. In this second case, our supplier signs a Declaration of Social and Environmental Compliance, declaring that it has an internal monitoring system and that it traces its materials according to the criteria listed by BRF. After signing, BRF sends a third-party audit to validate the supplier's declarations, verifying the partner's social and environmental compliance. Furthermore, it is up to the supplier to submit CARs for the contracted volume.

(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

80

(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

100.00

(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

Wood products sourced and owned by BRF are monitoring according to their intended use. For wood acquired as biomass and used in steam generation in boilers, BRF conducts a territorial analysis of its origin. This includes the use of satellite imagery and georeferencing to assess whether deforestation or land conversion has occurred. In addition, other socio-environmental criteria are applied as part of the supplier approval protocol. This analysis is conducted on a biweekly basis and continues throughout the entire duration of the contract. For packaging materials, BRF engages with its suppliers and monitors the certifications related to wood origin, such as FSC. This verification is carried out during the negotiation process with the supplier. In 2024, 93% of timber products was tracked and confirmed to be free from deforestation and land conversion.

(8.9.4.4) Countries/areas of origin

Select all that apply

☑ Brazil

(8.9.4.5) Sourcing areas

Santa Catarina, Paraná, Mato Grosso do Sul, Mato Grosso, Rio de Janeiro, Rio Grande do Sul, Pernambuco,São Paulo, Goiás, Minas Gerais, Ceará e Espírito Santo

(8.9.4.6) DF/DCF status is verified

Select from:
☑ Yes

(8.9.4.7) Type of verification

Select all that apply
☑ First party
☑ Third party

(8.9.4.8) % of your disclosure volume that is both determined as DF/DCF through sourcing area monitoring and is verified as DF/DCF

100

(8.9.4.9) Explain the process of verifying DF/DCF status

Wood products sourced and owned by BRF are monitoring according to their intended use. For wood acquired as biomass and used in steam generation in boilers, BRF conducts a territorial analysis of its origin. This includes the use of satellite imagery and georeferencing to assess whether deforestation or land conversion has occurred. In addition, other socio-environmental criteria are applied as part of the supplier approval protocol. This analysis is conducted on a biweekly basis and continues throughout the entire duration of the contract. For packaging materials, BRF engages with its suppliers and monitors the certifications related to wood origin, such as FSC. This verification is carried out during the negotiation process with the supplier. In 2024, 93% of timber products was tracked and confirmed to be free from deforestation and land conversion.

(8.9.4.10) Attachment of verification (optional)

FSC CoC - Embalagem.pdf

(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

100

(8.10.1.3) Reporting of deforestation and conversion footprint

Select all that apply

☑ During the reporting period

☑ Since a specified cutoff date

(8.10.1.4) Year of cutoff date

2020

(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

(8.10.1.9) 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

98.74

(8.10.1.3) Reporting of deforestation and conversion footprint

Select all that apply

☑ Since a specified cutoff date

(8.10.1.4) Year of cutoff date

2020

(8.10.1.6) Known or estimated deforestation and conversion footprint since the specified cutoff date (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

100

(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.

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

100

(8.10.1.3) Reporting of deforestation and conversion footprint

Select all that apply

☑ During the reporting period

☑ Since a specified cutoff date

(8.10.1.4) Year of cutoff date

2020

(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

(8.10.1.9) Describe the methods and data sources used to monitor or estimate your deforestation and conversion footprint

Wood products sourced by BRF are monitoring according to their intended use. For wood acquired as biomass and used in steam generation in boilers, BRF conducts a territorial analysis of its origin. This includes the use of satellite images and georeferencing to assess whether deforestation or land conversion has occurred. In addition, other socio-environmental criteria are applied as part of the supplier approval protocol. This analysis is conducted on a biweekly basis and continues throughout the entire duration of the contract. For packaging materials, BRF engages with its suppliers and monitors the certifications related to wood origin, such as FSC. This verification is carried out during the negotiation process with the supplier. In 2024, 93% of timber products was tracked and confirmed to be free from deforestation and land conversion.

[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
Timber products	*Select from:* ☑ Yes
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.

Timber products

(8.11.1.1) Action type

Select from:

☑ Working with non-compliant suppliers

(8.11.1.2) % of disclosure volume that is covered by this action

7

(8.11.1.3) Indicate whether you had any major barriers or challenges related to this action in the reporting year

Select from:

☑ No

(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.

Palm oil

(8.11.1.1) Action type

Select from:

☑ Working with non-compliant suppliers

(8.11.1.2) % of disclosure volume that is covered by this action

1.28

(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

☑ Improvement in data collection and quality

(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

35

(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 alignment between company goals and goals at landscape/jurisdictional level

☑ 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 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]

(8.13) 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?

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:

☑ Not an immediate strategic priority

(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

☑ Labor rights

☑ 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

BRF fully complies with the Brazilian Forest Code for its owned and leased forests, which account for 36% of the total disclosed volume. For the remaining 57%, BRF sources biomass and ensures traceability in line with the Forest Code and deforestation- and conversion-free (DCF) principles. Firewood is only purchased with the Forest Origin Document (DOF) issued by IBAMA, guaranteeing legal and traceable sourcing. The company follows a internal protocol aimed at eliminating

deforestation from its supply chain. Wood is sourced exclusively from planted forests, avoiding suppliers linked to illegal deforestation or human rights violations. All forest-origin products must come from non-embargoed areas, outside indigenous or traditional territories, and are monitored through mapping tools and active supplier engagement. Regarding packaging, 97% of BRF's consumption is FSC-certified, ensuring a supply chain free from deforestation and land conversion. [Fixed row]

(8.15) Do you engage in landscape (including jurisdictional) initiatives to progress shared sustainable land use goals?

	Engagement in landscape/jurisdictional initiatives
	Select from: ☑ Yes, we engage in landscape/jurisdictional initiatives

[Fixed row]

(8.15.1) Indicate the criteria you consider when prioritizing landscapes and jurisdictions for engagement in collaborative approaches to sustainable land use and provide an explanation.

(8.15.1.1) Criteria for prioritizing landscapes/jurisdictions for engagement

Select all that apply

☑ Ability to contribute to/ build on existing landscape/jurisdictional initiatives

☑ Local government's commitment to sustainable land use

☑ Response to voluntary sectoral agreement

(8.15.1.2) Explain your process for prioritizing landscapes/jurisdictions for engagement

In 2024, BRF, Agrivalle, Bayer, GAPES, Milhão Ingredients, and Produzindo Certo came together to launch the first regenerative agriculture consortium in Latin America. Named Reg.IA, the initiative creates a protocol of sustainable practices to be adopted in soybean cultivation, with the main goal of promoting soil health, increasing productivity, and boosting biodiversity on farms. The protocol consists of two initial phases: Year 1 and Year 2, came together to launch the. The mandatory practice includes high-quality no-till planting, with cover crops – which are planted between harvests, helping to retain water in the soil and reduce erosion, playing a key role in addressing water scarcity. In addition to no-till planting, the protocol encourages producers to adopt at least one of the following four optional

sustainable practices: organic fertilization, where at least 20% of the fertilizer volume comes from organic sources; the use of biological pesticides, with at least one application per year; reduction in the use of chemical pesticides; and crop rotation, where different species are grown in an area. The expected outcomes of the initiative include benefiting more than 30 farms, producing over 200,000 tons of verified regenerative soy, transforming more than 50,000 hectares, and publishing 10 articles on regenerative agriculture.
[Fixed row]

(8.15.2) Provide details of your engagement with landscape/jurisdictional initiatives to sustainable land use during the reporting year.

Row 1

(8.15.2.1) Landscape/jurisdiction ID

Select from:
☑ LJ1

(8.15.2.2) Name of initiative

Reg.IA: Regenerative Agriculture Consortium

(8.15.2.3) Country/area

Select from:
☑ Brazil

(8.15.2.4) Name of landscape or jurisdiction area

Estados do Mato Grosso do Sul (MS), Goiás (GO), Minas Gerais (MG) e São Paulo (SP)

(8.15.2.6) Indicate if you can provide the size of the area covered by the initiative

Select from:
☑ Yes

(8.15.2.7) Area covered by the initiative (ha)

50000

(8.15.2.8) Type of engagement

Select all that apply

☑ Partner: Shares responsibility with other stakeholders to manage and implement actions.

☑ Implementer: Executes actions based on the collective goals

☑ Funder: Provides full or partial financial resources

(8.15.2.9) Engagement start year

2024

(8.15.2.10) Engagement end year

Select from:

☑ Please specify :2026

(8.15.2.11) Estimated investment over the project period

0

(8.15.2.12) Landscape goals supported by engagement

Environmental

☑ Biodiversity protected and/or restored

☑ Decreased ecosystem degradation rate

☑ Ecosystem services maintained and/or enhanced

☑ Reduced emissions from land use change and/or agricultural production

☑ Adequate water availability, water quality or access to WASH (Water, Sanitation and Hygiene) services

Governance

☑ Governance forums that represent all relevant stakeholders in place and maintained

Social

☑ Ensuring local communities and smallholders benefit from the outcomes of landscape/jurisdictional initiative

☑ Improved business models that enable inclusion (including smallholders)

☑ Income diversification amongst producers in area

Production

☑ Improved and/or maintained soil health

☑ Increased adoption of sustainable production practices (e.g., input use efficiency and water management practices)

☑ Uptake of regenerative agriculture (e.g., agroforestry) practices

(8.15.2.13) Organization actions supporting initiative

Participate in planning and multi-stakeholder alignment

☑ Co-design and develop goals, strategies and an action plan with timebound targets and milestones for the initiative

☑ Collaborate to maintain representation from all relevant stakeholders within governance structure of initiative

☑ Identify and act on opportunities for pre-competitive collaboration with your sector

Build community and multi-stakeholder capacities

☑ Engage stakeholders on importance of conservation, restoration and/or rehabilitation

☑ Promote and implement climate change adaptation and mitigation activities

☑ Support communities and smallholders in gaining access to incentives (e.g. support achieving certification, group formation, getting land title, packaging access to loans, preferential sourcing etc.)

Support and incentivize sustainable production and community land use practices

☑ Capacity building for farmers, smallholders and local communities to implement good agricultural practices (including improved efficiency, crop diversification and adoption of certification)

Link value chain action to landscape/jurisdictional initiative through private sector collaboration

☑ Use preferential sourcing to support landscape/jurisdictional initiatives that are demonstrating progress

(8.15.2.14) Type of partners engaged in the initiative design and implementation

Select all that apply

☑ Local communities

☑ NGO and/or civil society

☑ Producers

☑ Private sector

(8.15.2.15) Description of engagement

In 2024, BRF, Agrivalle, Bayer, GAPES, Milhão Ingredients, and Produzindo Certo launched Reg.IA, Latin America's first regenerative agriculture consortium. The initiative promotes soil health, biodiversity, productivity, and water retention in soybean cultivation through a two-phase protocol combining mandatory no-till with cover crops and optional practices such as organic fertilization, biological pesticides, reduced chemical pesticide use, and crop rotation. BRF's engagement includes: co-designing goals and the action plan; providing financial incentives and technical support to farmers; engaging stakeholders on conservation and climate adaptation; and preferential sourcing from verified regenerative farms. Prioritization criteria focused on addressing soil degradation, biodiversity loss, and water scarcity, while improving farmer resilience and enabling scalable, measurable adoption. BRF contributes through incentives, technical expertise, and supply chain integration. Governance is multi-stakeholder, with shared decision-making among private sector, producers, and civil society. Key partners: BRF, Bayer, Agrivalle, GAPES, Milhão Ingredients, Produzindo Certo, 30+ farms, and local communities in five Brazilian states. Target outcomes: transform >50,000 ha, produce >200,000 tons of regenerative soy, and generate knowledge for broader adoption across Brazil and Latin America.

(8.15.2.16) Collective monitoring framework used to measure progress towards landscape goals and actions

Select from:

☑ Yes, progress is collectively monitored using a shared external framework, please specify :PRODUZINDO CERTO and PRO CARBONO

(8.15.2.17) State the achievements of your engagement so far and how progress is monitored

The expected outcomes of the initiative include benefiting more than 30 farms, producing over 200,000 tons of verified regenerative soy, transforming more than 50,000 hectares, and publishing 10 articles on regenerative agriculture.

(8.15.2.18) Claims made

Select from:

☑ Yes, we are making a claim

(8.15.2.19) Type of claim made

Select from:

☑ Collective claim

(8.15.2.20) Provide further details on your claim

The consortium publicly communicates expected and achieved outcomes — such as the number of farms involved, hectares under regenerative practices, and projected/verified volumes of regenerative soy — through press releases, media coverage, and partner websites. BRF also makes claims about offering a price premium for regenerative soy and promoting soil health, biodiversity, and water retention as part of the initiative. The outcomes and impacts—such as hectares under regenerative practices, number of farms participating, and volumes of regenerative soy—are communicated as part of the consortium's joint initiative, representing the collective efforts of BRF, Agrivalle, Bayer, GAPES, Milhão Ingredients, and Produzindo Certo, rather than any single organization acting independently.
[Add row]

(8.15.3) For each of your disclosed commodities, provide details on the disclosure volume from each of the landscapes/jurisdictions you engage in.

Row 1

(8.15.3.1) Landscape/jurisdiction ID

Select from:

☑ LJ1

(8.15.3.2) Does any of your produced and/or sourced commodity volume originate from this landscape/jurisdiction, and are you able/willing to disclose information on this volume?

Select from:

☑ Yes, we do produce/source from this landscape/jurisdiction, but we are not able/willing to disclose volume data
[Add row]

(8.16) Do you participate in any other external activities to support the implementation of policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains?

Select from:
☑ Yes

(8.16.1) Provide details of the external activities to support the implementation of your policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains

Row 1

(8.16.1.1) Commodity

Select all that apply
☑ Timber products

(8.16.1.2) Activities

Select all that apply
☑ Engaging with non-governmental organizations

(8.16.1.3) Country/area

Select from:
☑ 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:

☑ Yes

(8.17.1) Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s).

Row 1

(8.17.1.1) Project reference

Select from:

☑ Project 1

(8.17.1.2) Project type

Select from:

☑ Agriculture

(8.17.1.3) Expected benefits of project

Select all that apply

☑ Improvement to sustainability of production practices

(8.17.1.4) Is this project originating any carbon credits?

Select from:

☑ No

(8.17.1.5) Description of project

In 2024, BRF, Agrivalle, Bayer, GAPES, Milhão Ingredients, and Produzindo Certo came together to launch the first regenerative agriculture consortium in Latin America. Named Reg.IA, the initiative creates a protocol of sustainable practices to be adopted in soybean cultivation, with the main goal of promoting soil health, increasing productivity, and boosting biodiversity on farms. The protocol consists of two initial phases: Year 1 and Year 2, came together to launch the The mandatory practice includes high-quality no-till planting, with cover crops – which are planted between harvests, helping to retain water in the soil and reduce erosion, playing a key role in addressing water scarcity. In addition to no-till planting, the protocol encourages producers to adopt at least one of the following four optional sustainable practices: organic fertilization, where at least 20% of the fertilizer volume comes from organic sources; the use of biological pesticides, with at least one application per year; reduction in the use of chemical pesticides; and crop rotation, where different species are grown in an area. The expected outcomes of the initiative include benefiting more than 30 farms, producing over 200,000 tons of verified regenerative soy, transforming more than 50,000 hectares, and publishing 10 articles on regenerative agriculture.

(8.17.1.6) Where is the project taking place in relation to your value chain?

Select all that apply

☑ Project based in sourcing area(s)

(8.17.1.7) Start year

2024

(8.17.1.8) Target year

Select from:
☑ Indefinitely

(8.17.1.9) Project area to date (Hectares)

0

(8.17.1.10) Project area in the target year (Hectares)

50000

(8.17.1.11) Country/Area

Select from:
☑ Brazil

(8.17.1.12) Latitude

-15.5989

(8.17.1.13) Longitude

-56.0949

(8.17.1.14) Monitoring frequency

Select from:
☑ Annually

(8.17.1.15) Total investment over the project period (currency)

0

(8.17.1.16) For which of your expected benefits are you monitoring progress?

Select all that apply

☑ Other, please specify :Contribution to Net Zero goals

(8.17.1.17) Please explain

In 2024, BRF, Agrivalle, Bayer, GAPES, Milhão Ingredients, and Produzindo Certo came together to launch the first regenerative agriculture consortium in Latin America. Named Reg.IA, the initiative creates a protocol of sustainable practices to be adopted in soybean cultivation, with the main goal of promoting soil health, increasing productivity, and boosting biodiversity on farms. The protocol consists of two initial phases: Year 1 and Year 2, came together to launch the The mandatory practice includes high-quality no-till planting, with cover crops – which are planted between harvests, helping to retain water in the soil and reduce erosion, playing a key role in addressing water scarcity. In addition to no-till planting, the protocol encourages producers to adopt at least one of the following four optional sustainable practices: organic fertilization, where at least 20% of the fertilizer volume comes from organic sources; the use of biological pesticides, with at least one application per year; reduction in the use of chemical pesticides; and crop rotation, where different species are grown in an area. The expected outcomes of the initiative include benefiting more than 30 farms, producing over 200,000 tons of verified regenerative soy, transforming more than 50,000 hectares, and publishing 10 articles on regenerative agriculture.
[Add row]

C9. Environmental performance - Water security

(9.1) Are there any exclusions from your disclosure of water-related data?

Select from:
☑ No

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals – total volumes

(9.2.1) % of sites/facilities/operations

Select from:
☑ 100%

(9.2.2) Frequency of measurement

Select from:
☑ Daily

(9.2.3) Method of measurement

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:

☑ Daily

(9.2.3) Method of measurement

We carry out daily internal monitoring of the quality of the captured and treated water, performing physicochemical analyses (pH, turbidity, and chlorine concentration) to ensure the quality of the water to be distributed. Additionally, on a monthly basis, we conduct physicochemical and microbiological analyses in an external laboratory. Both monitoring processes comply with the limits established by Ordinance 888 on drinking water quality from the Ministry of Health.

(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

2024, the efficiency of our effluent treatment plants, attested by external laboratories accredited by Inmetro, reached 98.78% in a universe of 16,580 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 2024, the efficiency of our wastewater treatment plants, attested by external laboratories accredited by Inmetro, reached 98.78% in a universe of 16,580 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 2024.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)

55360.95

(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 efficiency

(9.2.2.6) Please explain

We had a 3.88% increase in water consumption from 2023 to 2024, as we had a 4.1% increase in total production. 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)

53967.19

(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 efficiency

(9.2.2.6) Please explain

We had a 2% increase in total water discharge from 2023 to 2024. This occurred due to a 4% increase in total production, which requires more water and consequently generates more effluents. Regarding the forecast, BRF plans to increase its production in the coming years, which will likely lead to an increase in total water consumption, potentially resulting in higher discharge volumes. However, we have a corporate target to reduce the water efficiency indicator (m³/ton), which may lead to a decrease in water consumption per ton produced, even with increased production.

Total consumption

(9.2.2.1) Volume (megaliters/year)

1393.76

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ Much lower

(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:

☑ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☑ Increase/decrease in efficiency

(9.2.2.6) Please explain

We recorded a reduction in total water consumption between 2023 and 2024. This decrease is related to several factors, such as evaporation from the reservoir surface, the balance between water withdrawals and discharges, and the increase in the volume of treated water reuse. This treated reuse is not included in the captured water volume. We also estimate that approximately 5% of rainwater enters our effluent treatment system. This volume was also excluded from the calculation. It is important to highlight that a significant portion of our operations involves slaughterhouses, and some of the processed products contain water in their composition. In the case of chicken, especially during the cooling process, there is also water absorption into the carcass that must be considered. All these processes contribute to water consumption and, consequently, to effluent generation.
[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)

14159.93

(9.2.4.3) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(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 efficiency

(9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

25.58

(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:

☑ Yes

(9.2.6.2) % of total agricultural commodity sourced from areas with water stress

Select from:

☑ 11-25

(9.2.6.3) Please explain

BRF has a system that maps the origin of commodities in order to ensure 100% traceability of grains. With the help of this software, which provides data from our direct and indirect suppliers, we calculate the percentage of the grain volume received in our operations that comes from areas with water risk. For this calculation, we consider only our direct suppliers. As for anticipated future trends over the next two years, we do not foresee changes that could lead to an increase in the percentage of these commodities being purchased from areas of high water stress, since this percentage is currently already low (range 11–25%). It is important to take into account that the rainfall patterns in the regions from which we source this commodity may be affected by climate change. The production unit used for the calculation was cubic meters per ton of commodity supplied. This metric is applied internally to guide purchasing strategy, monitor supplier performance, and assess risks associated with water scarcity in the regions from which we source. It supports decision-making by identifying suppliers or sourcing areas with higher water intensity, enabling targeted engagement and improvement initiatives. Additionally, it helps set internal targets for water efficiency and informs risk mitigation actions, such as diversifying sourcing regions or investing in sustainable agricultural practices with our suppliers.

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. As for anticipated future trends over the next two years, we do not foresee changes that could lead to an increase in the percentage of these commodities being sourced from areas of high water stress, as this percentage is currently zero and the regions from which we source palm oil (Indonesia and Malaysia) are classified as low water stress areas and we intend to continue sourcing from these areas. The production unit used for the calculation was cubic meters per ton of commodity supplied. This metric is applied internally to guide purchasing strategy, monitor supplier performance, and assess risks associated with water scarcity in the regions from which we source. It supports decision-making by identifying suppliers or sourcing areas with higher water intensity, enabling targeted engagement and improvement initiatives. Additionally, it helps set internal targets for water efficiency and informs risk mitigation actions, such as diversifying sourcing regions or investing in sustainable agricultural practices with our suppliers.

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. 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. As for anticipated future trends over the next two years, we do not foresee changes that could lead to an increase in the percentage of these commodities being sourced from areas of high water stress. On the contrary, we expect this percentage to decrease, as some areas previously classified as high water stress by the WWF Water Risk Filter and WRI Aqueduct are currently (in 2025, at the time of reporting this CDP cycle) assessed at lower risk compared to 2024. It is important to take into account that rainfall patterns in the regions from which we source this commodity from our integrated producers may still be affected by climate change. The production unit used for the calculation was cubic meters per ton of commodity supplied. This metric is applied internally to guide purchasing strategy, monitor supplier performance, and assess risks associated with water scarcity in the regions from which we source. It supports decision-making by identifying suppliers or sourcing areas with higher water intensity, enabling targeted engagement and improvement initiatives. Additionally, it helps set internal targets for water efficiency and informs risk mitigation actions, such as diversifying sourcing regions or investing in sustainable agricultural practices with our suppliers.

Soy

(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

BRF has a system that maps the origin of commodities in order to ensure 100% traceability of grains. With the help of this software, which provides data from our direct and indirect suppliers, we calculate the percentage of the grain volume received in our operations that comes from areas with water risk. For this calculation, we consider only our direct suppliers. Looking ahead, we do not anticipate an increase in the percentage of commodities sourced from areas of high water stress in Brazil over the next two years. On the contrary, we expect a gradual reduction, as updated assessments show that some regions previously classified as high risk are now being reassessed with lower water stress levels. Furthermore, BRF's ongoing investment in supplier engagement, monitoring systems, and traceability platforms is expected to strengthen our capacity to source responsibly and mitigate exposure to water-related risks. Nonetheless, it is important to note that rainfall variability and climate change may still influence the long-term water availability in certain sourcing regions, which we will continue to monitor closely. The production unit used for the calculation was cubic meters per ton of commodity supplied. This metric is applied internally to guide purchasing strategy, monitor supplier performance, and assess risks associated with water scarcity in the regions from which we source. It supports decision-making by identifying suppliers or sourcing areas with higher water intensity, enabling targeted engagement and improvement initiatives. Additionally, it helps set internal targets for water efficiency and informs risk mitigation actions, such as diversifying sourcing regions or investing in sustainable agricultural practices with our suppliers.
[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)

37728.87

(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

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 2024, surface water represented 63% of our total water withdrawal. We had a 3% increase in surface water consumption from 2022 to 2024, as we had a 4.1% 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 11.4% 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

Not applicable, since there is no withdrawal from Brackish surface water/Seawater.

Groundwater – renewable

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

19704.04

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.7.5) Please explain

In 2024, we had a 4.1% increase in production volume compared to 2023. Despite the increase in production volume, we reduced the water consumption indicator by 4% in 2024 compared to the same year. This is mainly due to BRF's efforts, as the company has been working to improve water management across all its production sites through the consolidation of the Water Management element within its system, which establishes guidelines for the hydro-eco-efficiency of BRF's activities, thus standardizing water governance across all units.

Groundwater – non-renewable

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

Not applicable, since there is no withdrawal from Groundwater – non-renewable.

Produced/Entrained water

(9.2.7.1) Relevance

Select from:
☑ Not relevant

(9.2.7.5) Please explain

Not applicable, since there is no withdrawal from Produced/Entrained water.

Third party sources

(9.2.7.1) Relevance

Select from:
☑ Relevant

(9.2.7.2) Volume (megaliters/year)

1617.24

(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)

56396.18

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Change in accounting methodology

(9.2.8.5) Please explain

We had a 20.8% increase in total water discharge from 2022 to 2024, as in addition to having had a 4.1% 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 2024, 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.

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)

148.23

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ Lower

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Change in accounting methodology

(9.2.8.5) Please explain

We had a 20.8% increase in total water discharge from 2022 to 2024, as in addition to having had a 4.1% 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 2024, 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)

263.16

(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 2024, as in addition to having had a 4.1% 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 2024, 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.
[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)

56807.57

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☑ About the same

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☑ Change in accounting methodology

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☑ 1-10

(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 2024, BRF invested in OPEX R$ 60,6 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 98.78% in 2024 in a universe of 16,580 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 8,400 integrated suppliers that serve all BRF units, 2,058 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 2,058 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)

3971.75

(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

3225.04

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

746.71

(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)

4227.1

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ Lower

(9.3.1.23) Discharges to fresh surface water

4227.1

(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)

-255.35

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(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 6,7% of the total captured by BRF in 2024.

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)

3326.5

(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

3316.77

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

9.73

(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)

4067.42

(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

4067.42

(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)

-740.92

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Lower

(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 5,6% of the total captured by BRF in 2024.

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)

3928.42

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

3828.02

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

100.4

(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)

3816.2

(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

3816.2

(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)

122.22

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Lower

(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 6,7% of the total captured by BRF in 2024.

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)

1632.67

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

1632.68

(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)

1709.92

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ Higher

(9.3.1.23) Discharges to fresh surface water

1709.92

(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)

-77.25

(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 2,8% of the total captured by BRF in 2024.

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)

831.58

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

831.58

(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)

708.01

(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

708.01

(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)

123.58

(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 1,4% of the total captured by BRF in 2024.
[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 2024, BRF S.A. engaged Instituto Totum to conduct an independent verification of our 2024 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 2024, BRF S.A. engaged Instituto Totum to conduct an independent verification of our 2024 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 2024, BRF S.A. engaged Instituto Totum to conduct an independent verification of our 2024 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 2024, BRF S.A. engaged Instituto Totum to conduct an independent verification of our 2024 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 2024, BRF S.A. engaged Instituto Totum to conduct an independent verification of our 2024 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

(9.5) Provide a figure for your organization’s total water withdrawal efficiency.

(9.5.1) Revenue (currency)

61379038000

(9.5.2) Total water withdrawal efficiency

1108706.37

(9.5.3) Anticipated forward trend

Water intensity was 1039438,979, considering BRF's total revenue of around R$ 61 billion in 2024. 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.

Maize/corn

(9.9.1) Water intensity information for this sourced commodity is collected/calculated

Select from:
☑ Yes

(9.9.2) Water intensity value (m3/denominator)

860

(9.9.3) Numerator: Water aspect

Select from:

☑ Total water consumption

(9.9.4) Denominator

Select from:

☑ Metric tons

(9.9.5) Comparison with previous reporting year

Select from:

☑ This is our first year of measurement

(9.9.6) Please explain

To establish a national reference for water use in corn production in Brazil, we relied on official data from Embrapa. The institution indicates that the crop's water requirement ranges from 500 to 800 mm per cycle, which corresponds to 5,000–8,000 m³ of water per hectare. Combining this range with the national average yield of 5.81 t/ha (2022/23 harvest), results in an estimate of approximately 860 to 1,376 m³ of water per ton of corn produced. For reporting and comparability purposes, we adopt 860 m³/t as the reference value, representing the lower bound of the estimate, derived exclusively from Embrapa's technical sources.

Palm oil

(9.9.1) Water intensity information for this sourced commodity is collected/calculated

Select from:

☑ Yes

(9.9.2) Water intensity value (m3/denominator)

3800

(9.9.3) Numerator: Water aspect

Select from:

☑ Total water consumption

(9.9.4) Denominator

Select from:

☑ Metric tons

(9.9.5) Comparison with previous reporting year

Select from:

☑ This is our first year of measurement

(9.9.6) Please explain

To establish a national reference for water use in corn production in Brazil, we relied on official data from Embrapa. The institution indicates that the crop's water requirement ranges from 500 to 800 mm per cycle, which corresponds to 5,000–8,000 m³ of water per hectare. Combining this range with the national average yield of 5.81 t/ha (2022/23 harvest), results in an estimate of approximately 860 to 1,376 m³ of water per ton of corn produced. For reporting and comparability purposes, we adopt 860 m³/t as the reference value, representing the lower bound of the estimate, derived exclusively from Embrapa's technical sources.

Poultry & hog

(9.9.1) Water intensity information for this sourced commodity is collected/calculated

Select from:

☑ Yes

(9.9.2) Water intensity value (m3/denominator)

6.18

(9.9.3) Numerator: Water aspect

Select from:

☑ Total water consumption

(9.9.4) Denominator

Select from:

☑ Metric tons

(9.9.5) Comparison with previous reporting year

Select from:

☑ This is our first year of measurement

(9.9.6) Please explain

To estimate the water intensity of swine and poultry, we used detailed data on water consumption throughout the animals' lifecycles, combined with information from our production chain. For poultry (chicken and turkey), the estimated water intensity is 3.15 m³ per ton of product; for swine, the estimated coefficient is 13.25 m³ per ton of product. Combining these estimates, we arrive at an average coefficient of 6.18 m³ per ton for our Poultry and Hog operations. The calculations take into account the number of days each species lives before slaughter, the number of heads purchased from our integrated producers, and the estimated amount of water consumed by each animal per day of life. For these calculations, we relied on studies from Embrapa and other technical references, including specialized publications and training courses on swine and poultry farming. For swine, we used information on slaughter age and growth patterns provided by the website Nutrição e Saúde Animal. For broilers, we consulted data on slaughter age and weight available on the CPT Avicultura portal. For turkeys, we used management and growth data from the AgroSaber website.

Soy

(9.9.1) Water intensity information for this sourced commodity is collected/calculated

Select from:

☑ Yes

(9.9.2) Water intensity value (m3/denominator)

1300

(9.9.3) Numerator: Water aspect

Select from:

☑ Total water consumption

(9.9.4) Denominator

Select from:

☑ Metric tons

(9.9.5) Comparison with previous reporting year

Select from:

☑ This is our first year of measurement

(9.9.6) Please explain

To establish a national reference for water use in soybean production, we relied on official data from Embrapa. The institution indicates that the crop's water requirement ranges from 450 to 800 mm per cycle, which corresponds to 4,500–8,000 m³ of water per hectare. Combining this range with the national average yield of 3,508 kg/ha (2022/23 harvest, Embrapa), results in an estimate of approximately 1,300 to 2,300 m³ of water per ton of soybeans produced.
[Add row]

(9.12) Provide any available water intensity values for your organization's products or services.

Row 1

(9.12.1) Product name

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 10 m³/ton for all its processes, and for the processing of industrialized products and margarines, the intensity is approximately 2.1 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.

	Target set in this category	Please explain
Water pollution	*Select from:*	*Rich text input [must be under 1000 characters]*

	Target set in this category	Please explain
	☑ Yes	
Water withdrawals	*Select from:* ☑ Yes	*Rich text input [must be under 1000 characters]*
Water, Sanitation, and Hygiene (WASH) services	*Select from:* ☑ Yes	*Rich text input [must be under 1000 characters]*
Other	*Select from:* ☑ No, but we plan to within the next two years	*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

10.09

(9.15.2.10) Target status in reporting year

Select from:

☑ Underway

(9.15.2.11) % of target achieved relative to base year

82

(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 11.4% (by 2024), 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%

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

98.78

(9.15.2.10) Target status in reporting year

Select from:

☑ Achieved

(9.15.2.11) % of target achieved relative to base year

176

(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 2024 we had 16.580 analyses of various parameters linked to the pollution of the treated effluent released into the receiving body, with an efficiency of 98.78%. 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.

Row 3

(9.15.2.1) Target reference number

Select from:

☑ Target 3

(9.15.2.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water, Sanitation, and Hygiene (WASH) services

☑ Other WASH, please specify :Increase in the proportion of employees using safely managed sanitation services, including a hand-washing facility with soap and water

(9.15.2.4) Date target was set

01/01/2024

(9.15.2.5) End date of base year

12/31/2023

(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

100

(9.15.2.9) Reporting year figure

100

(9.15.2.10) Target status in reporting year

Select from:

☑ Achieved

(9.15.2.11) % of target achieved relative to base year

100

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

The target covers all BRF units

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

Carrying out the necessary maintenance on all sanitary barriers, drinking fountains, and restrooms

(9.15.2.16) Further details of target

BRF complies with Brazil's Regulatory Standard NR-24, which mandates the provision of potable water for all employees. The company also adheres to Ordinance GM/MS No. 888, which establishes the standards for drinking water quality.
[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 93% considering all the packaging (plastic and non-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

In Brazil, we have 27,63 thousand hectares of forestry assets to produce biomass, obtained from the reforestation of Eucalyptus and used to generate team, reducing greenhouse gas emissions. The genus accounts for 90.40% of our plantations, which also include Pinus (1.12%) and other genres such as araucaria, bamboo and yerba mate (0.32%), and a further 8.15% of open areas for planting. Our areas are spread across eight Brazilian states (Goiás, Mato Grosso, Mato Grosso do Sul, Minas Gerais, Paraná, Pernambuco, Rio Grande do Sul and Santa Catarina) in 187 farms, of which 97 are owned and 90 leased. Two of the units owned are within a Conservation Unit, the APA Estadual da Escarpa Devoniana, and another 45 are within 10 km of a conservation unit.

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 2024 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)

Relatorio-Integrado-BRF.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.	*Relatorio-Integrado-BRF.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