

Frimesa Permanent  
Preservation Area in  
Medianeira, Paraná.

# SUS TAINA BILITY

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**2025 Sustainability Report**



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# About this Report

The **2025 Frimesa Sustainability Report** presents the results and commitments of the Cooperative from January 1 to December 31, 2025. The report publication cycle is annual and coincides with the fiscal year. All financial and sustainability information covers the same period and refers exclusively to Frimesa Cooperativa Central, allowing for data comparability. (GRI 2-2)

This report was prepared in compliance with the Global Reporting Initiative Standards (GRI) and has not been through external assurance. The Cooperative understands that the internal governance and control processes ensure the quality and reliability of the information presented. (GRI 2-5)

In this reporting cycle, there was an improvement in data management without major redesigns compared to the previous report. In cases where adjustments or corrections occurred, these are duly identified and explained in specific notes, detailing the nature of the changes, the reasons, and their respective impacts on the data. (GRI 2-4)

The supervision and approval of the content of this report are the responsibility of the Chief Executive Officer, who also chairs the Board of Directors and the Sustainability Committee of the Cooperative. The management of the Environmental, Social and Governance (ESG) agenda is the responsibility of the Governance, Sustainability, Risk and Integrity (GSRI) area, which coordinates data collection with other areas and periodically submits the results to the Sustainability Committee for analysis and approval. (GRI 2-14)



Questions, suggestions, or criticisms regarding this report can be sent to the Cooperative's official sustainability contact via email at [sustentabilidade@frimesa.com.br](mailto:sustentabilidade@frimesa.com.br) (GRI 2-3). For more information on the Cooperative's sustainability practices, visit the website [www.frimesa.com.br](http://www.frimesa.com.br) or follow Frimesa's official communication channels

## Instructions for reading

Throughout this report, when shown:



Identifies material topics



Interactive content



Additional information

The Sustainable Development Goals (SDG) related to the material topics identified by the Cooperative will be signed throughout this report using specific icons:





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# Board and Management

## Board of Directors

Elói Darci Podkowa (Copagril)

Irineo da Costa Rodrigues (Lar)

Valter Pitol (Copacol)

Alfredo Lang (C.Vale)

Anderson Léo Sabadin (Primato)

## Audit Committee

Antônio de Freitas (C.Vale)

Luiz Antônio Della Valentina (Copacol)

Olívio José Herrmann (Copagril)

## Executive board

Elias José Zydek

## Management Structure

Rodrigo Fabiano Fossalussa

*Commercial Superintendent*

Marcelo Rodrigues Cerino

*Operations Superintendent*

Carlos Alberto Pereira

*Administrative & Financial Superintendent*





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# Message from the President

(GRI 2-22)

At Frimesa, sustainability is part of the Cooperative's vision of the future. It guides decisions that influence the solidity of the business, market confidence, product quality, relationships with people and communities, and the responsible use of natural resources necessary for operations. In food production, an industry directly linked to health, traceability, and the management of broad supply chains, contributing to sustainable development means strengthening the foundations that support the Cooperative's longevity and its ability to generate shared value over time.

This vision is materialized in the 2040 Frimesa ESG Roadmap, which guides the evolution of the Cooperative's sustainability agenda in the short, medium, and long term. At Frimesa, this trajectory has been conducted with consistency, execution capacity, and ongoing monitoring, and is supported by governance that reinforces the integration of sustainability into business decisions.

By 2025, we advanced on fronts directly linked to the integrity of operations and the value chain. We maintained 100% of our factory operations certified in animal welfare, preserving a relevant standard for production quality, compliance, and market confidence. We also achieved 88% of farms certified in biosecurity, a result exceeding the target set for the period, which reinforces the prevention and sanitary resilience of the production chain. These advances also strengthen Frimesa's ability to ensure consistent standards of food quality and safety, an essential dimension for consumer confidence and the strength of commercial relationships.

The period was also marked by the implementation of the Due Diligence Program in the value chain, a measure that represents progress in the governance of Frimesa's supply chain. With this initiative, we expanded our capacity to prevent risks in areas that are increasingly relevant to clients, markets, and financiers, such as compliance, human rights, and socio-environmental responsibility. This progress reinforces Frimesa's reliability and its readiness to respond to criteria that are increasingly present in business relationships.

In the social field, Frimesa maintained its focus on the safety of people, working conditions, professional development, and the evolution of an agenda that is more attentive to diversity and inclusion. The investments

made in occupational safety and medicine and in training express the relevance of these issues for the cooperative. In 2025, this direction was also present in the launch of the *Frimesa com Elas* program, an initiative aimed at strengthening the participation of women in leadership. Occupational health and safety, in turn, remain a priority issue and will continue to demand discipline, process improvement, and strengthening of the culture of prevention. In the environmental agenda, 2025 was marked by advances in operational efficiency and the responsible use of natural resources. We achieved 10.4% water reuse in the units considered, recorded 96.4% of the energy consumed coming from renewable sources, and maintained 95% of waste directed to alternatives to landfills. These results express Frimesa's evolution in important fronts for efficiency in the use of resources and reduction of environmental pressures associated with its operations.

This set of advances respond to a context in which social, environmental and governance criteria started to have greater direct influence on competitiveness, access to markets, and trust relationships with consumers and society. Our vision for the years ahead remains guided by the expansion of this agenda in sync with transformations that already influence the business environment, the markets and the cooperative's relationship with its audience of interest.

I would like to thank the employees, producers, affiliates, partners, clients and the other partners that build this path along with Frimesa. We will continue leading this agenda with responsibility, transparency and long-term vision, aware that sustainability is part of the Cooperative's solidity and its capacity to remain reliable, competitive and prepared for the challenges of the future. Throughout this report, I would like to invite all of you to learn about the advances, challenges and committees that are part of this trajectory.

Enjoy the reading,

**Elias José Zydek**  
Chief Executive Officer





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# 1. ORGANIZATIONAL PROFILE

Frimesa Cooperativa Central, formed by five Affiliated Cooperatives — Cooperativa Agroindustrial Copagril, Lar Cooperativa Agroindustrial, Copacol Cooperativa Agroindustrial Consolata, C. Vale Cooperativa Agroindustrial and Primato Cooperativa Agroindustrial —, was founded with the purpose of industrialize and trade pork and milk produced by the families associated to the affiliated members. As a central cooperative, its legal nature reflects the union of the affiliated members to strengthen the productive chain and generate shared value. (GRI 2-1)

Moved by the mission of transforming the lives of people with quality food, Frimesa has cooperativism at its core, acting as a fair and humanized model, believing in the collaboration and sustainable development of the entire productive chain.



## Frimesa Identity

Based on this identity, the Cooperative built a 48-year trajectory focusing on producing safe and tasty food, generating income for thousands of cooperate families, consolidating itself as a reference in meat and dairy products in Brazil. The following sections will present the territory presence, the operational structure, the activities and markets, and the value chain sustaining this purpose.



### MISSION

Provide valuable food for people.



### PURPOSE

Feed the people.



### VISION OF FUTURE

Continuously develop in a sustainable way, creating value for the people involved.

### VALUES

- HONESTY
- RESPECT
- COMMITMENT
- TRANSPARENCY
- SERVE

### PRINCIPLES

- Delight the customer
- Doing the right thing
- Comply with the law
- Care for people
- Respect and preserving the environment
- Get results
- Be creative and innovative
- Strive for quality

### BELIEFS

- **GOD**  
We believe in the existence of a sole creator of the universe.
- **COOPERATIVISM**  
We believe in and practice cooperative principles.
- **FREEDOM**  
We believe that people of good morals should be free to make their choices and be creative.



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# 1.1. 2025 Highlights

## Main results

### Operational excellence, integrity of the chain and generation of value

**100%**  
manufacturing operations certified in animal welfare

**5**  
export qualifications received

**RS22M**  
investment in quality and safety of food

**Implementation** of the Due Diligence Program in the value chain

**88%**  
poultry farms certified in the biosecurity program

**RS822M**  
generated in taxes and social charges



### People, labor and human development

**12,986**  
employees

**RS24M**  
Invested in safety and occupational health

**475**  
young learners among its employees

**RS14M**  
invested in training and professional development

**1,152**  
immigrants among its employees

### Environmental Management and Resource Efficiency

**95%**  
of the residues generated are no longer sent to landfills, being now sent to alternative sources

**127,960 kWh**  
Self-generated electricity

**96.4%**  
of the electricity consumed originating from renewable sources

**15**  
tons of plastic no longer consumed

**10.4%**  
Water reuse in operations

**333**  
tons of cardboard no longer consumed

**109,874**  
Tons of CO<sub>2</sub> emitted



## Certifications, awards and recognitions

### Certifications



**International Featured Standards (IFS) Food:** The Cheese Manufacturing Unit (UFQ) in Marechal Cândido Rondon and the Meat Processing Unit in Medianeira underwent an audit and were recertified; and the Meat Processing Unit in Assis Chateaubriand obtained certification for the first time. All three units achieved a Higher-Level rating, the highest level of performance foreseen by the standard. IFS Food is an international standard recognized for its rigorous quality and safety standards, reinforcing Frimesa's commitment to offering excellent food, as well as opening doors for expansion in demanding markets.



**IFS Progress Food:** The Dairy Manufacturing Units of Matelândia (UFLM) and Aurora (UFLA) and the Meat Processing Unit of Marechal Candido Rondon (UFR) were approved in the IFS Progress Food audits. The Program helps companies to gradually improve their food safety and quality management systems. Maintaining this program requires annual audits in all units.



**QIMA/WQS Animal Welfare Certificate — PAACO:** The Meat Processing Units in Medianeira (UFM), Marechal Cândido Rondon (UFR), and Assis Chateaubriand (UFA) were audited and certified in animal welfare by QIMA/WQS according to parameters validated by PAACO (Professional Animal Auditor Certification). The animal welfare certifications demonstrate compliance with national and international requirements, respecting the ethical treatment of pigs.



**OEA Certificate:** certified as Authorized Economic Operator (OEA) by the Brazilian Federal Revenue (RFB). The OEA status recognizes Frimesa as a partner company of the RFB (Brazilian Federal Revenue Service) in combating tax evasion, smuggling, contraband, counterfeiting, and trafficking.

### Awards and recognitions

#### 1<sup>st</sup> place:

**best cheese in Paraná for the second consecutive year**

Federation of Agriculture of the State of Paraná (FAEP System)

#### 12<sup>th</sup> largest

**dairy industry in Brazil**

Milkpoint

#### 1<sup>st</sup> company

**in Paraná in slaughtering pigs**

Ministry of Agriculture and Livestock

#### 20<sup>th</sup> place

**among the largest 100 companies in Paraná**

Revista Amanhã in partnership with PwC

#### 2<sup>nd</sup> largest

**dairy industry in Paraná**

Milkpoint

#### 59<sup>th</sup> largest

**company in the south of Brazil and 20<sup>th</sup> in Paraná**

Revista Amanhã

#### 4<sup>th</sup> largest

**pork industry in Brazil**

Ministry of Agriculture and Livestock

#### 228<sup>th</sup> largest

**Company in Brazil**

Valor 1000 Yearbook, from Valor Econômico

Frimesa's CEO received the **Hylo Bresolin Commendation** from the Coordinating Body of Commercial and Business Associations of Western Paraná (Caciopar) in recognition of the important work carried out for the economic development of the Western Paraná region



CEO Elias and former CEO Valter Vanzella received the title of **Honorary Citizens of Paraná** by ALEP. The award recognizes the trajectory of the leaders and their contribution to the development of the State and the strengthening of agribusiness in western Paraná.



Winner in the 9<sup>th</sup> edition of the **Who's Who Award** – Largest and Best Brazilian Poultry and Pig Cooperatives in the Animal Welfare category



For the third consecutive year, Frimesa was recognized in the **Iguassu Valley Innovation Award**, achieving prominence in the Business Process Innovation category with the project "Much More Than Honey"



For the third consecutive year, Frimesa was recognized with the **Paraná Climate Seal**, granted by the Secretariat for Sustainable Development (SEDEST)



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# 1.2. Presence and Operational Structure

(GRI 2-1 | 2-6)

Frimesa concentrates all its operations in Brazil. The administrative headquarters are located in Medianeira (PR) with coordinated industrial and commercial activities in several states. In addition to the industrial park located in the three states of the Southern region of the country, the Cooperative maintains a commercial and logistics network consisting of:

### 15 sales branches

located in several states (São Paulo, Paraná, Santa Catarina, Rio Grande do Sul, Goiás, Bahia and Minas Gerais);

### 14 distribution centers

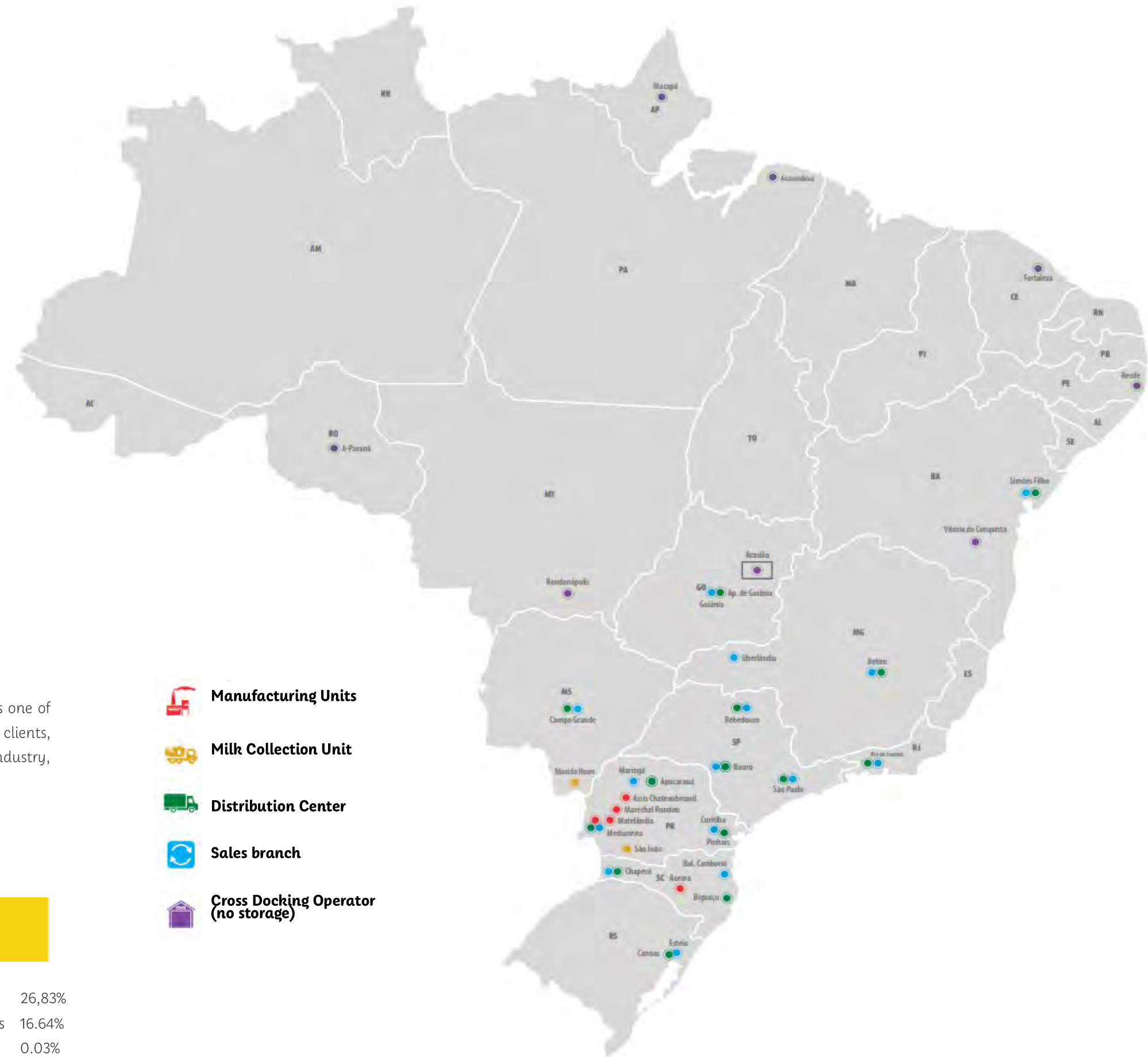
and an integrated logistics system that includes cross-docking operations and operations in partnership with storage and transportation companies (SuperFrio, Friozem, Comfrio, among others).

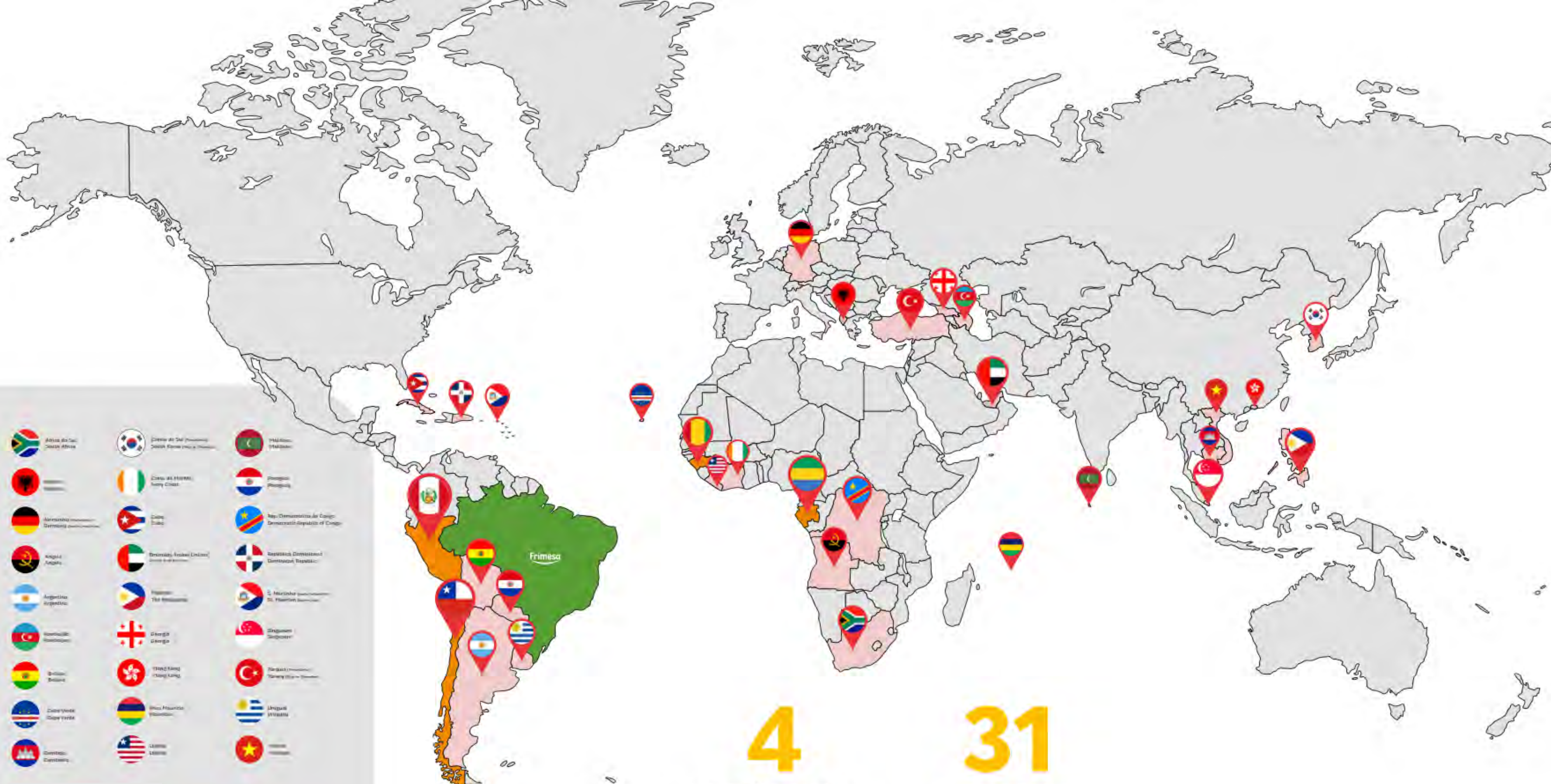
Focusing on two major chains — meat and dairy — Frimesa stands out as one of the largest food companies in the country. There are nearly 49,000 active clients, including retail: supermarkets of all sizes, wholesalers, food service, the food industry, pharmaceuticals, and animal feed products for small and large animals.

### Each sales channel's share of revenue.



Export	26.64%	Wholesale/Dist.	13.09%	Self-service	26.83%
Institutional	0.17%	Trad. Retail	3.98%	Large networks	16.64%
Cash & Carry	4.89%	Food Service	7.69%	Other	0.03%





- |   |  |  |
|---|--|--|
|   |  |  |
| Africa do Sul<br>South Africa   | Coreia do Sul (República da Coreia)<br>South Korea (Republic of Korea)   | México<br>Mexico   |
|   |  |  |
| Nigéria<br>Nigeria  | Itália (Repubblica Italiana)<br>Italy (Italy)  | Hungria<br>Hungary   |
|   |  |  |
| Alemanha (República Federal da Alemanha)<br>Germany (Federal Republic of Germany) | Cuba<br>Cuba   | República Democrática da Romênia<br>Democratic Republic of Romania                               |
|   |  |  |
| Angola<br>Angola  | Reino Unido (Grã-Bretanha e Irlanda do Norte)<br>United Kingdom (Great Britain and Northern Ireland)   | República Democrática da Dinamarca<br>Democratic Republic of Denmark                             |
|   |  |  |
| Argentina<br>Argentina  | Filipinas<br>Philippines   | S. Martinha (República Francesa de São Martinho)<br>St. Martin (French Republic of Saint-Martin) |
|   |  |  |
| Turquia<br>Turkey   | Geórgia<br>Georgia   | Singapura (República de Singapura)<br>Singapore (Republic of Singapore)                          |
|   |  |  |
| Espanha<br>Spain  | Hong Kong (Território Especial da República Popular da China)<br>Hong Kong (Special Administrative Region of the People's Republic of China) | Turquia (República da Turquia)<br>Turkey (Republic of Turkey)                                    |
|   |  |  |
| União Europeia<br>European Union  | Mozambique<br>Mozambique   | Uruguai (República Oriental do Uruguai)<br>Uruguay (Oriental Republic of Uruguay)                |
|   |  |  |
| Camboja<br>Cambodia   | Estados Unidos<br>United States  | Vietnã<br>Vietnam  |

- New Markes**
- |                |                          |                 |              |
|----------------|--------------------------|-----------------|--------------|
|                |                          |                 |              |
| Chile<br>Chile | Costa Rica<br>Costa Rica | Guiné<br>Guinea | Peru<br>Peru |

**4** continents  
**31** countries

The domestic market accounted for approximately 74% of gross revenue in 2025; while in the international market, responsible for approximately 26% of revenue, Frimesa mainly exports pork to more than 30 countries on four continents, with a focus on Asia, Eastern Europe, and the Americas. In 2025, the portfolio consists of 563 products. Among the main lines are fresh and seasoned pork cuts, sausages, hams, hot dogs, smoked meats, hamburgers, as well as yogurts, milk, cheeses, cream cheese, cream, dulce de leche, and condensed milk. For the children's market, Frimesa has the Friminho brand.

In addition to its own product lines, the Cooperative maintains a resale operation of products manufactured by partners (specialty cheeses, seasoned poultry cuts, breaded products, fish, among others), expanding its portfolio and its presence in complementary segments.





## Interactive Content

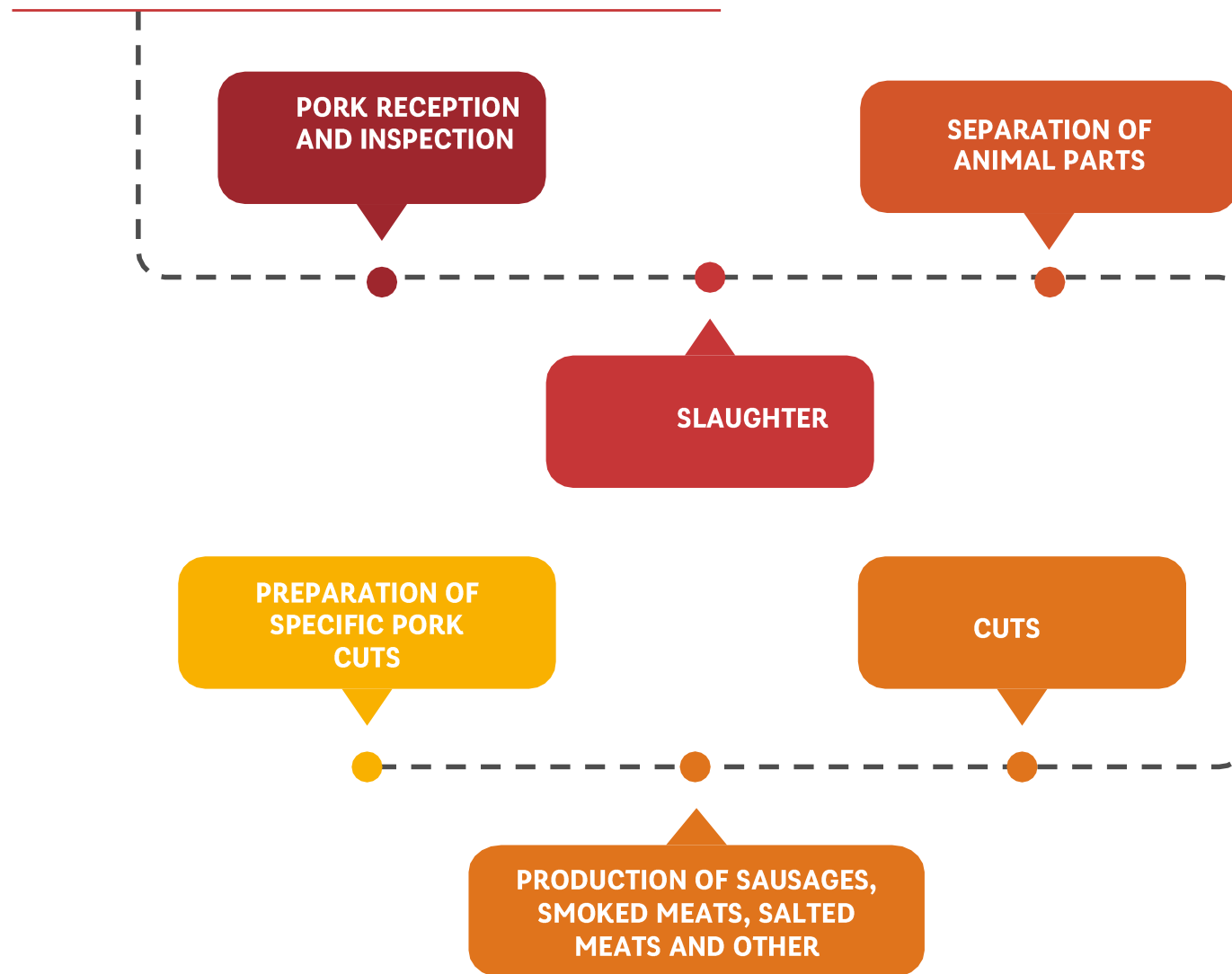
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# 1.3. Activities and Products

(GRI 2-6)

## Meat Operations

### PORK PROCESSING



In 2025, more than 3 million pigs were slaughtered (-0.1%) and meat processing in the year reached 369 thousand tons (-1.2%).

The meat sector represented

**76%**

of the revenue, reaching

**R\$ 5.4**

billion (+8.7%).

Frimesa's meat supply chain consists of three meat processing plants dedicated to pork processing. Together, the units will have the capacity to process 23,000 pigs/day after the expansion of the most recent plant (UFA). The main operations are summarized below:

The meat portfolio includes **371 active products in 2025**, including fresh cuts, seasoned cuts, sausages (hams, sausages, frankfurters), smoked meats, bacon, hamburgers, and ready-made meals. These products supply the domestic market and are also destined for export according to international demand.



## Medianeira Meat Processing Unit (UFM) — Medianeira (PR)

Inaugurated in 1980, it has a processing capacity of 6,900 pigs/day. It produces frozen and chilled offal, fresh and seasoned pork cuts, pork carcasses, salted meats, lard, cured ham in pieces and slices, smoked meats, sausages, bacon, hot dogs, mortadella, hamburgers, salami, and other items.





## Assis Meat Processing Unit (UFA) — Assis Chateaubriand (PR)

Considered the largest and most sustainable pork processing plant in Latin America, it began operations in 2023 with an initial processing capacity of 7,500 pigs/day, with plans to expand to 15,000 pigs/day. It produces fresh cuts, carcasses, sausages (Calabrese, Tuscan and pork leg), bacon, offal and salted meats.



## Rondon Meat Processing Unit (UFR) — Marechal Cândido Rondon (PR)

Acquired in 2016, it began operations in 2017. Focusing on carcasses (frozen and chilled) and fresh pork cuts and frozen or chilled offal, it has a processing capacity of 1,500 pigs/day.

## Dairy Operations

### MILK PROCESSING

RECEPTION OF MILK FROM  
COOPERATIVE MEMBERS &  
OTHER SUPPLIERS

PASTEURIZATION A  
STANDARDIZATION  
OF MILK FAT

INDUSTRIALIZATION OF  
DAIRY PRODUCTS

In 2025, 258 million liters of milk were received (+5.3%) and 138 thousand tons of dairy products were produced (+10.2%).

The milk sector represented  
**22%**  
of the revenue, reaching  
**R\$ 1.6**  
billion (+2.6%).

Frimesa's dairy chain is supported by three industrial units and two milk receiving units. Together, these facilities process up to 1,000,000 liters of milk per day. The highlights of each operation are presented below:

In 2025, the dairy portfolio included 192 products, encompassing yogurts, cheeses, butter, cream cheese, cream, dulce de leche, condensed milk, dairy drinks, and desserts. The diversity of products and processing technology ensures quality and versatility to meet both domestic and international markets.





## Cheese Manufacturing Unit (UFQ) — Marechal Cândido Rondon (PR)

With a processing capacity of 700,000 liters/day, it produces various types of cheeses, dairy drinks, cream, dulce de leche, condensed milk, UHT milk, butter, and cream cheese. It also manufactures products for third parties, which are marketed under other brands.





## Matelândia Dairy Manufacturing Unit (UFLM) — Matelândia (PR)

It has been part of the Frimesa industries since 1982 and has closed circuits designed to guarantee the quality and safety of food. With a processing capacity of 200,000 liters/day, it manufactures traditional yogurts, sugar-free and lactose-free versions, two-layer and protein yogurts, as well as desserts such as flan, cream, fermented milk and *petit suisse*.

## Aurora Dairy Manufacturing Unit (UFLA) — Aurora (SC)

Focused on butter and string cheese production, it has the capacity to process 100,000 liters/day.

### Milk reception units:

Milk Reception Unit of Mundo Novo (MS)

Milk Reception Unit of São João (PR)





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# 1.4. Value Chain and Business Relationships

(GRI 2-6)

The Cooperative's value chain begins with the production of raw materials by its members and extends to the final consumer. The five affiliated Cooperatives (Copagril, Lar, Copacol, C. Vale, and Primato) supply pork and milk from thousands of associated rural producers. Other inputs, such as ingredients, packaging, and logistics services, are acquired from qualified external suppliers. This set of supply relationships ensures the continuous supply of the industrial units. In the meat processing and dairy plants, Frimesa develops all stages of processing and industrialization. The pigs are slaughtered and transformed into fresh cuts, seasoned products, smoked products, sausages, and ready-made dishes. The milk is pasteurized, standardized, and converted into cheeses, yogurts, dairy drinks, butter, cream cheese, dulce de leche, and other derivatives. These processes utilize advanced technology and quality and traceability programs, ensuring food safety and animal welfare.

Frimesa also maintains a resale operation in which it markets products processed by partners — such as specialty cheeses, seasoned poultry cuts, breaded products, fish, garlic bread, hazelnut cream, and honey.

The distribution and marketing of products occur through an extensive network of 14 sales branches and 13 distribution centers in different regions of Brazil, supported by logistics partnerships with warehousing and transportation companies. The Cooperative serves thousands of active clients, including retail, cash & carry, food service, wholesale/distributor, and food industry. Exports reach more than 30 countries on four continents, supported by the infrastructure of distribution centers and integrated logistics.

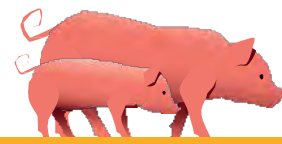
In 2025, the storage capacity was expanded to 40,000 tons (+ 29%), and the number of transport companies rose to 552 (+34%).



# Our value chain

PHASE 1

## RAW MATERIAL PRODUCTION



### Pig supply

Pigs are raised on production units and on the farms of pig farmers associated with affiliated cooperatives. Production follows a quota system that prioritizes animal welfare, health, traceability, and sustainable practices.

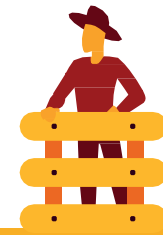
- 3,262,924 pigs received/year



### Milk supply

On dairy farms, animal management follows Good Agricultural Practices to ensure milk quality and safety. Technicians are trained to instruct and monitor milk production.

- 258,146,983 liters of milk received/year



### Producers

Producers have access to continuous training and complete technical support, covering everything from raw material handling and farm care to the use of new technologies, standards, animal feed, and medication.

- 1,485 milk producers
- 1,062 pig producers



### Farms

Rural properties must follow the guidelines of Certified Pig and Good Agricultural Practices, especially regarding facility adaptations, pest control, equipment and utensils, and animal welfare care.

- 88% of the farms certified in the Certified Pig
- More than 95% of milk producers meet levels A and B of Good Agricultural Practices.

## RAW MATERIAL TRANSPORTATION

PHASE 2



### Storage

With one of the largest cold chain structures in South America, they ensure product quality at every stage, all the way to the end consumer. The processes are subject to frequent audits and follow quality and protection requirements.

- 15 sales branches
- 14 distribution centers
- 10 cross-docking facilities
- 40,000 tons of storage capacity



### Industrialization

The six industrial plants receive the raw materials and have strict quality and food safety standards, producing 507,000 tons of food per year.

- Slaughter capacity: 15,900 pigs/day
- Processing: 1 million liters of milk/day
- 138,000 tons of dairy products/year
- 369,000 tons of pork feed/year
- 563 products
- 12,986 employees



### Transport Companies

For the transport of pigs, trucks must follow standardization norms for the truck bodies that maintain the quality, well-being, and comfort of the animals. The milk is collected raw, chilled, and stored in refrigerated trucks, maintaining the quality of the raw material.

- 50 meat vehicles • 65 milk vehicles

PHASE 3



### Land transport

To distribute Frimesa products, land transport is the most used method, with refrigerated trucks equipped with trackers, temperature sensors, and door opening monitoring.

- 552 transport companies
- 2,813 vehicles



### Maritime transport

Most products destined for export are transported by sea. For this, the cooperative holds the Authorized Economic Operator (AEO) certification, which attests to the high degree of compliance and safety in its foreign trade operations.

- Exports to 4 continents
- 31 countries
- 4,756 shipping containers
- 123,000 tons exported



### Delivery to customers

Products are present from small establishments to large retail chains. Operates in the following channels: supermarket, cash and carry, wholesale, foodservice, distributors and food industry.

- 74% domestic market
- 26% foreign market



## IN THE HANDS OF CONSUMERS

With a broad portfolio of pork and dairy products, the products are recognized for their quality and are present in all consumption contexts, from breakfast to dinner.

The Cooperative informs that it does not have other relevant business relationships besides those described in its value chain. Significant changes in the business structure or value chain, when they occur, will be reported in future reports.



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# 2. CORPORATE GOVERNANCE

## 2.1. Governance Structure and Composition

### Governance bodies

Frimesa adopts a governance model based on cooperative principles and transparency. The highest governance body is the Ordinary General Meeting (OGM), which brings together delegates from the Affiliated Cooperatives to deliberate on strategic issues, approve financial statements, and elect the members of the Board of Directors and the Audit Committee. (GRI 2-9)

When necessary, an Extraordinary General Meeting (EGM) is convened to address statutory changes, corporate transactions, or voluntary dissolution, reinforcing the ability of affiliated cooperative members to influence structural decisions in the Central Cooperative. This model ensures that Frimesa's direction is defined collectively and that the decisions are binding on all affiliates, even those absent or dissenting. (GRI 2-9)

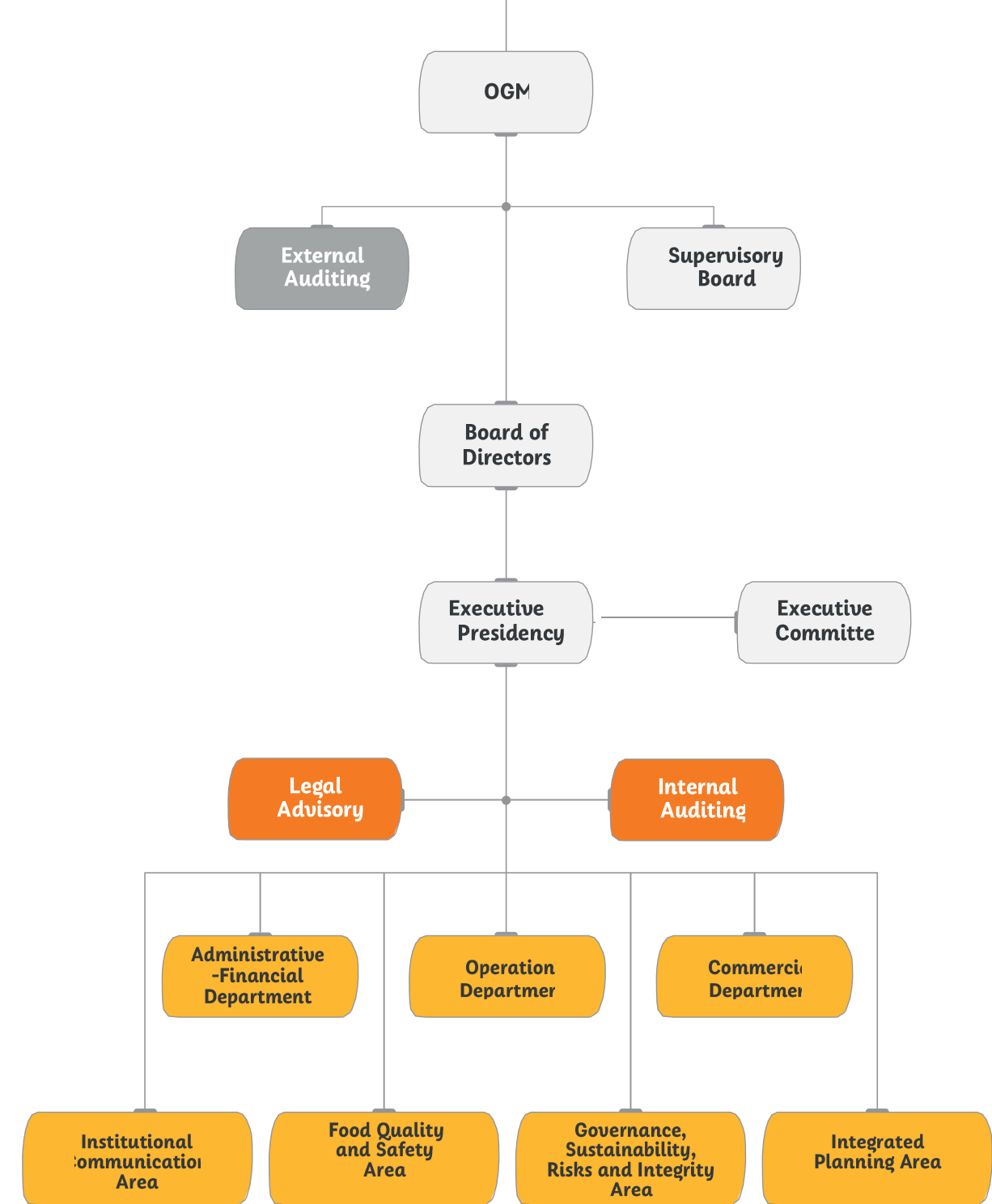
The Board of Directors (BOD) is the strategic body responsible for defining long-term guidelines and monitoring Frimesa's performance. It is composed of the presidents of the affiliated Cooperatives, who act as effective advisors, plus one delegate from each affiliate company, elected for a four-year term, and the Chief Executive Officer. Decisions are made by majority vote at monthly meetings, and in case of a tie, the Chief Executive Officer has a deciding vote. The current composition follows the criteria set forth in its Bylaws. There is no participation of underrepresented groups, and all advisors are men. (GRI 2-9)

The Audit Committee (AC) acts as a guardian of management, exercising independent control over administrative, financial, and operational activities and reporting to the Ordinary General Meeting (OGM). It is composed of three full members and three alternates, who are elected annually from among the delegates of the affiliated companies. (GRI 2-9)

The Chief Executive Officer is hired by the Board of Directors at the beginning of each term and also serves as chairman of the Board of Directors, coordinating monthly meetings and executing the board's decisions. The bylaws allow for the replacement of the Chief Executive Officer at any time by a majority decision of the board members. Although they may hold multiple positions, the model establishes oversight mechanisms: the Chairman's performance is monitored monthly using management indicators and can be evaluated at a Board of Directors meeting without their presence in cases of conflict. (GRI 2-11)

<sup>1</sup>Delegates are cooperative members elected to represent a group of associates at the cooperative's General Meeting. This model is adopted when provided in the Bylaws, especially in cooperatives with a large number of members, ensuring democratic representation through voting exercised on behalf of the represented cooperative members.

## FRIMESA GOVERNANCE



## Executive structure

(GRI 2-9)

The Cooperative's executive structure is organized into three superintendencies that report directly to the CEO, ensuring integration between commercial strategy, operations, and finance. Each superintendency has responsibilities that support the meat and dairy production chain and the goals of the strategic plan.

### Commercial Superintendency

Defines revenue and growth targets in domestic and international markets; develops and implements the commercial plan; leads and monitors the performance of sales teams; monitors market indicators and seeks new business opportunities; develops marketing campaigns and positions the Cooperative's brands.

### Operations Superintendency

Manages the entire production cycle from the collection of pigs and milk to the delivery of the product to the customer; technically leads the three pig slaughterhouses and the three dairies; manages the supply of raw materials and inputs; coordinates production planning and control; manages national and international logistics; supervises expansion, maintenance and engineering projects; directs research, development and innovation; and promotes environmental management, including the use of renewable energy and reforestation.

### Administrative and Financial Superintendency

Provides strategic support to other areas, coordinating controllership, costs and pricing, finance, people management and occupational safety, corporate social responsibility, information technology and productivity. Defines and monitors goals, projects and analyzes financial results, leads labor negotiations and remuneration policies, and manages financial and tax risks. This superintendency also sponsors training and leadership development programs and ensures that social projects are aligned with the sustainability strategy.

In addition to the superintendencies, the Cooperative has strategic areas that report directly to the CEO.

### Legal Advisory Board

Acts as the pillar of security, fully managing legal demands and mitigating operational risks. Its central function is to provide strategic guidance and technical advice to the board of directors, ensuring that corporate decisions are in full compliance with the law. In this way, the sector shields the Cooperative against contingencies, ensuring the legal sustainability of all its operations and businesses.

### Internal Audit

Acts as an independent and objective evaluation and consulting activity. Through a systemic approach, the area validates the effectiveness of governance processes, as well as risk management and internal controls, with the fundamental purpose of protecting and enhancing the organizational value and assets of the Cooperative.

### External Audit

Its primary function is to audit the financial statements, ensuring transparency, reliability and compliance with accounting standards (IFRS/CPC) for members and creditors.

### Institutional Communication

Manages Frimesa's corporate narrative, using strategic communication to reflect the brand image and consolidate its reputation in the market. Disseminates the business culture and strategy, integrating public relations actions to strengthen the connection between the cooperative and its stakeholders.

### Food Quality and Safety

Ensures that Frimesa's products are safe, authentic, and within the law. The sector promotes the constant improvement of processes and strengthens the internal safety culture, protecting consumer health and the Cooperative's image. This ensures partner trust and business continuity.

### Governance, Sustainability, Risks and Integrity

Works to enhance the Cooperative's culture of integrity and sustainability by supporting the Board of Directors in implementing governance, risk management, and compliance practices aligned with the cooperative's philosophy and the highest ethical standards, aiming to generate value for all stakeholders.

### Integrated Planning

Seeks to create and synchronize sales and operations flows and processes, establishing management models aimed at achieving the level of service expected by customers with an optimized cost of service.

# Support Committees

(GRI 2-9)

To support decision-making and oversee specific issues, Frimesa has established several committees that function as advisory or deliberative bodies, with regulations approved by the CEO. None of the committees receive remuneration; their function is to strengthen governance, manage risks, and promote continuous improvement.

### Business Continuity and Crisis Management Committee

Revised in 2024, it now encompasses business continuity, in addition to crisis management. It defines actions to maintain operations in the face of critical events and decides on the activation and deactivation of the continuity situation.

### Ethics Committee

Ensures the application of the Code of Conduct and judges serious infractions, promoting the Cooperative's culture of values.

### Data Protection Management Committee (DPMC)

In partnership with the data protection officer, ensures legal compliance and the security of personal data, proposes protection improvements, and guides users on data processing.

### Risk Management Committee (RMC)

Permanent advisory body linked to the Executive Board. Establishes and maintains the risk management system aligned with strategic objectives and acts as a guardian of the risk culture.

### Food Quality and Safety Committee

Conducts annual review of the quality and food safety management system, evaluates performance against goals and legal requirements, and promotes process improvements.

### Pricing Committee

Advisory forum responsible for defining, reviewing, and monitoring the Cooperative's pricing strategies with a focus on profitability and competitiveness. Conducts market analyses, evaluates pricing policies, discounts, and impact simulations, supporting the decisions of the CEO and the Board of Directors.



### Occupational Health and Safety Committee (OHS)

A permanent, advisory, and multidisciplinary body linked to the CEO, focused on promoting a culture of prevention, legal compliance, and monitoring health and safety indicators. Evaluates goals, proposes action plans, and supports strategic decisions related to worker protection.

### Permanent Committee on Animal Welfare

A consultative and multidisciplinary body responsible for promoting the continuous improvement of animal welfare practices throughout the production chain. It acts in the definition of policies, indicators and training, in addition to supporting risk mitigation with the participation of affiliated cooperatives and supporting the decisions of Senior Management.

### Authorized Economic Operator (AEO) Committee:

Monitors risk management linked to AEO certification, approves risk management plans to obtain and maintain certification, and aligns decisions with the results of risk management processes.

### Strategic Product Development Committee:

Ensures the sustainability of innovation by analyzing trends, identifying opportunities, developing ideas, and monitoring product performance in the market.

### Information Technology (IT) Committee:

Aligns the technology strategy with business objectives, identifies innovation opportunities, optimizes processes, reduces costs, and mitigates technological risks.

### Sustainability Committee:

Evaluates and consolidates the progress of the Cooperative's areas in relation to the sustainability plan, develops environmental, social and governance policies, and guides the areas so that their decisions are aligned with sustainability guidelines.

### Tax Committee:

Ensures compliance with tax compliance and governance rules, presents legislative updates that impact operations, and assists in decision-making in accordance with tax legislation.

Each committee has autonomy defined by its regulations, and the joint action of these groups expands management capacity, ensures legal compliance, and reinforces Frimesa's culture of integrity and sustainability.



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## 2.2. Nomination and Remuneration

### Nomination and selection processes

(GRI 2-10)

The composition of Frimesa's Board of Directors stems from its structure as a cooperative central. The election and nomination process occurs exclusively within the affiliated cooperatives, according to their bylaws, and with participation restricted to cooperative members. Due to this structure, Frimesa does not conduct its own election or nomination process for directors, does not establish formal diversity criteria for the composition of the board, and there is no participation from external stakeholders. The independence of the directors' actions is ensured through the Code of Conduct and internal policies that address conflicts of interest and require judgment free from external influences.

Regarding the Chief Executive Officer, the Board of Directors seeks a qualified and capable professional for the role, preferably with experience in strategic management of companies of similar size to the Cooperative. The required competencies include a focus on results, innovation, leadership, sustainability, and specific technical and behavioral skills. The Board of Directors may replace the Chief Executive Officer at any time by a decision of the majority of its members.

### Remuneration Policies and Processes

The remuneration of the members of the Board of Directors and the Fiscal Council is fixed and established in the Articles of Association: each director receives an attendance fee corresponding to 1/30 of the salary of the Chief Executive Officer, limited to two meetings per month. There is no payment of bonuses, recruitment incentives, special terminations or retirement benefits for directors or for the Chief Executive Officer. The remuneration of the Chief Executive Officer is approved by the General Meeting, based on proposals from the Board of Directors, without provision for variable remuneration linked to economic, environmental or social goals. (GRI 2-19)

The remuneration determination process is conducted by the Board of Directors and validated by the Ordinary General Meeting. There is no independent compensation committee, but delegates analyze and vote on proposals, ensuring the participation of affiliates in the approval of fees. Frimesa does not use external consultants to define individual values; however, it uses data from the SESCOOP Salary Survey to calibrate its policy in relation to the cooperative market and the agro-industrial sector. The proposals are regularly approved unanimously and recorded in the minutes, providing transparency and legitimacy to the process. (GRI 2-20)

## 2.3. Roles and Responsibilities in Impact Management

### Guidelines, planning and supervision

(GRI 2-12)

Frimesa adopts a formal strategic planning process that integrates guidelines, objectives, projects, and medium- and long-term budgets. The CEO, along with the superintendencies, advisory boards, and other areas, develops and reviews the strategic plan annually, which is submitted to the Board of Directors for consideration and approval.

The Strategic Components — beliefs, values, principles, mission, vision for the future, purposes, and management policies — incorporate sustainable development as a pillar of the Cooperative's longevity. The Board of Directors meets monthly with the CEO to analyze performance indicators and discuss sustainability agendas, supporting strategic decisions.

### Impact Management

(GRI 2-12 | 2-13)

Responsibility for identifying and managing economic, social, and environmental impacts is delegated to the Chief Executive Officer, who coordinates the Due Diligence Program implemented in 2025. The program aims to audit 100% of critical suppliers on human rights, labor, and environmental issues by 2030, strengthening supply chain monitoring.

The Board of Directors monitors the results through management reports and can make corrective decisions when necessary. Executives and managers meet monthly to review the management report and align actions, and the cooperative's committees, especially the Sustainability Committee, provide support and advice on ESG-related decisions.



Learn more about the Due Diligence Program at **Due Diligence in the value chain**

Page 42



Learn more about the sustainability governance at **ESG Governance**

Page 39

## Delegation of responsibilities and sustainability governance

(GRI 2-13)

The Bylaws establish that the Board of Directors delegates to the Chief Executive Officer the management of the business, including conducting the planning, organization, management, and supervision of business activities. To integrate ESG practices into operations, the Chief Executive Officer delegates responsibilities to superintendents and managers, who must incorporate the economic, environmental, and social dimensions into their areas and report the results to the Sustainability Committee.

The Governance, Sustainability, Risk and Integrity (GSRI) area acts as a focal point for the ESG agenda, centralizing the management of indicators, coordinating internal and external communication on sustainability, and promoting training and awareness campaigns.

## Leadership development and evaluation

The Cooperative constantly seeks to improve the capabilities of its leadership in sustainability matters. The members of the Board of Directors monitor ESG indicators and agendas at monthly meetings and participate in training offered by their home cooperatives according to the qualification matrix of each affiliate. (GRI 2-17)

In 2025, a formal process for evaluating the Board of Directors' performance in relation to the oversight of economic, environmental, and social impacts was not established; initiatives focused on consolidating the ESG strategy, implementing policies, and collecting indicators. The Cooperative recognizes the need to create evaluation mechanisms and strengthen the continuous training of directors and executives to ensure effective sustainability governance. (GRI 2-18)



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## 2.4. Integrity, Risks and Ethics

### Integrity policies and commitments

(GRI 2-23)

Frimesa is fully committed to responsible business conduct through various management components, including policies and codes. Among the most relevant components are the Code of Conduct, which establishes ethical principles and standards of behavior for employees, cooperative members, and business partners, and the Code of Conduct for Partners, which guides suppliers and service providers on minimum non-negotiable practices aligned with corporate values.

The Cooperative also adopts, among others:

- Policy on Interaction with Public Authorities or Politically Exposed Persons;
- Anti-Corruption and Anti-Bribery Policy;
- Data Protection Policy;
- Policies for the Processing of Employee Personal Data;
- Risk Management Policy;
- Occupational Health and Safety Policy;
- Quality Policy;
- Environmental Policy;
- Sustainability Policy;
- Compliance Manual;
- Due Diligence Policy;

Access the **Frimesa Code of Conduct** here:



and the **Code of Conduct for Partners** here:



Learn more about Frimesa's policies in the **2025 Sustainability Report**, page 44.



## Human Rights

Frimesa bases its relationships on an unwavering commitment to human rights. The Cooperative bases its policy on international instruments, such as the Universal Declaration of Human Rights, the Guiding Principles on Business and Human Rights, and the fundamental principles of work of the International Labor Organization (ILO), which ensure basic freedoms, prohibit forced or child labor, and guarantee fair remuneration, adequate working hours, health and safety, non-discrimination, and freedom of association. The organization also recognizes the right to land and the environment and considers these principles as parameters in all its operations and in its relationship with members, employees, and partners.

These commitments are formalized in Frimesa's Human Rights Policy and are reinforced in the Employee Code of Conduct and the Code of Conduct for Partners and in the Sustainability Policy. By adhering to the UN Global Compact, the Cooperative expands the alignment of its strategy with the Ten Universal Principles and integrates its actions with the 17 Sustainable Development Goals (SDGs). Through reporting channels and due diligence processes, Frimesa ensures that any evidence of violation is investigated and remedied as quickly as possible, maintaining a zero-tolerance stance towards situations incompatible with respect for life and the dignity of people.



## Public Commitments

Frimesa reaffirms its commitment to ethics, business integrity, and socio-environmental responsibility through voluntary adherence to national and international initiatives that promote transparency, combat corruption, respect human rights, and strengthen corporate governance. These adherences increase accountability and connect the Cooperative to forums for continuous improvement and the exchange of best practices.



### UN Global Compact — Brazil Network

Since December 2024, the Cooperative has been part of the largest global corporate sustainability initiative, aligning itself with the Ten Principles in the areas of human rights, labor, environment and anti-corruption, focusing on measurable impact on the SDGs.



### Action Platform against Corruption — Global Compact (Brazil Network)

Joining in 2025 a collaborative space focused on the development of projects and the exchange of experiences in combating corruption and promoting business integrity.



### Action Platform to Communicate and Engage — Global Compact (Brazil Network)

Participation in an initiative that strengthens strategic communication of sustainability, the dissemination of the Ten Principles and stakeholder engagement.



### Business Pact for Integrity and Against Corruption

A signatory since 2023, Frimesa is part of the “Clean Company” initiative of the Ethos Institute, which promotes the voluntary adoption of ethical business practices and mechanisms to prevent corruption.



### Brazil Pact for Corporate Integrity

Adherence to the initiative of the Comptroller General of the Union (CGU) that reinforces the commitment to ethics, transparency, socio-environmental responsibility and respect for human and labor rights.

## Incorporation of commitments into operations

(GRI 2-24)

The implementation of these commitments is achieved through the dissemination of normative documents and training and awareness programs. The Code of Conduct and related policies are available on the intranet and communicated by email to all employees, who participate in face-to-face and online courses on ethics, anti-corruption, data protection, human rights and sustainability.

The Governance, Sustainability, Risk and Integrity (GSRI) area leads periodic campaigns and integrates ethical principles into business procedures, ensuring that suppliers and partners sign the Code of Conduct for Partners and comply with the Due Diligence Policy. This policy guides the selection, hiring and monitoring of third parties, seeking to mitigate risks and protect the brand's reputation. By promoting ongoing training and policy reviews, the Cooperative seeks to ensure that everyone understands and implements integrity commitments in their daily activities.

## Training and communication of commitments

Frimesa uses Frimesa Corporate Education, a corporate education platform managed by the People & Management and Occupational Health and Safety (OHS) areas, to promote the Cooperative's commitments and policies.

In 2025, approximately 300,000 hours of training were conducted, demonstrating the continuous effort in training. In addition to Frimesa Corporate Education, the Cooperative disseminates guidelines and educational materials classified as essential, desirable, or optional, accessible to all employees. The tool offers online courses classified as essential, desirable, or optional, accessible to all employees. Between computer or application, and reinforces messages through mandatory training, the Governance area, through Frimesa News (email mailings), the Sustainability, Risks and Integrity (GSRI) chat, ensures that everyone reads the Code of Conduct and some rules and policies, followed by an evaluation of the content, ensuring that the integrity and sustainability guidelines are incorporated into operations. This communication and training network expands the understanding of policy commitments and supports its incorporation into operations.

## Conflicts of interest and communication of concerns

Frimesa adopts a zero-tolerance policy for conflicts of interest at all hierarchical levels. The Code of Conduct defines intolerable situations and provides guidance on gifts, hospitality, sponsorship, and other relationships that may compromise the independence of decisions. The bylaws and internal policies govern the actions of the Board of Directors, the CEO, and the committees, stipulating that any conflicts be reported to and evaluated by the governance body. (GRI 2-15 | 2-16)

The process provides that directors recuse themselves from voting on matters in which they have a particular interest and that meetings may take place without the presence of the CEO to discuss their performance or conflict situations. In 2025, no critical concerns or complaints requiring Board intervention were recorded, demonstrating the effectiveness of the policies and integrity culture established by the Cooperative. (GRI 2-16)

## Reporting mechanisms and remediation processes

(GRI 2-25 | 2-26)

The Whistleblowing Channel Policy establishes guidelines for receiving, investigating, and handling reports of irregularities. The channel is operated by an external platform, ensuring confidentiality, secrecy, and protection against retaliation for internal and external whistleblowers. Reports can be made anonymously by phone, email, or dedicated website and are analyzed by a specialized GSRI team, which forwards cases for investigation, determines corrective action plans, and monitors implementation. The channel addresses all issues, including potential human rights violations, labor issues, anti-corruption practices, and fraud.

The anti-corruption, human rights, and public relations interaction policies stipulate that Frimesa cooperate with authorities and provide remediation when it identifies a negative impact caused or contributed to by its operations or value chain. In 2025, no complaints with material impact or requiring significant remediation were registered. The Cooperative continuously monitors the effectiveness of the channel.

To ensure alignment with best practices and current legislation, the Cooperative maintains a Compliance Manual, participates in sector research, and reinforces compliance through communication campaigns. The integration between risk management, compliance, and sustainability ensures that Frimesa responds promptly to potential impacts and adopts preventive measures, maintaining the trust of its employees, members, and partners.



Learn more about Frimesa's compliance at **Corruption Prevention**

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## Whistleblowing Channel

In 2025, 891 complaints were received, 90 more than in 2024. Of these, 73% fall into the Behavioral category, while 8.5% fall into the Conflict-of-Interest category. Another 8% refer to Violation of laws or regulatory standards, 5.5% fall into the Other category, and 4% to Illegal Acts. Only 1% refers to Information Security. Employees were responsible for 75.5% of the complaints received.

## Customer Service (SAC)

Frimesa's customer service channel aims to provide services related to products and quality, such as complaints, product exchanges, information, compliments, and suggestions for improvements.

In 2025, 31,413 customer service interactions were recorded, of which 16,317 (52%) were complaints or exchanges and 15,096 (48%) were requests for information, compliments, or suggestions. This total is 8% lower than the interactions recorded in 2024.

## Contact Us

Frimesa works to ensure that all employees are aware of the Cooperative's normative documents as part of their duties in the workplace. Therefore, it keeps these documents available and accessible and encourages employees to seek assistance from their leaders, the People & Management and Occupational Health and Safety (OHS) area, or Governance, Sustainability, Risks and Integrity (GSRI) to resolve any doubts.

Through the Contact Us section, an internal channel available on the intranet, employees can resolve doubts about corporate documents, among other topics.

## Management of Strategic Risks (GRI 2-24)

Frimesa maintains a risk management structure integrated with business process management, which allows it to map activities, identify and assess risks, and establish internal controls capable of protecting the Cooperative's value creation. The guidelines are formalized in the Risk Management Policy and Manual, which define procedures for identifying, assessing, treating, monitoring, and communicating risks inherent to the organization's activities.

Strategic monitoring is carried out by the Risk Management Committee (RMC), responsible for recommending risk assessments, discussing situations that exceed risk appetite, and monitoring mitigation plans in coordination with the superintendencies, the Governance, Sustainability, Risk and Integrity area, and the Sustainability Committee.

Frimesa's Risk Management Program is based on recognized international standards, such as ISO 31000, Enterprise Risk Management (ERM) — developed by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) and the guidelines of the Institute of Internal Auditors (IIA), ensuring alignment with good governance practices and internal controls. The risk management governance structure follows the three lines of defense model, which organizes the responsibilities of prevention, monitoring and independent evaluation:

- **First line — operational management:** It is composed of Risk Owners (Superintendents and Managers), Risk Facilitators (focal points highlighted by the Risk Owners) and employees, who integrate the training and dissemination actions of Frimesa's risk culture.
- **Second line — advisory and monitoring:** The

Governance, Sustainability, Risk and Integrity Advisory, responsible for safeguarding the methodology, guidelines and risk management process, as well as continuously monitoring the evolution of risks, reports directly to the Cooperative's Presidency.

- **Third line — independent evaluation:** It is represented by Internal Audit, responsible for evaluating, independently, impartially and promptly, the effectiveness of Risk Management and governance processes.

In 2025, Frimesa advanced in strengthening its governance by consolidating the ESG Risk Matrix into the Corporate Risk Management System (ERM). This tool now integrates the structured monitoring of environmental, social, and governance risks, allowing for the monitoring of controls associated with mitigating these risks and expanding the capacity for proactive identification of vulnerabilities in operations and the value chain. Risk management is also complemented by initiatives focused on business continuity, with the implementation of the Business Continuity Policy and specific plans for responding to adverse situations. Among these are the Integrated Emergency Response Plan (IERP) and the Operational Continuity Plan (OCP), which establish procedures to preserve the safety of people, protect the environment, and ensure the maintenance of operations in critical scenarios. As next steps to improve this system, The Cooperative plans to develop an Information Technology Disaster Recovery Plan (DRP), expand the Business Continuity Plan to other operational units, and begin structured internal control testing to assess the effectiveness of measures associated with the ERM risk matrix and continuously strengthen corporate governance.

<b>RISK</b>	<b>MANAGEMENT</b>
<b>EMPLOYEE SAFETY</b>	The Risk Management Program (PGR) is used to identify, prevent and control risks in the workplace. The DSS (Weekly Safety Dialogue), the IPS (Safety Performance Index) and the Occupational Health and Safety Policy were implemented.
<b>CLIMATE CHANGE</b>	Annual investment plan in environmental improvements, global inventory of direct emissions of Greenhouse Gases (GHG), in accordance with the GHG Protocol and Intergovernmental Panel on Climate Change (IPCC) methodology, monitoring of electricity and water indicators, diversification of the energy matrix with a focus on renewable energy generation, measurement of water vulnerability, participation in committees and entities, waste management programs, mitigation and emissions compensation plans.
<b>ACQUISITION OF RAW MATERIALS</b>	Strategic annual planning, Certified Pig Program and the Milk Supplier Qualification Plan. Annual audit and technical visits. About Biomass, it is acquired from local companies, and the origin of eucalyptus reforestation is mandatory. In its service provision contracts, the Cooperative includes clauses that prohibit practices that are harmful to the environment and human rights. Frimesa maintains a Whistleblowing Channel.
<b>FOOD QUALITY AND SAFETY</b>	Application of the Quality Policy, Food Safety Culture Program, consumer protection and safety through the Supplier Program, internal audits following standards established by the Global Food Safety Initiative (GFSI). Frimesa also has internationally recognized certifications.
<b>ANIMAL HEALTH</b>	100% of the pigs are from monitored properties, with follow-up by a technical team, in addition to monitoring by regulatory bodies, the Paraná Agricultural Defense Agency (ADAPAR) and the Ministry of Agriculture and Livestock (Mapa). The Certified Pig Program is also applied, which prioritizes biosecurity in all stages of pig production.
<b>DATA PROTECTION AND CYBERSECURITY</b>	Lifecycle assessment of systems, monitoring by Network Operations Center (NOC), mapping and protection through power generators, Service Level Agreements (SLAs), backup testing routines, has a test environment, adopts Zero Thrust practices, incident monitoring through a module (UTM), vulnerability or intrusion testing, periodic awareness training and application of the Data Processing Policy.
<b>CORRUPTION</b>	Compliance with the Code of Conduct, Integrity Program, policies, internal controls and training, communication, Whistleblowing Channel, internal investigations, due diligence, monitoring and auditing, and diversity and inclusion.
<b>MARKET</b>	Currency hedging strategy to protect its capital against exchange rate fluctuations.
<b>CREDIT</b>	Guidelines on careful analysis of customer credit and deadlines, clear credit limits, efficient accounts receivable management and proactive collection processes, financial operations are based on risk classification (ratings), detailed records of all transactions.
<b>LIQUIDITY</b>	Monthly "Control Items" report, sustainability report, meeting with the Cooperative's Strategic Core, self-management report in partnership with the Union and the Organization of Cooperatives of the State of Paraná (Ocepar), transparency in its financial communications such as the Annual Report.
<b>TAXES</b>	Comptrolling area that follows federal, state and municipal legislation, Tax Committee of Viva Lácteos, Tax Committee of ABPA and Tax Studies Group of Ocepar. Presentation, on an ordinary, semi-annual, or extraordinary basis, the updated tax scenario to the Frimesa Tax Committee.



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## 3. COMMITMENTS TOWARDS SUSTAINABILITY

### 3.1. Stakeholder Engagement and Materiality

#### Participation in Sectoral Associations and Networks

(GRI 2-28)

Frimesa participates in associations, representative entities, and collaborative networks that strengthen cooperativism, promote regional development, and contribute to technical, regulatory, and institutional improvement. This participation expands the capacity for dialogue with public authorities, fosters the construction of sectoral agendas, and allows for the monitoring of trends relevant to the business.

Among the main entities in which the Cooperative participates are cooperative organizations, business and sectoral associations, institutes focused on innovation, as well as technical forums and thematic chambers.

The main associations and participations are listed below:



Organization of Brazilian Cooperatives (OCB).



Ocepar System: Organization of Cooperatives of the State of Paraná (Ocepar), National Service for Cooperative Learning in the State of Paraná (Sescoop/PR), and Federation of Cooperative Unions of Paraná (Fecoopar).



Meat and Meat Products Industry Union (Sindicarnes) with the objective of representing and defending the common interests of the industrial activity of animal slaughter and meat processing in the state of Paraná.



Dairy and Dairy Products Industry Union (Sindileite) with the objective of defending the interests of dairy companies in Paraná. The Executive President Director of Frimesa was elected President of the Union in 2025.



Viva Lácteos, which has the mission of promoting the growth and productivity of the dairy sector.



Brazilian Association of Animal Protein (ABPA) through the committee of the Chamber of Technology and Public Health Processes, of the Sanitation Chamber, the Sustainability Chamber and the Legal Chamber.



Institute for the Promotion and Support of Recycling (InPAR), in which the Executive President Director acts as first secretary.



International Center for Renewable Energies (CIBiogás) with the objective of promoting the renewable energy market.



Western Development Program (POD), in which the CEO is a member of the Executive Board.



Western Paraná Regional Innovation System (SRI Iguassu Valley), in which Frimesa acts as Coordinator of the Technical Chamber of Energy and Sustainability, the Technical Chamber of Innovation and Connectivity, and the Technical Chamber of Employability.



Coordination of Commercial and Business Associations of Western Paraná (CACIOPAR)



Federation of Commercial and Business Associations of Paraná (FACIAP)



Hydrographic Basin Committee of the Lower Iguazu Tributaries and Hydrographic Basin Committee of Paraná III, in which Frimesa participates as a full member, representing the Water Resources Users sector.

## Stakeholder Engagement Approach

(GRI 2-29)

Frimesa adopts a structured approach to stakeholder engagement, recognizing the importance of efficient communication and active listening to understand expectations, identify risks and opportunities, and guide strategic decisions.

To ensure meaningful engagement, the Cooperative uses multiple channels and dialogue formats appropriate to the characteristics of each audience. These channels include structured internal communication, institutional meetings, participation in technical and sectoral events, training programs, educational actions, as well as the periodic dissemination of information through its official channels and the Sustainability Report.

## Main engagement actions in 2025



### Disclosure of the 2024 Sustainability Report

In 2025, Frimesa launched the second edition of its Sustainability Report, referring to the 2024 fiscal year, with the aim of increasing transparency and providing accountability to stakeholders regarding its results, public goals, and environmental, social, and governance impact management practices. The document was made available on the Cooperative's website and widely disseminated internally through Frimesa News, the Employee Portal, and Frimesa Magazine, ensuring that employees were aware of the organization's progress and challenges during the period.



### Cooperative Communication

In June, Frimesa participated in the 2025 Competitiveness Week, promoted by the Organization of Brazilian Cooperatives (OCB), in Brasília. The event brought together communicators from cooperatives across the country to discuss the strategic role of communication in strengthening cooperativism. The Cooperative's participation enabled the exchange of experiences, access to best practices, and the strengthening of alignment with the guidelines of the national cooperative system.



### Annual Training in Animal Welfare in Pig Farming

In July, the Cooperative held its annual training in animal welfare, conducted by specialized external consultants. The training involved technical, handling, transportation, and meat processing unit teams, covering the entire production chain, from breeding to processing. The initiative reinforces the engagement with employees, producers and partners in disseminating good practices, operating protocols and emergency procedures, strengthening the culture of respect towards animal well-being.



### Innova Day Frimesa 2025

In August, Frimesa promoted Innova Day 2025, bringing together leaders, employees, and partner companies to discuss innovation, consumer trends, technologies, and the development of new products. The event fostered the exchange of knowledge and the construction of strategic connections with suppliers and partners, strengthening the innovation ecosystem of the Cooperative and expanding the dialog about competitiveness and market differentiation.



### On the Road Safely

In May 2025, Frimesa promoted an engagement action aimed at drivers and transporting companies, in partnership with the Social Service of Transport and the National Learning Service (SEST SENAT), focusing on raising awareness about safe driving. The initiative was part of the Yellow May campaign and included educational lectures, guidance on defensive driving, and health promotion activities, reinforcing the Cooperative's commitment to the safety, well-being, and appreciation of professionals working in the logistics and transportation of its products.



### Link Iguassu Valley 2025

Also in August, Frimesa participated in and acted as a co-organizer of Link Iguassu Valley 2025, an event of the regional innovation ecosystem focused on connecting companies, startups, and educational and research institutions. The Cooperative participated as a strategic applicant in areas such as information technology, industrial automation, and Industry 4.0, reinforcing its commitment to open innovation initiatives and sustainable economic development in Western Paraná.



### 1st Western Paraná Energy Conference

In November 2025, Frimesa acted as coordinator of the Energy and Sustainability Technical Chamber of the Western Development Program (POD), which held the 1st Western Paraná Energy Conference, an event that brought together representatives from the public sector, companies, and technical professionals to discuss the region's energy future. The conference promoted dialogue on electrical infrastructure, mitigation of regulatory risks, and strategies in the face of sector transformations, strengthening the Cooperative's role in regional articulation on energy and sustainability.

## Process of identifying and prioritizing material topics

(GRI 3-1)

Frimesa's materiality analysis was conducted between 2022 and 2023 with the support of specialized consulting and aimed to identify and prioritize the most relevant economic, social, environmental, and governance impacts associated with the Cooperative's activities and value chain. The methodology adopted considered both real and potential impacts, encompassing its own operations and upstream and downstream relationships.

Initially, impacts were mapped based on the analysis of activities, production processes, and business relationships. Subsequently, the mapping, categorization, and prioritization of stakeholders were carried out based on criteria aligned with the guidelines of the AA1000 standard, considering influence, dependence, strategic relevance, and level of impact.

The process included workshops with Senior Management, superintendencies, and managers, as well as consultations and interviews with stakeholders considered priorities. These steps allowed for the incorporation of different perspectives in the impact assessment and ensured that the process reflected both the internal view and external expectations regarding the Cooperative's performance.

Learn more about the materiality process in the 2025 Sustainability Report, page 37.



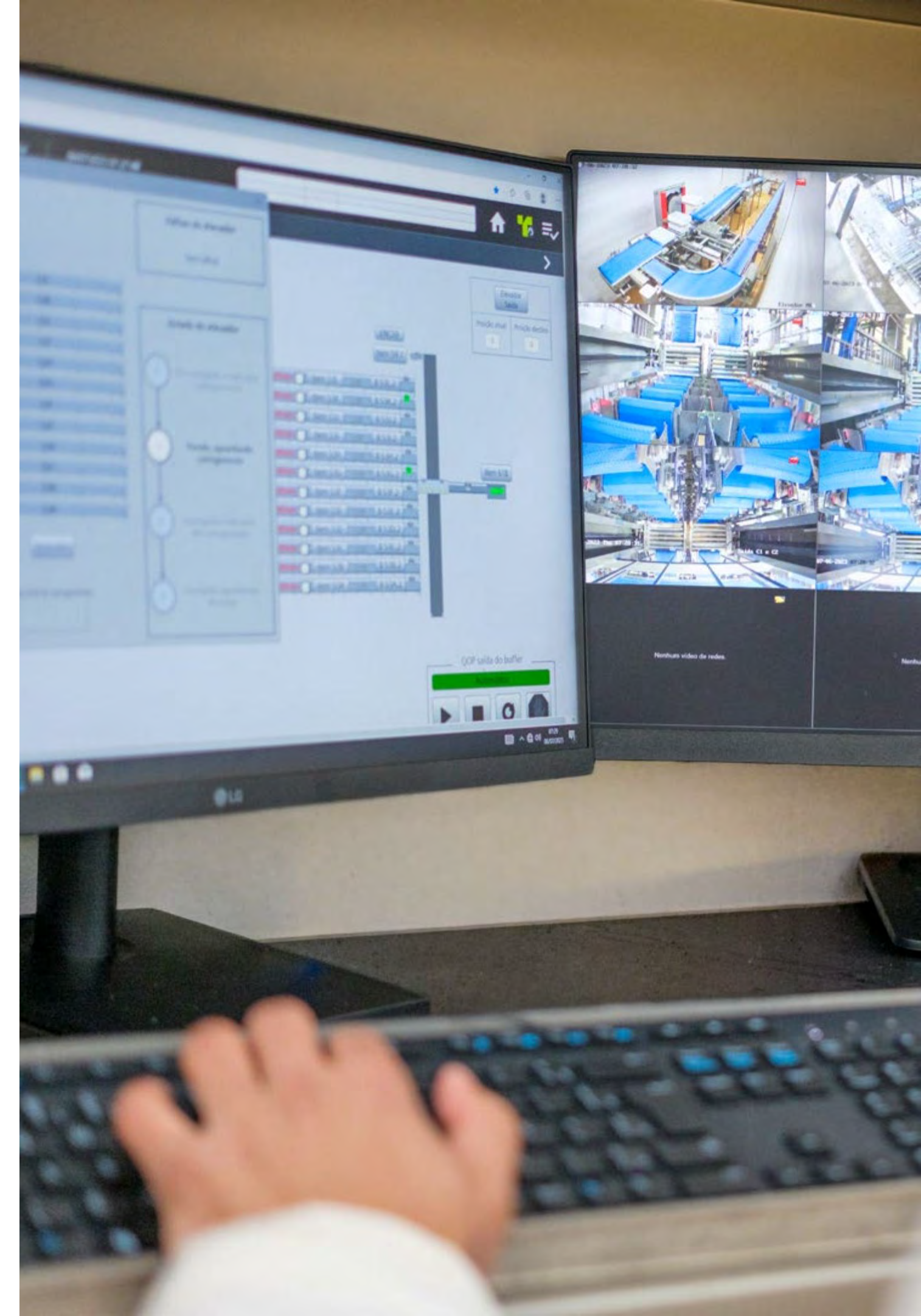
## Material topics and strategic direction of sustainability

(GRI 3-2)

As described, the definition of Frimesa's material topics resulted from a structured process, and the prioritization reflected both the magnitude and probability of the identified impacts, as well as their strategic relevance to the business, guiding the allocation of resources and the establishment of goals.

In order to improve the management of these impacts and strengthen the strategic coherence of the ESG agenda, the material topics were correlated with the goals of the Sustainable Development Goals (SDGs) and the articles of the Universal Declaration of Human Rights (UDHR). This correlation was carried out based on the direct relationship between the mapped impacts and the global benchmarks for sustainable development and the protection of human rights.

The correlation exercise does not imply formal adherence to these instruments, but their use as guiding frameworks to integrate, in a structured way, considerations of sustainability and human rights into the corporate strategy. This alignment helps ensure that the Cooperative's decisions are connected to internationally recognized parameters, reinforcing transparency, consistency in strategic priorities, and the generation of sustainable value for society.





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TOPIC	SCOPE/LIMITS	RELATED SDG	RELATIONSHIP WITH HUMAN RIGHTS
<b>HEALTH, ANIMAL WELFARE AND TRACEABILITY</b>	Work towards the eradication and control of animal diseases, as well as the correct inspection of meat and dairy products in respect for the consumer and, therefore, fundamental for the maintenance and opening of new markets and to ensure animal welfare throughout the supply chain, with traceability.	SDG 2.4 - Ensure sustainable food systems	Article 25 - Right to an adequate standard of living, including adequate food
<b>OCCUPATIONAL HEALTH AND SAFETY</b>	Plan, support, operate and evaluate the effectiveness of the management system and occupational health and safety programs through protocols and participatory processes that identify risks and provide improvements for safe operations that value the well-being and physical and mental health of employees.	SDG 8.8 – Promote safe work environments	Article 23 - Right to just and favorable conditions of work
<b>LABOR AND EMPLOYMENT CONDITIONS</b>	Stimulate job creation and ensure working conditions in its own operations and in the supply chain, including respect for working hours, quality of the environment, fair worker remuneration, adequate food, freedom of association and collective bargaining, and other requirements in accordance with Brazilian labor law and the guidelines of the International Labor Organization (ILO).	SDG 8.5 - Promote full and productive employment and decent work	Article 4 - Prohibition of slavery and servitude; Article 23 - Right to work, free choice of employment, just, and favorable conditions of work
<b>CONSUMER HEALTH AND SAFETY</b>	Implement and strengthen actions aimed at ensuring product quality throughout its life cycle, as well as full compliance with applicable laws and adherence to voluntary consumer health and safety codes. Including actions aimed at transparency in product labeling and responsible marketing practices.	SDG 3.9 - Reduce pollution-related illnesses and deaths	Article 25 - Right to an adequate standard of living, including health and well-being
<b>DIVERSITY, INCLUSION AND EQUITY</b>	Adopt actions that curb any type of discrimination and encourage diversity through equity and inclusion in relation to ethnicity, gender, age, belief, people with disabilities, and other minorities.	SDG 10.2 - Promote inclusion and equal opportunities	Article 2 and Article 7 - Right to equality without discrimination; equal protection under the law
<b>RESIDUE AND WASTE MANAGEMENT</b>	Adopt actions involving non-generation, reduction, reuse, recycling, treatment, and proper disposal, as well as awareness campaigns, to minimize the negative impacts of waste generated in operations on the environment.	SDG 12.5 - Reduce waste generation	Article 25 - Right to an adequate standard of living, including health and well-being
<b>ATMOSPHERIC EMISSIONS</b>	Adopt actions that enable the reduction of emissions of air pollutants and Greenhouse Gases (GHG) from industrial and transportation processes.	SDG 13.2 - Integrate action against global climate change	Article 25 - Right to an adequate standard of living, including health and well-being
<b>WATER USE AND WASTEWATER GENERATION</b>	Adopt actions that reduce negative impacts on the use of water resources, considering water intake and consumption, effluent disposal, water intensity of operations, water stress in operating areas, and the management of water-related risks and opportunities.	SDG 6.3 - Improve water quality and sustainable water management	Article 22 – Right to social safety; access to clean water as part of the economic, social and cultural rights
<b>ENERGY EFFICIENCY</b>	Adopt actions that improve energy efficiency in operations, including reducing consumption and diversifying the energy matrix through the use of clean and sustainable sources.	SDG 7.3 - Increase global energy efficiency	Article 25 - Right to an adequate standard of living, access to basic services such as energy
<b>ESG GOVERNANCE</b>	Implement sustainability governance practices to monitor the strategies adopted, risk management, opportunity capture, strengthen sustainable processes in the company, the evolution of learning, and the development of transformative leadership.	SDG 12.6 – Encourage organizations to adopt sustainability practices	Article 22 - Right to social security; economic, social and cultural rights
<b>SOCIO-ENVIRONMENTAL COMPLIANCE AND RISK MANAGEMENT</b>	Act with internal mechanisms and procedures to detect, prevent and remedy risks and potential losses caused by events associated with the violation of rights and guarantees or acts harmful to human dignity, events associated with environmental degradation and climate change, and to ensure due transparency to the market.	SDG 13.1 - Strengthen resilience to climate disasters	Article 3 - Right to life, liberty and security of person; Article 4 - Prohibition of slavery and servitude

## 3.2. Frimesa 2040 Roadmap

Based on the results of the materiality analysis, it organizes Frimesa's commitments into strategic axes that reflect the main challenges and opportunities of the agro-industrial chain in which it operates, presenting measurable goals and enabling continuous monitoring of the Cooperative's sustainability performance.

In 2025, Frimesa recorded significant progress in relation to the commitments made on the Roadmap:

- Animal welfare:** 100% of the pork processing units certified by QJMA/WQS (PAACO) by the end of 2025, covering the entirety of the volume produced. The certification reinforces the compliance with international standards, mitigates regulatory and reputational risks, and strengthens the Cooperative's credibility with retailers, food service, and civil society organizations.
- Biosecurity in pig farming:** 88% of pig farms certified in the Certified Pig Program, exceeding the established goal and consolidating the adoption of structured biosecurity protocols on integrated properties. This progress results from continuous training for producers and structural adjustments on farms, strengthening disease prevention, herd health, and the safety of the production chain in alignment with the technical standards of the Brazilian Agricultural Research Corporation and the Paraná Agricultural Defense Agency.
- Water reuse:** 505 megaliters of water produced (reuse) in 2025, representing 10.44% of the total captured by the units considered for target purposes. This progress contributes to the circularity of the resource, reducing dependence on primary sources and increasing water resilience.
- Socio-environmental risk management and ESG compliance:** Structured implementation of the Due Diligence Program with prior third-party assessment, risk classification, periodic monitoring and mandatory adherence to the Code of Conduct for Business Partners. The process strengthens the prevention of integrity risks, human rights violations and environmental non-conformities in the value chain.



Deadline	Goal	Status	Key achievements and initiatives
2024	Sustainability Committee instituted	COMPLETED	Committee established to support the implementation and monitoring of the Frimesa 2040 ESG Roadmap.
2025	100% animal welfare	COMPLETED	QIMA/WQS (PAACO) certification obtained for all units, guaranteeing compliance with international standards.
2025	Biosecurity in 80% of the farms	COMPLETED	88% of farms certified in the Certified Pig Program with producer training and structural adjustments on the properties.
2025	Reach 10% water reuse	COMPLETED	Production of 505 megaliters of reused water, representing 10.44% of the total intake in the units considered.
2025	Implement due diligence, socio-environmental risk management, and ESG compliance	COMPLETED	Implementation of the Due Diligence Program with prior third-party assessment, risk classification, monitoring, and adherence to the Code of Conduct for Partners.
2026	Reduce by 25% the severity of accidents	IN PROGRESS	Review of procedures and risk analyses, reinforced operational protocols and training for critical activities.
2030	38% reverse logistic on packaging	IN PROGRESS	Maintenance of sectoral agreements and partnerships for appropriate disposal, as well as environmental education actions on waste.
2030	Reduce in 50% the occurrence of occupational injuries	IN PROGRESS	Structured safety culture actions implemented progressively in the units.
2030	100% traceability in the supply chain	IN PROGRESS	Use of the MilkUp app to map the routes and producers by GPS in the milk chain. Traceability project automatized for modernization of the data management from the field to the Industry in the pig chain.
2030	Audit 100% of the critical suppliers	IN PROGRESS	Consolidation of the Due Diligence Program in 2025 and commencement of the progressive evaluation of critical suppliers in human rights, labor and the environment.
2030	30% of women and other minorities in management positions	IN PROGRESS	Launching of the <i>Frimesa com Elas</i> program (2025) with training and leadership development tracks.
2030	Reduce water consumption by 10% in the industries	IN PROGRESS	Continuous improvement project focused on water efficiency initiated in 2025 with waste diagnosis and internal awareness actions.
2030	95.7% renewable energy sources in industries	IN PROGRESS	Renewable Energy Program focused on self-production of energy from solar, biogas and biomass sources.
2040	50% recyclable, reusable, or biodegradable packaging	IN PROGRESS	Classification of the packaging portfolio in progress; projects to replace multilayer packaging with mono-materials and a pilot project on the bacon line planned for 2026
2040	Become carbon neutral in scope 1.	IN PROGRESS	Annual inventory of greenhouse gas emissions. Annual investment plan for environmental improvements. Electrification of the fleet.

From this point on, the content presented is organized according to the material topics prioritized by Frimesa in the materiality analysis. Each topic below specifically addresses the management, impacts, commitments, and performance related to a material topic, highlighting its strategic relevance and its contribution to the generation of economic, social, and environmental value. The initiatives and goals already presented will be detailed throughout the following chapters, which provide additional information on the actions implemented and the progress achieved in conducting the Cooperative's sustainability agenda.



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# 3.3. ESG Governance

(GRI 3-3 ESG Governance)

### Commitment:

Implementar práticas de governança em sustentabilidade para acompanhar as estratégias adotadas, a gestão de risco, a captação de oportunidades, fortalecer processos sustentáveis na empresa, a evolução da aprendizagem e o desenvolvimento de lideranças transformadoras.

### 2040 Roadmap Target:

Institute the Sustainability Committee until 2024.

### Status:

Accomplished.

Sustainability governance at Frimesa is structured to ensure that environmental, social, and governance issues are integrated into the corporate strategy and decision-making bodies of the Cooperative. The model articulates governance bodies, advisory committees, and executive areas, promoting clarity of responsibilities, continuous supervision, and alignment with the commitments established in the 2040 Frimesa ESG Roadmap. The Board of Directors plays a central role in overseeing the ESG agenda, monitoring indicators, targets, and risks associated with economic, social, and environmental impacts. The strategic guidelines and commitments undertaken are periodically evaluated, supporting deliberations on priorities, investments, and adjustments necessary for the business's continuity and the generation of sustainable value.

At the executive level, the CEO is responsible for ensuring the implementation of the ESG strategy in operations. The Sustainability Committee acts as a technical support body, evaluating the progress of the goals, promoting alignment between areas, and recommending corrective or improvement measures when necessary. Its actions are aligned with the Risk Management Committee and the Ethics Committee, ensuring consistency between sustainability, integrity, and corporate risk management. The Governance, Sustainability, Risk, and Integrity (GSRI) area plays a structuring role by coordinating the consolidation of indicators, supporting areas in identifying and mitigating ESG risks, developing and updating corporate policies, and conducting training and communication initiatives related to sustainability. This integration strengthens the consistency between strategy, internal controls, and operational execution.

The implementation of the ESG agenda occurs through the incorporation of material themes into the planning and management processes of the operational, administrative, and commercial areas. The 2040 Frimesa ESG Roadmap functions as an instrument for articulating strategy and operation, connecting short-, medium-, and long-term commitments to specific action plans.

Performance indicators are monitored periodically and consolidated by GSRI, allowing for systematic monitoring of progress and the identification of risks, opportunities, and any deviations from the established goals. The results are reported to the competent governance bodies, ensuring transparency, continuous feedback of the decision-making process, and the permanent evolution of the Cooperative's ESG agenda.

The creation of the Sustainability Committee in 2024 formalizes sustainability as a permanent governance agenda, **consolidating its inclusion in the decision-making process and strategic oversight.**



See the list of Frimesa's material topics at **Material topics and strategic guidance**

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# 3.4. Environmental Compliance and the Management of Social, Environmental and Climatic Risks

(GRI 3-3 Environmental Compliance and the Management of Social, Environmental and Climatic Risks)

### Commitment:

Act with internal mechanisms and procedures to detect, prevent and remedy risks and potential losses caused by events associated with the violation of rights and guarantees or acts harmful to human dignity, events associated with environmental degradation and climate change, and to ensure due transparency to the market.

### 2040 Roadmap Target:

Implement due diligence, socio-environmental risk management, and ESG compliance.

### Status:

Accomplished.

Social, environmental, and climate risk management is integrated into Frimesa's ESG governance model, ensuring that human rights, integrity, regulatory compliance, and environmental responsibility are incorporated into the Cooperative's strategic decisions and operations. The topic encompasses the prevention, identification, and treatment of risks related to violations of fundamental rights, corruption practices, environmental degradation, and impacts associated with climate change, both in its own operations and throughout the value chain.

Corruption, in particular, represents a systemic risk with impacts that transcend the corporate sphere, potentially compromising free competition, generating unequal treatment among economic agents, affecting socioeconomic indicators, and weakening trust in institutions. In the business context, illicit or unethical practices can result in legal sanctions, trade restrictions, financial losses, and significant reputational damage, in addition to potential impacts on workers, communities, and business partners. The structured management of these risks strengthens resilience, increases transparency to the market, and contributes to the mitigation of physical and transition risks related to climate change.

In this context, Frimesa structures its actions in integrity and the fight against corruption based on formal guidelines, prevention mechanisms, and dedicated governance bodies. The existence of a Code of Conduct, an Anti-Corruption and Anti-Bribery Policy, a Whistleblowing Channel with guaranteed confidentiality, and an Ethics Committee ensures the consistent application of institutional principles, promoting an ethical business environment aligned with current legislation. In addition, the corporate goal for situations related to corruption is zero occurrence, with complaints and investigations monitored by Internal Audit as an instrument for evaluating the effectiveness of the program.

Within the scope of the 2040 Frimesa ESG Roadmap, Frimesa has committed to implementing structured mechanisms for due diligence, socio-environmental risk management, and ESG compliance, fulfilling this goal with the establishment of the Due Diligence Program in October 2025.

In 2025, the consolidated ESG Risk Matrix was implemented within the Risk Management System (ERM), a comprehensive oversight framework covering the pillars of sustainability.

This tool enables centralized and continuous monitoring, facilitating the identification of gaps in internal controls and the implementation of mitigating measures. **By transcending the scope of conventional strategic risks, the matrix ensures that cross-cutting impacts in the social, environmental, and governance spheres are managed rigorously and precisely.**



Learn more about the Due Diligence Program at **Due Diligence in the Value Chain**

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# Climate Change and Operational Resilience

Climate change represents a significant challenge for the milk and pig production chains, potentially affecting the availability of inputs, increasing operational costs, and impacting animal productivity. Extreme events, such as prolonged droughts or excessive rainfall, can compromise the production of grains used in feed, put pressure on the margins of the production chain, and require additional investments in infrastructure and adaptation. Climate change is considered one of the Cooperative's strategic risks.

To address these challenges, the cooperative adopts a set of policies and initiatives. Among these, the following stand out: the Risk Management Policy, the Sustainability Policy, the Renewable Energy Program — with investments in self-production of energy from sources such as solar, biogas and biomass — and adherence to the UN Global Compact, formalized in 2024. Frimesa also conducts an annual inventory of greenhouse gas (GHG) emissions based on the GHG Protocol methodology. The results guide mitigation and operational efficiency actions.

The measures adopted include investments in waste and effluent treatment technologies, modernization of equipment to increase energy efficiency, expansion of water reuse, and environmental restoration initiatives. Cooperative also promotes environmental education and awareness programs aimed at employees, producers, and communities, encouraging sustainable practices throughout the production chain.

The effectiveness of these actions is monitored through environmental indicators, emissions inventories, and periodic technical verifications in operations. Among the recent results, there has been a partial replacement of gasoline with ethanol in the fleet and an increase in the use of reused water in operations.



Learn more about risk management at **Management of Strategic Risks**

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Learn more about the emission of GHG at **Atmospheric Emissions**

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# Due Diligence in the Value Chain

The implementation of the Due Diligence Program forms part of Frimesa's socio-environmental compliance strategy, meeting the commitment of the 2040 ESG Roadmap to structure formal due diligence and ESG risk management mechanisms. The process assesses reputation, corruption and integrity risks in relationships with third parties, ensuring alignment with institutional values and guidelines.

The procedure applies to the hiring of suppliers of raw materials, inputs, packaging, chemical products, PPE and service providers, and is carried out prior to the formalization of the contract. The assessment is conducted by the Governance, Sustainability, Risks and Integrity (GSRI) area through an automated platform, including research on public databases and sanctions lists, in addition to completing a structured questionnaire on governance, integrity, environmental practices and social impacts. To date, there is no record of suppliers selected based on environmental or social criteria. (GRI 308-1 | 414-1)

Based on the analyses, third parties are classified as low, moderate, high, or critical risk, and the decision may involve the Risk Management Committee and the Executive Board in cases of greater criticality. All approved partners must adhere to the Code of Conduct for Business Partners, and the database is monitored periodically with reassessment according to the assigned risk level.

As a result of the initial due diligence in the value chain, **no cases of human rights violations were identified among the suppliers evaluated.**

# Human rights and labor relations in the value chain

Frimesa adopts formal guidelines to ensure respect for human rights in its operations and value chain, including the prohibition of child labor, forced or compulsory labor, and any form of restriction on freedom of association and collective bargaining. These principles are incorporated into internal policies, contracts with business partners, and supplier evaluation mechanisms.

Starting in 2025, the Cooperative will begin conducting socio-environmental assessments of suppliers and partners considered

critical, taking into account criteria related to labor, environmental, and ethical compliance. This monitoring seeks to prevent risks associated with human rights violations and strengthen responsible practices throughout the production chain.

To date, no operations of our own have been identified with a significant risk of child labor, forced labor or restrictions on freedom of association according to internal monitoring and compliance analyzes performed in the reporting period. (GRI 407-1 | 408-1 | 409-1)

# Corruption Prevention

Frimesa maintains policies and procedures aimed at preventing and combating corruption, including risk assessment, communication of ethical guidelines, and formal reporting mechanisms. The periodic analysis of corruption risks considers areas and activities with greater exposure, guiding internal controls and preventive measures proportional to the level of risk identified. There is no history of confirmed cases of corruption. (GRI 205-3)

In 2025, Frimesa recorded progress in the structured process of assessing risks related to corruption, increasing the percentage of operations analyzed from 13% to 17% — which represents the inclusion of an additional unit in the scope of assessment. The goal set for 2026 of submitting most operations to analysis by the Risk Management area reinforces the trajectory of strengthening internal controls in alignment with the commitments made in the Business Pact for Integrity and Against Corruption (Ethos Institute) and the UN Global Compact. (GRI 205-1)

During the reported period, no significant fines were applied to Frimesa, as in previous years. Any infraction notices received were related to specific non-conformities in routine operations and did not result in substantial penalties, nor in relevant non-monetary sanctions, and were not capable of affecting the Cooperative's cash flow.

For governance purposes, an occurrence is considered significant if it represents a financial impact exceeding 5% of the period's revenue and generates relevant reputational risk. (GRI 2-27)

The Cooperative maintains a formal channel for registering complaints related to inappropriate conduct, guaranteeing confidentiality and structured handling of occurrences. The cases received are investigated according to internal procedures and, when applicable, result in disciplinary measures compatible with the severity of the infraction. Frimesa uses multiple internal channels to disseminate its integrity guidelines, with emphasis on the eu.frimesa portal, which concentrates news, informative banners and educational quizzes, and on the Frimesa Corporate Education platform, responsible for managing mandatory training, such as the Code of Conduct and Anti-Corruption and Anti-Bribery Policy courses — requirements, including, for the approval of new employees at the end of the 90-day probationary period. By 2025, 100% of the members of the governance bodies, considered to be members of the Board of Directors and the Supervisory Board, will have received formal communications regarding the Cooperative's anti-corruption policies and procedures. (GRI 205-2)

**205-2 b.**  
**Employees informed about anti-corruption policies and procedures by employee category**

	2023	2024	2025
<b>Senior Management</b>			
Number of Senior Management members who have been informed of anti-corruption policies and procedures	17	48	7
Percentage of Senior Management members who have been informed of anti-corruption policies and procedures	35.4%	96.0%	13.2%
<b>Middle Management</b>			
Number of middle management members who have been informed of anti-corruption policies and procedures	154	452	41
Percentage of Middle Manager members who have been informed of anti-corruption policies and procedures	41.4%	129.9%	12.6%
<b>Administrative and technical staff</b>			
Number of administrative and technical employees who have been informed of anti-corruption policies and procedures	850	5,800	510
Percentage of administrative and technical employees who have been informed of anti-corruption policies and procedures	19.9%	136.6%	12.5%
<b>Operational</b>			
Number of operational employees who have been informed of anti-corruption policies and procedures	87	4,969	72
Percentage of operational employees who have been informed of anti-corruption policies and procedures	1.1%	63.2%	0.8%
<b>TOTAL</b>			
Number of employees who have been informed of anti-corruption policies and procedures	1,108	11,269	630
Percentage of employees who have been informed of anti-corruption policies and procedures	8.9%	90.1%	4.9%

**205-2 c.**  
**Employees informed about anti-corruption policies and procedures by region**

	2023	2024	2025
<b>North</b>			
Number of employees working in the North Region who have been informed of anti-corruption policies and procedures	0	0	0
Percentage of employees working in the North Region who have been informed of anti-corruption policies and procedures	0.0%	0.0%	0.0%
<b>Northeast</b>			
Number of employees working in the Northeast Region who have been informed of anti-corruption policies and procedures	0	55	3
Percentage of employees working in the Northeast Region who have been informed of anti-corruption policies and procedures	0.0%	117.0%	6.0%
<b>Center-West</b>			
Number of employees working in the Center-West Region who have been informed of anti-corruption policies and procedures	1	99	11
Percentage of employees working in the Center-West Region who have been informed of anti-corruption policies and procedures	2.0%	106.5%	13.9%
<b>Southeast</b>			
Number of employees working in the Southeast Region who have been informed of anti-corruption policies and procedures	38	506	34
Percentage of employees working in the Southeast Region who have been informed of anti-corruption policies and procedures	5.7%	80.2%	5.8%
<b>South</b>			
Number of employees working in the South Region who have been informed of anti-corruption policies and procedures	1,067	10,609	582
Percentage of employees working in the South Region who have been informed of anti-corruption policies and procedures	9.1%	90.4%	4.7%
<b>TOTAL</b>			
Number of employees who have been informed of anti-corruption policies and procedures	1,069	11,269	630
Percentage of employees who have been informed of anti-corruption policies and procedures	8.9%	90.1%	4.9%

Between 2024 and 2025, the total percentage of employees trained on anti-corruption policies and procedures decreased from 90% to 5%, a reduction observed in all functional categories. The Southern Region concentrates the majority of the workforce and training carried out, this is because the administrative headquarters, the meat processing plants and most of the manufacturing units are located in western Paraná. (GRI 205-2)

The 2024 performance was characterized by a concentrated training effort with high percentages and, in some cases, exceeding 100%, influenced by turnover or multiple participations. In 2025, the reduction coincides with the restructuring in Senior Management and the renewal of leadership, impacting the systematic monitoring of mandatory training and resulting in a lower volume of completions recorded on the corporate platform. (GRI 205-2)

For reporting purposes, the indicators presented consider the inclusion of these courses as close to the communication index, once the Cooperative does not currently have consolidated quantitative metrics to measure the reach of the disclosures performed through the institutional e-mail or published in the internal website. (GRI 205-2)

Until the first half of 2025, Frimesa did not have a formal, systematized communication approach for business partners. However, this scenario is being transformed by the implementation of the due diligence process. In the last quarter of the year, two suppliers and one service provider, all from the Southern region, were integrated into the system, formally acknowledging and signing the Code of Conduct. The action plan for 2026 includes the regularization of the entire partner base, ensuring that all formally accept the Frimesa Code of Conduct in accordance with the new Due Diligence Policy. (GRI 205-2)

In 2026, it is expected that **all partners with an active relationship with Frimesa will be properly integrated and have the recognition of the Code of Conduct formalized.**





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# 4. PEOPLE MANAGEMENT

## 4.1. Labor and Employment Conditions

(GRI 3-3 Labor and Employment Conditions)

### Commitment:

To stimulate job creation and ensure good working conditions in our own operations and supply chain, including respect for working hours, quality of the work environment, fair worker compensation, adequate food, freedom of association and collective bargaining, and other requirements in accordance with Brazilian labor law and the guidelines of the International Labor Organization (ILO).

### 2040 Roadmap Target:

Audit 100% of critical suppliers on human rights, labor, and environmental issues by 2030.

### Status:

In progress.



Learn more about the Due Diligence Program at **Due diligence in the value chain**

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The commitment to adequate working conditions is based on full compliance with Brazilian labor law and alignment with the guidelines of the International Labor Organization (ILO), especially with regard to fair remuneration, regular working hours, paid weekly rest, adequate food, freedom of association and collective bargaining. These principles guide the Cooperative's human resource management practices and serve as a reference for relationships with members, suppliers and business partners.

Employment management involves internal policies, regulatory instruments, and structured processes for recruitment, retention, compensation, and labor relations, as well as mechanisms for dialogue and union representation. The Cooperative seeks to ensure transparency, fairness, and compliance at all stages of the employment relationship, monitoring indicators related to workforce composition, hiring, terminations, and coverage by collective agreements with a view to continuously improving the practices adopted.

In addition to its own operations, Frimesa reinforces its expectation that its partners and suppliers will also observe labor standards compatible with the principles established in its corporate policies, contributing

to the promotion of decent work and the mitigation of social risks throughout the value chain.

Despite Frimesa's socioeconomic relevance in generating jobs in the Western region of Paraná, the operational and regional context imposes challenges such as the high turnover rate, influenced by the heated labor market in the state and the competition between cooperatives and industries for labor.

The predominance of young employees, coupled with the absence of a structured career plan for administrative and operational areas, can impact retention and the prospect of professional growth. In addition, challenges related to leadership management, generational diversity, and the difficulty of attracting qualified technical labor in the region contribute to pressures on the organizational environment and on the sustainability of labor relations in the long term.

Within the scope of the 2040 ESG Roadmap, the goal of auditing 100% of critical suppliers on human rights, labor, and environmental issues by 2030 is underway, driven by the implementation of the Due Diligence Program, which strengthens the prior assessment and continuous monitoring of business partners under socio-environmental and integrity criteria.

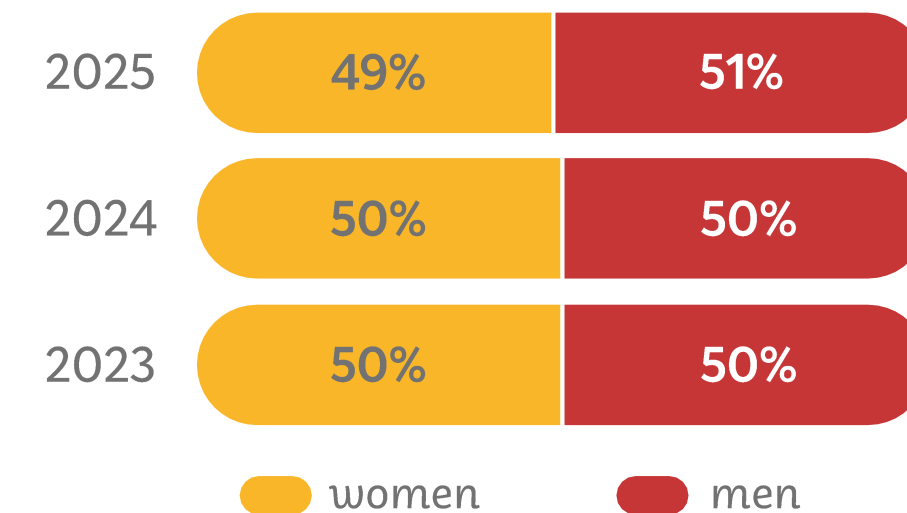
## Workforce and Labor Relations

In 2025, Frimesa had 12,986 employees, an increase of approximately 4% compared to 2024. The number of permanent employees reached 12,406, while temporary contracts were reduced to 580, demonstrating a prioritization of stable employment and consolidation of operations. There are no seasonal employees or employees without guaranteed working hours. (GRI 2-7)

### Total employees



### Employees by gender



<b>2-7 b</b> <b>Total number of permanent and temporary employees by gender</b>	<b>2023</b>			<b>2024</b>			<b>2025</b>		
	<b>Women</b>	<b>Men</b>	<b>Total</b>	<b>Women</b>	<b>Men</b>	<b>Total</b>	<b>Women</b>	<b>Men</b>	<b>Total</b>
Permanent	5,905	5,902	11,807	5,917	5,946	11,863	6,147	6,259	12,406
Temporary	340	320	660	327	314	641	278	302	580
<b>Total</b>	<b>6,245</b>	<b>6,222</b>	<b>12,467</b>	<b>6,244</b>	<b>6,260</b>	<b>12,504</b>	<b>6,425</b>	<b>6,561</b>	<b>12,986</b>

<b>2-7 b</b> <b>Total number of employees by employment type and gender</b>	<b>2023</b>			<b>2024</b>			<b>2025</b>		
	<b>Women</b>	<b>Men</b>	<b>Total</b>	<b>Women</b>	<b>Men</b>	<b>Total</b>	<b>Women</b>	<b>Men</b>	<b>Total</b>
Full-time	6,234	6,215	12,449	6,237	6,254	12,491	6,421	6,556	12,977
Part-time	11	7	18	7	6	13	4	5	9
<b>Total</b>	<b>6,245</b>	<b>6,222</b>	<b>12,467</b>	<b>6,244</b>	<b>6,260</b>	<b>12,504</b>	<b>6,425</b>	<b>6,561</b>	<b>12,986</b>

The gender distribution remains balanced, with 6,425 women and 6,561 men in 2025. The work schedule is predominantly full-time, covering practically the entire workforce. (GRI 2-7)

<b>2-7 b</b> <b>Total number of permanent and temporary employees by region</b>	<b>2023</b>			<b>2024</b>			<b>2025</b>		
	<b>Permanent</b>	<b>Temporary</b>	<b>Total</b>	<b>Permanent</b>	<b>Temporary</b>	<b>Total</b>	<b>Permanent</b>	<b>Temporary</b>	<b>Total</b>
North	0	0	0	0	0	0	0	0	0
Northeast	0	0	0	47	1	48	49	1	50
Center-West	16	0	16	89	0	89	78	1	79
Southeast	650	18	668	615	19	634	579	9	588
South	11,141	642	11,783	11,112	621	11,733	11,700	569	12,269
<b>Total</b>	<b>11,807</b>	<b>660</b>	<b>12,467</b>	<b>11,863</b>	<b>641</b>	<b>12,504</b>	<b>12,406</b>	<b>580</b>	<b>12,986</b>

<b>2-7 b</b> <b>Total number of employees by employment type by region</b>	<b>2023</b>			<b>2024</b>			<b>2025</b>		
	<b>Full-time</b>	<b>Part-time</b>	<b>Total</b>	<b>Full-time</b>	<b>Part-time</b>	<b>Total</b>	<b>Full-time</b>	<b>Part-time</b>	<b>Total</b>
North	0	0	0	0	0	0	0	0	0
Northeast	0	0	0	43	5	48	46	4	50
Center-West	16	0	16	89	0	89	79	0	79
Southeast	663	5	668	631	3	634	586	2	588
South	11,770	13	11,783	11,728	5	11,733	12,266	3	12,269
<b>Total</b>	<b>12,449</b>	<b>18</b>	<b>12,467</b>	<b>12,491</b>	<b>13</b>	<b>12,504</b>	<b>12,977</b>	<b>9</b>	<b>12,986</b>

The workforce is concentrated in the Southern Region, where the main industrial units are located, representing 94% of the total employees. Growth in the Northeast is associated with the opening of a commercial branch in 2024, while adjustments in the Southeast and Center-West reflect management changes and operational reorganizations. (GRI 2-7)

In addition to employees hired under the CLT regime, the Cooperative registered 119 non-employed workers in 2025, including interns, occupational health professionals, and security personnel. The increase compared to previous years, six in 2023 and seven in 2024, stems from methodological improvements in data consolidation and greater scope of reporting. (GRI 2-8)

**2-30 a.**  
**Percentage of employees covered by collective bargaining**

<b>Employees</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Percentage of employees covered by collective bargaining	91.4%	91.5%	91.9%

Collective bargaining coverage reached 92% in 2025, maintaining stability compared to previous years and reinforcing the Cooperative's commitment to structured union dialogue and the formalization of labor relations. (GRI 2-30 | 13.21.2)

## Internal communication

With the goal of strengthening transparency, dialogue, and strategic alignment between leadership and employees, Frimesa maintains internal communication initiatives that encourage the exchange of information, closer relationships between different levels of the organization, and the active participation of teams. The highlights are described below.

**Frimesa Cast:** An initiative that brings leaders closer to employees through live broadcasts with cooperative managers addressing strategic topics and sharing institutional news. In 2025, seven editions were held, reaching an average of 7,000 employees in the live broadcasts. The content also remains available on internal communication channels.

**Frimesa Connection:** meetings focused on strengthening the culture of dialogue and the feeling of belonging, creating a transparent space for clarification between Senior Management and the teams. In 2025, two editions were held with the participation of leaders and more than a thousand employees watching live.

**Coffee with Leadership:** Periodic meetings held in the units with the goal of strengthening the relationship between leaders and employees, encouraging active listening, and promoting improvements in the work environment. The initiative has already brought together around 400 employees, generating more than 200 suggestions for improvement, of which 50% have already been implemented.





## Attraction, retention, and turnover

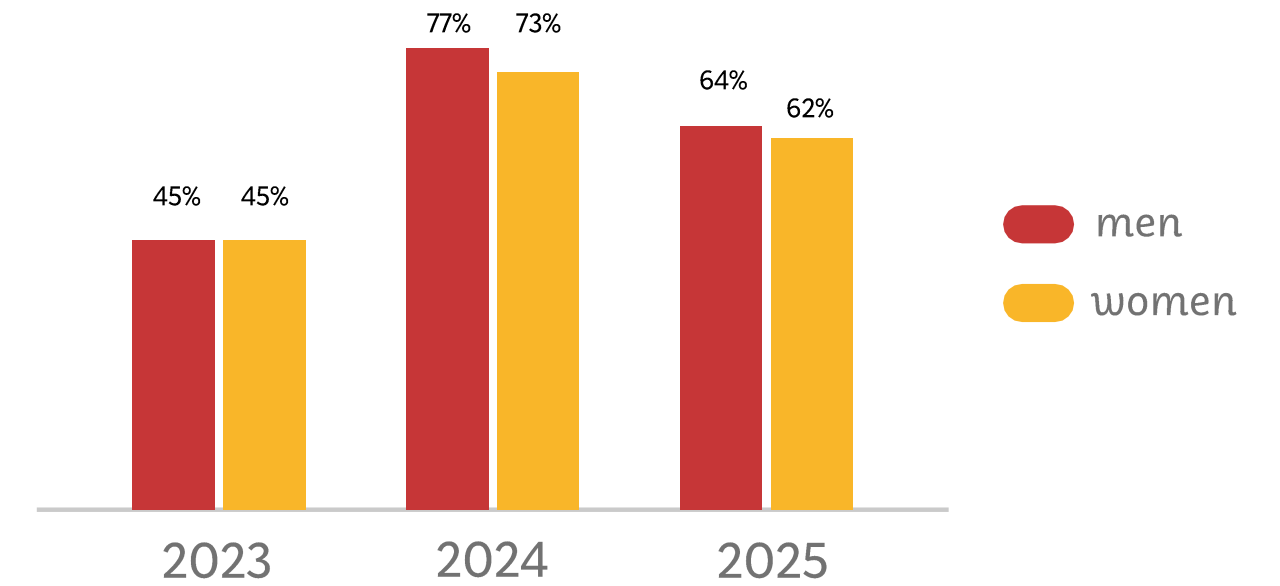
(GRI 401-1)

In 2025, driven by changes in management, the organizational focus shifted to strategic actions aimed at reducing turnover and promoting a quality work environment. One of the main priorities was the decentralization of the People and Management, and Occupational Health and Safety (OHS) areas, providing greater agility and autonomy to the units in both daily management and recruitment and selection processes.

The recruitment and selection process now also includes the People Selection Committee, a final stage applied to leadership positions. In this phase, a panel composed of internal clients and suppliers who have a direct working relationship with the position participates in the evaluation of the finalist candidate, helping to verify their alignment with Frimesa's culture and values.

The onboarding process is being reformulated to make the integration of new employees more structured and suitable for different audiences — operational, technical, administrative, and leadership. The initiative seeks to strengthen alignment with Frimesa's culture, values, and "way of being" from the beginning of the professional journey, increasing engagement, a sense of belonging, and contributing to the reduction of absenteeism and turnover.

## Turnover rate by gender



### 401-1 a and b.

#### Total number and rate of new hires by gender

	2023		2024		2025	
	Female	Male	Female	Male	Female	Male
Number of new hires	4,158	4,155	4,561	4,853	4,173	4,506
<b>Rate of new hires</b>	<b>66.58%</b>	<b>66.78%</b>	<b>73.05%</b>	<b>77.52%</b>	<b>64.95%</b>	<b>68.68%</b>
Number of dismissals	2,816	2,817	4,566	4,812	3,992	4,205
<b>Turnover rate</b>	<b>45.09%</b>	<b>45.27%</b>	<b>73.13%</b>	<b>76.87%</b>	<b>62.13%</b>	<b>64.09%</b>

In 2025, 8,679 new hires and 8,197 terminations were recorded. Admission and turnover rates decreased compared to 2024 as a result of retention strategies, indicating greater maturity of the workforce after a period of expansion and intense movement. (GRI 401-1)

**401-1. a and b.**  
**Total number and rate of new hires by age group**

	2023			2024			2025		
	Under 30 years old	From 30 to 50	Above 50	Under 30 years old	From 30 to 50	Above 50	Under 30 years old	From 30 to 50	Above 50
Number of new hires	1,699	3,252	362	5,141	3,760	513	4,552	3,557	570
<b>Rate of new hires</b>	<b>31.97%</b>	<b>54.95%</b>	<b>29.34%</b>	<b>100.49%</b>	<b>62.96%</b>	<b>36.23%</b>	<b>92.90%</b>	<b>55.54%</b>	<b>33.89%</b>
Number of dismissals	3,356	2,082	195	5,092	3,841	445	4,512	3,240	445
<b>Turnover rate</b>	<b>63.14%</b>	<b>35.18%</b>	<b>15.80%</b>	<b>99.53%</b>	<b>64.32%</b>	<b>31.43%</b>	<b>92.08%</b>	<b>50.59%</b>	<b>26.46%</b>

In 2025, **374 professionals were promoted internally, 60 of whom were promoted to leadership positions.**

**401-1. a and b.**  
**Total number and rate of new hires by region**

	2023					2024					2025				
	North	Northeast	Center-West	Southeast	South	North	Northeast	Center-West	Southeast	South	North	Northeast	Center-West	Southeast	South
Number of new hires	0	0	0	189	8,124	0	23	64	208	9,119	0	9	42	222	8,406
<b>Rate of new hires</b>	-	-	-	<b>28.29%</b>	<b>68.95%</b>	-	<b>47.92%</b>	<b>71.91%</b>	<b>32.81%</b>	<b>77.72%</b>	-	<b>18.00%</b>	<b>53.16%</b>	<b>37.76%</b>	<b>68.51%</b>
Number of dismissals	0	0	0	154	5,479	0	8	24	241	9,105	0	6	56	265	7,870
<b>Turnover rate</b>	-	-	-	<b>23.05%</b>	<b>46.50%</b>	-	<b>16.67%</b>	<b>26.97%</b>	<b>38.01%</b>	<b>77.60%</b>	-	<b>12.00%</b>	<b>70.89%</b>	<b>45.07%</b>	<b>64.15%</b>

Turnover remains higher among employees under 30 years of age, among whom turnover is almost 100%, a characteristic associated with the operational profile of the sector and the search for opportunities and less unhealthy sectors. In age groups above 30, the rates are significantly lower, demonstrating greater professional stability resulting from family responsibilities. Regionally, the greatest movement occurs in the Southern Region, following the concentration of industrial operations.

## Salary practices, benefits and professional recognition

Frimesa's compensation policy is structured by positions and functions, respecting collective agreements and legal parameters. The broad union coverage guarantees predictability and legal security in the definition of salaries and benefits.

Among the benefits granted are Health Plan, co-participation format, Transportation Voucher, Food Voucher, life insurance, maternity basket, education assistance, professional qualification, Profit Sharing (PLR), in addition to recognition gifts such as: Labor Day Kit, Christmas Basket, Birthday Gift and awards for length of service.

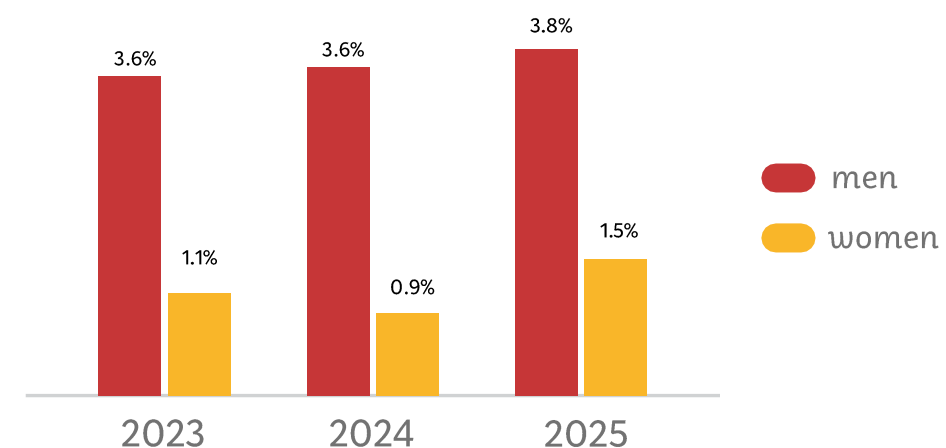
## Productivity bonus

Operational area employees receive productivity bonuses linked to attendance criteria and the achievement of global, sectoral, and individual goals. In 2025, the total additional amount paid for productivity was over R\$ 5.7 million. The Cooperative reinforced this strategy with the "Presença Premiada" (Awarded Presence) initiative, aimed at improving attendance, talent retention, and attracting new professionals to the industrial units. In addition to the cash bonus, throughout the year 172 baskets of Frimesa products and six brand-new motorcycles were raffled among employees who maintained full attendance during the

### 13.21.3 Percentage of employees and workers who receive above the living wage, broken down by gender

Employees	202		202		202	
	Female	Male	Female	Male	Female	Male
% employees receiving above the living wage	1.07%	3.57%	0.94%	3.58%	1.53%	3.83%
Workers	Female	Male	Female	Male	Female	Male
% workers receiving above the living wage	-	100.00%	-	100.00%	6.67%	11.86%

### % of employees who receive above the living wage by gender



In 2025, approximately 2% of employed women and 4% of employed men received above the internal benchmark for a living wage. Among non-employed workers, the percentages were 7% and 12%, respectively. For calculation purposes, Frimesa's average salaries were compared to analyses by the Inter-Union Department of Statistics and Socioeconomic Studies (DIEESE). (GRI 13.21.3)

Professional development integrates remuneration, benefits, work environment, and opportunities for growth, contributing to the gradual reduction in turnover observed in 2025.

## Corporate Education and Talent Development

With the launch of Frimesa Corporate Education, the Cooperative expanded its role in skills development, focusing on behavioral and technical improvement, especially for leaders, in addition to consolidating mandatory training for each role on a single platform. In 2025, approximately 300,000 hours of training were recorded, and 18,336 people were trained in face-to-face and online formats. Among the main highlights are the Leadership Development Program, which trained 370 leaders in topics such as communication, emotional intelligence, and team management, and the Training Program for Monitors, aimed at operational staff, with the participation of 233 employees, strengthening essential skills for performance and engagement in production units.





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## 4.2. Diversity, Inclusion and Equity

(GRI 3-3 Diversity, Inclusion and Equity)

**Commitment:**  
 Adopt actions that curb any type of discrimination and that encourage diversity, through equity and inclusion in relation to ethnicity, gender, age, belief, people with disabilities and other minorities.

**2040 Roadmap Target:**  
 Achieve 30% of women and other minorities in management positions by 2030.

**Status:**  
 In progress.

Promoting diversity, equity, and non-discrimination is integral to Frimesa's strategic commitments to sustainability and valuing people. The Cooperative recognizes that diverse and inclusive environments strengthen innovation, decision-making, and competitiveness, in addition to contributing to the construction of fairer and more respectful working relationships.

The commitment to equity is formalized in the Code of Conduct, the Human Rights Policy, and the internal guidelines for people management, which prohibit any form of discrimination based on gender, race, age, nationality, physical condition, religious orientation, or any other personal characteristic. The Cooperative's actions are aligned with Brazilian legislation and applicable international conventions, ensuring equal opportunities in selection processes, promotions, remuneration, and professional development without distinction based on nationality or migration status. (GRI 13.15.5)

Managing this issue involves systematic monitoring of workforce composition indicators, participation in leadership positions, the wage

ratio between men and women by job category and the recording of any cases of discrimination by both the People and Management and Occupational Health and Safety area and the Governance, Sustainability, Risk and Integrity (GSRI) area. This data is monitored periodically and supports adjustments to internal policies, programs, and practices. The Cooperative also uses the Whistleblowing Channel as a preventive and corrective instrument, ensuring independent investigation of any report of discrimination or violation of rights.

In line with its commitment to curbing any form of discrimination and promoting diversity through equity and inclusion, Frimesa has been implementing initiatives aimed at expanding the participation of historically underrepresented groups, strengthening an organizational culture based on respect and appreciation of differences. The results observed in 2025 demonstrate gradual progress in the representation of women and other minorities in management positions, in line with the goal set in the 2040 ESG Roadmap of reaching 30% by 2030.

### Diversity in Decision-Making Bodies

The composition of Frimesa's governance bodies still reflects low diversity at its highest decision-making levels. In 2025, the Board of Directors and the Supervisory Board maintained an exclusively male composition, with a predominance of members over 50 years of age and regional concentration in the Southern Region, where the Affiliated Cooperatives are located. This scenario highlights a structural challenge related to gender representation in Senior Leadership, especially when compared to the balance observed in the overall composition of the workforce. (GRI 405-1)

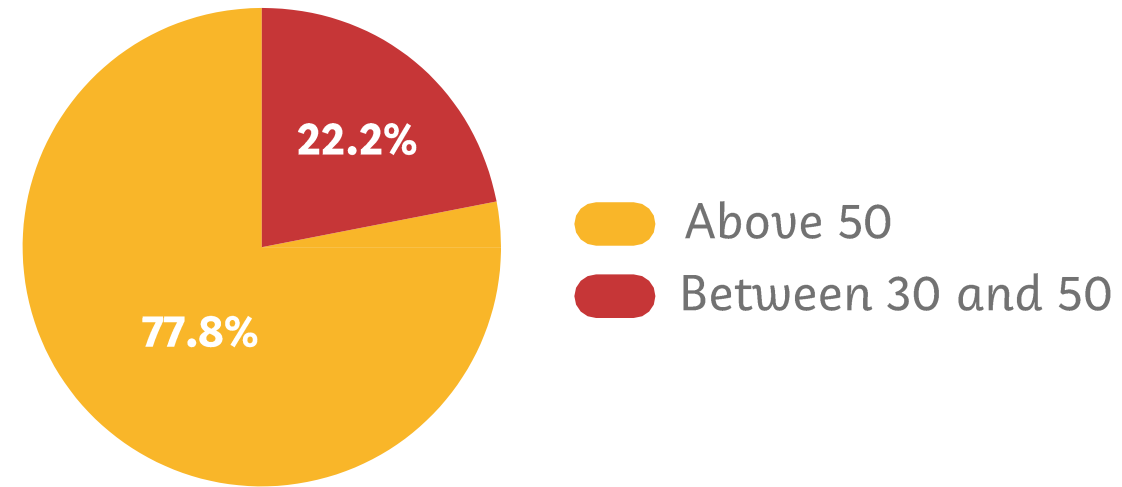


Learn more about the Whistleblowing channel at **Reporting mechanisms and remediation processes**

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## Senior Management composition by age group <sup>1 2</sup>

(GRI 405-1)



<sup>1</sup> There are no Senior Management members under 30 years old.

<sup>2</sup> There has been no change in composition in the last three years.

**2.21 a.**  
**Ratio of the annual total remuneration of the highest-paid person in the organization to the average annual total remuneration of all employees**

2023	2024	2025
0.0026	0.0021	0.0022

**2.21 b.**  
**Proportion of the percentage increase in the total annual remuneration of the highest-paid person in the organization relative to the average percentage increase in the total annual remuneration of all employees**

2023	2024	2025
0.94	0.17	2.46

Regarding the compensation ratio, the variations observed in recent years reflect structural adjustments and internal reconfigurations that occurred in 2024, returning to a more stable level in 2025. This year, the ratio of the increase in the highest remuneration compared to the median remuneration of employees was 2.46, reflecting the creation of executive positions. The compensation values were established by combining data on salaries, commissions, bonuses, and benefits paid to the employee. (GRI 2-21)

The analysis of leadership composition reinforces the need for structured actions to increase female participation in strategic positions. In this context, the Cooperative develops specific initiatives aimed at strengthening the presence of women in the organization by combining active listening, training, and skills development.

## Frimesa com Elas Program

The *Frimesa com Elas* program was structured with the goal of strengthening the female presence in the organization and contributing to the expansion of women's representation in leadership positions. The initiative began with active listening involving 417 female employees, identifying challenges related to self-esteem, professional development, and work-life balance.

In 2025, more than 400 women participated in the program's activities, which included training sessions over 60 days covering topics such as personal development, health, career management, and leadership. The initiative also incorporated technical training at the Yellow Belt level, expanding the participants' qualifications and preparing them for future internal growth opportunities.

The program is directly connected to the strategic goal of expanding the female presence in management positions by 2030 and is part of a set of actions aimed at promoting equity at Frimesa.



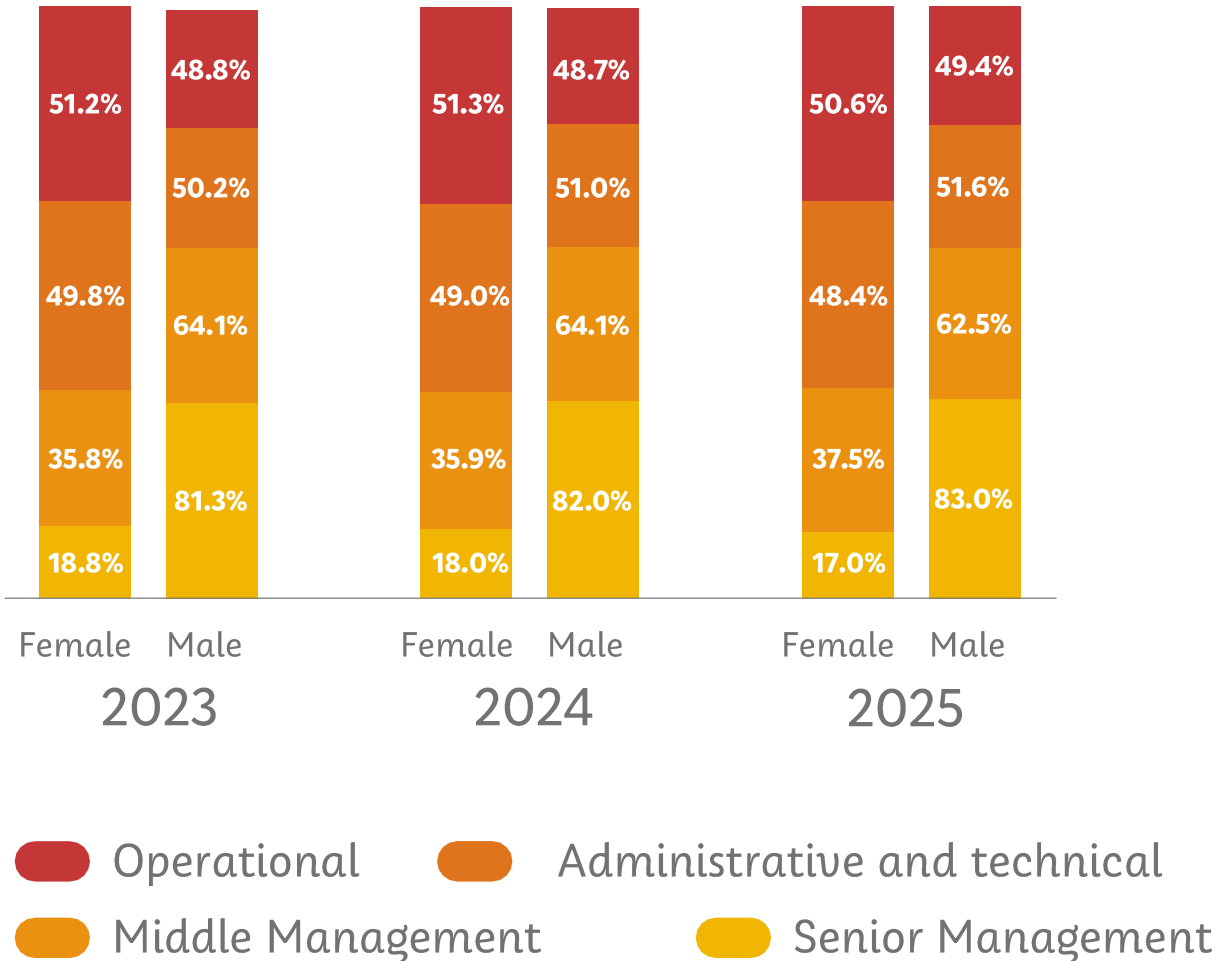
# Workforce diversity

(GRI 405-1)

Frimesa's overall workforce composition maintains gender balance. In 2025, the workforce consisted of 6,425 women and 6,561 men, maintaining a proportion close to the parity observed in previous years. This balance demonstrates stability at the organizational base and the absence of structural distortions in initial hiring.

## Employees per employment category and gender

(GRI 405-1)



When analyzed by hierarchical level, however, a reduction in female representation is observed as one advances in the organizational structure. The presence of women is more significant in administrative and operational functions and decreases in senior management positions, highlighting a challenge for succession and internal promotion. Despite this, a slight advance is noted in middle management in 2025.

### 405-1 b. II. Employees per employment type and age group

	2023			2024			2025		
	< 30 years old	30 to 50 years old	> 50 years old	< 30 years old	30 to 50 years old	> 50 years old	< 30 years old	30 to 50 years old	> 50 years old
Senior Management	2.1%	52.1%	45.8%	2.0%	50.0%	48.0%	1.9%	62.3%	35.8%
Middle management	13.7%	67.7%	18.5%	12.6%	69.5%	17.8%	11.7%	74.2%	14.2%
Administrative and technical	35.4%	55.1%	9.5%	39.7%	51.1%	9.2%	41.5%	49.3%	9.2%
Operational	37.2%	49.0%	13.8%	37.7%	48.0%	14.3%	37.1%	48.3%	14.6%
<b>Turnover rate</b>	<b>35.7%</b>	<b>51.7%</b>	<b>12.6%</b>	<b>37.6%</b>	<b>49.7%</b>	<b>12.8%</b>	<b>37.7%</b>	<b>49.3%</b>	<b>13.0%</b>

Analysis by age group shows a predominance of professionals between 30 and 50 years old in the total workforce, with senior management showing a higher proportion in older age groups.

### 405-1 b. III. Employees by region

	2023	2024	2025
North	0.0%	0.0%	0.0%
Northeast	0.3%	0.4%	0.4%
Center-West	0.4%	0.7%	0.6%
Southeast	5.3%	5.0%	4.5%
South	94.0%	93.8%	94.5%

From a regional perspective, the concentration of employees in the Southern Region follows the location of the main industrial units and affiliated cooperatives. The presence in other regions remains linked to the commercial and administrative structure, reflecting the operational configuration of the business.

## Pay Equity

(GRI 405-2)

Frimesa annually monitors the ratio between the base salary of women and men by functional category as a way to assess internal pay equity and support any adjustments in human resources management policies. The monitoring considers equivalent positions and comparable functions, respecting criteria of responsibility, complexity, and length of service. The Cooperative does not establish salary differentiations based on gender, nationality, or immigration status, adopting technical and objective criteria in defining remuneration.

### 405-1 a. Ratio of Basic Salary and Remuneration Received by Women and Men

	2023	2024	2025
Senior Management	0.80	0.81	0.79
Middle management	0.61	0.71	0.87
Administrative and technical staff	0.76	0.76	0.76
Operation	0.89	0.91	0.92
<b>Ratio of basic salary and remuneration received by women and men</b>	<b>0.79</b>	<b>0.79</b>	<b>0.80</b>

The remuneration ratios reveal that Frimesa has a trajectory of reducing salary inequalities between genders, although the pace of this evolution varies according to the hierarchical level. In 2025, the salary ratio between women and men remained closer to parity in the operational category. In middle management, positive developments were observed in relation to previous years; In Senior Management, the indicator fluctuates, with the variation being associated with the specific composition of positions and the reduced number of positions at this hierarchical level.

With regard to workers who are not employees but whose work is controlled by the Cooperative, the ratio between the remuneration received by women and men was 0.38 in 2025. In the fiscal years 2023 and 2024, there was no comparable record for this group due to the methodological scope then adopted for data consolidation. The 2025 result should be interpreted in light of the specific composition of the outsourced functions included in the report — such as interns, occupational health professionals, and security personnel — whose remuneration is influenced by contracts, technical specialization, and workload.

## Prevention of Discrimination

Frimesa adopts a zero-tolerance stance towards any form of discrimination, harassment or unequal treatment and provides formal and confidential channels for registering complaints, ensuring impartial investigation, confidentiality of information and application of appropriate disciplinary measures when the occurrence is confirmed. These mechanisms are widely publicized internally and are part of the corporate governance and integrity system.

In 2025, no confirmed cases of discrimination were recorded in the Cooperative's own operations. (GRI 406-1)



Learn more about the Whistleblowing Channel at Reporting and remediation process mechanisms

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## Inclusion of People with Disabilities

Frimesa maintains structured initiatives to promote the inclusion of people with disabilities (PwD) in its operations, reinforcing its commitment to equal opportunities and valuing diversity. At the end of 2025, there were 275 PwD on staff.

During the year, the Cooperative had 34 deaf employees on its staff, adopting accessibility and integration measures that favor their full participation in production and administrative activities.

The action is strengthened by partnerships with the Medianeirense Association of the Deaf (AMESFI) and the Medianeirense Association of the Physically Disabled (AMEDEF), institutions that support the development and social inclusion of people with disabilities.

Among the actions carried out, the continued training in Brazilian Sign Language (Libras) stands out, the 10th class of which was completed in 2025, with 16 trained employees, expanding the internal capacity for communication and inclusion. Furthermore, the Cooperative donates recyclable materials to generate income, contributing to strengthening social inclusion and economic impact of this public in the community.





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## 4.3. Occupational Health and Safety

### Commitment:

Plan, support, operate and evaluate the effectiveness of the management system and occupational health and safety programs through protocols and participatory processes that identify risks and provide improvements for safe operations that value the well-being and physical and mental health of employees.

### 2040 Roadmap Target:

Reduce by 25% the severity of accidents by 2025.

### Status:

In progress.

### 2040 Roadmap Target:

Reduce workplace accidents by 50% by 2030.

### Status:

In progress.

Due to the industrial nature of its operations in the meat and dairy supply chains, which involve activities with exposure to physical, ergonomic, biological, and operational risks, occupational health and safety constitute a strategic priority for Frimesa. The Cooperative maintains a structured management system focused on the prevention of accidents and occupational diseases, which is based on Brazilian legislation, applicable Regulatory Standards, and internal protocols that seek to mitigate risks and promote safe environments and is consolidated in the Occupational Medicine and Safety Policy. (GRI 3-3 Occupational health and safety | 403-1)

The approach adopted integrates systematic hazard identification, risk assessment and control, continuous training, monitoring of indicators, and active participation of workers through internal committees and formal communication channels. Occupational health management also includes preventive programs, periodic medical follow-up, and initiatives aimed at the physical and mental well-being of employees. (GRI 3-3 Occupational Health and Safety | 403-2 | 403-3 | 403-6)

Within the scope of the Frimesa ESG 2040 Roadmap, the Cooperative established targets for reducing the severity and occurrence of accidents as part of its strategy to strengthen the safety culture. In 2025, although progress was made in preventive controls and training, three accidents classified as very serious were recorded, including one fatal accident, facts that impacted the performance of the severity indicator, leading to non-compliance with the target within the established deadline.

The events were treated with top priority, technical investigation, review of procedures and reinforcement of operational protocols, maintaining the commitment to continuous improvement and the structural reduction of occupational risks. Given this scenario, the target of reducing the severity of accidents by 25% by 2025 remains classified as “in progress”. (GRI 403-9)

In 2025, following a fatal accident in its operations, Frimesa conducted a technical review of the procedures and controls related to the activities involved, carrying out a formal investigation to identify causes and define corrective and preventive measures. As part of this process, preliminary risk analyses (PRAs) were reassessed, operational protocols were reinforced, and specific training for critical activities was intensified, focusing on standardizing safe conduct and strengthening the culture of prevention.

The Cooperative also expanded the systematic monitoring of frequency and severity indicators, reinforced the performance of the Internal Accident Prevention Committee (CIPA), and integrated lessons learned into training programs and operational supervision routines in order to reduce the likelihood of recurrence and continuously improve its occupational health and safety management system.

In March 2026, after the reporting period of this report, the Cooperative was subjected to routine inspection by the Public Ministry of Labor related to procedures for recording and reporting work accidents, in which inconsistencies in these processes were highlighted. The topic is being addressed with the competent bodies, with the formalization of commitments and the strengthening of control, registration, communication and monitoring mechanisms in occupational health and safety.

In 2025, Frimesa established the Occupational Health and Safety Committee (OSH), reinforcing the governance of the topic and strengthening the alignment between operational management and the public commitment to preventing accidents and protecting life assumed in the 2040 Frimesa ESG Roadmap. The Committee's objectives are to promote a culture of prevention in units and branches, integrate leadership and technical areas in the identification, analysis and control of risks, monitor the performance of OSH indicators and propose continuous improvement actions.

## Employee Management and Participation System

At Frimesa, occupational health and safety management is structured in a formal system integrated into operational routines and aligned with labor legislation and regulatory standards applicable to meat and dairy industry activities. The model includes corporate policies, standardized procedures, definition of responsibilities, and continuous monitoring of indicators, ensuring a preventive and systematic approach to occupational risk management. By 2025, 100% of employees were covered by the occupational health and safety management system, which undergoes internal auditing but is not externally certified. (GRI 403-8)

For non-employees, coverage reached 47% in 2025, compared to 0% in previous years. The variation over the years is related to methodological improvements in consolidating this group and expanding the scope of reporting, which now includes interns, occupational health professionals, and security personnel. Part of these contracts is managed by third parties, which influences the formal scope of direct coverage by the internal system. (GRI 403-8)

Governance of the topic involves the coordinated action of the Occupational Health and Safety (OHS) area, operational leadership, and Senior Management, with periodic reporting of results to the Sustainability Committee and Senior Management. (GRI 403-8)

Worker participation occurs through the Internal Accident Prevention Committee (CIPA), safety dialogues, formal communication channels, and direct involvement in risk analyses and incident investigations. This participatory model strengthens the early identification of hazards and expands co-responsibility for maintaining safe environments. (GRI 403-4)

In 2025, Frimesa initiated structured actions to raise the level of maturity of its safety culture:

- **Safety Moment:**

Minutes dedicated to safety topics at the opening of formal meetings.

- **Good Morning Safety:**

Daily reception with reinforcement of basic guidelines before the start of activities.

- **CIPA Blitz:**

Specific inspections to correct unsafe behaviors.

- **Active Care Route:**

Targeted observation in critical sectors with a preventive focus.

- **Safety Approach Program:**

Integration of the Preventive Safety Inspection (IPS) with the Observation and Prevention Program (POP), acting preventively in correcting unsafe behaviors.

## Hazard Identification, Risk Assessment, and Operational Control

Frimesa adopts a structured process for identifying hazards and assessing occupational risks applied to industrial, administrative, and logistics activities. The methodology includes mapping physical, chemical, biological, ergonomic, and accident risks, with periodic updates and whenever there is a change in process, layout, or technology. The results support the definition of elimination, substitution, engineering control, administrative controls, and the use of Personal Protective Equipment (PPE) following the hierarchy of controls foreseen in the regulatory standards. (GRI 403-2)

The assessments are carried out by a technical team specialized in Occupational Health and Safety (OHS) with the involvement of leadership and the workers themselves in preliminary risk analyses and incident investigations. This approach allows the practical experience of operational teams to be incorporated into the definition of preventive and corrective measures. (GRI 403-2 | 403-4)

In addition to internal risks, the Cooperative also considers health and safety impacts and risks arising from its business relationships, especially in the transportation of animals, raw materials, and finished products. Specific protocols are adopted for carriers, service providers, and third parties operating in its facilities, including operational guidelines, contractual requirements, and audits when applicable. (GRI 403-7)



## Active Participation Safety Channel

Frimesa maintains an open channel for employees to report hazards observed directly to the Occupational Health and Safety (OHS) area, in addition to team meetings, communication through the eu.frimesa por and a whistleblowing channel. All situations are dealt with immediately with on-site observation and a formal checklist.

The Cooperative adopts a non-retaliation policy as outlined in the Code of Conduct. In 2025, a new digital platform was implemented that allows for real-time reporting of unsafe conditions, strengthening



## Promotion of occupational health and well-being

Frimesa maintains a formal structure of occupational health services, responsible for periodic medical monitoring, admission, periodic and dismissal exams, as well as the management of preventive programs in accordance with applicable legal requirements. The work includes clinical assessment, monitoring of work-related illnesses and referral for treatment when necessary, contributing to the preservation of the physical and mental health of employees. (GRI 403-3 | 403-6) Health promotion actions include educational campaigns — such as White January, Pink October and Blue August —, preventive guidance programs, monitoring absenteeism indicators and initiatives aimed at well-being. The Cooperative also provides internal channels for support and guidance, integrating occupational health, work safety and people management in a preventive and multidisciplinary approach. (GRI 403-6)

### Mental Health and Psychosocial Risks

Recognizing the growth of psychosocial challenges in the corporate environment, Frimesa defined the COPSOQ tool as a standard for mapping psychosocial risks in 2025 and began its application.

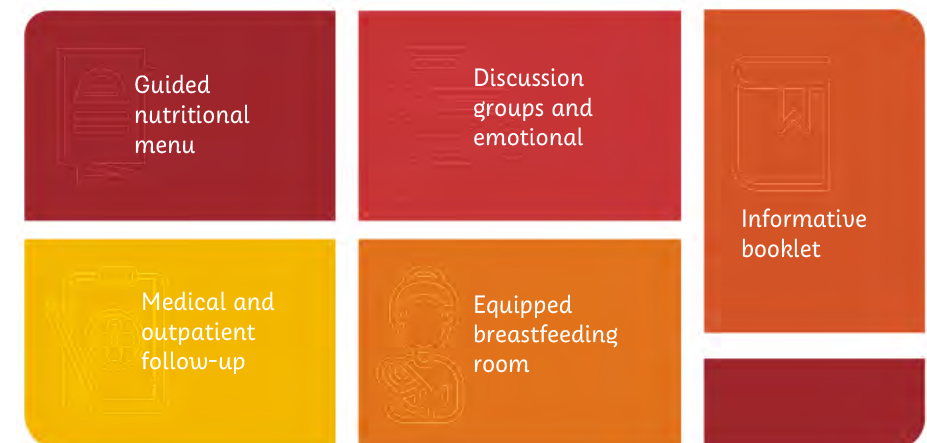
The Cooperative also offers the *Becare* app, which provides meditation, psychological consultations, and specialized mental health support.

In the field of training, all employees receive mandatory training related to the specific risks of their activities, including correct use of PPE, safe operating procedures, accident prevention, emergency response and internal safety guidelines. Training is periodically updated and intensified whenever there is a change in process, acquisition of new equipment or review of protocols. (GRI 403-5)

Since 2023, no deaths resulting from occupational diseases have been recorded and there is no characterization of diseases resulting from activities carried out by Cooperative employees. (GRI 403-10)

### Pregnancy support program

Frimesa maintains a structured program for monitoring pregnant women with:



In 2025, 290 pregnant women participated in the program.

# Performance in health and safety

(GRI 403-9)

Occupational accident indicators are systematically monitored to assess the effectiveness of the health and safety management system and to guide preventive actions.

In 2025, the rate of deaths resulting from workplace accidents was 0.04 per million hours worked, interrupting the sequence of zero rates from previous years. This result was due to a fatal accident at the Medianeira Meat Processing Unit.

**403-9. a. II.**  
**Number and rate of workplace accidents with serious consequences (excluding deaths)**

	2023	2024	2025
Number of occupational accidents with serious consequences (except deaths)	33	41	27
Rate of occupational accidents with serious consequences (except deaths)	1.30	1.40	0.96

**403-9. a. III.**  
**Number and rate of work accidents requiring mandatory reporting**

	2023	2024	2025
Number of work accidents requiring mandatory reporting	177	152	82
Rate of mandatory reportable work accidents	6.98	5.19	2.91

Regarding the number of accidents, after a period of operational expansion and increased personnel movement in 2024, in which the rates rose, the 2025 result showed a significant decrease. Despite the very serious accidents recorded during the period, the rates for the period reflect efforts to stabilize and strengthen preventive practices.

The calculation methodology follows the criteria established by the current Regulatory Standards and the GRI Standards. Serious accidents are considered to be those that required leave from work for more than 15 days lost due to INSS (Brazilian Social Security Institute) benefits. The rates were calculated based on 1 million hours worked. In the reported period, there were no mandatory reporting accidents involving workers who are not employees.





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## 4.4. Consumer Health and Safety

(GRI 3-3 Labor and Employment Conditions)

### Commitment:

Implement and strengthen actions aimed at ensuring product quality throughout its life cycle, as well as full compliance with applicable laws and adherence to voluntary consumer health and safety codes. Including actions aimed at transparency in product labeling and responsible marketing practices.

### 2040 Roadmap Target:

Implementation of biosecurity in 80% of farms.

### Status:

Accomplished.

Ensuring consumer health and safety is a structuring element of Frimesa's strategy, especially given the sensitive nature of its operations in the meat and dairy supply chains. The Cooperative adopts a preventive and integrated approach that covers everything from the origin of the raw

material to the product made available to the market, ensuring rigorous quality control, regulatory compliance, and traceability throughout the entire product lifecycle.

Managing this issue involves technical protocols, laboratory monitoring, internal and external audits, continuous training, and systematic monitoring of quality and compliance indicators with guidelines consolidated by the Quality and Food Safety Management Manual. The practices adopted seek to prevent contamination, ensure adequate microbiological and physicochemical standards, and guarantee that products fully comply with Brazilian sanitary legislation and the requirements of international markets.

As part of the regularly conducted third-party audits, in 2025 Frimesa was once again certified by IFS Food (International Featured Standards), one of the leading global references in food safety recognized by the Global Food Safety Initiative (GFSI). The audit was conducted at the Cheese Manufacturing Unit (UFQ) in Marechal Cândido Rondon and at the Medianeira Meat Processing Unit (UFM), resulting in the renewal of the seal that recognizes our commitment to excellence, compliance, and product safety. Both units achieved the Higher-Level rating, the highest level of performance foreseen by the standard. The Assis Chateaubriand Meat Processing Unit (UFA) received the certification for the first time.

In 2025 , the Dairy Manufacturing Units of Matelândia (UFLM) and Aurora (UFLA) and the Meat Processing Unit of Rondon (UFR) **were approved in the IFS Progress Food audits.**

Within the scope of the Frimesa 2040 ESG Roadmap, biosecurity was established as a strategic priority for strengthening sanitary safety in primary production. By 2025, the goal of implementing biosecurity practices in 80% of integrated farms was achieved, representing a significant advance in mitigating sanitary risks, controlling diseases, and protecting product quality from the source, consolidating the integration between animal health, industrial quality, and consumer safety.

In parallel, Frimesa maintains a commitment to transparency and responsible communication with consumers. The information on the labels follows applicable regulatory standards, including composition, allergens, expiration date, storage, origin, and other legal requirements. The Cooperative also observes responsible marketing principles, avoiding misleading practices and ensuring clarity in communicating product attributes and characteristics. This integrated approach — which combines biosecurity, quality control, traceability, transparent labeling, and responsible communication — underpins Frimesa's public commitment to protecting consumer health and offering safe, reliable food products that comply with the highest quality, technical, and regulatory standards.

## Food Safety Management System

At Frimesa, food safety is managed through a structured system that integrates legal requirements, internal protocols, and recognized quality and food safety standards. This system covers all stages of the production process—from receiving raw materials to storage and shipping—and is based on self-monitoring programs, laboratory analyses, traceability, and systematic compliance verification. (GRI 3-3)

**Frimesa's quality and food safety management system operates with institutionalized, standardized corporate guidelines focused on continuous improvement in all production units.**

The industrial units operate under official inspection and follow the technical standards and regulations applicable to the meat and dairy segments. Controls include microbiological, physicochemical, and sensory monitoring, validation of thermal processes, cold chain control, industrial hygiene, and supplier qualification. (GRI 3-3)

This work is supported by Hazard Analysis and Critical Control Points (HACCP) teams, made up of multidisciplinary professionals who work in the identification, evaluation, and systematic control of risks that may compromise the safety of products, allowing the identification and mitigation of potential risks to consumer health before the product is made available to the market in accordance with global safety standards. (GRI 3-3)

The Cooperative also adopts nationally and internationally recognized standards and certifications to strengthen its food safety management system. Internal and external audits are conducted periodically, covering legal requirements, good manufacturing practices (GMP), prerequisite programs, traceability, and critical process controls.

In 2025, as in previous years, 100% of the industrial units underwent systematic assessment of impacts related to the health and safety of products according to internal protocols and regulatory requirements. For 2025, there was a more specific detailing of the products, with 33 product categories being considered, while in 2023 and 2024 the categorizations defined by the Ministry of Agriculture and Livestock were considered, totaling 19 categories evaluated. (GRI 416-1)

**13.10.4**  
**Percentage of production volume of operational units certified by food safety standards by product type**

	2023	2024	2025
Pork production	0.0%	62.7%	94.8%
Dairy production	75.0%	74.6%	75.4%

**13.10.4**  
**Percentage of production volume of operational units certified by food safety standards**

Standards	2023	2024	2025
<b>IFS Food</b>			
Assis Chateaubriand-PR Meat Processing Unit (UFA)	Not audited	Not audited	100%
Medianeira-PR Meat Processing Unit (UFM)	Not audited	100%	100%
Cheese Manufacturing Unit (UFQ)	100%	100%	100%
<b>IFS Progress Food</b>			
Assis Chateaubriand-PR Meat Processing Unit (UFA)	Not audited	100%	Not audited
Medianeira-PR Meat Processing Unit (UFM)	100%	Not audited	Not audited
Marechal Cândido Rondon-PR Meat Processing Unit (UFR)	100%	100%	100%
Matelândia Dairy Manufacturing Unit (UFLM)	100%	100%	100%
Aurora Dairy Manufacturing Unit (UFLA)	Not audited	100%	100%



The evolution of the percentage of production certified by safety standards demonstrates significant progress in consolidating Frimesa's food safety system, especially in the pork chain. In 2023, there was no certified volume in this category; in 2024, approximately 63% of production began operating under certification, reaching around 95% in 2025. In the dairy chain, in turn, certification already showed a high level in 2023 (75%), maintaining stability throughout the period, with a slight increase to 75.4% in 2025. Although the percentage did not show growth as accelerated as that observed in pork, the indicator reveals consistency and maturity of the control system in this category, sustaining a high standard of compliance. (GRI 13.10.4)

### Monitoring of Manufacturing Partners

To ensure regulatory compliance and integrity of products throughout the entire chain, Frimesa maintains a structured system for monitoring and controlling manufacturing partners. Third-party companies that do not have certifications recognized by the Global Food Safety Initiative (GFSI) are subject to periodic technical audits conducted by the Cooperative's internal team. These assessments verify Good Manufacturing Practices (GMP) requirements, implementation and effectiveness of the HACCP system, traceability, hygienic and sanitary conditions, as well as programs to combat fraud and defend food safety.

## Impact Management and Monitoring

Frimesa maintains a structured process for managing impacts related to consumer health and safety, focusing on prevention, detection, and rapid response to any non-conformities. The system includes continuous monitoring of critical quality parameters, internal and external laboratory analyses, verification of regulatory compliance, and complete traceability of produced batches.

### 416-2 a.

#### Total number of cases of non-compliance with laws and/or voluntary codes regarding health and safety impacts caused by products and services.

	2023	2024	2025
Cases of non-compliance with laws that resulted in a fine or penalty	3	8	2
Cases of non-compliance with laws that resulted in a warning	0	0	0
Cases of non-compliance with voluntary codes	0	0	0
<b>Total non-compliance cases</b>	<b>3</b>	<b>8</b>	<b>2</b>

In 2025, Frimesa promoted a methodological review in the reporting of non-compliance cases related to consumer health and safety, now considering exclusively occurrences with a direct impact resulting from process or product deviations, in addition to including only cases with a final and unappealable judgment. This update contributes to greater accuracy and comparability of information over time.

Under the new methodology, two cases of non-compliance with laws that resulted in fines or penalties were recorded in 2025. The observed reduction should be interpreted in light of the new assessment criteria, which more accurately reflects cases that are actually related to critical impacts on consumer health and safety. Although there is no formal quantitative target

for this indicator — given its dependence on regulatory factors and judicial decisions— systematic monitoring and annual analysis by Senior Management reinforce the Cooperative's commitment to preventing deviations, strengthening internal controls, and continuously improving quality and compliance processes. (GRI 416-2).

The Cooperative has a formalized Recall Plan with defined procedures for communicating to competent authorities, clients and consumers if a significant potential risk is identified. The plan establishes responsibilities, decision flows, public communication and tracking of recalled products, ensuring transparency and agility in crisis management. In 2025, there was no episode of product recall and/or recall, while in 2024 there was a recall in which 973 kilos of products were recalled. (GRI 13.10.5)



## Responsible Marketing, Labeling, and Communication

Frimesa maintains formal procedures to ensure that information and labeling on its products comply with current legislation and its internal quality and transparency standards. The ingredient and packaging approval process requires mandatory technical documentation, including a declaration of origin, technical specifications, laboratory reports, allergen and Genetically Modified Organism (GMO) declarations, a letter of guarantee, HACCP implementation, and applicable certifications. For raw materials, detailed reports and specifications are also required, ensuring traceability and control from the origin of the inputs. Formulations follow applicable regulations. (GRI 417-1) Meat products not ready for consumption include handling and preparation instructions, as well as guidance on proper disposal. The packaging includes a recycling symbol in accordance with the National Solid Waste Policy (PNRS), the EuReciclo seal, and a QR Code for access to expanded information on ingredients and composition, reinforcing transparency and socio-environmental responsibility. (GRI 417-1)

In 2025, as in previous years, 100% of significant product categories were covered by internal labeling assessment and compliance procedures, maintaining the performance observed in previous years. The evaluated portfolio comprises 33 categories, including fresh meats, sausages, deli meats, pharmaceutical products of animal origin, animal feed, dairy products (such as UHT milk, cheeses, cream cheese, butter, powdered milk, yogurts and desserts), as well as recently incorporated categories such as honey and garlic bread. (GRI 417-1)

Regarding non-conformities related to information and labeling, in 2025 there were two cases that resulted in fines or penalties, two cases that resulted in warnings, and one case related to a voluntary code, totaling five occurrences in the period. Although the internal goal is to achieve 100% compliance, the 2025 result represents a reduction compared to 2024, when eight cases of non-conformities were recorded. (GRI 417-2)

Most of the non-conformities stemmed from interpretative differences related to MAPA (Brazilian Ministry of Agriculture, Livestock and Supply) regulations, many of which had outdated wording and were open to different interpretations between the company and the regulatory body. In response, Frimesa reinforced the systematic analysis of applicable legislation, promoted internal alignment between the Research & Development and Innovation (R&D), quality, and regulatory areas, and intensified technical training focused on regulatory updates. The Cooperative also expanded its active participation in sectoral associations, such as ABPA and Viva Lácteos, contributing to working groups for the review and updating of technical regulations on identity and quality, and seeking greater clarity and standardization. (GRI 417-2)

In the scope of marketing communication, no cases of non-compliance with laws or voluntary codes were recorded in 2025, maintaining the history of full compliance observed in previous years. All campaigns, promotional actions and sponsorships are subject to an internal review and prior approval process, ensuring adherence to Brazilian legislation and the guidelines of the Cooperative Code of Conduct. (GRI 417-3)

**417-2 a.**  
**Total number of cases of non-conformities**  
**with laws and/or volunteer codes**

	2023	2024	2025
Cases of non-conformities with laws that resulted in a fine or penalty	1	3	2
Cases of non-conformities with laws that resulted in a warning	2	5	2
Cases of non-conformities with voluntary codes	0	3	1



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## 5. ENVIRONMENTAL MANAGEMENT

### 5.1. Health, animal welfare and traceability

(GRI 3-3 Health, animal welfare and traceability)

#### **Commitment:**

Work towards the eradication and control of animal diseases, as well as the correct inspection of meat and dairy products in respect for the consumer and, therefore, fundamental for the maintenance and opening of new markets and to ensure animal welfare throughout the supply chain, with traceability.

#### **2040 Roadmap Target:**

Certify 100% of manufacturing units in animal welfare by 2025.

#### **Status:**

Accomplished.

#### **2040 Roadmap Target:**

Achieve 100% traceability in the supply chain by 2030.

#### **Status:**

In progress.

Animal health, welfare in production chains, and traceability of raw materials are pillars of Frimesa's business model, considering the nature of its operations in the pig and dairy chains. For the Cooperative, the proper management of these issues is crucial to ensuring food safety. In addition, audits, inspections, technical forms sent by clients, and market demands contribute to the continuous strengthening of controls and the incorporation of operational improvements.

The participation of stakeholders plays a relevant role in the evolution of these practices. Health authorities such as MAPA and ADAPAR, independent certification bodies, national and international clients, affiliated cooperatives, integrated producers, and consumers directly influence the compliance criteria and the updating of adopted protocols.

To mitigate risks and maximize positive impacts, the Cooperative adopts structured policies and programs. In pig farming, the Frimesa Certified Pig Program (PSCF) establishes the pillars of its operations, while in meat processing plants, self-control procedures and external audits ensure compliance with internationally recognized protocols, such as PAACO certification.



### Frimesa Certified Pig Program

The Frimesa Certified Pig Program (PSCF) is the main management tool for the pig chain in the Cooperative. Structured with six pillars — animal welfare, food safety, biosafety, environmental protection, occupational health and traceability —, the program is Applied to the Farms members of the Affiliate Cooperatives and includes annual technical audits, as well as specific market requirements.

In 2025, the PSCF reached 88% adherence among integrated producers, demonstrating the gradual expansion of certification in the production base. The program establishes structural and management goals with a horizon until 2030, consolidating a preventive approach to managing sanitary, regulatory, and reputational risks, as well as strengthening the Cooperative's competitiveness in domestic and international markets.

In the dairy chain, the Supplier Qualification Manual and the Continuing Education Program in Good Agricultural Practices (GAP) guide the professionalization of producers with systematic monitoring of key indicators, mandatory sanitary examinations, and periodic technical visits. All the milk received is analyzed on a monthly basis in a laboratory accredited by the Ministry of Agriculture and Livestock (MAPA), ensuring microbiological and physical-chemical compliance.

### Continuous Education Program in GAP

In 2025, Frimesa maintained its commitment to the qualification of the dairy chain through the Continuing Education Program in Good Agricultural Practices (GAP), ensuring that all supplier producers are duly registered in the MAPA system and integrated into the Milk UP system for registration and technical monitoring. During this period, 1,441 producers received in-person training with training scheduled annually and supplemented by technical visits to rural properties, ensuring continuous monitoring and individualized guidance.



Traceability is a cross-cutting mechanism that integrates both production chains, allowing the tracking of raw materials and finished products from origin to the first external customer. Frimesa's Traceability, Collection and Recall Program, based on the legislation in force and in benchmarks such as IFS Food, establishes guidelines for periodic simulations, batch control and structured incident responses.

In line with its commitment to ensuring animal health, proper product inspection and welfare throughout the supply chain, Frimesa met its goal in 2025 of certifying 100% of its meat processing plants in animal welfare under the PAACO protocol (QIMA/WQS), reinforcing the effectiveness of the control system.

# Pig Production Chain: Animal Health and Welfare

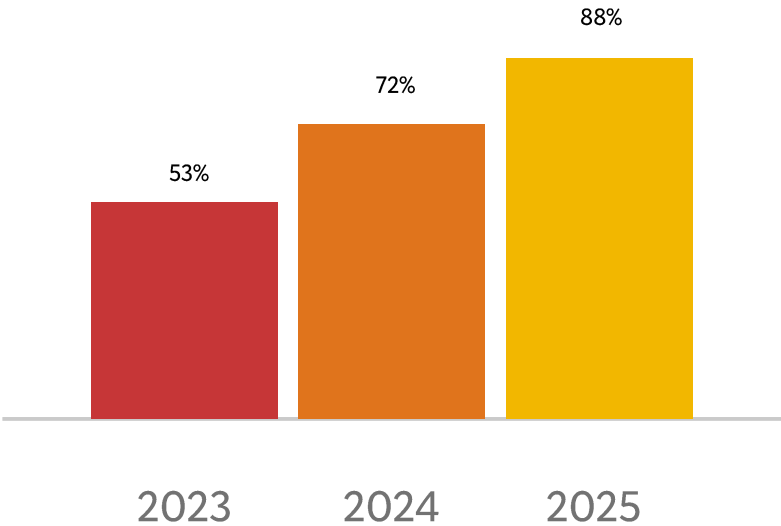
Frimesa ensures the health and welfare of pigs through an integrated approach that encompasses the stages of breeding, transport, housing, stunning, and slaughter, aligning with national regulations and the Terrestrial Animal Health Code of the World Organization for Animal Health (WOAH). The management of this issue is primarily operationalized through the Frimesa Certified Pig Program (PSCF). (GRI 13.11.1)

In the field, certified farms undergo annual audits, in which requirements related to housing density, thermal comfort, structural conditions, rational management, and technical welfare indicators are verified. Currently, pigs are housed at densities above the current regulatory minimum, and the facilities have fans, nebulizers, curtains, and shade netting to maintain an adequate environment. Transportation is carried out exclusively by vehicles approved according to internal regulations. (GRI 13.11.1)

**Currently, the available space per pig exceeds the minimum required by current regulations.**

At slaughter, the stunning methods employed are authorized by MAPA (Brazilian Ministry of Agriculture, Livestock and Supply), with rigorously monitored technical parameters. The use of antibiotics and other veterinary medicines is restricted to therapeutic or metaphylactic purposes, always under the prescription of a qualified veterinarian and strictly respecting dosages and withdrawal periods. The PSCF Program acts as a mechanism to prevent indiscriminate prophylactic use, reinforcing biosecurity practices that reduce infectious pressure on farms. (GRI 13.11.1)

Percentage of production certified by the Frimesa Certified Pig Program



The evolution of the percentage of certified production demonstrates consistent progress in consolidating the animal welfare system. The percentage increase in the volume produced with certification reflects the increased adherence of integrated producers to the PSCF and the strengthening of technical audits. This growth demonstrates the maturation of governance in the field and alignment with market demands. (GRI 13.11.2)

**13.11.2 Percentage of the production volume of the organization's units certified with animal health and welfare standards**

	2023		2024		2025	
	PAACO	Mission to Care	PAACO	Mission to Care	PAACO	Mission to Care
Assis Chateaubriand-PR (UFA) Meat Processing Unit (%)	Not audited	100%	100%	100%	100%	Not audited
Medianeira-PR Meat Processing Unit (UFM) (%)	100%	Not audited	100%	Not audited	100%	100%
Marechal Cândido Rondon-PR Meat Processing Unit (UFR) (%)	100%	Not audited	100%	Not audited	100%	100%



In parallel, 100% of the pork processing units are certified in animal welfare by QIMA/WQS, under the PAACO protocol, consolidating full compliance in the industrial plants and meeting the goal of the 2040 ESG Roadmap. In addition to this certification, the Medianeira (UFM) and Marechal Cândido Rondon (UFR) Meat Processing Units also received the "Mission to Care - Single Well-being" seal, granted by QIMA/WQS to organizations that meet rigorous requirements related to animal feed, structural conditions, equipment and handling.

*100% of pig processing units are certified under the PAACO protocol and received the Mission to Care – Single Well-being seal.*

## Dairy Chain: Health, Qualification, and Good Agricultural Practices (GAP)

(GRI 13.11.1)

In the dairy chain, Frimesa structures its approach to animal health and welfare based on the Milk Supplier Qualification Manual, an instrument that establishes technical, legal, and operational criteria to ensure quality, food safety, and sustainability in primary production. The qualification process includes the following central axes: Quality, Safety, and Good Agricultural Practices (GAP).

Producers are classified into three levels of eligibility — Level 1 (A), Level 2 (B), and Level 3 (C) — according to the score obtained in a structured technical checklist. The established goal is to achieve at least 82% compliance for levels 1 and 2 and 100% compliance for level 3. In 2025, 97% of producers were classified at Level 1 (A), demonstrating a high degree of adherence to good practices and consistent progress compared to previous years.

The sanitary monitoring of the dairy herd is carried out by veterinarians and field technicians, who monitor mandatory brucellosis and tuberculosis controls, verify sanitary certificates and provide guidance on compliance with legal requirements.



In 2025, Frimesa had 21 technicians working directly in the field, conducting structured technical visits, checklist diagnoses and developing individualized action plans for continuous improvement.

In terms of milk quality and safety, the results show performance exceeding the target throughout the recent historical series, reinforcing the effectiveness of the implemented technical actions. Furthermore, 100% of the milk received is analyzed monthly in an external laboratory accredited by MAPA. The results are returned individually to the producers, accompanied by technical guidance for correcting any deviations.

In 2025, 99% of the total volume received met the quality and safety requirements, demonstrating the effectiveness of the qualification model, technical monitoring, and continuous support to the producer.

## Traceability and Qualification of the Supply Chain

Initiatives to ensure traceability in the supply chain guarantee transparency, food safety, and socio-environmental compliance in Frimesa's operations. Through monitoring and control systems for the origin of inputs and the practices adopted by suppliers, the Cooperative strengthens the management of environmental, social, and integrity risks throughout the value chain. This process allows for monitoring the legal, labor, and environmental compliance of business partners, preventing negative impacts associated with the production of raw materials, and ensuring the quality and safety of products intended for the consumer.

The Self-Control of Traceability Program operates bidirectionally, covering both the traceability of the origin (upstream) and the destination (downstream). In the upstream flow, each batch of product can be traced back to its specific origin. In the case of pork protein, it is possible to identify the farm of origin through the Animal Transit Guide (GTA), access the production and health history of the batch (feed, vaccines, medications and birth dates) and link the raw material to the records of the integration system of the Affiliated Cooperatives. For critical ingredients, packaging and raw materials, the system allows identifying the manufacturing batch of the specific supplier, ensuring complete documentary and digital traceability. (GRI 13.23.2)

*In 2025, the project to digitize the Self-Control spreadsheets was initiated in the Cooperative's six industrial units, ensuring greater efficiency and traceability of production processes. The goal is 100% digitization by 2026, with 2025 ending with 30% of the spreadsheets digitized.*

Due to the operational characteristics of processing and raw material collection, the traceability of the finished product is not performed by individual producer, but by batch. In slaughterhouses, the batch represents all animals slaughtered on a given processing day. In dairies, it includes all producers whose milk volumes make up the transport tank at the time of collection. This model allows for the collective identification of the origin of the raw material, ensures sanitary control, and enables the rapid adoption of corrective measures, such as collection or recall of the entire batch, if necessary.

When raw materials from third parties are used — such as meats from other species or dairy products — an internal code is generated that links the input to the supplier's original batch and to the results of quality tests performed upon receipt. The acquisition of these inputs is restricted to suppliers inspected by the Federal Inspection Service (SIF) or equivalent, such as the Brazilian System for Inspection of Products of Animal Origin (SISBI), ensuring that legal traceability is already established at the origin. In the downstream flow, the Oracle system inextricably links the product batch code to the invoices and registration data of the destination customer. This integration allows for precise identification of when and to whom each batch was shipped, strengthening the response capacity in the event of incidents and consolidating the governance of the distribution chain.

### Frimesa Supplier Program

Implemented for over 15 years, it acts as a strategic instrument for the development, qualification, and evaluation of suppliers and service providers. The program establishes technical and compliance criteria applicable to raw materials, packaging, supplies, outsourced services, and logistics operations that directly impact the quality and safety of products and is reviewed annually. As part of its supply chain evolution strategy, Frimesa encourages its suppliers to seek certifications recognized by the GFSI, which may even exempt them from internal audits, reducing operational costs and promoting international standardization. (GRI 13.23.4)

By 2025, 49% of suppliers had some level of certification from programs aligned with the GFSI. (GRI 13.23.3)





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## 5.2. Residue and Waste Management

(GRI 3-3 Residue and Waste Management)

### Commitment:

Adopt actions involving non-generation, reduction, reuse, recycling, treatment, and proper disposal, as well as awareness campaigns, to minimize the negative impacts of waste generated in operations on the environment.

**2040 Roadmap Target:** achieve 38% reverse logistics for packaging by 2030.

**Status:** In progress.

**2040 Roadmap Target:** Achieve 50% recyclable, reusable, or biodegradable packaging by 2040.

**Status:** In progress.

In line with this commitment, the Cooperative operates with formal guidelines (Solid Waste Management Plan — PGRS — and requirements of the National Solid Waste Policy — PNRS), segregation and storage controls, traceability, and legal compliance assessment of the service providers responsible for collection, transportation, and disposal, reinforcing governance and mitigating environmental and reputational risks. In the Frimesa 2040 ESG Roadmap, the reverse logistics and packaging portfolio evolution goals materialize the transition from a compliance approach to a circularity agenda. The goal of achieving 38% reverse logistics for packaging by 2030 guides the strengthening of partnerships and compensation mechanisms for post-consumer packaging, while the goal of reaching 50% recyclable, reusable, or biodegradable packaging by 2040 directs Research & Development and Innovation (R&D&I) and purchasing decisions to reduce dependence on virgin raw materials and increase the recyclability of materials.

This direction is particularly relevant given the regulatory advancements in the country, such as Decree No. 12,688/2025, which establishes a reverse logistics system for plastic packaging, reinforcing market expectations and minimum requirements for the circularity of these materials.

*In the field, the cooperative members are continuously instructed on the **correct handling and disposal of waste through the Frimesa Certified Pig Program.***

## Waste generation and disposal

In Frimesa's industrial activities, waste is generated at different stages of the production process, including the receipt of raw materials, industrial processing, product shipment, and wastewater treatment. In receiving, waste may result from refuse and unsuitable raw materials; in processing, packaging of inputs and finished products, as well as damaged products or by-products, stand out. Waste is also generated in support activities, such as sludge from wastewater treatment, used lubricating oils, construction waste, unusable equipment, chemical product packaging, and organic waste from restaurants. (GRI 306-1)

In the upstream chain, the Cooperative operates through the Regional Management Plan for the Agricultural Use of Pig Waste, promoting the agricultural use of waste to replace mineral fertilizers with the technical support of the collection “Management of residues from animal production”, a work developed by the Brazilian Agricultural Research Corporation (Embrapa) with direct sponsorship from Frimesa. In the downstream sector, it maintains partnerships with the Institute for Promotion and Support for Recycling (Inpar) and Eu-Reciclo to compensate 38% of the packaging placed on the market, the target of the ESG Roadmap. (GRI 306-1)

**306-4 a. / 306-5 a. Total weight  
in metric tons of waste  
destined and not  
destined to disposal (t)**

	<b>2023<sup>1</sup></b>			<b>2024</b>			<b>2025</b>		
	<i>Waste NOT destined for final disposal</i>	<i>Waste destined for final disposal</i>	<i>Waste generated</i>	<i>Waste NOT destined for final disposal</i>	<i>Waste destined for final disposal</i>	<i>Waste generated</i>	<i>Waste NOT destined for final disposal</i>	<i>Waste destined for final disposal</i>	<i>Waste generated</i>
<b>Non-hazardous</b>									
Boiler ash	448.6	589.30	1,037.90	453.60	601.40	1,055.00	516.80	789.10	1,305.90
WWTP sludge	32,136.90	824.60	32,961.50	38,699.20	580.50	39,279.70	63,249.30	1,306.40	64,555.70
PPE	10.20	0	10.20	12.70	3.10	15.80	39.80	0.70	40.50
Paper and cardboard	1,050.10	0	1,050.10	1,044.10	0	1,044.10	1,057.10	0	1,057.10
Plastic	1,285.20	228.80	1,514.00	1,466.80	544.70	2,011.50	1,365.20	593.5	1,958.70
Production waste	30,719.20	2,715.30	33,434.50	27,443.20	1,411.80	28,855.00	23,207.30	1,584.40	24,791.70
Oil waste	6	0	6.00	6.40	0	6.40	4.20	0	4.20
Organic waste	32.70	42.20	74.90	237.40	84.50	321.90	173.5	81.20	254.70
Construction waste	0	12.20	12.20	0	0	0	0	6.60	6.60
Non-recyclable waste	0	959.80	959.80	2.70	568.60	571.30	0	555.10	555.10
Metal scraps	250.50	0	250.50	222.40	0	222.40	443.50	0	443.50
Glass	1.70	0.80	2.50	0.70	1.90	2.60	0	2.70	2.70
Water Treatment Station sludge	0	0	0	0	140.50	140.50	116.80	41.40	158.20
<b>Total NON-hazardous waste generated (t) per disposal</b>	<b>65,941.10</b>	<b>5,373.00</b>	<b>71,314.10</b>	<b>69,589.20</b>	<b>3,937.00</b>	<b>73,526.20</b>	<b>90,173.50</b>	<b>4,961.10</b>	<b>95,134.60</b>
<b>Hazardous</b>									
Electronic	3.70	0.20	3.90	2.80	0.10	2.90	3.50	0.30	3.80
Light bulbs	0.40	0.50	0.90	0	0.80	0.80	0	0.50	0.50
Batteries	1	0	1	0	0	0	0	0.10	0.10
Health service waste	0.40	0	0.40	0.40	0.10	0.50	0.10	0.40	0.50
Laboratory waste	0	0.40	0.40	0	10.40	10.40	0	11	11
Construction waste	0	21.30	21.30	0	24.30	24.30	0	38.80	38.80
WWTP sludge	0	19.30	19.30	0	9.20	9.20	0	18.40	18.40
Oil waste	7.80	0.60	8.40	8	0.90	8.90	11.40	0	11.40
<b>Total hazardous waste generated (t) by disposal</b>	<b>13.30</b>	<b>42.30</b>	<b>55.60</b>	<b>11.20</b>	<b>45.80</b>	<b>57.00</b>	<b>15.00</b>	<b>69.50</b>	<b>84.50</b>

<sup>1</sup> updated data

In 2025, Frimesa recorded a 29% increase in total waste generation compared to 2024, mainly associated with scheduled maintenance at the Wastewater Treatment Plants (WWTPs) of the Assis Chateaubriand (UFA) and Medianeira (UFM) Meat Processing units, which significantly increased the amount of WWTP sludge discharged. Additionally, UFA's operational performance contributed to the variation with an increase of approximately 24% in pork processing in the second half of the year, raising the production rate and, consequently, the generation of waste inherent to the operations. (GRI 306-3)

To ensure greater integrity and speed in the analysis, the 2023 data were consolidated from the information declared in the National Information System on Solid Waste Management (SINIR). From 2024 onwards, the Cooperative adopted an online waste management platform, integrated with SINIR, and the data for 2024 and 2025 were extracted entirely from this tool, allowing real-time visibility, standardization, and better comparability between periods, even in the face of relevant operational variations. (GRI 306-3)

### Waste not destined for final disposal

Frimesa prioritizes routes that allow for the valorization and reuse of materials. In 2025, 95% of the total waste generated was destined for alternatives such as recycling, composting, and biodigestion with energy recovery, and only 5% was sent to final disposal in landfills. Among non-hazardous waste, the efficiency is similar, with only 5% being destined for final disposal. (GRI 306-4)

In the segment of hazardous waste that was not destined for final disposal, recycling consolidated itself as the main route in 2025, representing 99% of non-landfill disposal alternatives. (GRI 306-4)

#### 306-4 b.

##### Total weight in metric tons of hazardous waste NOT destined to disposal (t)

	2023 <sup>3</sup>	2024	2025
Recycling <sup>1</sup>	12.5	10.7	14.9
Other recovery operations <sup>2</sup>	0.8	0.4	0.1
<b>Total weight of hazardous waste not destined to disposal (t)</b>	<b>13.3</b>	<b>11.1</b>	<b>15.0</b>

<sup>1</sup> considering recycling and re-refining  
<sup>2</sup> considered treatment via autoclave  
<sup>3</sup> updated data

For non-hazardous waste not intended for final disposal, Frimesa adopts a diversified recovery model, with routes that include recycling, composting and biodigestion, as well as agricultural use, animal feed and technical destinations associated with effluent treatment (as aligned with the disposal company). Preparation for reuse was not one of the disposal methods used in any of the waste categories. (GRI 306-4)

#### 306-4c.

##### Total weight in metric tons of NON-hazardous waste NOT destined to disposal (t)

	2023 <sup>3</sup>	2024	2025
Recycling <sup>1</sup>	21,737.6	23,478.5	23,443.7
Other recovery operations <sup>2</sup>	44,203.7	46,110.7	66,729.8
<b>Total weight of hazard waste not destined to disposal (t)</b>	<b>65,941.3</b>	<b>69,589.2</b>	<b>90,173.5</b>

<sup>1</sup> Recycling, composting, and biodigestion treatment are considered.  
<sup>2</sup> Agricultural use, animal feed, and wastewater treatment are considered (the latter for wastewater treatment plant sludge residue, as agreed with the destination company).  
<sup>3</sup> Updated data.

Regarding the operating location, 100% of the waste not destined for final disposal — Hazardous and non-hazardous waste — routed to operations outside the organization, carried out by licensed third parties with document control and traceability through the online waste management platform (supplier module). (GRI 306-4)

### Waste destined for final disposal

In 2025, final disposal was concentrated in landfill confinement for both non-hazardous and hazardous waste. For hazardous waste, this route remains the only one available due to technical and safety restrictions that, in the current scenario, limit recovery alternatives on a large scale for a significant portion of these materials; the Cooperative monitors emerging technologies to expand valorization in the future without compromising operational and environmental requirements. (GRI 306-5)

#### 306-5 b.

##### Total weight in metric tons of hazardous waste destined to disposal (t)<sup>2</sup>

	2023 <sup>1</sup>	2024	2025
<b>Hazardous waste</b>	<b>42.3</b>	<b>45.8</b>	<b>69.5</b>
<b>Non-hazardous waste</b>	<b>5,372.9</b>	<b>3,937.0</b>	<b>4,961.1</b>

<sup>1</sup> updated data  
<sup>2</sup> Incineration, with or without energy recovery, or other disposal operations were not used; the only method applied was landfill confinement.

From a governance and operational responsibility standpoint, the Cooperative manages waste internally from generation to temporary storage, and final disposal is carried out by licensed third-party companies with prior document

verification and automatic blocking of the issuance of a Waste Transport Manifest when expired licenses are identified, ensuring legal and contractual compliance. Just like with recovery, final disposal also occurs entirely outside the organization, being managed and traceable by the online platform. (GRI 306-2)

## Materials and Packaging

Packaging is a critical element of Frimesa's business model, as it ensures the containment, protection, and sanitary integrity of products throughout their shelf life, in addition to contributing to logistical resilience (transport and handling) and communication with the consumer through information and layout. At the same time, the use of materials — especially plastics — implies potential and real environmental impacts associated with post-consumption, when disposal is inadequate and can generate soil, water, and air contamination, with repercussions for public health and quality of life. (GRI 3-3)

*The Packaging R&D sector works on reducing basis weight, resizing, migrating to single materials, and "design for recyclability," contributing to reducing waste generation and the carbon footprint and reinforcing the transition to a circular economy.*

The Cooperative maintains partnerships with suppliers and directs continuous efforts toward innovation in order to seek solutions that reconcile quality, cost, technical performance, and impact reduction, including through structured reverse logistics initiatives via environmental compensation. (GRI 3-3)

In 2025, measurable operational results stand out (GRI 306-2):

- Resizing more than 42 box items, with a reduction exceeding 333 tons/year of cardboard (and cost reduction), and a reduction of 15 tons/year of plastic through adjustments to thickness and dimensions in specific units and lines;
- Digital/dummy label project (replacement of physical consumables), with a reduction in labels and ribbon, lower labor demand, and environmental gains through the dematerialization of the process.

***In 2025, an approximate reduction of 53 tons of discarded plastics was recorded, associated with packaging optimization and improvement actions conducted by R&DI.***

### Materials Used and Packaging Intensity

In 2025, Frimesa used 15,078 tons of packaging (primary, secondary, and tertiary) for the packaging and protection of the products it sells. The inventory composition was led by paper (55%), followed by plastics (28%), with variations associated with optimization projects and the production profile. (GRI 301-1)

#### 301-1 Materials used in metric tons

	2023 <sup>2</sup>	2024 <sup>3</sup>	2025
<b>Materials used</b>			
<b>Non-renewable</b>			
Plastic	4,078.90	4,506.40	4,185.80
Steel, aluminum and iron	99.00	109.00	106.50
Mixed materials	2,528.90	2,453.00	2,517.50
Other <sup>1</sup>	21.90	25.80	19.30
<b>Total non-renewable materials used</b>	<b>6,728.70</b>	<b>7,094.20</b>	<b>6,829.10</b>
<b>Non-renewable</b>			
Paper	8,948.70	9,300.00	8,249.30
<b>Total non-renewable materials used</b>	<b>8,948.70</b>	<b>9,300.00</b>	<b>8,249.30</b>

<sup>1</sup> Others correspond to mixed materials, without the possibility of separation, such as biaxially oriented polypropylene film and heat-shrinkable materials.

<sup>2</sup> Updated data



To assess efficiency, the Cooperative calculates an intensity indicator (kg of packaging per ton of product sold), which in 2025 was 46.8 kg/ton, with a significant reduction in paper (25.6 kg/ton), mainly reflecting actions to resize tertiary packaging (cardboard boxes).

**Intensity of material usage**

	2023	2024	2025
Packaging weight per ton of product sold (kg/t)	47.1	48.4	46.8
Paper packaging weight per ton of product sold (kg/t)	26.9	27.5	25.6

The highlight of the period was the performance of paper packaging, which showed a 6.9% reduction in 12 months. This result is a direct consequence of the portfolio review and the tertiary packaging redesign projects, which allow for the same product protection and quality with lower demand for natural resources, better cost efficiency, and logistical gains with more compact packaging.

**Reuse of logistical and productive support materials**

Frimesa maintains a closed-loop system for operational support items, such as cooking nets, straps, and palletizing corner protectors, with 100% reuse in the reported three-year period, given that these materials are monitored and remain in circulation until the end of their functional lifespan. The variations observed reflect adjustments in capacity and operational safety, such as the increase in cooking nets to support productive expansion and the increase in corner protectors to meet logistical demand, maintaining stability in the following period. (GRI 301-3)

The Cooperative restricts reuse to these auxiliary items in compliance with sanitary and food safety requirements: primary packaging and direct contact materials are not reused, avoiding risks of cross-contamination and ensuring food integrity in accordance with applicable regulatory frameworks.



*Frimesa maintains a closed-circuit system for operational support items, such as cooking nets, palletizing belts and angles, with 100% reuse in the reported three-year period.*



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## 5.3. Water Use and Wastewater Generation

(GRI 3-3 Water Use and Wastewater Generation | 303-2)

### Commitment:

Adopt actions that reduce negative impacts on the use of water resources, considering water intake and consumption, effluent disposal, water intensity of operations, water stress in operating areas, and the management of water-related risks and opportunities.

### 2040 Roadmap Target:

Reach 10% water reuse by 2025.

### Status:

Accomplished.

### 2040 Roadmap Target:

Reduce water consumption in the industries by 10% by 2030.

### Status:

In progress.

Aware that access to water is an essential human right, the Cooperative adopts a structured approach to identify, prevent, mitigate, and monitor real and potential impacts associated with water intake, consumption, and disposal, integrating operational controls, internal guidelines, and continuous risk assessment.

The management approach is guided by guidelines consolidated in the Water and Effluent Manual, by systematic flow controls, and by treatment systems sized to ensure compliance with current licenses and permits. The definition of minimum quality standards considers the profile of receiving water bodies, applicable legal requirements, and recognized technical references, ensuring that disposal occurs in a manner compatible with environmental assimilation capacity.

The topic is formally included in the ESG 2040 Roadmap; the reuse target represents a vector of the water strategy by encouraging internal circularity and reducing dependence on primary sources. Fulfilling its public commitment, Frimesa surpassed the milestone of 10% water reuse in 2025. The goal of reducing consumption reinforces the commitment to eco-efficiency and requires continuous improvement in monitoring, automation, process review, and integration between operational areas.

The effectiveness of the measures adopted is monitored through the systematic collection of data on water intake, consumption, reuse, and disposal, consolidated in periodic technical reports and analyzed by a multidisciplinary team composed of supervisors, managers, and environmental specialists from the units.

An important milestone in this journey is the integration of a new employee dedicated exclusively to efficiency, savings, and new projects. This strategic move aims to accelerate the identification of conservation opportunities and lead an internal cultural transformation. The goal is for the conscious use of water to cease being just a technical guideline and become a value experienced daily by all professionals, stimulating engagement and innovation at the base of the operation.



## Water as the axis of the 2025 Innovation Program

Focusing on mitigating the risk of inefficient use of water resources, Frimesa chose the theme “Water” as a priority in the Innovation and Continuous Improvement Program in 2025. During Environment Week, it promoted the technical lecture “Water Management in Brazil” with an expert from Embrapa, aligning the strategic audience with water availability trends and regulatory challenges. At the same time, gamification actions with employees reinforced practices of conscious use, waste prevention and identification of leaks in operational units.

## Water Collection

Water collection is carried out from surface sources, underground wells, third-party supplies and internal reuse systems, according to the operational needs of each unit, with 100% of the collection being from fresh water sources. Water consumption varies according to production processes, including cleaning, sanitizing, cooling and specific production stages. Collection and consumption assessments are periodically carried out to prevent impacts. All water used is subjected to appropriate treatment before disposal, ensuring compliance with environmental legislation and applicable standards. (GRI 303-1)

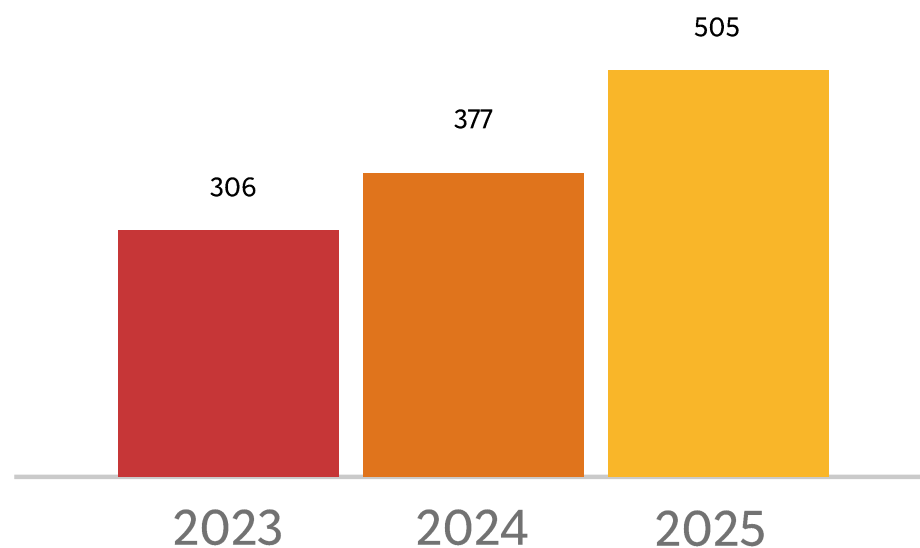
**303-3 a.**  
**Total water collection in all areas in megaliters (10<sup>6</sup> liters)**

	2023	2024	2025
Surface water	1,294	1,134	1,168
Underground water	2,874	3,192	3,175
Third-party water	394	427	541
<b>Total water collection</b>	<b>4,562</b>	<b>4,753</b>	<b>4,884</b>

In 2025, total water collection reached 4,884 megaliters, representing an increase of approximately 3% compared to 2024. This increase is directly associated with the operational expansion of the Assis Chateaubriand Meat Processing Unit (UFA), consolidated in the last quarter of the period, which demanded a greater volume of water to guarantee sanitary and quality standards compatible with the increase in pork processing. Even so, the percentage variation in intake was lower than the productive growth, indicating a relative gain in eco-efficiency in the use of the resource. (GRI 303-3)

To date, there is no record of water intake in areas classified as water-stressed. The water risk management map is in the structuring stage and should be completed in 2026, allowing for technical classification of units according to the regional water vulnerability level in future reporting cycles. (GRI 303-3)

**Water produced (reuse) in megaliters (10<sup>6</sup> liters)**



In 2025, the evolution of internal reuse ("produced water") is noticeable, reaching 505 ML. This volume contributes to reducing the need for additional intake and is directly connected to the goal of achieving 10% reuse by 2025, reinforcing the transition to a model of greater water circularity. From a methodological point of view, collection data are obtained through direct measurements, consolidated by source, and classified according to water quality criteria. The exclusion of reuse volume from the total collection indicator follows the technical premise that only water withdrawn from natural sources or supplied by third parties makes up this indicator.(GRI 303-3)

**Water discharge**

(GRI 303-4)

Water discharge is managed through treatment systems designed to meet the characteristics of the waste generated in industrial operations and the requirements of current environmental licenses. Continuous monitoring of physical-chemical and biological parameters ensures that the discharge occurs in accordance with the established limits, considering the assimilation capacity of the receiving water bodies and the regional specificities of each unit.

**303-4 a.**  
**Total discharge of water in all areas in megaliters (10<sup>6</sup> liters)**

	2023	2024	2025
Surface water	3,554	4,148	3,877
Other forms	168	134	37
<b>Total discharge of water (megaliters)</b>	<b>3,722</b>	<b>4,282</b>	<b>3,914</b>



In 2025, total water discharge reached 3,914 megaliters, representing an increase of approximately 9% compared to 2024. The main destination remains the discharge into surface water, which totaled 3,877 ML in the period. The overall reduction in the volume discharged is associated with operational adjustments and greater efficiency in the internal reuse of water, aligned with the strategy of expanding reuse.

The 72% reduction in the "Other forms" category stands out, resulting from the strategic interruption of sending effluents from the Matelândia Dairy Manufacturing Unit (UFLM) for application to soil (fertigation), where the treated effluent is now being sent to the water body in accordance with the standards required by current environmental legislation.

To date, there is no segregated quantitative data for discharge in areas classified as water-stressed. The water risk management map is in the structuring stage and should be completed in 2026, allowing for technical classification of units according to the regional water vulnerability level in the future.

From a methodological standpoint, disposal data are obtained by direct measurements at treatment plants and consolidated annually considering the volumes actually released or destined for other forms of application. This system ensures consistency, temporal comparability and adherence to regulatory requirements, in addition to allowing integrated analysis between collection, consumption and return to the environment.



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## Water Consumption

(GRI 303-5)

Water consumption represents the portion of the resource that does not return to the environment in the form of disposal, corresponding to the volume incorporated into products, evaporated in industrial processes or retained in by-products. This indicator consolidates the organization's water balance and allows the assessment of operational efficiency in the use of the resource, integrating the capture and disposal analysis presented.

<b>303-5 a. Total consumption of water in all areas in megaliters (10<sup>6</sup> liters)</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Total intake	4,562	4,753	4,884
Total discharge	3,722	4,282	3,914
<b>Total consumption of water (megaliters)</b>	<b>840</b>	<b>471</b>	<b>970</b>

In 2025, total water consumption was 970 megaliters. In comparison to 2024, there is a nominal increase in consumption, mainly explained by the operational expansion of the Assis Chateaubriand Meat Processing Unit (UFA) in the last quarter of the period, which increased the volume of production and, consequently, the water demand incorporated into the processes. In this reporting cycle, there is no segregated consumption data in areas classified as water stress areas.

## 5.4. Energy Efficiency

(GRI 3-3 Energy Efficiency)

Considering the relevance of electrical, thermal and fuel energy consumption in industrial meat and milk processing operations, the management of the topic includes the implementation of measures to reduce specific consumption and the progressive transition to renewable sources, which are aligned with the Cooperative's climate strategy.

The management approach integrates long-term goals, continuous monitoring of operational indicators and technological innovation initiatives. The Cooperative conducts an annual inventory of GHG emissions and a survey of the energy matrix, allowing it to assess the share of renewable sources, identify reduction opportunities, and guide strategic decisions..

Within the scope of the 2040 ESG Roadmap, Frimesa is committed to continually improving its energy efficiency and diversifying its matrix through the expansion of clean and sustainable sources. The established target of reaching 95.7% of renewable sources in the industry by 2030 guides

investment in biomass, biogas, solar energy, and the progressive replacement of fossil fuels. This guideline is aligned with the ambition of carbon neutrality by 2040 and strengthens the coherence between energy performance and climate strategy.

### Commitment:

Adopt actions to improve energy efficiency in the operations, including the reduction of consumption, diversity of energy matrix through the use of clean and sustainable sources.

### 2040 Roadmap Target:

Achieve 95.7% renewable energy sources in industries by 2030.

### Status:

In progress.

**In 2025, the use of renewable energy reached 96.4%.**

Projects such as the expansion of the photovoltaic plant at the Assis Chateaubriand Refrigeration Unit, the resumption of full operation of the biodigesters, and studies for the incorporation of biomethane and fleet electrification represent concrete vectors for achieving the goal. Even though operational fluctuations — such as maintenance on biodigesters — may temporarily affect the relative consumption of fossil fuels, the strategic trajectory remains oriented towards reducing energy intensity and consolidating a predominantly renewable matrix.

## Energy consumption

(GRI 302-1)

Frimesa's energy consumption includes the use of renewable and non-renewable fuels, as well as electricity purchased for industrial operations. The data is consolidated from tax records, management reports, and automated monitoring systems, and is converted into gigajoules (GJ) based on specific technical conversion factors for each fuel, according to supplier specifications and references from the National Energy Balance. The organization does not trade energy, steam, or heating.

### 302-1 a, b, c, d, e. Energy consumption within the organization in GJ

	2023	2024	2025
<b>Consumption of fuel</b>			
<b>Non-renewable fuel</b>			
Gasoline	5,198	669	431
Diesel	7,122	4,806	7,544
LPG	14,981	19,453	28,388
<b>Total consumption of non-renewable fuel</b>	<b>27,301</b>	<b>24,928</b>	<b>36,363</b>
<b>Renewable fuel</b>			
Biogas	29,889	28,098	26,690
Ethanol	74	5,488	3,556
Biomass	1,081,004	1,173,128	1,195,234
Biodiesel	0	0	18
<b>Total consumption of renewable fuel</b>	<b>1,110,967</b>	<b>1,206,714</b>	<b>1,225,498</b>
<b>Electricity/energy consumption</b>			
Electricity consumption	664,167	740,226	724,206
<b>Total energy consumption</b>			
<b>Total energy consumption</b>	<b>1,802,435</b>	<b>1,971,868</b>	<b>1,986,067</b>

In 2025, total energy consumption increased by approximately 0.7% compared to 2024, a growth mainly associated with the expansion of industrial production, especially at the Assis Chateaubriand Meat Processing Unit (UFA), whose increased capacity directly impacted overall energy consumption.

The consumption of renewable fuels remained predominant in the energy matrix, with biomass standing out. Biogas contributed 26,690 GJ, still at a lower level than in 2023, reflecting the maintenance carried out on biodigesters throughout 2025, which temporarily reduced their availability for replacing fossil fuels. Non-renewable fuels, on the other hand, registered a significant increase compared to 2024, of approximately 46%. The main factor was the growth in LPG consumption used as a temporary alternative during the partial unavailability of biogas.

Regarding electricity, there is a 2% reduction compared to 2024. This decrease is associated with the implementation of energy efficiency projects and lower thermal demand resulting from milder weather conditions during the period. All of the electricity purchased comes from an incentivized source, which is mandatorily renewable, reinforcing the commitment to the sustainable diversification of the energy matrix.

*All the electricity purchased comes from an incentivized source, mandatorily renewable.*



# Energy Intensity

Energy intensity is used by Frimesa as a key indicator of operational efficiency, allowing for the evaluation of total energy consumption in relation to the volume of industrial production. The indicator is calculated based on the total energy consumption within the organization (GJ) divided by the total quantity of products produced (tons), ensuring methodological alignment with the other reported environmental indicators.

**302-3 a, b.**  
**Energy Intensity**

	<b>2023</b>	<b>2024</b>	<b>2025</b>
Total energy consumption	1,802,435	1,971,868	1,986,067
Tons of products produced	494,457	499,265	507,702
<b>Energy Intensity (GJ/ton)</b>	<b>3.65</b>	<b>3.95</b>	<b>3.91</b>

In 2025, energy intensity showed a reduction of approximately 1% compared to 2024. The improvement observed in 2025 is associated with efforts to increase efficiency in the Cooperative's processes, as well as greater utilization of the installed capacity of the Assis Chateaubriand Refrigeration Unit, reinforcing the trajectory of continuous improvement established in the ESG Roadmap and contributing to the mitigation of greenhouse gas emissions.

## Actions for reducing energy consumption

(GRI 302-4)

Frimesa annually monitors reductions in energy consumption resulting from conservation initiatives, fuel substitution, and operational efficiency projects. For comparison purposes, the immediately preceding fiscal year (2024) was adopted as the base year, allowing for an objective measurement of the gains achieved during the period.



In 2025, the following reductions stand out, directly attributed to implemented actions:

- A reduction of 16,286 GJ in electricity consumption compared to 2024 — mainly due to the energy efficiency project carried out in the Machine Room of the Cheese Manufacturing Unit (UFQ), which enabled an approximate reduction of 2,000 MWh in annual consumption, in addition to internal awareness actions and operational adjustments aimed at optimizing industrial utility systems;
- A reduction of 238 GJ in gasoline consumption — associated with the corporate policy of replacing fossil fuels with renewable sources, prioritizing the use of ethanol in the Cooperative's light fleet.

The reductions accounted for include the following types of energy: vehicle fuels (gasoline and ethanol) and electricity consumed in industrial operations. The data is consolidated from automated consumption records and converted to gigajoules (GJ) based on specific technical factors according to supplier specifications and references from the National Energy Balance.

### Future actions

In 2026, an internal multidisciplinary committee will be implemented to strengthen the energy efficiency agenda at Frimesa, promoting the systematic analysis of opportunities to reduce consumption and diversify the energy matrix. The initiative will be accompanied by the creation of the Efficiency Partners program, aimed at training employees and engaging operational areas.

In the field of investments, the expansion of the photovoltaic plant at the Assis Chateaubriand Meat Processing Unit is planned, with an estimated capacity of 7.6 GWh/year, sufficient to meet approximately 10% of the unit's consumption. The expansion of biogas use is also planned after maintenance carried out on the biodigesters in 2025, which temporarily impacted production. Additionally, the Cooperative is studying the incorporation of biomethane in hybrid vehicles and electric trucks, expanding the already established policy of exclusive use of ethanol in automobiles with a focus on the progressive reduction of fossil fuel consumption.



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  - 3.4. Socio-Environmental Compliance and the Management of Social, Environmental and Climatic Risks
- 4. People Management
  - 4.1. Labor and Employment Conditions
  - 4.2. Diversity, Inclusion and Equity
  - 4.3. Occupational Health and Safety
  - 4.4. Consumer Health and Safety
- 5. Environmental Management
  - 5.1. Health, animal welfare and traceability
  - 5.2. Residue and Waste Management
  - 5.3. Water Use and Wastewater Generation
  - 5.4. Energy Efficiency
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# 5.5. Atmospheric Emissions

(GRI 3-3 Atmospheric Emissions)

### Commitment:

Adopt actions that enable the reduction of emissions of air pollutants and Greenhouse Gases (GHG) from industrial and transportation processes.

### 2040 Roadmap Target:

Become carbon neutral in scope 1 by 2040.

### Status:

In progress.

Frimesa adopts a structured approach to identify, monitor, and mitigate direct and indirect emissions associated with its operations, especially industrial activities and logistics operations, integrating the topic into corporate governance, risk management, and long-term strategic planning.

The main negative impacts associated with emissions stem from stationary combustion in boilers and thermal systems, fugitive emissions, effluent treatment, and, to a lesser extent, mobile combustion of the operational fleet. These impacts contribute to the worsening of climate change, increase pressure on ecosystems, and may represent economic risks related to energy costs, regulatory requirements, carbon pricing, and the need for additional investments in mitigation technologies. From a social perspective, high emissions can affect the environmental quality of the surroundings of production units, with repercussions on the health and well-being of communities and the right to an ecologically balanced environment. The management approach is guided by the Sustainability Policy, environmental legislation, and Risk Management instruments, which define responsibilities, internal targets, and monitoring mechanisms. The annual preparation of the GHG inventory, based on a recognized methodology, allows for the identification of the main emitting sources, monitoring the evolution of emissions by scope, and guiding the prioritization of mitigation actions. The monitoring is complemented by indicators of emission intensity, energy consumption, and the share of renewable sources, analyzed periodically by management and the Sustainability Committee.

Within the scope of the 2040 ESG Roadmap, Frimesa has committed to becoming carbon neutral in Scope 1 by 2040. This goal guides the adoption of measures such as expanding the use of biomass and biogas, progressively replacing fossil fuels, improving energy efficiency, and reducing emissions associated with industrial processes and transportation. Neutrality in Scope 1 represents a strategic milestone, as it involves emissions under the direct control of the Cooperative and requires a combination of absolute reduction, operational efficiency, and eventual residual compensation in line with the corporate climate strategy.



## Biogas and energy ef in the management wastewater

The energy recovery from biogas represents one of Frimesa's main advances in the circular economy and in reducing its carbon footprint. In 2025, professionals from the Medianeira and Assis Chateaubriand Refrigeration Units participated in specialized training with CIBiogás, increasing efficiency in wastewater treatment. The initiative allows the transformation of organic matter into biogas used internally, replacing LPG and reducing both the consumption of fossil fuels and greenhouse gas emissions.

## Direct emissions

(GRI 305-1)

In 2025, Frimesa recorded 100,644 tCO<sub>2</sub>e in direct emissions (Scope 1), representing a 14% increase compared to 2024. This increase is directly associated with the Cooperative's operational expansion, especially due to the growth in processing volume at the Assis Chateaubriand Meat Processing Unit (UFA), which showed a significant increase in pig slaughter during the period.

### 305-1 a and c. Direct emissions (Scope 1) of GHG in tCO<sub>2</sub>e

	2023 <sup>1</sup>	2024 <sup>1</sup>	2025
Mobile combustion	429.68	238.00	158.34
Stationary combustion	3,711.45	3,959.65	5,771.25
Industrial processes	779.29	893.49	749.04
Solid waste and wastewater	67,539.90	83,059.45	93,475.15
Fugitive	84.11	173.75	302.33
Agricultural activities	103.29	123.08	188.15
Change in the use of soil	-	-	-
<b>Total emissions in Scope 1 (tCO<sub>2</sub>e)</b>	<b>72,647.72</b>	<b>88,447.4</b>	<b>100,644.26</b>
<b>Biogenic CO<sub>2</sub> emissions (tCO<sub>2</sub>e)<sup>2</sup></b>	<b>62,159.95</b>	<b>161,066.63</b>	<b>162,747.11</b>
<b>Biogenic CO<sub>2</sub> removals (tCO<sub>2</sub>e)</b>	<b>0.00</b>	<b>4,957.48</b>	<b>591.45</b>

<sup>1</sup> updated data

Emissions are mostly concentrated in the solid waste and wastewater resulting from the biological treatment of the organic cargo, which is the key critical point of the inventory. An increase in stationary combustion emissions is also observed, reflecting the use of fuels such as LPG in industrial activities.

In contrast, mobile combustion showed a reduction, resulting from the substitution with ethanol in the fleet, demonstrating gains in logistical efficiency. Also noteworthy is the high volume of biogenic emissions, associated with the use of biomass in boilers and ethanol in the fleet, reinforcing the Cooperative's energy strategy, even with a reduction in biogenic removal due to the decrease in eucalyptus planting.

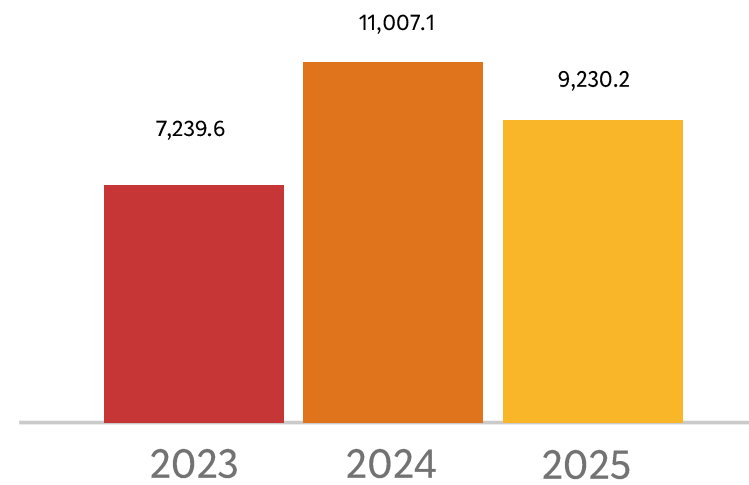
The gases included in Frimesa's Scope 1, 2 and 3 emissions inventory are Carbon Dioxide (CO<sub>2</sub>), Methane (CH<sub>4</sub>), Nitrous Oxide (N<sub>2</sub>O) and Hydrofluorocarbons (HFCs). The calculations follow the regulations of the Kyoto Protocol and the guidelines of the Brazilian GHG Protocol Program, ensuring the conformity and comparability of the data. The base year for Scopes 1 and 2 is 2022, the year of the first emissions inventory, while for Scope 3 the base year is 2024. The allocation of emissions carried out was that of operational control, corresponding to 100% of the inventoried emissions.

## Indirect emissions

Frimesa's indirect emissions showed distinct behaviors among the scopes analyzed. In Scope 2, related to the purchase of electricity, emissions presented 16% reduction in relation to 2024, after an expressive growth observed in the previous period. This movement indicates variations in the emission factor of the electrical matrix, since electricity consumption reduced by only 2%. All of these emissions are associated exclusively with the consumption of electricity. (GRI 305-2)

**In 2025, there was a 23% reduction in GHG emissions in the mobile combustion category, result of the use of ethanol in the vehicle fleet. (GRI 305-5)**

## Scope 2 Emissions - purchase of electricity



There are no Scope 2 emissions based on market data, as Frimesa does not hold International Renewable Energy Certificates (I-RECs). There is also no accounting for biogenic emissions and removals in this scope. (GRI 305-2)

In Scope 3, emissions reached 35,419 tCO<sub>2</sub>e in 2025, an increase of approximately 6% compared to 2024, mainly influenced by changes in the scope of the inventory. In 2025, the upstream Transportation and Distribution category was included for the first time, and Home-to-Work emissions were not accounted for. There is no estimate yet for the other categories not presented in the table.

### 305-3a and c.

#### Total other indirect emissions (Scope 3) GHG in tCO<sub>2</sub>e

	2023	2024	2025
Transport and distribution (upstream)	-	-	3,692.8
Waste generated in operations	-	-	-
Business trips	-	88.4	75.9
Home-work emissions	-	2,347.6	-
Transport and distribution (downstream)	-	30,988.7	31,650.0
<b>Total emissions in Scope 3 (tCO<sub>2</sub>e)</b>	-	<b>33,424.8</b>	<b>35,418.7</b>
<b>Biogenic CO<sub>2</sub> emissions (tCO<sub>2</sub>e)</b>	-	<b>4,877.5</b>	<b>5,229.5</b>
<b>Biogenic CO<sub>2</sub> removals (tCO<sub>2</sub>e)</b>	-	-	-

The consolidation of the Scope 3 inventory from 2024 onwards represents progress in the management of value chain emissions, allowing for greater visibility into indirect impacts and reinforcing the Cooperative's commitment to monitoring and mitigating emissions associated with its business relationships. (GRI 305-3)

## Emission Intensity

Frimesa's emission intensity indicators showed an increase between 2024 and 2025, reflecting the growth of total emissions at a rate higher than the increase in production and workforce.

### 305-4 a, b and c. Emission Intensity of GHG in tCO<sub>2</sub>e/ton

	2023	2024	2025
GHG emissions (Scope 1 + 2)	79,887.36	99,454.48	109,874.48
Ton of products produced	494,457	499,265	507,702
<b>Emission Intensity (tCO<sub>2</sub>e/ton)</b>	<b>0.1616</b>	<b>0.1992</b>	<b>0.2164</b>

### 305-4a b and c. GHG Emission Intensity in tCO<sub>2</sub>e/employee

	2023	2024	2025
GHG emissions (Scope 1 + 2)	79,887.36	99,454.48	109,874.48
Total employees	12,467	12,504	12,986
<b>Emission Intensity (tCO<sub>2</sub>e/employee)</b>	<b>6,4079</b>	<b>7,9538</b>	<b>8,4610</b>

Intensity per ton increased by about 9%, while intensity per employee increased by about 6%. This behavior highlights the challenges inherent in expanding production capacity, especially in the face of increased Scope 1 emissions associated with wastewater treatment and stationary combustion. (GRI 305-4)

Still, initiatives such as replacing fossil fuels with ethanol in logistics contribute to mitigating the advance of these indicators. Frimesa monitors these KPIs continuously through management reports, using them as a basis for tracking the goals set out in the 2040 ESG Roadmap and for guiding actions aimed at climate efficiency and energy transition. (GRI 305-4)

# GRI Summary

<b>Statement of use</b>	Frimesa Cooperativa Central reported in accordance with the GRI Standards for the period between January 1, 2025, and December 31, 2025
<b>GRI 1 used</b>	GRI 1: Foundation 2021.
<b>Applicable GRI Industry Standard(s)</b>	GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022

GRI Standard	Content	Location	Omissions			GRI Industry Standard Ref. #
			Requirement(s) omitted	Reason	Explanation	
<b>GENERAL CONTENT</b>						
GRI 2: General Disclosures 2021	2-1 Organizational Details	6 and 10				
	2-2 Entities included in the organization's sustainability reporting	3				
	2-3 Reporting period, frequency, and contact point	3				
	2-4 Restatement of information	3				
	2-5 External assurance	3				
	2-6 Activities, value chain, and other business relationships	10, 13 and 21				-
	2-7 Employees	48 and 49				-
	2-8 Workers who are not employees	49				-
	2-9 Governance structure and composition	23, 24 and 25				-
	2-10 Nomination and selection to the highest governance body	26				-
	2-11 Chairperson of the highest governance body	23				-
	2-12 Role of the highest governance body in overseeing the management of impacts	26				-
	2-13 Delegation of responsibility for managing impacts	26 and 27				-
	2-14 Role of the highest governance body in sustainability reporting	3				-
	2-15 Conflicts of interest	30				-
	2-16 Communication of critical concerns	30				-
	2-17 Collective knowledge of the highest governance body	27				-
	2-18 Evaluation of the performance of the highest governance body	27				-
	2-19 Remuneration policies	26				-
	2-20 Process to determine remuneration	26				-
	2-21 Annual total compensation ratio	55				-
	2-22 Statement on sustainable development strategy	5				-
	2-23 Policy commitments	28				-
	2-24 Embedding policy commitments	30 and 31				-
	2-25 Processes to remediate negative impacts	30				-
	2-26 Mechanisms for seeking advice and raising concerns	30				-

	2-27 Compliance with laws and regulations	44				-
	2-28 Membership associations	33				-
	2-29 Approach to stakeholder engagement	35				-
	2-30 Collective bargaining agreements	49				-
<b>MATERIAL TOPICS</b>						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	37				
	3-2 List of material topics	37				
<b>Health, animal welfare and traceability</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	67, 69 and 70				13.11.1
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	13.11.2 Report the percentage of production volume from sites of the organization certified to third-party with animal health and welfare standards and list these standards.	69				13.11.2
GRI 3: Material Topics 2021	3-3 Management of material topics	67				13.23.1
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	13.23.2 Describe the level of traceability in place for each product sourced	71				13.23.2
	13.23.3 Report the percentage of sourced volume certified to internationally recognized standards that trace the path of products through the supply chain, by product, and list these standards	71				13.23.3
	13.23.4 Describe improvement projects to get suppliers certified to internationally recognized standards that trace the path of products through the supply chain to ensure that all sourced volume is certified	71				13.23.4
<b>Occupational Health and Safety</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	58				13.19.1
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	58				13.19.2
	403-2 Hazard identification, risk assessment, and incident investigation	58 and 59				13.19.3
	403-3 Occupational health services	58 and 60				13.19.4
	403-4 Worker participation, consultation, and communication on occupational health and safety	59				13.19.5
	403-5 Worker training in occupational health and safety	60				13.19.6
	403-6 Promotion of worker health	58 and 60				13.19.7

	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	59				13.19.8
	403-8 Workers covered by an occupational health and safety management system	59				13.19.9
	403-9 Work-related injuries	58 and 61	d	Information on deaths resulting from occupational injuries where workers are not employees.	Information was requested directly from the contracted companies, which did not provide the data in a timely manner for this report. Data exchange with outsourced companies will be improved for the coming cycles.	13.19.10
	403-10 Work-related ill health	60				13.19.11
<b>Labor and Employment Conditions</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	47				13.20.1
GRI 3: Material Topics 2021	3-3 Management of material topics	47				13.21.1
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	13.21.2 Report the percentage of employees and workers who are not employees and whose work is controlled by the organization and covered by collective bargaining agreements that have terms related to wage levels and frequency of wage payments at significant locations of operation	49	13.21.2	Information on the percentage of workers covered by collective bargaining agreements is not available in a consolidated format.	The Cooperative's internal systems are undergoing a data management adaptation process. This information will be available in the coming fiscal years.	13.21.2
	13.21.3 Report the percentage of employees and workers who are not employees and whose work is controlled by the organization who are paid above living wage, with a breakdown by gender	53				13.21.3
GRI 3: Material Topics 2021	3-3 Management of material topics	47				-
GRI 401: Employment 2016	401-1 Hiring and Turnover	51 and 52				-
<b>Consumer Health and Safety</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	62 and 63				13.10.1
GRI 416: Consumer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	63				13.10.2
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services.	65				13.10.3
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	13.10.4 Report the percentage of production volume from sites certified to internationally recognized food safety standards, and list these standards	64 and 65				13.10.4
	13.10.5 Report the number of recalls issued for food safety reasons and the total volume of products recalled	65				13.10.5
GRI 3: Material Topics 2021	3-3 Management of material topics	62 and 63				-

GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	66				-
	417-2 Incidents of non-compliance concerning product and service information and labeling	66				-
	417-3 Incidents of non-compliance concerning marketing communications	66				-
<b>Diversity, Inclusion and Equity</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	54				13.15.1
GRI 405: Diversity and Equal Opportunities 2016	405-1 Diversity of governance bodies and employees	54, 55 and 56				13.15.2
	405-2 Ratio of basic salary and remuneration of women to men	57				13.15.3
GRI 406: Non- discrimination 2016	406-1 Total number of incidents of discrimination and corrective measures taken	57				13.15.4
GRI 13: Agriculture, Aquaculture and Fishing	13.15.5 Describe any differences in employment terms and approach to compensation based on workers' nationality or migrant status, by location of operations	54				13.15.5
<b>Residue and Waste Management</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	72 and 75				13.8.1
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	72				13.8.2
	306-2 Management of significant waste-related impacts	74 and 75				13.8.3
	306-3 Waste generated	74				13.8.4
	306-4 Waste diverted from disposal	73 and 74				13.8.5
	306-5 Waste directed to disposal	73 and 74				13.8.6
GRI 3: Material Topics 2021	3-3 Management of material topics	72 and 75				-
GRI 301: Topics 2016	301-1 Materials used by weight or volume	75				-
	301-2 Recycled input materials used		a	Not available	Frimesa does not have information on raw materials or recycled materials used, as suppliers do not report the quantities applied in the formulation. The Cooperative plans to request the development of a specific report from suppliers starting in 2026.	-
	301-3 Reclaimed products and their packaging materials	76				-

Atmospheric Emissions						
GRI 3: Material Topics 2021	3-3 Management of material topics	83				13.1.1
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	84				13.1.2
	305-2 Energy indirect (Scope 2) GHG emissions	84 and 85				13.1.3
	305-3 Other indirect (Scope 3) GHG emissions	85				13.1.4
	305-4 GHG emission Intensity	85				13.1.5
	305-5 Reduction of GHG emissions	84				13.1.6
Water Use and Wastewater Generation						
GRI 3: Material Topics 2021	3-3 Management of material topics	77				13.7.1
GRI 303: Water and effluents 2018	303-1 Interactions with water as a shared resource	78				13.7.2
	303-2 Management of water discharge-related impacts	77				13.7.3
	303-3 Water withdrawal	79				13.7.4
	303-4 Water discharge	79				13.7.5
	303-5 Water consumption	80				13.7.6
Energy Efficiency						
GRI 3: Material Topics 2021	3-3 Management of material topics	80				-
GRI 302: Energy 2016	302-1 Energy consumption within the organization	81				-
	302-3 Energy Intensity	82				-
	302-4 Reduction of energy consumption	82				-
ESG Governance						
GRI 3: Material Topics 2021	3-3 Management of material topics	41				-
Socio-environmental compliance and risk management						
GRI 3: Material Topics 2021	3-3 Management of material topics	42				13.2.1
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change		201-2	Not available	Frimesa has not yet prepared a complete analysis of climate risks and opportunities that could potentially generate substantial changes in the Cooperative's operations and revenues.	13.2.2
GRI 3: Material Topics 2021	3-3 Management of material topics	42				13.26.1
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	44				13.26.2
	205-2 Communication and training about anti-corruption policies and procedures	44, 45 and 46				13.26.3
	205-3 Confirmed incidents of corruption and actions taken	44				13.26.4
GRI 3: Material Topics 2021	3-3 Management of material topics	42				-

GRI 308: Supplier environmental assessment 2016	308-1 New suppliers that were screened using environmental criteria	44				-
GRI 3: Material Topics 2021	3-3 Management of material topics	42				13.16.1
GRI 409: Forced or compulsory labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	44				13.16.2
GRI 3: Material Topics 2021	3-3 Management of material topics	42				13.17.1
GRI 408: Child labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	44				13.17.2
GRI 3: Material Topics 2021	3-3 Management of material topics	42				13.18.1
GRI 407: Freedom of association and collective bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	44				13.18.2
GRI 3: Material Topics 2021	3-3 Management of material topics	42				-
GRI 414: Supplier social assessment 2016	414-1 New suppliers that were screened using social criteria	44				-

Topics from the applicable GRI Sector Standard defined as non-material	
TOPIC	EXPLANATION
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	
13.3 Biodiversity	Not considered material by the consulted audiences
13.4 Natural ecosystem conversion	Not considered material by the consulted audiences
13.5 Soil health	Not considered material by the consulted audiences
13.6 Pesticides use	Not considered material by the consulted audiences
13.9 Food security	Not considered material by the consulted audiences
13.12 Local communities	Not considered material by the consulted audiences
13.13 Land and resources rights	Not considered material by the consulted audiences
13.14 Rights of indigenous peoples	Not considered material by the consulted audiences
13.22 Economic inclusion	Not considered material by the consulted audiences
13.24 Public policy	Not considered material by the consulted audiences
13.25 Anti-competitive behavior	Not considered material by the consulted audiences

## Editorial

### Coordination

Governance, Sustainability, Risk and Integrity, and Institutional Communication Areas at Frimesa

### Contribution

Operations Superintendency, Administrative and Financial Superintendency, Commercial Superintendency, and Food Quality and Safety Area (QSA).

### GRI consulting and writing

Gália - Fulltime Consultoria de Negócios com Propósito

### Graphic design

Frimesa Institutional Communication  
Bruno Smaha - Design and Marketing

### Photos

Frimesa Collection

An aerial photograph of a dense, lush tropical forest. The canopy is a vibrant green, with various tree species visible, including several palm trees. The Frimesa logo is centered in the image, consisting of the word "Frimesa" in a white, sans-serif font with a white curved line underneath it, resembling a smile.

Frimesa