2025 Annual and Sustainability Report

Contents

Employees featured on the cover: Tallita Araújo and Angelo Rossini

1 Introduction

José Jader Araujo, Production

ABOUT THE REPORT GRI 2-2, 2-3, 2-14

FriGol's 2025 Annual and Sustainability Report consolidates the company's strategy, its commitment to transparency, and its efforts to generate a positive impact, reaffirming its adoption of best practices in sustainability.
In this document, we present our social, environmental, economic, and governance performance for the period from January 1 to December 31, 2025. The document is published annually, in line with the release schedule regulating our financial statements.

The report was prepared with reference to the guidelines of the Global Reporting Initiative (GRI), an international benchmark for sustainability reporting. The qualitative and quantitative indicators were selected based on the materiality matrix, which was revised for the previous reporting cycle from a double-materiality perspective and consolidated in this report, in which we have a full set of historical data to compare the performance of the new topics. This methodology makes it possible to identify both the company's impact on society and the environment, as well as the financial risks and opportunities that sustainability issues present for the business.

There are no different approaches to the treatment of material topics, and the information has not been modified due to minority interests. We would also like to note that during 2025, there were no mergers, acquisitions, or sale of entities that would have altered our core structure.

Accordingly, the indicators and results consolidated here cover all of our active operating entities: the corporate headquarters, the fat-rendering plant, and the beef processing plant in Lençóis Paulista (SP); the industrial beef processing plants located in the municipalities of Água Azul do Norte and São Félix do Xingu in the state of Pará; the Distribution Centers (DCs) strategically located in Bauru (SP) and Jandira (SP); the agricultural support operations, which include feedlot operations in Água Azul do Norte (PA) and semi-feedlot operations in São Félix do Xingu (PA); and the company's own laboratory, located in Água Azul do Norte (PA).

The process involved the departments responsible for consolidating the collected indicators and conducting internal validation. The Board of Directors is responsible for establishing guidelines and providing strategic oversight, including the determination of material topics, while the Annual and Sustainability Report is formally approved by the Executive Board and reported to the Board of Directors.

Questions, suggestions, or comments regarding the report or our sustainability strategy and management can be sent to: **sustentabilidade@frigol.com.br**

A MESSAGE FROM THE **BOARD OF DIRECTORS** GRI 2-22

In 2025, we experienced an extraordinary year at FriGol, notable for record revenues and major market achievements. We have grown without losing sight of who we are, recognizing that the history and culture that have brought us this far are the foundation for building the future we envision: a future in which environmental, social, and governance priorities are at the heart of our business strategy.

We are proud to present our fifth Annual and Sustainability Report and to note that we continue to make steady progress on our environmental journey, with the launch of FriGol Farm being the most significant step we took last year.

With FriGol Farm, we are tackling one of the industry's major challenges by providing livestock farmers with free tools to monitor the social and environmental performance of their suppliers—so-called "indirect" suppliers—thereby helping to promote best practices and mitigate deforestation in more links of the supply chain.

Our employees are our greatest asset. In this regard, I can say that we took a 360-degree approach focused on the teams. The investments included improvements to infrastructure and the working environment, as well as the provision of training and professional development programs to support career advancement. The investments also extended to the communities surrounding our facilities through support for social projects—communities where a large number of our employees' families live.

In terms of governance, we have adopted global best practices and experienced a particularly significant year. We have increased the number of independent directors on the Board from two to three with the addition of former CEO Eduardo Miron, who brings his extensive experience to the table. The Executive Board has been reorganized, and we are honored to welcome Luciano Pascon back as CEO, who has been tasked with the mission of leading this new phase.

The achievements highlighted throughout the report reflect the work of our leaders, the commitment of our employees, and the trust of our stakeholders, which allow us to fulfill our mission of sustainably feeding thousands of families in Brazil and around the world.

Thank you all, and we hope you enjoy the report!

Djalma Gonzaga de Oliveira
Chairman of the Board of Directors

A MESSAGE FROM THE **EXECUTIVE BOARD** GRI 2-22

FriGol's values and essence are reflected in the work of our employees. In 2025, collaboration between our teams was key to streamlining the decision-making and supporting our growth trajectory.

This synergy was further strengthened with the launch of the *FriGol Mais* program, which is built on three pillars: + culture, + efficiency, and + results. This order is intentional. For us, it all starts with culture, which, when strong, drives efficiency and, as a result, leads to better results.

In terms of culture, we have undertaken a structured effort to look inward—at who we are and at our people. We have brought teams together to reflect upon our values, define and formalize our purpose, and promote its adoption throughout the organization.

With a stronger culture, we are able to enhance our efficiency and competitiveness. We have made progress in exports whilst also strengthening our presence in the domestic market. As a result, we achieved record figures: gross revenue of BRL 4.5 billion and EBITDA of BRL 323.9 million.

We believe that financial sustainability is the foundation for the consistent advancement of our ESG agenda.

In this regard, we have achieved significant milestones in the areas of environmental, social, and governance performance, as detailed in this report.

Early in 2026, staying true to our entrepreneurial spirit—a value that has been a constant throughout the company's history—we launched a significant initiative. We entered into partnerships with RioBeef and DistriBoi in Rondônia to provide us with processing services at three plants.

These partnerships expand our cattle supply base in a region with a well-established livestock industry. Furthermore, these facilities hold strategic licenses for markets where we already operate, such as China, Israel, Chile, and Canada, and provide us with the means to access new markets, such as the United States—a move that was finalized in April.

In 2026, we foresee a significant increase in production, with the potential to consolidate our position among the top four beef producers in the country.

We look to the future with a sense of responsibility, in a context in which the expansion of agriculture is necessary for global food security. We remain committed to creating shared value through transparency, integrity, and sustainability.

I would like to thank everyone who has been part of this journey.

Happy reading!

Luciano Pascon
CEO

The Year's **Highlights**

Financial

BRL **4.5 billion**
Gross revenue — Record

BRL **4.3 billion**
Net revenue — Record

BRL **323.9 million**
EBITDA — Record

BRL **156.7 million**
Net profit

Operations

648,000+
heads slaughtered

Domestic market

44%
of the gross revenue

16,647
tons in sales of specialty products (+11%)

10 new locations
for *Açougue Completo*, bringing the total to 65 this year

100%
self-service spaces
at Assaí Atacadista stores in Ribeirão Pires (SP) and Paulínia (SP)

Overseas market

56%
of the gross revenue

Diversification of destinations

48 destinations
in 2025 vs. 34 in 2024

Sales to other destinations (in addition to China, Israel, and Hong Kong)
+88%
in revenue

People and Culture

FriGol's Purpose is built on a strategically conducted exercise in understanding

Management

Launch of the *FriGol Mais* program, + Culture, + Efficiency, + Results

Environment

100%
compliance with the Legal Meat TAC, as verified by the MPF-PA audit, for the third consecutive cycle

Launch of FriGol Farm

FRIGOL mais
+ Cultura + Eficiência + Resultado

FRIGOL MAIS

Built on the three pillars of '+ Culture', '+ Efficiency', and '+ Results', the *FriGol Mais* program converts organizational values into practical actions and strategic decisions. The initiative promotes the integration of different departments and the development of talents, with a focus on operational efficiency and the creation of shared value.

At the launch of *FriGol Mais*, five golden rules were established, which must be followed by everyone in the company

Diamond Rules

1. **Adhere to FriGol's values and competencies;**
2. **Do not spend more than your budget;**
3. **Avoid waste and financial losses for the company;**
4. **Strictly adhere to purchasing procedures;**
5. **Eliminate rework.**

Leaders gathered at the launch of *FriGol Mais*

FRIGOL mais

+ Cultura + Eficiência + Resultado

The *Eficiômetro* process control tool recorded **a gain of BRL 117 million in 2025**

+ Culture:

This pillar links the company's purpose to employees' daily activities, ensuring that the company's values guide their day-to-day conduct.

In 2025

When it comes to culture, the work that began in 2023 with the Corporate Cultural Assessment—which was expanded to the plants in 2024—gained the support and alignment of the leaders in 2025. Through hands-on activities, we were able to reinforce our values and skills.

+ Efficiency:

PROGRAMA EFICIÊNCIA

A FRIGOL GANHA E VOCÊ TAMBÉM!

Optimize resources and seek opportunities for improvement in all areas, based upon the idea of: "Do I want it, or do I need it?" This conscientious, intelligent, and responsible approach allows us to do more with less.

In 2025

The Efficiency Program offered a trip to the Northeast as a prize for first place and cash prizes for second and third place for those employees who submitted the projects with the greatest impact. The initiative resulted in BRL 780,000 in annual savings.

The *Eficiômetro* process control tool recorded a gain of BRL 117 million in 2025, meaning a 30% increase in operating income.

The Zero-Based Budgeting (ZBB) methodology was also implemented as part of this pillar, identifying opportunities for cost optimization and applying the methodology to the 2026 budget.

+ Results:

A strong culture leads to greater efficiency, which in turn leads to better results. The greater the collective effort, the greater the benefit for everyone. This understanding is reflected in the Targets Plan.

In 2025

Under the Profit-Sharing Program (PPR), which is open to all employees, we managed to significantly exceed the EBITDA target, arriving at 138% of the goal. As a result, the teams secured the maximum multiplier (1.0) for the benefit payment.

The *Plano Superação* (Excellence Plan / PS) is designed for leaders (supervisors and senior managers) and evaluates collective, individual, and behavioral goals. The target based on operational EBITDA was exceeded by 6%.

2

Our company

FriGol in São Félix do Xingu (PA)

PROFILE GRI 2-1, 2-6

FriGol S.A. is a for-profit company established as a privately-held corporation. One of Brazil's leading beef processing companies, FriGol was founded in 1992 by the Gonzaga Oliveira family, and operates in the states of São Paulo and Pará, with operations beginning in Rondônia in 2026. Operating in both the domestic and international markets, we produce and sell select cuts of beef that meet the most rigorous standards of quality. We export to countries in South and North America, Europe, the Middle East, Asia, and Africa; we have a solid governance structure and employ sustainability practices aimed at mitigating the social and environmental impacts of livestock farming. Among these practices, one key focus is on fostering long-lasting relationships—from the farmer to the consumer—with the emphasis always on creating value for society.

Our value chain is broad and integrated, ranging from the importation of live cattle and the management of manufacturing operations, to research and development (R&D), distribution, marketing, and sales.

In 2025, we consolidated our market diversification strategy. With a record gross revenue of BRL 4.5 billion, we processed and sold more than 254,000 tons of products. Of that total, 169,000 tons were produced for the domestic market, while 85,400 tons were exported to foreign markets.

We have significantly increased our global presence, expanding from 34 export destinations in 2024 to 48 countries in 2025. In our long history, we have exported to more than 60 countries, with a strategy of focusing on the most profitable markets. It is also worth noting that we do not sell products that are prohibited or that are the subject of public debate.

Our supply chain is subject to rigorous social and environmental monitoring, ensuring compliance and traceability. We also work with more than 1,600 livestock farmers and approximately 800 domestic suppliers of inputs, packaging, and essential services (including contractors and wholesalers).

With operations concentrated in Brazil, FriGol's corporate head office is located at Rua Ana Neri, 392, in Vila Maria Cristina, in the municipality of Lençóis Paulista (SP).

Learn more about our operations on our institutional portal.

Jhonnatas Florencio,
Açougue Completo

AWARDS AND RECOGNITION IN 2025

76th Biggest Agribusiness
Forbes Agro 100

349th Biggest Company in Brazil
Valor 1,000

7th Biggest Animal Protein Processor in Brazil and 5th Biggest Beef Producer[1]
Agribusiness Sector Ranking by Globo Rural Magazine

31st Best of Agribusiness
Exame Best & Biggest

6th place in Social and Environmental Performance and 10th in Governance in the Food Sector
Época Negócios 360°

Special Mention in the Food Sector of the "Best of the Year" awards, organized by the O ECO newspaper

[1] With the start of operations in Rondônia in 2026, FriGol is expected to establish itself as one of the four largest beef producers in the country.

Luciano Pascon and Rogério Bonato receive the Forbes Agro 100 award

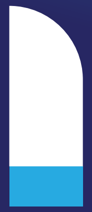
GLOBAL MARKET

IN 2025, WE EXPORTED TO

48 countries

1. Germany
2. Antigua and Barbuda
3. Saudi Arabia
4. Algeria
5. Aruba
6. Azerbaijan
7. Bahamas
8. Bahrain
9. Canada
10. Qatar
11. Chile
12. China
13. South Korea
14. Ivory Coast
15. Curacao
16. Egypt
17. United Arab Emirates
18. Spain
19. United States
20. Philippines
21. Gabon
22. Ghana
23. Georgia
24. Granada
25. Guinea
26. Hong Kong
27. Canary Islands
28. Indonesia
29. Iran
30. Iraq
31. Israel
32. Italy
33. Jordan
34. Kosovo
35. Kuwait
36. Liberia
37. Libya
38. The Netherlands
39. Palestine
40. Paraguay
41. Peru
42. Portugal
43. United Kingdom
44. DR Congo
45. Sierra Leone
46. Singapore
47. Ukraine
48. Uzbekistan

Over the course of our history, we have exported to **more than 60 countries**

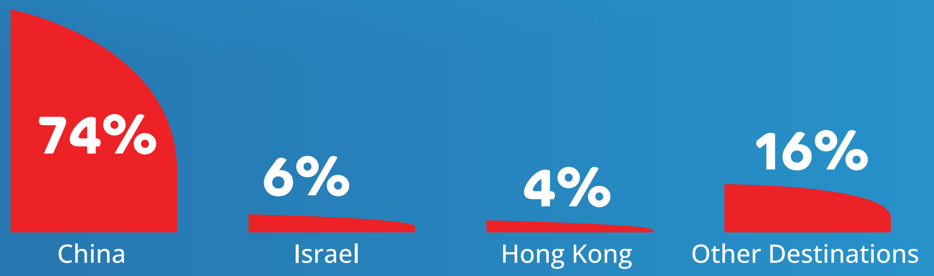


25 specific licenses*

5 in progress

*In 2025, FriGol had 25 specific licenses: Saudi Arabia, South Africa, Argentina, Canada, Chile, China, Cuba, Egypt, the United Arab Emirates, the Philippines, Hong Kong, Indonesia, Iran, Israel, Japan, Lebanon, Morocco, Paraguay, Peru, the United Kingdom, Singapore, Ukraine, the European Union, Uruguay, and Venezuela.

TOP DESTINATIONS (EXPORT VOLUME)



OPERATIONS IN BRAZIL

UNITS

1 Água Azul do Norte Plant
Slaughter capacity: 1,500 animals per day
Production: 490 metric tons per day

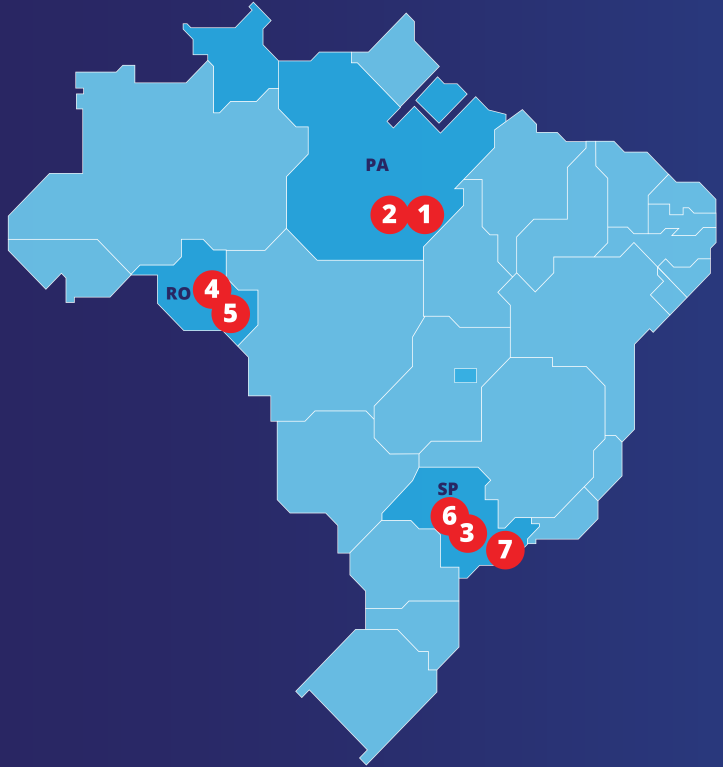
1 Feedlot: Água Azul do Norte
Capacity: 12,600 animals per year

2 São Félix do Xingu Plant
Slaughter capacity: 900 animals per day
Production: 285 metric tons per day

2 Semi-feedlot in São Félix do Xingu
Capacity: 10,500 animals per year

3 Lençóis Paulista Plant
Slaughter capacity: 900 animals per day
Production: 359 metric tons per day

3 Corporate Office Lençóis Paulista



NEW LOCATIONS

4 Ji-Paraná I Plant
Slaughter capacity: 500 animals per day
Made-to-order production

4 Ji-Paraná II Plant
Slaughter capacity: 600 animals per day
Made-to-order production

5 Rolim de Moura Plant
Slaughter capacity: 600 animals per day
Made-to-order production

LABORATORY

1 Água Azul do Norte
Microbiological analyses

DISTRIBUTION CENTERS (DCS)

6 Bauru (SP): 2,000 metric tons per month

7 Jandira (SP): 1,500 metric tons per month

RENDERING PLANTS

Processing of byproducts, such as bones and fats. Production of meat meal for animal feed and materials, such as oils, for the hygiene and biodiesel industries

3 Lençóis Paulista Unit

1 Scheduled for completion in 2026, the new **Água Azul do Norte Unit** will also serve the São Félix do Xingu (PA) unit

OUR BRANDS

FriGol
Vacuum-sealed cuts, perfect for everyday meals.

FriGol Angus
Certified by the Brazilian Angus Association, with guarantee of origin, ensuring the best fat marbling, tenderness, and succulence.

FriGol Açougue Completo
Products are selected and delivered ready-to-cut, minimizing waste for customers and end consumers.

BBQ Secrets
High-quality standards with carefully selected live cattle featuring superior marbling and finish.

FriGol Chef
Select, standardized cuts, ready to hit the grill. Perfect for barbecuing the way you like it.

FriGol Chef Suínos (Pork)
Seasoned, convenient, and tasty cuts for everyday meals.

FriGol Chef Cordeiro (Lamb)
A delicious, versatile option with a unique flavor to round out the product mix.

To learn more about our product lines, visit our website.

OUR **HISTORY**

Our history of entrepreneurship in the meat industry began even before FriGol was founded, dating back to 1970, when Luís Gonzaga de Oliveira and his family moved from Avaré to Lençóis Paulista and exchanged his truck for the family's first butcher shop.

1992
FriGol is founded by four brothers of the Gonzaga de Oliveira family and a brother-in-law, with beef and pork processing plants in Lençóis Paulista (SP).

2004
Opening of the **Água Azul do Norte plant (PA)** and authorization to export to the European Union (Lençóis Paulista).

2013
Opening of the **plant in São Félix do Xingu (PA).**

2015
Certification to **export to China.**

2016
Establishment of the **Board of Directors** and appointment of the first CEO.

2017
Start of the socio-environmental monitoring of 100% of the direct suppliers.

2020
Authorization to **export to Israel.**

The Gonzaga de Oliveira family in the 1970s

2022
Entry into the capital market, with the issuance of CRAs and the publication of the first Annual and Sustainability Report.

2023
100% monitoring of Tier 1 indirect suppliers.

2024
Achievement of significant annual milestones, including **the slaughter of 650,000 animals.**

2025
Record revenue of BRL 4.5 billion; launch of the *FriGol Mais* programs: + culture, + efficiency, and + results; and FriGol Farm.

MISSION, VISION, VALUES, AND PURPOSE

MISSION

To provide top-quality food products for people all over the world, creating long-term value for our stakeholders.

VISION

To be a global reference in the quality and profitability of the animal protein sector, fostering the social, economic, and environmental development in the region where we operate.

VALUES

- Entrepreneurship
- Hard work
- Transparency
- Operational efficiency
- Relationships that create value

PURPOSE

Our purpose, established in 2025, was developed jointly by the founders' families, the Board of Directors, and the Executive Board.

FriGol believes in the strength and potential of people to transform work into opportunities. Through operational excellence, simplicity, and technology, we are able to grow sustainably and profitably, providing people with food all over the world.

COMMITMENT TO **SUSTAINABILITY**

FriGol has a Sustainability Policy that sets forth the guidelines to be followed in all its activities. The document integrates environmental, social, and governance (ESG) considerations throughout the entire supply chain, from the initial stages—including the purchase of cattle—all the way to the dinner table.

Our work is aligned with the UN's Sustainable Development Goals and the 2030 Agenda. To this end, we adhere to environmental performance goals that address issues such as tackling the climate emergency, making efficient use of natural resources, and mitigating the impacts of waste generation in our operations (read more in Environmental Journey).

The ESG agenda saw unprecedented progress at FriGol in 2025, with the establishment of individual goals for the CEO linked to sustainability issues. We are also recognized for our use of advanced technologies and innovations focused on transparency, traceability, and operational efficiency.

Ana Beatriz Santos, Mariana Giraldi, Elaine Daffara, and Danilo Oliveira at the launch of the FriGol Farm in Xinguara (PA)

MATERIALITY GRI 3-1

In early 2025, with technical support from the Forte Soluções Ambientais consulting firm, we revised our materiality, adopting the double materiality approach, which had already been applied in the previous reporting cycle. This approach ensures that the matrix assesses not only the impacts that operations have on the economy, the environment, and people (inside-out), but also how climate change and socio-environmental issues financially impact our business (outside-in).

We have adopted a mixed-methodology approach that combines assessment techniques, active listening, and market research. The first step involved identifying actual and potential impacts, covering our direct operations and relationships throughout the value chain. As a technical basis, we use the topics required by GRI Sector Standard 13 (Agriculture, Aquaculture, and Fisheries) and the sector-specific standards of the SASB (Sustainability Accounting Standards Board). At the same time, we conducted a benchmarking analysis of the sector.

We held in-depth individual interviews with FriGol's senior management (Executive Board and Board of Directors) in order to understand the internal and external factors that required strategic adjustments. To conduct the technical assessment of social and environmental materiality, the process also involved consulting with experts, including focus groups with eight internal experts and interviews with four external experts. With regard to operational and market matters, the methodology validated and strategically leveraged the results of the structured consultations (surveys and focus groups) conducted with our stakeholders in 2022, since the profile of our stakeholders—such as customers, suppliers, service providers, employees, NGOs, the press, unions, and trade representatives—remained unchanged.

During the prioritization phase, we assess the likelihood of occurrence, the magnitude, and the severity of the impacts (taking into account their intensity, scope, and reversibility), and weigh these factors against the degree of relevance of each topic to our stakeholders. For this cycle, we have decided not to set a fixed schedule for reviews, but rather to revisit the topics as the business context evolves. The entire process was overseen by the Board of Directors, which was responsible for validating and giving final approval to the company's list of material topics. There were no changes in materiality for the current reporting cycle.

MATERIAL TOPICS GRI 3-2

1. Food quality and safety
2. Supply chain management and traceability
3. Climate change
4. Attracting, developing, and retaining employees
5. Water and effluent management
6. Transparency with customers
7. Health, well-being, and safety
8. Waste and tailings management
9. Animal welfare
10. Diversity, inclusion, and equity

MATERIALITY MANAGEMENT GRI 3-3

Material topic	Description	SDGs	Impacts (positive and negative)	Management and mitigation measures	Goals and targets	GRI standards
Attracting, developing, and retaining employees	Seeking talent that aligns with the organization's culture, continuously investing in the professional and personal growth of our teams, and creating an environment that fosters employee engagement and retention.	4 QUALITY EDUCATION; 8 DECENT WORK AND ECONOMIC GROWTH	(+) **Career advancement and local income.** (−) **High turnover and replacement costs.**	CCF (Training), People Cycle (9-box), and Emergency Advance.	To reduce turnover and establish succession plans for leadership positions.	401-1, 401-2, 401-3, 404-1, 404-2, 404-3, 407-1, 408-1, 409-1 13.16.2, 13.17.2, 13.18.1, 13.18.2, 13.20.1, 13.20.2, 13.20.3, 13.20.4, 13.20.6, 13.20.7, 13.21.1, 13.21.2, 13.21.3
Health, well-being, and safety	We are constantly working to improve the quality of life at work, workplace safety, and employee satisfaction.	3 GOOD HEALTH AND WELL-BEING; 8 DECENT WORK AND ECONOMIC GROWTH	(+) **Low absenteeism and high productivity.** (−) **Work-related accidents and physical strain.**	*#AquiTemSegurança* Program, an active response team, and incident investigation within 24 hours.	To maintain the historical reduction in severity and incidence rates.	403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10 13.19.1, 13.19.2, 13.19.3, 13.19.4, 13.19.5, 13.19.6, 13.19.7, 13.19.8, 13.19.9, 13.19.10, 13.19.11
Diversity, inclusion, and equity	Valuing the diversity of backgrounds, identities, and experiences, while fostering respectful and inclusive environments and ensuring fair access to opportunities in accordance with each individual's needs.	5 GENDER EQUALITY; 10 REDUCED INEQUALITIES	(+) **Inclusion of refugees and indigenous peoples.** (−) **Risks of discrimination and harassment.**	The Roraima Project, the Ethics Channel, and the "Respect" Module of the Leadership DNA initiative.	(2026 Cycle) To implement a Harassment Prevention Policy and ensure diversity on the Board of Directors.	405-1, 405-2, 406-1 13.15.1, 13.15.2, 13.15.3, 13.15.4, 13.15.5

Material topic	Description	SDGs	Impacts (positive and negative)	Management and mitigation measures	Goals and targets	GRI standards
Climate change	Monitoring of air emissions, setting targets for emissions reductions, and integrating this issue into the company's culture and the employees' daily routines.	13 CLIMATE ACTION	(+) **Decarbonization and clean innovation.** (−) **Logistical and crop risks due to extreme events.**	GHG Inventory (Scopes 1 and 2) and 100% renewable electricity.	(By 2028) To achieve 100% self-sufficiency in biomass (eucalyptus) at the plants located in the Northern region.	201-2, 302-1, 302-2, 302-3, 303-5, 305-1, 305-2, 305-4, 305-5, 305-6, 305-7 13.1.1, 13.1.2, 13.1.3, 13.1.4, 13.1.5, 13.1.6, 13.1.7, 13.1.8, 13.2.1, 13.2.2
Waste and tailings management	Increasing the use of environmentally friendly materials, and reducing the volume of waste generated by the production process and the amount of waste sent to landfills.	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	(+) **Income generation and the circular economy.** (−) **Environmental impact caused by improper disposal.**	PGRS, the 5Rs, composting, and a partnership with the eureciclo label.	To reduce landfill waste by 30% (by adapting packaging for exportation).	306-1, 306-2, 306-3, 306-4, 306-5 13.8.1, 13.8.2, 13.8.3, 13.8.4, 13.8.5, 13.8.6
Water and effluent management	Efficient management of water resources, reduction of water consumption in industrial processes, and discharging of water into the environment in accordance with the law.	6 CLEAN WATER AND SANITATION	(+) **Preservation of water sources.** (−) **Depletion of resources and operational fines.**	Monitoring of water withdrawal and wastewater treatment plant operations (in accordance with DD 54/22 Cetesb).	To reduce water consumption per head slaughtered by 15% (base year 2021). Optimize water metering and assess the feasibility of industrial reuse.	303-1, 303-2, 303-3, 303-4, 303-5 13.7.1, 13.7.2, 13.7.3, 13.7.4, 13.7.5, 13.7.6
Animal welfare	Compliance with international certifications and protocols; an issue of growing concern to society, being viewed as a key factor in product quality.	2 ZERO HUNGER 12 RESPONSIBLE CONSUMPTION AND PRODUCTION	(+) **Ethical value and protein quality.** (−) **Reputational risks due to management failures.**	Protocols for humane slaughter and Paaco training for transporters.	To ensure zero negative incidents and maintain international certifications.	13.11.1, 13.11.2

Material topic	Description	SDGs	Impacts (positive and negative)	Management and mitigation measures	Goals and targets	GRI standards
Food quality and safety	Essential for credibility and trust in the market; adherence to protocols and certifications; investments in improvements; mitigation of health risks relevant to the sector.	2 ZERO HUNGER 3 GOOD HEALTH AND WELL-BEING	➕ **Market confidence and customer loyalty.** ➖ **Public health risks and losses due to recall.**	BRCGS Food V.9, HACCP, and Self-Monitoring Programs (PACs).	To maintain a recall rate of zero and zero health non-compliance.	416-1, 416-2 13.9.1, 13.9.2, 13.10.1, 13.10.2, 13.10.3, 13.10.4, 13.10.5
Transparency with customers	From the quality of our labeling and product quality to the full traceability of our products' production and socio-environmental impact.	12 RESPONSIBLE CONSUMPTION AND PRODUCTION 16 PEACE, JUSTICE AND STRONG INSTITUTIONS	➕ **Conscientious and assertive choices.** ➖ **Damage to trust due to labeling errors.**	Ecotrace QR Code, customer-focused customer service, and strict compliance with RDC 459/21.	To ensure full compliance with labeling requirements and improve active listening through customer service.	417-1, 417-2
Supply chain management and traceability	Enforcement, oversight, and monitoring of quality standards and compliance with social and environmental criteria by farmers; responsible livestock production, with improved traceability of byproducts and transparent communication regarding practices at every stage of the supply chain.	8 DECENT WORK AND ECONOMIC GROWTH 15 LIFE ON LAND	➕ **Protection of biomes and the eradication of slave labor.** ➖ **Trade barriers (EUDR) and regulatory costs.**	SMGeo (Niceplanet), Visipec, FriGol Farm, and the Primi protocol.	(By 2030) To monitor 100% of the indirect suppliers.	308-1, 308-2, 408-1, 409-1, 411-1, 414-1, 414-2 13.4.1, 13.4.2, 13.4.3, 13.4.5, 13.13.1, 13.13.2, 13.13.3, 13.14.1, 13.14.2, 13.14.3, 13.14.4, 13.16.1, 13.16.2, 13.17.1, 13.17.2, 13.23.1, 13.23.2, 13.23.3, 13.23.4

3

People and culture

Francisco Neto, Debora Medrado, Tatiana da Silva, and Karlyany Oliveira

Camila Lopes, People and Culture Manager, during the end-of-year celebrations, which brought all the employees together

OUR IDENTITY

Personnel management is considered a key factor in FriGol's sustainable growth. 2025 was seen as a milestone year in the revival and strengthening of our cultural identity, an effort that was led by the senior management to align people, processes, and leadership around our values and the current needs of the business.

Reflecting the extensive strategic work carried out throughout the year, the Personnel Management department—now known as People and Culture—reinforces the division's new positioning, which has adopted the motto "People Caring for People," serving as the foundation for support and development to address the challenges faced by all the other divisions that make up FriGol. Among other initiatives, the People and Culture department led the effort to define our purpose.

Also in 2025, one of FriGol's key strengths in human capital was the proactive role played by our leaders, who were given the autonomy to foster the development of our personnel. The goal was to give greater visibility to the very essence of the company, which has historically been guided by a commitment to caring for people and fostering their growth.

Valuing people also means celebrating their achievements. As such, in 2025, the large-scale year-end celebrations were resumed, bringing together employees from the industrial and corporate sectors at parties held simultaneously at the three facilities, with the aim of recognizing the teams' hard work and the results achieved during the fiscal year. The celebrations included recognition of those employees who have provided many years of service.

A key milestone in strengthening the organizational culture this year was the *FriGol Mais* Program, a strategic initiative designed to engage all the teams and align people, processes, and leaders around common goals. The program is based on three pillars that guide its actions: + Culture, + Efficiency, and + Results. It also promotes the FriGol Way (characterized by honesty, team spirit, and disciplined use of resources), with hands-on leadership focused on efficiency, and data-driven management. This joint effort translates into direct gains in the company's Target Plan.

To encourage participation and a "commitment to continuous improvement", the Efficiency Program (an offshoot of *FriGol Mais*) recognizes the best ideas for the ongoing improvement of processes submitted by employees. In 2025, the winners were awarded cash prizes and even an all-expenses-paid family vacation to the Northeast.

Gente QUE INSPIRA

Gente que Inspira

Strengthening our culture also involves the *Gente que Inspira* (People Who Inspire) video series, created to share real stories of employees who embody our values.

Daniel Luis de Andrade was one of those chosen to share his story. He joined the company in 1999 as a production assistant, having only completed elementary school. He received support from the management to pursue his studies and went on to complete a technical degree in maintenance. Today, after 25 years at FriGol, he works as an industrial maintenance mechanic.

RECRUITMENT AND **DEVELOPMENT**

GRI 2-7, 3-3: RECRUITING, DEVELOPING, AND RETAINING EMPLOYEES, 401-1

Recruiting, developing, and retaining talent are cornerstones of FriGol's operational efficiency and social responsibility. We identify impacts related to the human rights of our employees and the financial profiles of the regions where we operate.

The nature of the work performed in cold storage facilities presents physical and adaptive challenges. To mitigate specific negative impacts, such as wear-and-tear resulting from manual labor and potential work overload, we have established the People and Sustainability Committee and implemented social and financial assistance programs, such as the Emergency Advance initiative. Professional development, meanwhile, is supported by the FriGol Training Center (CCF) and the People Cycle program, which focuses on meritocracy and succession planning (9-box).

The People Cycle is a performance management process with the primary objective of evaluating the performance and potential of managers. The process is a cycle that begins with the alignment of goals, continues with a skills assessment conducted by the manager, and committee-alignment meetings, and concludes with a feedback conversation and the joint creation of an Individual Development Plan (IDP) by the manager and the employee. The purpose of the cycle is to align expectations, foster professional development, and provide information to support strategic decisions, such as promotion and succession plans. In summary, the People Cycle aims to ensure that the company and its managers grow together in a consistent and planned manner.

The recruitment process is guided by transparency and diversity, supported by strict policies to prevent harassment and discrimination. In 2025, we made progress in identifying cultural skills as early as the hiring stage, fostering greater alignment between the candidates' expectations and our values.

Although retaining talent at operational units—especially those located in Pará—remains a key focus, the use of focus groups has been stepped up to incorporate lessons learned and help improve the organizational climate. 13.20.1

We ended 2025 with 3,183 employees and saw a significant improvement in retention rates: the overall turnover rate fell from 62.59% in 2024 to 53% in 2025. Organic turnover, which excludes changes related to planned increases or decreases in the workforce (headcount), reached 51.65% in 2025, exceeding the established targets.

Overall turnover

Claudiane da Silva training Iara de Sousa in deboning

3,183

employees were part of the company in 2025

COMBATING CHILD LABOR

GRI 408-1, 13.17.2

We have a zero-tolerance policy towards child labor and have a long history of compliance in this area. In our own operations, risks are mitigated through compliance with the law and by promoting the Apprenticeship Program (Article 429 of the CLT), which helps young people enter the workforce in a safe environment focused on professional development, without exposure to hazardous activities.

This firm approach also extends to the supply chain through a policy of investigation and accountability. FriGol verifies the age and employment status of its service providers' workers to ensure that they comply with labor laws.

In 2025, no operations or suppliers were identified as posing a significant risk of child labor or the employment of vulnerable young people within the company's sphere of influence.

Employees, by region and gender[1] [2] [3] GRI 2-7

	2023			2024			2025		
Employees by region and gender	Men	Women	Total	Men	Women	Total	Men	Women	Total
Corporate (Lençóis Paulista, SP)	90	60	150	90	70	160	90	66	156
Corporate (São Paulo, SP)	0	0	0	3	0	3	0	0	0
Beef processing plant (Lençóis Paulista, SP)	768	395	1,163	739	405	1,144	679	380	1,059
Beef processing plant (Água Azul do Norte, PA)	851	384	1,235	866	381	1,247	866	356	1,222
Beef processing plant (São Félix do Xingu, PA)	445	232	677	439	212	651	460	216	676
Rendering plant (Lençóis Paulista, SP)	38	1	39	32	2	34	29	2	31
Farms (PA)	23	0	23	16	1	17	20	1	21
Distribution Centers (SP)	5	1	6	10	1	11	8	0	8
Laboratory (Água Azul do Norte, PA)	0	0	0	1	7	8	1	7	8
Pork processing plant (Lençóis Paulista, SP) – no operations since April 2023	7	0	7	2	0	2	2	0	2
Total	**2,227**	**1,073**	**3,300**	**2,198**	**1,079**	**3,277**	**2,155**	**1,028**	**3,183**

1. The data is drawn from the Senior System – Personnel Management module.
2. The method used to calculate the total number of employees is the 'direct count' method, which includes all registered employees, including both full-time and part-time employees.
3. The data presented refers to the end of the reporting period.

Employees by type of contract and gender [1,2,3] GRI 2-7

	2023			2024			2025		
Employees by type of contract and gender	Indefinite term	Fixed term	Total	Indefinite term	Fixed term	Total	Indefinite term	Fixed term	Total
Men	2,175	52	2,227	2,134	64	2,198	2,129	26	2,155
Women	1,025	48	1,073	1,031	48	1,079	1,008	20	1,028
Total	**3,200**	**100**	**3,300**	**3,165**	**112**	**3,277**	**3,137**	**46**	**3,183**

1. The data is drawn from the Senior System – Personnel Management module.
2. The method used to calculate the total number of employees is the 'direct count', which includes all registered employees, including both full-time and part-time employees.
3. The data presented relate to the end of the reporting period.

Employees by type of contract and region GRI 2-7

	2023			2024			2025		
Employees by type of contract and region	Indefinite term	Fixed term	Total	Indefinite term	Fixed term	Total	Indefinite term	Fixed term	Total
Corporate (Lençóis Paulista, SP)	150	0	150	160	0	160	156	0	156
Beef processing plant (Lençóis Paulista, SP)	1,097	66	1,163	1,110	34	1,144	1,052	7	1,059
Beef processing plant (Água Azul do Norte, PA)	1,215	20	1,235	1,196	51	1,247	1,199	23	1,222
Beef processing plant (São Félix do Xingu, PA)	663	14	677	625	26	651	660	16	676
Rendering plant (Lençóis Paulista, SP)	39	0	39	33	1	34	31	0	31
Farms (PA)	23	0	23	17	0	17	21	0	21
Distribution Centers (SP)	6	0	6	11	0	11	8	0	8
Corporate (São Paulo, SP)	0	0	0	3	0	3	0	0	0
Laboratory (Água Azul do Norte, PA)	0	0	0	8	0	8	8	0	8
Pork processing plant (Lençóis Paulista, SP) - No operations since April 2023	7	0	7	2	0	2	2	0	2
Total	**3,200**	**100**	**3,300**	**3,165**	**112**	**3,277**	**3,137**	**46**	**3,183**

1. The data is drawn from the Senior System – Personnel Management module.
2. The method used to calculate the total number of employees is the 'direct count' method, which includes all registered employees, both full-time and part-time.
3. The only employees with fixed-term contracts are minors and apprentices.

Employees by type of employment and gender[1 2 3] GRI 2-7

			2023			2024[4]			2025
Employees by type of employment and gender	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total
Men	2,173	54	2,227	2,134	64	2,198	2,129	26	2,155
Women	1,024	49	1,073	1,031	48	1,079	1,008	20	1,028
Total	**3,197**	**103**	**3,300**	**3,165**	**112**	**3,277**	**3,137**	**46**	**3,183**

1. The data is drawn from the Senior System – Personnel Management module.
2. The method used to calculate the total number of employees is the 'direct count' method, which includes all registered employees, both full-time and part-time.
3. The data presented relate to the end of the reporting period.
4. The 2024 data on full-time employees have been restated in this edition (GRI 2-4) to correct the classification of employees who had been incorrectly categorized as "employees without guaranteed hours". Since these professionals have a fixed salary and work full-time, they have been reclassified into the correct category.

Employees by type of employment and region[1, 2, 3] GRI 2-7

			2023			2024[4]			2025
Employees by type of employment and region	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total
Corporate (Lençóis Paulista, SP)	150	0	150	160	0	160	156	0	156
Beef processing plant (Lençóis Paulista, SP)	1,136	33	1,169	1,110	34	1,144	1,052	7	1,059
Beef processing plant (Água Azul do Norte, PA)	1,196	39	1,235	1,196	51	1,247	1,199	23	1,222
Beef processing plant (São Félix do Xingu, PA)	650	27	677	625	26	651	660	16	676
Rendering plant (Lençóis Paulista, SP)	38	1	39	33	1	34	31	0	31
Farms (PA)	17	0	17	17	0	17	21	0	21
Distribution Centers (SP)	6	0	6	11	0	11	8	0	8
Corporate (São Paulo, SP):	0	0	0	3	0	3	0	0	0
Laboratory (Água Azul do Norte, PA)	0	0	0	8	0	8	8	0	8
Pork processing plant (Lençóis Paulista, SP) - No operations since April 2023	7	0	7	2	0	2	2	0	2
Total	**3,200**	**100**	**3,300**	**3,165**	**112**	**3,277**	**3,137**	**46**	**3,183**

1. The data is drawn from the Senior System – Personnel Management module.
2. The method used to calculate the total number of employees is the 'direct count' method, which includes all registered employees, including both full-time and part-time employees.
3. The data presented relate to the end of the reporting period.
4. The 2024 data on full-time employees have been restated in this edition (GRI 2-4) to correct the classification of employees who had been incorrectly categorized as "employees without guaranteed hours". Since these professionals have a fixed salary and work full-time, they have been reclassified into the correct category.

Managers from the Pará units attend the Leaders' Meeting

Workers who are not employees GRI 2-8

Contractual relationship	Type of work carried out	Total
Outsourced	Maintenance/repair of machinery and equipment	223
Self-employed	Speech therapist	2
Self-employed	Ergonomist	1
Apprentices	Trainees	14
Total		**240**

New employee hires and employee turnover[1 2] GRI 401-1

	Hires	Admission rate	Dismissals	Turnover rate
By gender				
Men	1,170	54.22%	1,172	54.26%
Women	513	49.37%	534	50.38%
By age				
Under 30	964	67.41%	930	66.22%
30 to 50	654	43.17%	718	45.28%
Over 50	65	25.79%	58	24.40%
By region				
Corporate (Lençóis Paulista, SP)	35	22.44%	40	24.04%
Beef processing plant (Lençóis Paulista)	424	39.52%	479	42.08%
Beef processing plant (Água Azul, PA)	712	58.27%	703	57.90%
Beef processing plant (São Félix, PA)	482	71.30%	450	68.93%
Rendering plant (Lençóis Paulista, SP)	14	45.16%	16	48.39%
Farms (PA) / DCs (SP) / Others	16	32.10%	18	35.40%
Total	**1,683**	**52.64%**	**1,706**	**53.00%**

1. To calculate the rates, the company uses the monthly average of active employees (headcount) over a 12-month period.
2. The adjusted turnover rate of 51.65% reflects voluntary and involuntary organic turnover, excluding fluctuations resulting from 124 new hires due to the creation of positions through expansion and 84 terminations resulting from restructuring or a one-time reduction in the headcount.

TRAINING PROGRAMS GRI 404-1, 404-2, 404-3

Valuing employees also means ensuring constant opportunities for professional development, in line with our commitment to operational excellence, food safety, and integrity in the workplace.

FriGol's training programs are designed to develop technical and behavioral skills, ensuring that professionals perform their duties safely and efficiently. In 2025, we provided 29,436.30 hours of training for our 3,183 employees, equivalent to an overall average of 9.25 hours of training per person. During this period, the strategic focus was on improving the skills of our technical teams and senior management, driven by initiatives such as the Leadership DNA training program. The Executive category recorded the highest average number of training hours for the year, at 54.05 hours per employee, followed by Management, at 46.20 hours per employee.

Employee development is monitored through a performance evaluation cycle aligned with FriGol's values. In 2025, 100% of the company's leaders went through this process. A total of 249 professionals were evaluated, including six directors, 20 managers, 35 coordinators, 99 supervisors, and 89 plant managers.

Although FriGol supports the professional development of its employees throughout their careers, we do not currently have a formal policy regarding retirement or end-of-career transition. Investments in development are primarily directed toward continuing education and training.

29,000+

hours of training for employees

Average number of hours of training per employee [1,2] GRI 404-1

			2025
Gender	**Total number of employees**	**Training hours**	**Average hours of training**
Men	2,155	21,880.56	10.15
Women	1,028	7,555.34	7.34
Total	**3,183**	**29,436.30**	**9.25**
Employee category			
Executive Management	6	324.30	54.05
Management	20	924.00	46.20
Management/ Coordination	35	1,670.49	47.73
Technical/Supervision	188	7,774.23	41.35
Administrative	253	1,230.08	4.86
Operational	2,681	17,512.40	6.53
Total	**3,183**	**29,436.30**	**9.25**

1. Data on staff and training hours are managed by the company's Human Resources systems.
2. The calculation of averages is based on the number of active employees at the end of the reporting period (December 31, 2025).

LEADERSHIP DNA

Launched in 2022, the Leadership DNA program consists of a training course aimed at all levels of management— leaders, supervisors, coordinators, managers, directors, and the CEO—with the goal of strengthening skills and fostering leadership capable of transforming the workplace.

In 2025, the program focused on emotional intelligence and psychological safety, based on the premise that leaders need to be in balance in order to put their learning into practice and serve as positive role models for their teams.

FriGol's training programs are designed to develop technical and behavioral skills

Sou Líder Sou Exemplo

Another notable program is the "*Sou Líder, Sou Exemplo*" ("I Am a Leader, I Am a Role Model") initiative, aimed at supervisors in the industrial sector, with the intention of promoting healthy competition among leaders based on metrics related to personnel management. The name of the project is designed to reinforce the idea that every leader should inspire those under their charge.

The program is structured around two main areas: Results and Skills. The evaluation is conducted in four stages, taking into account the supervisor's behavior and attitudes regarding the areas being evaluated.

The top three performers in the group will also serve as mentors to the other units over the following year, so they can share their experiences and knowledge with supervisors who are still developing their skills.

Joaquim da Silva, maintenance coordinator; and Leandro Faco, regional industrial manager for Pará

Employees receiving regular performance and career development reviews by employee category [1] [2] [3] [4] GRI 404-3

	Men	Women	Total
Directors			
Total number of employees	6	-	6
Number of employees assessed	6	-	6
Managers			
Total number of employees	15	5	20
Number of employees assessed	15	5	20
Coordination			
Total number of employees	25	10	35
Number of employees assessed	25	10	35
Supervisors			
Total number of employees	78	21	99
Number of employees assessed	78	21	99
Leaders – industry only			
Total number of employees	73	16	89
Number of employees assessed	73	16	89
Total			
Total number of employees	197	52	249
Number of employees assessed	197	52	249

1. The performance evaluation cycle plays a cross-functional role in FriGol's human resources management.
2. For managers at Supervisory level and above, 10% of the annual bonus (variable remuneration) is directly tied to the results of the individual performance review, the criteria for which include adherence to institutional skills and promotion of the company's culture.
3. The dash (-) in the "Women" column of the "Directors" category indicates that there were no female employees holding this position at the end of the reporting period (as detailed in the GRI 405-1 workforce table), making it impossible to calculate the percentage.
4. In 2025, 100% of the company's leaders participated in this evaluation.

Ana Joyce Oliveira and
Jessica de Almeida, Deboning

REMUNERATION AND BENEFITS GRI 401-2

Equity is a fundamental pillar for maintaining a healthy and engaging work environment. For this reason, the benefits policy is inclusive and does not make distinctions based on the type of work schedule or the type of employment contract.

All employees receive remuneration in accordance with the legal minimum and the standards set forth in collective bargaining agreements, or at a level higher than those standards. GRI 407-1, 13.8.2

Remuneration consists of a fixed salary and, for strategic positions, variable components tied to the achievement of goals. With regard to the 240 contract workers employed in 2025, FriGol does not administer their specific collective bargaining agreements; however, all business partners must comply with current labor laws. GRI 13.21.2, 13.21.3

The remuneration policy for the senior management, which consists of fixed and variable components, aims to align executives' interests with the creation of shareholder value, recognize individual performance, and drive business results. At FriGol, no additional packages apply, such as sign-on bonuses, exclusive retirement benefits, special severance payments, or clawback clauses. GRI 2-19

The process employed to determine salaries is based on market analyses, performance evaluation targets, and input from specialized consulting firms, under the supervision of the independent members of the Board of Directors and subject to approval at the Annual Shareholders' Meeting. GRI 2-20

The internal wage ratio, calculated using FriGol's business intelligence (BI), takes into account all the amounts recognized and recorded in the organization's financial results for the reporting year, broken down by cost center, in order to ensure an accurate calculation of the ratio. In the 2025 reporting cycle, the ratio of the annual total remuneration of the organization's highest-paid employee to the average annual compensation of all other employees was 51.45 times. GRI 2-21

In 2025, the standard package of corporate benefits was offered to both full-time employees and part-time and temporary workers. Benefits include: life insurance, dental insurance, health insurance, meal vouchers, gym membership, pharmacy discounts, childcare assistance, and a salary advance card.

We do not grant exclusive benefits to full-time employees at the expense of temporary staff. In the case of health insurance, there is a limitation due to the inadequate hospital infrastructure in certain regions of Pará, which makes it difficult to provide this benefit at those facilities. Currently, this benefit is available to management positions, while we evaluate options for expanding our service network.

The benefits policy is inclusive

Júlio da Conceição, at the end-of-year party, being honored for the more than 15 years he has been with the company

Atos Oliveira Guimarães, People and Culture

Annual total compensation ratio[1] GRI 2-21

	2025
Ratio of the total annual remuneration of the highest-paid individual in the organization to the average total annual remuneration of all employees (excluding the highest-paid individual)	51.45
Percentage increase in the highest remuneration paid (%)	5.97
Percentage increase in average total remuneration (%)	1.32
Ratio of the percentage increase in the highest remuneration paid to the percentage increase in the average total remuneration	4.53

1. The data were compiled from official financial records using the 'direct ratio' method, in accordance with the requirements of the standard.

Parental leave GRI 401-3

	Men	Women	Total
Employees entitled to leave	2,155	1,028	**3,183**
Employees who took leave in 2025	38	57	**95**
Employees who returned to work in 2025[1]	39	55	**94**
Return rate (%)	100%	100%	**100%**
Employees retained 12 months after returning to work[2]	27	24	**51**
Retention rate (%)	61.4%	53.3%	**57.3%**

1. Includes employees who began their leave in 2024 and returned in 2025, as well as those who began and ended their leave in the current year.
2. This refers to the retention of employees who returned from leave in the previous cycle (2024).

DIVERSITY, **INCLUSION, AND EQUITY**

3-3: DIVERSITY, INCLUSION, AND EQUITY, 405-1, 405-2, 406-1, 411-1, 13.14.2, 13.15.2, 13.15.3, 13.15.4

We recognize that the diversity of ideas and experiences is a driver of innovation and a pillar of economic and social sustainability. This topic is managed strategically, based on the Code of Ethics and Conduct and internal compliance policies.

Promoting diversity has tangible positive impacts on the local economy by including vulnerable groups, and on human rights by helping to reduce barriers that have historically existed in the sector. This policy is reflected in initiatives such as the Roraima Project—which focuses on the reception and employability of Venezuelan refugees—and in the inclusion of Indigenous professionals in operations.

To mitigate potential risks of discrimination or harassment, we maintain a governance framework supported by the Reporting Channel, the Digital Ombudsman, which ensures independent and impartial investigations (read more in the Service Channels section).

The effectiveness of the measures taken is tracked through monitoring systems and complaint mechanisms. In 2025, the “Respect” pillar was established as a core component of the Leadership DNA program, training managers in areas such as emotional intelligence, self-awareness, and practical behavior related to respect and psychological safety.

A specific Policy on the Prevention of Discrimination and Harassment is currently being developed, with the aim of establishing guidelines and ensuring that inclusion continues to constantly evolve across all areas of the company.

TARGETS AND PROGRESS INDICATORS

Goal
To ensure a work environment free from violence, harassment, and discrimination.

Measure
Mandatory training on diversity and equality for all levels of management at least once every 12 months.

Effectiveness
Verified through participation in the DNA Leadership Program and monitoring of the Reporting Channel.

Bepakati Kayapó, Slaughter; and Bep Kamro Kayapó, Deboning

Gender equity begins at the highest level of decision-making. FriGol's Board of Directors currently consists of seven members, three of whom are women, meaning 42.8% female representation—a percentage higher than the industry average for the animal protein sector.

The executive and operational management structure, involving 249 professionals in leadership positions, is dominated by experienced professionals: 70.68% of leaders are between the ages of 30 and 50. From a gender perspective, women hold 20.88% of these positions, with a strong presence at the Management (25%) and Coordination (28.57%) levels, which constitute the main pipeline for the group's executive succession. To publicly demonstrate our commitment to women's leadership, at the 2025 "Best of the Year" awards ceremony—which honors outstanding companies in Lençóis Paulista—we sent only female leaders to accept the award on behalf of FriGol.

We continuously monitor the gender pay gap as a way of reducing disparities. In 2025, the ratio of women's base pay to men's ranged from 0.82 to 0.94, with greater parity among supervisors, a category in which the ratio was 0.94. The other categories have a balanced and competitive salary structure, with the exception of the Executive Board, where there is a gap that we will seek to narrow in the coming cycles.

The racial composition of the leadership team is included in the diversity metrics tracked by the company. By the end of 2025, there were 28 self-identified Black professionals (Black and mixed-race) in management positions, accounting for 11.2% of leadership roles. Inclusion is also reflected in the company's welcoming of migrant workers, such as the Venezuelan employees at its three locations. Regardless of nationality or immigration status, we ensure equal treatment, providing contracts and benefits identical to those of local workers. GRI 13.15.5

Internally, respect for cultural diversity also extends to employees of Indigenous descent, who form a significant part of the operations in São Félix do Xingu (PA), where their rights and cultural expressions are fully respected and reconciled with safety regulations.

In 2025, there were no cases of violations of the rights of indigenous peoples among staff members or in local communities. We have mapped the presence of these communities in areas near our operations in the Amazon Biome, with a particular focus on the São Félix do Xingu region (PA). GRI 13.14.3

Since FriGol does not engage in activities that require the occupation of new territories, resettlements, or the use of natural resources on ancestral lands, the company was not involved in any processes to obtain Free, Prior, and Informed Consent (FPIC) in 2025. Consequently, since the provisions did not apply, there was no need to implement the components of the CLPI or to negotiate or enter into mutual agreements with these peoples during the reporting period. GRI 13.14.4

Out of respect for privacy and in compliance with the Brazilian General Data Protection Law (LGPD), we do not maintain a formal record of sexual orientation, which makes it impossible to quantify LGBTQIAPN+ representation.
We are reaffirming our commitment to non-discrimination, regardless of sexual orientation or gender identity.

249
professionals in leadership positions

The diversity of ideas and experiences is a driver of innovation and a pillar of economic and social sustainability

Percentage of members of the organization's governance bodies, by gender GRI 405-1

Governance bodies	Men	Women	Total
Number of members of governance bodies	4	3	7
Percentage of members of governance bodies by gender (%)	57.14	42.86	100.00

Percentage of members of the organization's governance bodies, by age group GRI 405-1

Governance bodies	Number	Percentage (%)
Under 30	0	0
30 to 50	3	43
Over 50	4	57
Total	**7**	**100.00**

Female leaders receive the "Best of the Year" award from Jornal Eco, Lençóis Paulista (SP)

Employees, by employee category and genderGRI 405-1

	Men	Women	Total
Directors			
Number	6	0	6
Percentage	100.00	0	100.00
Managers			
Number	15	5	20
Percentage	75.00	25.00	100.00
Coordinators			
Number	25	10	35
Percentage	71.43	28.57	100.00
Supervisors			
Number	78	21	99
Percentage	78.79	21.21	100.00
Leaders – industry only			
Number	73	16	89
Percentage	82.02	17.98	100.00
Total			
Number	197	52	249
Percentage	79.12	20.88	100.00

Employees, by employee category and age group GRI 405-1

	Number	Percentage
Directors		
Under 30	0	0.00
30 to 50	4	66.67
Over 50	2	33.33
Total	**6**	**100.00**
Managers		
Under 30	0	0.00
30 to 50	15	75.00
Over 50	5	25.00
Total	**20**	**100.00**
Coordinators		
Under 30	2	5.71
30 to 50	29	82.86
Over 50	4	11.43
Total	**35**	**100.00**
Supervisors		
Under 30	13	13.13
30 to 50	77	77.78
Over 50	9	9.09
Total	**99**	**100.00**
Leaders – industry only		
Under 30	32	35.96
30 to 50	51	57.30
Over 50	6	6.74
Total	**89**	**100.00**
Total		
Under 30	47	18.88
30 to 50	176	70.68
Over 50	26	10.44
Total	**249**	**100.00**

Ratio of basic salary and remuneration of women to men by employee category GRI 405-2

	Basic salary (BRL)	Remuneration (BRL)
Directors		
Women x men salary ratio	0.00	0.00
Managers		
Women x men salary ratio	0.82	0.86
Coordinators		
Women x men salary ratio	0.85	0.89
Supervisors		
Women x men salary ratio	0.94	0.91
Leaders – industry only		
Women x men salary ratio	0.89	0.85

Luana Rodrigues, Rayanni Lopes, and Karine Rocha, Deboning

HEALTH, WELL-BEING, **AND SAFETY**

GRI 3-3: HEALTH, WELL-BEING, AND SAFETY, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10

For FriGol, safeguarding the physical and mental well-being of employees and partners is a priority that takes precedence over any operational goal, guided by the core motto "Safety Is Non-Negotiable." Given the nature of the meat-processing industry, we maintain a health and safety management system based on prevention, engagement, and continuous improvement.

Since 2022, this strategy has been consolidated into the *#AquiTemSegurança* program, which is structured around six strategic pillars: management of high-risk work, ongoing training, standardization of processes through Standard Operating Procedures (SOPs), implementation of the Golden Rules, strict compliance of machinery with NR-12, and the Third-Party Conduct Program. Management is also supported by the Risk Management Program (PGR), periodic ergonomic assessments, and outpatient facilities at all locations to provide immediate support.

As part of our efforts to raise awareness and foster engagement, we hold an annual raffle, providing the employees at each of our production facilities with the opportunity to win a car. To participate, each unit must achieve excellent safety metrics throughout the year, and employees must not have any accidents or unexcused absences, among other criteria, in order to be eligible for the draw.

In 2025, all units met their targets, and the car raffles took place in 2026.

Another important point is the active participation of employees in the Internal Accident Prevention Committee (CIPA), whose members serve as advocates for a culture of prevention. We have adopted a response protocol under which every incident or accident is investigated within 24 hours, with the direct involvement of CIPA and the local managers. This process generates immediate action plans, the status and effectiveness of which are monitored at weekly management meetings. This operational discipline meant that we achieved the lowest accident rate on record in 2025, consolidating a consistent trend of declining accident frequency and severity rates. With more than 6.1 million hours worked, we recorded no fatalities and no cases of occupational illness during the period.

The company's approach is guided by an Occupational Health and Safety Management System (OHSMS) that covers 100% of its employees and is based on the Regulatory Standards (NRs) of the Ministry of Labor and Employment, as well as on the conventions and recommendations of the International Labour Organization (ILO). Each year, this system is validated by means of internal audits and third-party certifications to ensure the highest standards of excellence.

Hazard identification and risk assessment are ongoing processes at our facilities, carried out through routine inspections, thorough ergonomic assessments, and periodic emergency drills.

In addition to safeguarding the physical well-being of employees, this outstanding performance led to a reduction in the FAP

We have a prevention-based Health and Safety Management System that is guided by commitment and continuous improvement

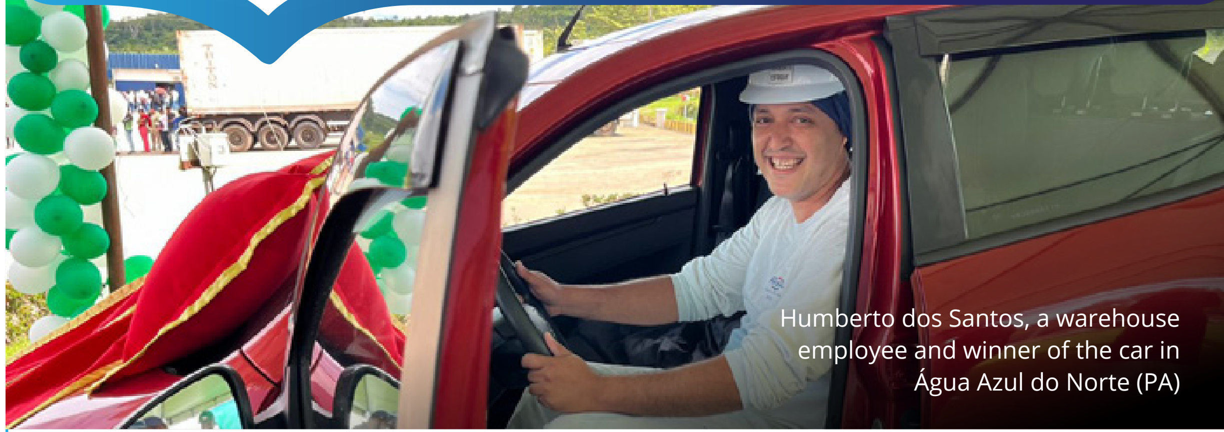
(Accident Prevention Factor) rate, resulting in savings of BRL 3 million on the year's payroll. These figures reflect ongoing investments in technical training—including training in machine operation and strategic simulations for responding to ammonia emergencies, conducted in partnership with the Fire Department—and in the modernization of engineering controls at industrial plants.

The scope of FriGol's Occupational Health and Safety Management System and the quantitative monitoring of accidents focus on the activities and locations under our direct operational control. Currently, we do not conduct hazard mapping or consolidate accident data from external business partners over whom we have no direct management control, such as off-site, third-party logistics operations.

The financial impacts associated with this issue were also monitored, including litigation costs, penalties, and the impact on the employer brand. Within this context, investing in safety is not only an ethical obligation but also an efficiency strategy that helps reduce absenteeism and increase satisfaction and productivity.

We also offer occupational health services and wellness programs that extend beyond the workplace, including mental health support and disease prevention campaigns. In relation to this, we guarantee the strict confidentiality of personal information and provide comprehensive support for every professional.

In 2025, all our units met their safety goals, so three cars were raffled off


Humberto dos Santos, a warehouse employee and winner of the car in Água Azul do Norte (PA)

HEALTH AND SAFETY INITIATIVES

Golden Rules: Aimed at strengthening accident prevention, we have established the Golden Rules, which raise the bar in our pursuit of an increasingly safe environment.

Green April: In 2025, the campaign reinforced our Golden Rules of Safety and encouraged reflection on combating harassment in the workplace.

Training on ammonia leaks: held every year or year and a half, this is one of the company's most strategic initiatives, training firefighters who work in the regions where we have industrial plants, One example of this was the event held with the 12th Fire Department (SP) in November 2025.

Internal Week for the Prevention of Work-Related Injuries (Sipat): In 2025, our three facilities held a week dedicated to raising awareness and fostering dialogue. Among the topics covered were accident prevention, ergonomics, mental health, motivation, respect in the workplace, and combating harassment and prejudice, as well as reinforcing the commitment that "Safety is non-negotiable."

Felipe Lima, Shipping

Work-related injuries[1] [2] GRI 403-9

	2023	2024	2025
Number of hours worked	5,873,809.68	6,337,185.22	6,186,397.63
Fatalities as a result of work-related injury	0	0	0
High-consequence work-related injuries (excluding fatalities)[3]	3	56	16
High-consequence injuries rate (per 1,000,000 hours)	0.51 [4]	8.84	2.59
Recordable work-related injuries (CAT)	323	420	236
Total injury rate (per 1,000,000 hours)	62.48	66.28	38.15

1. Injury rates were calculated based on a standard multiplier of 1,000,000 hours worked.

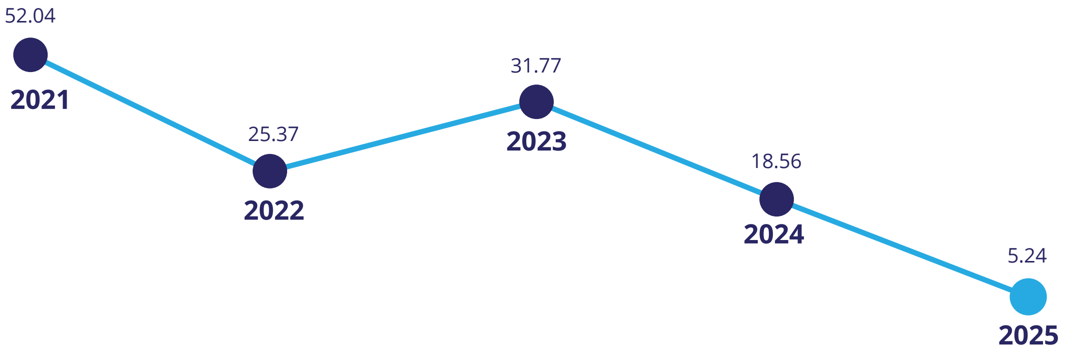
2. For the group "Workers who are not employees (contractors)", injury data were omitted from the table because the company did not record any incidents involving this group at its plants, and their working hours are not tracked by the internal safety system.

3. High-consequence injuries are defined as those that require the employee to take time off work in order to make a full recovery. In the 2025 cycle, the main types of injuries reported were: musculoskeletal injuries, traumatic injuries, injuries caused by falling objects, burns, accidents involving equipment, and injuries caused by sharp objects (knives).

[4] The high-consequence injuries rate for 2023 has been revised in this edition to correct a calculation error in the previous report (GRI 2-4). The correct rate for the three work-related injuries recorded during the period is 0.51 (previously reported as 13.79).

FriGol Safety Indicator

Annual reduction in frequency × Severity rate



Futsal in a social project in Jardim Primavera, Lençóis Paulista (SP)

We are committed to the development of the communities where we operate

SOCIAL **RESPONSIBILITY**

Our social initiatives are guided by our Private Social Investment Policy, which guides our support for projects using direct funding, tax incentive laws, voluntary donations, and sponsorships.

Our Private Social Investment initiatives are aligned with the UN's Sustainable Development Goals (SDGs), including: No poverty; Zero hunger; Quality education; Decent work and economic growth; Reduced inequalities; Sustainable cities and communities; Life on land; and Partnerships for the goals.

On the social front, we have reaffirmed our commitment to the development of the communities in which we operate. In 2025, we allocated BRL 300,000 through tax incentive laws to cultural and sports projects, in addition to contributions to the Municipal Fund for Children and Adolescents (Fumcad) and the Municipal Fund for the Elderly (FMID).

Direct donations to social initiatives in local communities totaled more than BRL 230,000 for the year, expanding our positive social impact. Among the highlights is our support for an association located in Jardim Primavera, a neighborhood near the plant and our headquarters in Lençóis Paulista (SP). In 2025, we secured a new, larger space for the organization and continued to support activities for children and teenagers, including soccer, *capoeira*, checkers, and guitar lessons, in addition to organizing a series of events for the local community.

Every month in Lençóis Paulista, we also support organizations that play a key role in promoting the well-being and quality of life of the local community, such as APAE, Casa Abrigo Amorada, Vila Vicentina, the nursing home, and Nossa Senhora da Piedade Hospital.

Initiatives in communities across Pará, although still sporadic, have been gaining momentum. In 2025, we made a number of donations to local communities, including guitars donated to the Municipal Education Department in São Félix do Xingu, with the aim of promoting music classes for public school students.

VOLUNTEERING

Our Private Social Investment Policy also engages society and our internal public through the Corporate Volunteer Program. In 2025, highlights included the distribution of more than 1,000 meals to people in need on Volunteer Day, and the collection and distribution of approximately 1,000 toys at Christmas for children in institutions and communities near our facilities. Both events took place in Lençóis Paulista (SP), Água Azul do Norte (PA), and São Félix do Xingu (PA).

PROJECTS SUPPORTED UNDER THE TAX INCENTIVE LAW

Alic (Lençoense Association for the Promotion of Culture): In 2025, 23 free performances were held, attracting more than 11,000 people to the Adélia Lorenzetti Municipal Theater. The program featured performances of music, dance, theater, circus acts, and storytelling, ranging from classical to popular genres.

***Sempre Vôlei* Lençóis:** Volleyball is the most traditional sport in Lençóis Paulista, with a history spanning 88 years. Through the Association of Friends of Volleyball in Lençóis Paulista (AAVLP), *Sempre Vôlei*—led by former athlete Dodô—the company supports the men's under-21 volleyball team, which represents the city. The project also trains athletes and physical education students to serve as interns at the project's Volleyball Skills Schools. There are ten centers in municipal schools and one at the CSEC gymnasium, which provides facilities for students in the state school system. In 2025, there were 811 volleyball players.

The cast of the *Sítio do Pica Pau* musical, presented by the Alic association

ALBA (Lençoense Basketball Association): provides opportunities for approximately 120 children and adolescents, aged 6 to 17, through a sports initiation program aimed at boys, which promotes athletic development, civic education, and social inclusion.

Building Champions: In 2026, this program will be developed with the goal of promoting access to sports for 210 children and adolescents, aged 6 and up, in the communities of Água Azul do Norte, PA (120 children) and Distrito Vila Canadá, PA (90 children).

Gingado da Inclusão: Through donations, we were already supporting the project in Jardim Primavera, in Lençóis Paulista. In 2025, for the first time, we received tax-deductible donations that will allow us to expand the project in 2026, offering *capoeira* classes to approximately 100 children and teenagers.

4 Environmental Journey

Francisco Pereira De Sousa Neto, at the water withdrawal platform on the Xingu River

SUPPLY CHAIN **MANAGEMENT**

GRI 2-6, 2-25, 3-3: SUPPLY CHAIN MANAGEMENT AND TRACEABILITY, 308-1, 408-1, 409-1, 411-1, 414-1, 414-2, 13.13.2, 13.4.1, 13.13.1, 13.14.1, 13.14.2, 13.16.1, 13.16.2, 13.17.1, 13.17.2, 13.23.1

Our value chain encompasses the procurement of live cattle, management of the manufacturing operations, research and development (R&D), distribution, marketing, and sales.

After industrial processing, the products move through the downstream supply chain via distributors, retailers, and logistics partners, with support from financial institutions, until they reach the end consumer. There were no significant changes to this structure in 2025.

Business performance is underpinned by a solid base of stakeholders, including public authorities, regulatory bodies, civil society organizations, and suppliers. Our supply chain currently includes more than 1,600 small, medium, and large-scale cattle farmers. We also work with approximately 800 domestic suppliers of live cattle, packaging, and essential services, including subcontractors and wholesalers.

Supply chain integrity is a cornerstone of our sustainability strategy. Since the sector's main impacts are concentrated in the sourcing of live cattle, we have been improving our social and environmental monitoring practices every year.

Our supply chain currently involves more than 1,600 small, medium, and large-scale cattle farmers

DIRECT SUPPLIERS

As signatories to the Legal Meat TAC in Pará, we monitor 100% of our direct cattle suppliers in the Amazon biome and, since 2017, we have extended this monitoring to the other biomes where we operate—the Cerrado and the Atlantic Rainforest.

In the Amazon and Cerrado biomes, which already have established protocols, monitoring follows the “Beef on Track” and “Cerrado Protocol” guidelines. The analysis is conducted using the SMGeo Direto platform (Niceplanet), which, along with other detailed analyses, cross-references data on deforestation polygons, Ibama injunctions, and the Ministry of Labor and Employment’s Employer Registry—the so-called “Blacklist.”

Our management process is ongoing and applies to every purchase of livestock, with every such operation being subject to prior social and environmental monitoring to ensure compliance and traceability throughout the production chain.

If any irregularities are identified, we immediately block the property. If a supplier is found to be involved in cases of forced labor, the protocol is even more restrictive in this regard. Unlike other criteria used to evaluate rural properties, the block imposed due to slave labor is applied to the property owner (CPF or CNPJ), preventing the purchase of live cattle from any other farm linked to that supplier. By incorporating this verification into our supply chain, we mitigate legal and reputational risks and help promote ethical and socially-responsible livestock farming.

Our operations do not affect indigenous territories or areas of land conflict. In the 2025 cycle, no violations of land rights were reported. We require proof of ownership and geospatial monitoring in all sourcing areas, including our own farms, Maguari and Santo Expedito.

This monitoring is subject to periodic independent audits, with land acquisitions in the Amazon biome being reported to the Federal Public Prosecutor’s Office in Pará (MPF-PA). The effectiveness of this rigorous oversight has once again been confirmed: in 2025, for the third consecutive cycle, the audit conducted under the supervision of the Federal Public Prosecutor’s Office (MPF) confirmed 100% social and environmental compliance in our direct procurement for the audited year (2022).

These results confirm that direct suppliers do not operate in deforested areas, indigenous lands, or conservation areas, and are not included in the list of forced labor.

Direct suppliers
100% monitored
100% compliance

INDIRECT SUPPLIERS

One of the main challenges facing our industry is ensuring the monitoring of indirect suppliers at every level of the supply chain. Our goal is to reach 100% by 2030, applying the same protocols used for direct suppliers across all biomes and to all production facilities.

We are making every effort to bring forward our commitment to mitigating deforestation among Level 1 indirect suppliers by 2025. This is why we began monitoring 100% of our indirect suppliers in Pará in 2023, using the best available technologies, such as the Visipec system (NWF Brasil), which cross-references data from the Rural Environmental Registry (CAR) with the public Animal Transit Guide (GTAs) database. As a result, by 2025, compliance had reached 93%.

As such, FriGol is committed to working together with government agencies, industry organizations, and the supply chain to move these protocols forward.

The company is fully compliant with the guidelines of Sarb 26 issued by Febraban and has been publishing its compliance results since 2023. The company also supports private initiatives to track individual animals. Since 2024, we have been part of the Individual Traceability and Indirect Monitoring Program (Primi), which aims to ensure social and environmental compliance from the animal’s birth through to slaughter. We have suppliers who have already adopted the protocol, and the practice is already in place in our feedlot programs.

Indirect suppliers
100% monitored
93% compliance

In 2025, FriGol took another important step forward on its journey toward sustainability by launching the FriGol Farm program, which helps livestock farmers monitor their suppliers and provides support for business restructuring and land title regularization.

FRIGOL FARM

Launched in October 2025 at events held in the cities of São Félix do Xingu and Xinguara, in southeastern Pará, FriGol Farm is a project aimed at cattle farmers, and is focused on strengthening sustainable practices in the cattle supply chain.

FriGol Farm's primary objective is to support rural producers in meeting social, environmental, and herd monitoring criteria, thereby contributing to the sustainable marketing of livestock and preparing the supply chain to meet current and future market and consumer demands. The project is based on the premise that, with information and technology, it is possible to develop more securely, transparently, and profitably.

Along these lines, we offer a voucher for socio-environmental consultations through an exclusive app designed for farmers, focused on the transfer of information and technology for socio-environmental monitoring. This initiative, developed in partnership with Niceplanet, is a multi-protocol solution that provides instant automated analyses, helping partners manage the compliance of their properties. This provides the farmer with a tool to conduct social and environmental assessments of their suppliers.

Speakers at the launch of FriGol Farm in São Félix do Xingu (PA): Danilo Oliveira of FriGol; Jordan Timo Carvalho of Niceplanet; Julia Bianchi of Amigos da Terra; and Ronan Timo Carvalho of RTC Advocacia Fundiária e Ambiental

FriGol Farm's scope covers three areas:

Land regularization: support for farmers with outstanding issues or insecure land tenure agreements, with the aim of regularizing their land status.

Commercial rehabilitation: technical support for properties that do not currently meet the criteria established by the Conduct Adjustment Agreements (TACs) due to links to illegal deforestation. This reclassification allows these properties to participate in a simplified administrative rehabilitation process, enabling the live cattle they raise to re-enter the formal and legal market. This is a technical process that can also be used later when applying to the Environmental Regularization Program (PRA).

Individual traceability: encouraging individualized monitoring of herds, a key step toward increasing the transparency of the **supply chain** in the long term. Run in partnership with Friends of the Earth, it provides ear tags free of charge to interested parties.

Who can join FriGol Farm?

All producers are eligible to participate, provided they have no environmental restrictions, are not listed on the forced labor registry, and do not have land that overlaps onto indigenous lands.

FriGol Farm marks a new chapter in our journey in tackling one of the sector's biggest challenges: curbing illegal deforestation in the livestock supply chain.

TRACEABILITY PROVIDED FOR OUR CUSTOMERS

In both the domestic and international markets, customers and end consumers are provided with transparency through QR codes applied to fresh products. This tool, developed in partnership with Ecotrace and Niceplanet, provides detailed socio-environmental data about the product (including the cattle's biome of origin) in Portuguese, English, Spanish, and Mandarin.

QR Codes embedded in fresh-cut products provide customers with social and environmental data about the products' origin

LEVEL OF TRACEABILITY OF LIVE CATTLE GRI 13.23.2

Product	Level of traceability	Methodology
Cattle (direct)	Specific point of origin	100% monitoring via SMGeo Direto / Niceplanet.
Cattle (indirect)	Level 1 (Visipec)	Cross-referencing of CAR and GTAs (last 36 months).
Cattle (individual)	Traceability of birth	Pilot project via Primi and FriGol Farm.

CONVERSION OF NATURAL ECOSYSTEMS GRI 13.4.2, 13.4.3, 13.4.5, 13.23.1, 13.23.2

The preservation of natural ecosystems is a core commitment of our sustainability strategy, which provides constant supervision to ensure that the production and sourcing of live cattle do not contribute to the conversion of native biomes, especially in sensitive regions such as the Amazon and the Cerrado.

On FriGol's own lands—the Maguari and Santo Expedito farms—100% of the production is free from illegal deforestation or land conversion. This performance is continuously monitored through the evaluation of polygons in the Prodes system (based on satellite imagery provided by the National Institute for Space Research – INPE) and analysis of the CAR boundaries, conducted by a company specialized in geo-monitoring. Since the deadline established by the sectoral protocols, not one hectare of natural ecosystem land has been converted in areas under our direct management.

For purchases from third parties, if any irregularities are identified, the transaction is blocked, ensuring that 100% of the volume sourced from direct suppliers is free of illegal deforestation.

At present, it is still technically impossible to accurately measure the number of hectares converted across the entire supply chain, due to limitations in publicly available data.

Volume free from illegal deforestation and land-use conversion GRI 13.4.2 and 13.4.3

Category	Product	% Deforestation-free	Assessment methodology
Own/managed land	Cattle	100%	Analysis of the Advantages and Limitations of CAR
Purchased products (direct)	Cattle	100%	Pre-purchase social and environmental assessment
Purchased products (indirect)	Cattle	Unavailable[1]	Level 1 monitoring via Visipec

1. FriGol actively works to collect data from indirect suppliers through the FriGol Farm and Primi programs.

CLIMATE CHANGE **AND DECARBONIZATION**

GRI 3-3: CLIMATE CHANGE, 305-1, 305-2, 305-4, 305-5, 305-6, 305-7, 13.1.1, 13.1.2, 13.1.3, 13.1.4, 13.1.5, 13.1.6, 13.1.7

Eduardo Soares, Maintenance

Climate change poses one of the most significant threats to the long-term viability of the livestock sector. Extreme weather events, such as droughts and changes in rainfall patterns, affect the supply of live cattle and distribution logistics, especially in regions with more challenging infrastructure, such as the North of the country. Within this context, emissions management and climate resilience are central pillars of our sustainability strategy. To manage our environmental impact, we conduct an annual inventory of greenhouse gas (GHG) emissions based on the Brazilian GHG Protocol and IPCC emissions factors, quantitatively consolidating Scope 1 and 2 emissions in accordance with the operational control approach.

The mapping for Scope 3 (other indirect emissions) is currently in the methodological development phase to be incorporated into future reporting cycles, with the aim of accurately identifying and monitoring climate impacts throughout the entire indirect value chain.

In 2025, direct (Scope 1) emissions totaled 28,319.70 tCO_2. Biogenic emissions, meanwhile, totaled 38,802.35 tons, reflecting the intensive use of renewable biomass in boilers. In relation to Scope 2, based on the location-based approach, there was a reduction of 376.03 tCO_2 compared to the previous year, as a result of operational optimizations conducted at the Maguari Farm and at the corporate facilities in Lençóis Paulista.

With regard to ozone-depleting substances (ODS), the use of specific gases, such as FM-200 and carbon dioxide, is limited exclusively to contained applications in the fire protection systems at its facilities, with no reported emissions into the atmosphere in 2025.

We have also identified potential financial impacts associated with severe natural disasters, which could drive up freight costs and undermine industrial productivity. In 2025, the focus was on applying these lessons to develop more agile response plans and proactively monitor future global, climate-related financial disclosure requirements, such as IFRS S1 and S2. The engagement of stakeholders in climate remediation and the formalization of systems to verify effectiveness are still in their early stages, but we remain committed to improving our adaptation and resilience metrics in future reporting cycles.

CLIMATE RISKS

GRI 201-2, 13.2.1, 13.2.2

We evaluate scenarios on demand using our risk matrix, with our focus being on several key areas:

Physical risks

Extreme weather events, such as prolonged droughts, excessive rainfall, and heat waves, affect the availability of pasture and livestock productivity. This reduces the supply of animals and increases the volatility of live cattle purchase prices. Heavy rainfall also affects the logistics infrastructure, causing delays and driving up freight costs.

Regulatory risks

The increase in environmental and health regulations requires rapid operational adjustments and ongoing investments in traceability processes, such as the requirements of the EUDR (European Union Deforestation Regulation).

Financial risks

Increased regulatory costs, such as those associated with the European Union Deforestation Regulation (EUDR) and the requirements of the Brazilian Federation of Banks (Febraban).

Reputational risks

Arising from potential failures in the social and environmental supply chain of livestock suppliers.

In addition, to manage the risk of volatility in the cost of cattle, we have implemented financial and commodityrisk management policies, using derivative instruments (hedge) and forward purchases. Logistical risks, in turn, are mitigated by adjusting routes, utilizing different distribution centers, and purchasing operational insurance.

Greenhouse gas emissions (Scopes 1 and 2)[1] GRI 305-1, 305-2, 13.1.2, 13.1.3

	2023	2024	2025
Scope 1[2]			
Total gross CO_2e emissions	24,287.32	28,036.56	28,319.70
Biogenic emissions – Scope 1	67,711.33	39,779.74	38,802.35
Scope 2[3]			
Total gross CO_2e emissions	2,198.61	3,176.95	2,800.92

1. The gases included in the analysis are carbon dioxide (CO□), methane (CH□), nitrous oxide (N_2O), and hydrofluorocarbons (HFCs). The methodology used is aligned with the GHG Protocol – Brazilian Program (IPCC factors).

2. In Scope 1, there were no emissions resulting from changes in land use. Agricultural activities (fertilizers and waste) were categorized separately under Scope 1. GRI 13.1.2

3. For Scope 2, the report follows a location-based approach, using the emissions factor of Brazil's National Interconnected Grid (SIN) to calculate emissions from electricity consumption.

Reduction of GHG emissions[1] [2] GRI 305-5

	Scope 1	Scope 2
Emissions in the reporting year (2025)	28,319.70	2,800.92
Emissions in the base year (2024)	28,036.56	3,176.95
Difference in emissions compared to the base year	-283.14[3]	376.03

1. The reduction in Scope 2 emissions is the result of optimizations at the Maguari Farm and the corporate facilities in Lençóis Paulista and São Paulo.
2. Scope 3 was omitted from this cycle because it is currently undergoing methodological refinement. -
3. Negative values indicate an increase compared to the base year.

GHG emissions intensity[1] GRI 305-4

	2023	2024	2025
Intensity (tCO_2 / head slaughtered)	0.04	0.047	0.05
Total number of head slaughtered	573,314.00	665,536.00	648,268.00

1. The calculation of the emissions intensity index takes into account total emissions (Scope 1 + Scope 2) divided by the number of animals slaughtered.

Significant air emissions[1] GRI 305-7

Substance	Quantity (in tons)
NOx	158.10
Particulate matter (PM)	369.78

1. We monitor the stationary sources (chimneys) at all our facilities on an annual basis to ensure compliance with Conama Standards No. 382/2006, No. 436/2011, and Cetesb Standard L9223.

Leonardo Silva, Shipping

ENERGY **EFFICIENCY**

GRI 3-3 CLIMATE CHANGE, 302-1, 302-3

Energy efficiency and the transition to a low-carbon economy play a key role in our sustainability strategy, which prioritizes the use of clean energy sources in our operations and seeks to continuously optimize our production processes.

In this regard, we have also made progress in decarbonizing our industrial operations. In 2025, the organization's total energy consumption was 1,001,818.98 gigajoules (GJ). The main highlight was the consolidation of an energy mix that is 98.5% renewable, resulting from the policy of purchasing 100% of electricity from clean sources on the open energy market, equivalent to 217,048.21 GJ, combined with the intensive use of biomass, including firewood in boilers, ethanol, and biodiesel, which totaled 770,441.63 GJ for the year.

The share of non-renewable fuels consumed by the company—primarily used by fleets, forklift trucks, and generators—accounted for 1.4% of the total energy consumption, equivalent to 14,329.14 GJ. During the period, there were no sales of surplus electricity, heat, or steam.

Our goal is to achieve 100% self-sufficiency in biomass supply by 2028

We monitor energy intensity based on the total volume of animals processed. In 2025, the global energy intensity rate was 1.54 GJ per head slaughtered. This indicator is calculated by dividing the total amount of energy consumed on-site—including fuel and electricity—by the number of 648,268 head of cattle slaughtered during the cycle.

Furthermore, a few years ago we invested in planting 280 hectares of eucalyptus in Pará as part of a strategic biomass project aimed at achieving self-sufficiency in boiler fuel supply, thereby increasing our control over the sustainable sourcing of the fuel used in our plants. The goal is to achieve 100% self-sufficiency in biomass supply by 2028 in Pará.

Energy consumption within the organization[1] GRI 302-1

Power source	Type	Consumption (GJ)
Renewable fuels	Firewood for boilers, ethanol, and biodiesel	770,441.63
Electricity (100% renewable)	Free energy market	217,048.21
Non-renewable fuels	*Diesel*, LPG, gasoline, and CNG	14,329.14
Total		**1,001,818.98**

1. To calculate energy consumption, the conversion of volume data to gigajoules was based on the Lower Heating Value (LHV) of the respective fuels, using the 2023 National Energy Balance (BEN) published by the Ministry of Mines and Energy as a reference.

Energy intensity[1] GRI 302-3

Parameter	Unit	Valor 2025
Total energy consumption (within the organization)	GJ	1,001,818.98
Production volume	Head slaughtered	648,268
Energy intensity	**GJ / head**	**1.54**

1. To calculate energy consumption, the conversion of data regarding volume to gigajoules was based on the Lower Heating Value (LHV) of the respective fuels, using the 2023 National Energy Balance (BEN) published by the Ministry of Mines and Energy as a reference.

WATER **MANAGEMENT**

GRI 3-3: WATER AND EFFLUENTS MANAGEMENT, 303-1, 303-2, 303-3, 303-4, 303-5

Water is an essential resource for our sanitation and production processes, and managing it responsibly is critical to preserving water sources in the regions where we operate. The misuse of this resource can lead to the depletion of natural sources, while the improper disposal of wastewater can harm aquatic ecosystems and undermine the human right to access clean and safe water.

Aware of these challenges, we have implemented a water management system based on monitoring—including the measurement of water withdrawal and consumption—and the control of wastewater discharge. To mitigate negative impacts, all industrial facilities are equipped with wastewater treatment plants (WWTPs) that utilize appropriate technologies to ensure that water is discharged back into the environment in compliance with applicable legal standards.

Although the measures implemented ensure legal compliance and help prevent fines or penalties, we have identified opportunities to improve the effectiveness of our water management. In the coming years, the focus will be on improving operational efficiency by strengthening internal policies on rational water use and evaluating projects aimed at water reuse.

Among the financial risks associated with this issue, it is worth noting the increase in operating costs during water shortages and penalties resulting from potential failures in treatment processes. The Annual and Sustainability Report is the primary channel for engaging with stakeholders on this topic, providing transparent information regarding compliance processes and the progress of control measures.

Interaction with water involves withdrawal from underground sources, such as artesian wells, and surface sources, such as rivers, as well as consumption for different purposes, including industrial cooling, facility sanitation, product processing, and human use. -

Among the impacts are significant water consumption, the potential depletion of aquifers, and greenhouse gas (GHG) emissions resulting from wastewater treatment. To manage these risks, we conduct medium-term environmental impact and regulatory compliance assessments, whilst also continuously monitoring the quality of our discharges. The strategy is guided by a water efficiency target: to reduce water consumption per head slaughtered by 15% compared to the 2021 baseline year, a goal that was already achieved ahead of schedule by the Lençóis Paulista facility in 2023.

All wastewater generated by FriGol undergoes rigorous on-site treatment before disposal. At our facilities in Pará and São Paulo, we comply with Conama Resolutions No. 430/2011 and No. 357/2005, State Decree No. 8,468/1976, and Cetesb (SP) Board Decision No. 54/2022, ensuring that treated effluents are in compliance with the maximum permitted levels prior to discharge into the receiving body of water. The parameters monitored include temperature, pH, BOD, COD, suspended solids, fecal coliforms, heavy metals, and toxic substances. Discharges are made into surface water bodies, subject to the appropriate permit, or into the public sewer system, always in accordance with the classification of the receiving water body. In 2025, no substances of concern that could cause irreversible damage to local ecosystems were detected.

We do not have any operational facilities located in areas of water stress, as defined by the National Water and Basic Sanitation Agency (ANA), which enhances the water security of our operations.

Total water withdrawal [1 2 3] GRI 303-3

	2023	2024	2025
Source	Freshwater (megaliters)	Freshwater (megaliters)	Freshwater (megaliters)
Surfacewater	1,236.00	1,176.42	1,810.00
Groundwater	691.00	684.68	813.00
Third-party water	0.00	1.60	1.17
Total	**1,927.00**	**1,862.71**	**2,624.17**

1. No water was withdrawn in areas experiencing water stress.
2. No other types of water were withdrawn (with total dissolved solids > 1,000 mg/l).
3. To compile the data, water meter readings were taken at the withdrawal points.

Water discharge [1 2 3 4] GRI 303-4

	2023	2024	2025
	Freshwater (megaliters)	Freshwater (megaliters)	Freshwater (megaliters)
Surfacewater	1,010	1,358	2,126
Third-party water	0	30	33
Total	**1,010**	**1,388**	**2,159**

1. No water is discharged in areas experiencing water stress.
2. The organization did not detect any substances in the discharged water that could cause irreversible damage to the body of water, the ecosystem, or human health.
3. The basis used to identify priority substances of concern in wastewater discharge is Brazilian legislation—CONAMA Resolutions No. 357 and No. 430.
4. To compile the data, we used volume measurements based on the average flow rate from the Parshall flume and physico-chemical analyses conducted by an outside laboratory.

Total water consumption in megaliters[1] GRI 303-5

	2023	2024	2025
Total water withdrawal	1,927.00	1,862.71	2,624.17
Total water discharge	1,010.00	1,388.00	2,159.00
Water consumption	917.00	474.71	465.17

1. Water consumption was calculated based on the mathematical difference between the total volume withdrawn (measured in water meters) and the total volume discharged (estimated based on the average flow rate through the Parshall flume).

João Augusto Stringuetta,
Wastewater Treatment Plant

WASTE **MANAGEMENT**

GRI 3-3: WASTE AND TAILINGS MANAGEMENT, 306-1, 306-2, 306-3, 306-4, 306-5

At FriGol, waste management is approached from the perspective of the circular economy. Incorrect disposal of these materials can have significant consequences, such as soil and water contamination, whilst also posing risks to public health. The Solid Waste Management Plan (PGRS) ensures the environmentally correct disposal of 100% of the materials generated and follows the '5Rs' guidelines: Reduce, Reuse, Recycle, Refuse, and Rethink.

These operations rely on structured processes for collection, registration, and monitoring, through the use of official systems, ensuring full traceability via final destination certificates. Key initiatives in this area include the recycling of industrial materials, the reuse of packaging, and the composting of organic waste, which allows nutrients to be returned to the soil and prevents large volumes of waste from being sent to landfills. In the post-consumer phase, we maintain a strategic partnership with eureciclo, which is responsible for the environmental offsetting of packaging generated throughout the country.

We monitor waste at the point of disposal, with traceability certified by government platforms—the National Information System on Solid Waste Management (SINIR) and the State Online Solid Waste Management System (Sigor). In 2025, 18,600.48 tons of waste was generated, 91.9% of which was diverted from final disposal through recycling.

In 2025, we set the goal of reducing the volume of waste sent to landfills by 30% compared to 2021. Achieving this goal has been challenging due to new regulations in more demanding markets, such as China, which impose strict safety standards to ensure food safety, resulting in a temporary increase in waste generation.

FriGol views this situation as a strategic learning opportunity. For future cycles, the commitment is to seek out more sustainable packaging technologies without compromising product safety, with the goal of resuming the trend of reducing waste sent to landfills and strengthening the positive impact on income generation for partner recycling cooperatives.

Our commitment to circularity begins at the source, through the reuse of recyclable materials such as plastics, paper, cardboard, gas cylinders, pallets, electronics, and scrap metal, as well as the ongoing reuse of boxes intended for freezing offal. One of our key competitive advantages lies in our practice of sending organic waste for composting, a process in which these materials are transformed into fertilizer and applied to our pastures. We have also implemented reverse logistics processes for post-consumer packaging, such as plastic and cardboard, by purchasing recycling credit certificates and chemical products in partnership with our suppliers.

Waste generated[1] (t) GRI 306-3

	2023	2024	2025
Non-hazardous waste	13,645.38	15,823.46	18,590.65
Hazardous waste	13.45	11.17	9.83
Total	**13,658.83**	**15,834.63**	**18,600.48**

1. Methodology based on the total volume of heavy and designated waste across all production facilities, in accordance with legal classifications.

Waste diverted from disposal[1] (t) GRI 306-4

Type of Recovery	2023	2024	2025
Non-hazardous waste[2]	12,783.56	15,016.16	17,089.37
- Preparation for reuse/composting	12,482.47	14,512.53	16,708.63
- Recycling	301.09	503.63	380.74
- Hazardous waste (recycling)[3]	12.49	9.36	8.15
Total	**12,796.05**	**15,025.52**	**17,097.52**

1. The data includes materials intended for reuse, recycling, and composting.
2. In 2025, of the total amount of non-hazardous waste, 7,656.65 metric tons were processed internally and 9,432.72 metric tons were managed by external partners (as certified via Sinir/Sigor).
3. All of the recovered hazardous waste was sent to third parties.

Waste directed to disposal (t)[1] [2] GRI 306-5

Type of disposal	2023	2024	2025
Non-hazardous waste	861.82	807.30	1,501.28
- Landfill containment	861.82	807.30	990.46
- Incineration (without energy recovery)	0.00	0.00	510.82
Hazardous waste	0.96	1.81	1.68
- Incineration (without energy recovery)	0.23	0.10	0.09
- Other provisions (co-processing)	0.73	1.71	1.59
Total	**862.78**	**809.11**	**1,502.96**

1. Materials that could not be recovered due to technical or health-related restrictions. In 2025, 510.82 metric tons were processed in-house and 992.14 metric tons were processed by authorized third parties.
2. The total weight of "avoided waste" was reported as temporarily unavailable for this cycle. GRI 306-2

FriGol in Lençóis Paulista (SP)

5 Our Business

Eugenio Ferreira, Deboning

QUALITY MANAGEMENT

GRI 3-3: FOOD QUALITY AND SAFETY, 416-1, 416-2, 13.9.1, 13.9.2, 13.10.1, 13.10.2, 13.10.3, 13.10.4, 13.10.5

Food safety is a non-negotiable commitment for FriGol, providing the foundation for the trust that our customers and other stakeholders have in us. Quality management has a direct impact on consumer health and the economic sustainability of the business. Failures in this control pose operational risks and can result in increased capital costs, regulatory penalties, and severe reputational damage. Our approach is preventive and based on self-monitoring programs (PACs), in accordance with the guidelines of the Ministry of Agriculture and Livestock (MAPA) and a number of international certifications.

We operate a laboratory in Água Azul do Norte, which plays a strategic role in ensuring the quality control and safety of our products. The laboratory was audited by Inmetro in 2025, with everything found to be 100% in compliance, meaning it maintained its accreditation under NBR ISO/IEC 17025.

Safety requirements extend beyond industrial operations to the supply chain. We have established strict criteria for suppliers of bone-in meat, requiring GFSI-recognized certification or, alternatively, subjecting these partners to on-site audits conducted by our technicians. In this process, a pass grade requires a score of 75% or higher; scores between 50% and 74.9% result in a conditional pass; and scores below 50% result in automatic failure. This discipline is in addition to the protocols making up the Hazard Analysis and Critical Control Points (HACCP).

All major product categories at FriGol are assessed for their impact on health and safety. The labeling complies with standards that include instructions for storage, temperature, and safe preparation under heat, as provided for in RDC No. 459/21.

Food safety is a non-negotiable commitment, providing the foundation for the trust that our business customers and other stakeholders have in us.

Francisca Macedo, at the FriGol Laboratory in Água Azul do Norte (PA)

Our strategy of preventing spoilage and minimizing product losses is based on two preventive operational pillars: strict control of the cold chain, with monitoring of proper temperatures at our plants and throughout the logistics process, and the use of packaging technologies, such as vacuum and modified atmosphere packaging, which help extend the shelf life of the protein.

Furthermore, when isolated product losses or industrial byproducts occur as part of the manufacturing process, we follow the principles of the circular economy. These materials are not intended for disposal as waste, but are instead sent in their entirety to the rendering plant, where byproducts such as bones and tallow are transformed into value-added co-products, such as meal and fats.

The effectiveness of the measures taken is verified through four annual internal audits and other independent external audits. Whenever irregularities are identified, corrective actions are taken through the application of Action Plans, with root cause analyses conducted in collaboration with senior management to implement immediate measures.

Keeping non-compliance and return rates at zero helps preserve the brand's integrity and, above all, ensure the health and well-being of the consumers in all the markets where we operate.

In 2025, we did not identify any cases of non-compliance with laws or voluntary codes related to health impacts, product safety, or labeling. During this period, we maintained a zero rate of recalls and a zero volume of products withdrawn from the market. This achievement reaffirms the company's commitment to continuous improvement and the mitigation of health risks, supported by advanced surveillance programs such as Food Defense and Food Fraud, which protect the operation against vulnerabilities and intentional tampering.

We remain committed to achieving zero incidents in the coming cycles, with a focus on continuous improvement and the development of innovations.

Advanced monitoring programs protect the operations against vulnerabilities and intentional tampering

CERTIFICATIONS GRI 416-1, 13.10.4

The company's prominence in both domestic and international markets is also due to the certifications it has obtained. The certifications are issued by independent bodies, which verify the quality and safety of production processes and the supply chain.

BRCGS Food Safety V.9
The British Retail Consortium Global Standards, recognized by the Global Food Safety Initiative (GFSI), certifies the legality and authenticity of processes and is considered the "gold standard" for best practices in the global food industry. The Lençóis Paulista facility received a Grade A certification, while the two facilities in Pará—São Félix do Xingu and Água Azul do Norte—received the highest global rating, Grade AA.

HACCP (Hazard Analysis and Critical Control Points) Program
Our fresh beef processing facilities utilize the Hazard Analysis and Critical Control Points (HACCP) system, a tool designed to identify physical, chemical, and microbiological hazards that could pose a risk to consumer health. The plants are audited and certified under the Program.

Paaco (Professional Animal Auditor Certification Organization)
The Lençóis Paulista plant has held this international certification since 2022, which attests to the highest standards and best practices in animal welfare.
The facility also complies with strict protocols and undergoes exclusive audits by major global players and serves as an approved supplier of meat to McDonald's.

Halal
Our three in-house facilities are certified for production under Islamic supervision (Halal), which is required to serve Arab countries.

Angus Certification
The Brazilian Angus Association seal is awarded to meatpacking plants that demonstrate quality in terms of guaranteed origin, superior fat finish, and a high degree of marbling.

Poliana da Silva,
Quality Control

Performance in safety and compliance[1] GRI 13.10.4

Operational unit	Safety standard	Grade/certification	Production volume
SIF 4150[2]	BRCGS Food V.9	AA / HACCP / HALAL	95%
SIF 2583[2]	BRCGS Food V.9	AA / HACCP / HALAL	95%
SIF 2960[2]	BRCGS Food V.9	A / HACCP / HALAL / PAACO	90%
SIF 2960	McDonald's Protocol	Audited compliance	30%

1. FriGol assesses 100% of its 15 significant product and service categories for their impacts on health and safety. The production volume shown in the table above reflects the rigorous scope of the audits conducted in accordance with GFSI-recognized global standards at the respective manufacturing facilities.

² The reported volume excludes third-party transactions.

EXCELLENCE IN SAFETY

The Food Quality and Safety Department is responsible for coordinating and providing technical support to production facilities, and monitoring processes through ongoing communication and internal audits. This structure supports the fundamental pillars that ensure we deliver products that meet the expectations of our customers and consumers.

These are:

Food Safety
Ensuring products are free from accidental or interclonal contaminants

Quality
Ensuring compliance with the sensory specifications of our products

Authenticity
Ensuring large-scale production, while prioritizing the origin of the products delivered to our consumers

Compliance
Ensuring compliance with the legal requirements of target markets and their respective customers

Learn more about the Food Quality and Safety Programs Implemented by FriGol on our website.

TRANSPARENCY WITH CUSTOMERS

GRI 3-3: TRANSPARENCY WITH CUSTOMERS, 417-1

Transparency in our relationship with customers helps foster the bond of trust and reliability we have built with them over the years. Clear information facilitates decision-making and helps build customer loyalty, as well as contributing to health protection and the prevention of allergic reactions.

Furthermore, any lack of transparency in labeling, marketing initiatives, or communication channels exposes the company to significant financial risks, such as stricter regulatory requirements, legal proceedings, penalties, and loss of customers. On the other hand, the transparency of this information helps build customer loyalty, as consumers will choose the brand based on quality and sustainability criteria.

To mitigate risks and strengthen relationships with this public, our management is guided by the Code of Ethics and Conduct, strict internal policies, and certifications that attest to the practices adopted. At the operational level, labeling, marketing, and communication activities are subject to constant monitoring. Amongst our prevention and response measures, we have invested in developing detailed procedures and providing ongoing training for our teams to ensure that the information released to the market is accurate and transparent.

The company's primary goal is to deliver top-quality, safe products. To assess the effectiveness of the measures taken, internal and external audits are conducted, market performance is evaluated, and customer service mechanisms are monitored. FriGol monitors this performance through its product return rate and the volume of complaints from end consumers.

The measures taken have yielded positive results and continue to evolve. We have implemented the daily monitoring of results and a personalized approach to customer service. This active and cooperative listening fosters a deeper understanding of complaints, especially those involving critical issues related to consumer health. We have thus gathered insights to quickly make corrections to the direction we are taking and continuously improve our labels and production processes.

The trust that customers and consumers place in FriGol underpins every step of our operations. Within this context, the label is regarded as one of the key tools for product transparency, which is why every one of the 15 major categories in the portfolio undergoes compliance and labeling assessment procedures.

Ensuring the safe use of products is also a commitment reflected in the detailed guidelines we have established for storage and handling. For our pork products, we comply with RDC 459/21, which provides clear guidelines on refrigeration and heat treatment—essential for food safety. In the beef sector, temperature guidelines have been standardized for cold products (between 0 °C and 7 °C) and frozen products (at -12 °C), with details on the ideal conditions for home storage also being provided.

Fabrícia Miranda,
Corporate Manager of
Quality and Food Safety

ANIMAL **WELFARE**

GRI 3-3: ANIMAL WELFARE, 13.11.1, 13.11.2

Respect and care for the lives of animals are the principles that guide our work. We recognize that addressing this issue goes beyond ethical and environmental responsibility and has a direct financial impact on the business. In our animal husbandry practices, we adhere to the concept of the Five Animal Freedoms, as defined by the Farm Animal Welfare Committee (FAWC): Freedom from Hunger and Thirst; Freedom from Discomfort; Freedom from Pain, Injury, or Disease; Freedom to Express Normal Behavior; and Freedom from Fear and Distress

The occurrence of potential irregularities or cases of mistreatment within the value chain—on farms, during transport, or at the slaughterhouse—exposes the company to critical risks, such as legal sanctions, increased costs of regulatory compliance, loss of access to capital markets, reduced demand, and serious reputational damage.

To mitigate these risks and promote ongoing positive impacts, our management is guided by the Animal Welfare Program, the Code of Ethics, and the regulations of the Ministry of Agriculture and Livestock (MAPA). The prevention strategy is focused on the operational level, with systematic training for internal teams and the partners responsible for livestock transportation. Whenever any sort of irregularity is identified, the company takes immediate action. FriGol also provides these stakeholders with the necessary resources to adopt best management practices.

Effective management is ensured through active governance, which includes Animal Welfare committees, monthly management meetings, and annual reviews with senior management. Whenever opportunities for improvement are identified, they are documented with designated responsible parties and deadlines.

The operations are monitored by means of measurement systems and weekly internal audits, which verify compliance with MAPA Ordinance No. 365/2021. This discipline makes it possible to monitor the progress made towards specific operational targets: the rate of falls during handling (maximum 1%); the rate of slips during handling (maximum 2.5%); and the rate of use of electric shocks during handling (maximum 25%).

These measures are considered highly effective and are recognized by the market. At the Lençóis

Maria Luiza da Silva, Animal Welfare; and Tallita Araujo, Quality Control

Paulista (SP) unit, 100% of the beef production is certified by third parties based on global animal health and welfare standards. The unit is certified by the Professional Animal Auditor Certification Organization (PAACO) and complies with the protocols required by global clients such as McDonald's.

Obtained in 2022, the Paaco certification has been regularly renewed. In September 2025, another unannounced audit was performed, confirming continued compliance with the North American Meat Institute (NAMI) protocols for transportation and humane slaughter. Our operations also undergo other external audits, such as BRCGS FOOD V.9 certification, which, while focused on food quality and safety, also directly assesses the legal requirements related to animal welfare.
GRI 13.11.1, 13.11.2

Learn more about the Animal Welfare Program and Policy on the website.

OPERATIONAL **HIGHLIGHTS**

2025 was very positive for FriGol, both in the domestic and international markets, despite a more challenging sector environment marked by the onset of a supply shortage of animals for slaughter and the rising costs of live cattle procurement. Even despite this challenging context, we managed to slaughter 648,300 animals, which although a 3% decrease on the previous year, was still the second-highest annual figure in our history.

The focus on operational efficiency—combined with excellence in slaughter operations and strict cost control—was essential to achieving these strong results. In 2025, the average utilization rate of the plants reached 86%, even after slaughter capacity was increased by 100 animals per day compared to 2024, demonstrating a more efficient use of the production assets.

In recent years, we have made ongoing investments, which totaled approximately BRL 55 million in 2025. These investments were primarily directed towards expanding operational capacity, increasing the agility and flexibility of production processes, and raising the levels of operational efficiency, thereby strengthening the company's preparations for sustainable growth.

Caring for people remained a top priority, with expansions of the cafeteria and common areas, as well as the creation of new training and interview rooms, all of which contributed to improving the overall work environment. One statistic that demonstrates the combination of caring for people and operational efficiency was the significant reduction in workplace accidents in 2025.

BRL 55 million
in investments in the operations

Among the strategic investments made during this cycle, the following are particularly noteworthy:

New rendering plant: Construction began in 2025 and will be completed in 2026, with the facility designed to process waste from the Água Azul do Norte and São Félix do Xingu units.

Expansion and modernization of tunnels and cold storage facilities: aimed at increasing storage capacity and improving inventory management.

Significant improvements to industrial processes: including the implementation of a 'big bags' system and the adoption of glycol refrigeration at the Lençóis Paulista deboning plant.

Purchase of new processing machinery: the new machinery improves product flow and sorting, enabling more precise separation of items destined for each product line.

Technology: investment in a project involving AI-powered cameras to monitor industrial production, measure employee productivity, and ensure compliance with standards. This technology is designed to measure employee productivity and ensure product quality standards through automation.

Ongoing projects: maintenance of industrial facilities, workforce development, and compliance with regulatory requirements, all aligned with a strategy focused on sustainable growth and operational compliance.

OPERATIONAL HIGHLIGHTS

Head slaughtered
648,268
(-3% vs. 2024)

Production
254,752
tons
(-3% vs. 2024)

Occupancy rate
86%
(vs. 87% in 2024)

DOMESTIC MARKET

For FriGol, the balance between sales to the domestic and international markets is seen as a competitive advantage. The company has established itself as a major exporter without losing its foothold in the Brazilian market.

There is a strong understanding between the leaders to ensure that products are marketed smoothly and that any surplus from the domestic market is directed to the overseas market—and vice versa—always choosing the most profitable destinations. Ongoing communication was key to the results achieved.

Once again this year, the domestic market strategy proved successful, with a focus on profitability, customer service, and adapting to new consumer habits. The higher-value-added products—including the Chef, Angus, BBQ Secrets, and *Açougue Completo* lines—were the driving force behind the growth. The four product lines have become more profitable and are now more recognizable to consumers at the point of sale.

We have managed to maintain a low concentration of risk in the domestic market, where the ten biggest customers account for only 25% of the revenue.

Açougue Completo

The FriGol *Açougue Completo* project is one of our key initiatives for the domestic market. In 2025, 10 new stores were opened, bringing the total to 65 by the end of the year. Developed in partnership with supermarket chains, the project has established itself as a key competitive advantage, offering specialized consulting, technical training, and structured action plans focused on improving product display and the consumer experience at the point of sale.

These are butcher's shops located inside supermarkets, featuring fully customized layouts and technical support from FriGol, which allows them to consistently offer consumers fresh meat with a guarantee of quality, whilst being displayed in a unique fashion.

The project is also notable for promoting the availability of pre-portioned products for self-service. This initiative effectively addresses the shortage of specialized staff—such as butchers—faced by supermarkets, as well as the time constraints felt by consumers, who are looking for convenience and do not want to wait in line at traditional counters. The *Sai da Fila* (Cut the Line) project has been part of the *Açougue Completo* initiative since 2024, offering a variety of cuts in trays ready for customers to take home, providing convenience in their daily lives.

In 2025, as a means of further assisting our retail partners in managing the project, we developed a Cuts Chart, which is posted in the food preparation areas of the stores to serve as a guide for butchers.

Given the importance of the project, a plan to revamp the visual identity of the *Açougue Completo* brand was launched in 2025, making its debut in the first quarter of 2026.

65
Açougue Completo FriGol stores

Cash-and-carry
The expansion into the wholesale retail sector was another pillar of the 2025 strategy, aimed at tapping into a segment that accounts for a significant share of the Brazilian retail market. A key milestone in this expansion was the integration of the *Açougue Completo* initiative into the Assaí Atacadista wholesale retail chain, with the opening of 100% self-service sections at its stores in Ribeirão Pires (SP) and Paulínia (SP). In 2026, the strategy continued with the launch of *Atacadão*, with the first stores opening in March in São Paulo and Sorocaba.

Bauru Beef Tour

Engaging with end consumers
In 2016, we noticed a trend toward festivals that combine music and barbecue, and we were pioneers in creating the Beef Tour. The festival, which began with just over 100 people, drew more than 3,000 people to each of its editions held in Bauru and Itapetinga, in the interior of São Paulo, in 2025. The Beef Tour features around 25 meat stations, allowing visitors to sample the variety of cuts and preparations in our product portfolio.

We also sponsored several other festivals with similar themes in 2025, at events that provide excellent opportunities to engage with end consumers.

3,000+ people
at each edition of the Beef Tour Festival

DOMESTIC MARKET HIGHLIGHTS

168,818 tons of beef
(6% less vs. 2024)

529 tons of beef
(24% more vs. 2024)

Special lines: 16,647 tons
(11% more vs. 2024)

***Açougue Completo*: 65 stores**

Costumers served: 6,351.

OVERSEAS MARKET

In 2025, the overseas market continued to play a strategic role in our performance, with total exports of 85,000 tons, a 4% increase compared to 2024. China remained the primary destination, accounting for 74% of the export volume and 77% of the revenue, with 63,279 tons shipped and revenue of $339.9 million, representing a 23% increase compared to 2024, and reflecting both higher volumes and stable prices.

Exports to Israel, our second-largest market, totaled 5,047 tons, generating revenue of $32.1 million, a 6% year-over-year decrease, in line with the specific conditions of that market during the fiscal year.

The other markets also performed strongly, with 17,046 tons exported and revenue of $71.3 million, an 88% increase compared to 2024. This shift increased these markets' share to 14% of the total revenue, highlighting the progress made in the strategy of geographic diversification and reducing the concentration of risk.

The 2025 results highlight the strength of the international business strategy, with sustainable growth, leadership in key markets, and steady progress in opening and consolidating new destinations.

Exports formed a significant part of our business in 2025, accounting for about 56% of our revenue, even though the global market presented challenges.

Given this context, we have stepped up our diversification strategy, with a significant increase in volume in key regions:

- +150% for Europe
- +107% for Arab and African countries (Saudi Arabia, the United Arab Emirates, Egypt, and Algeria)
- +360% for Southeast Asia (Indonesia, the Philippines, and Singapore)

This growth is directly linked to the sales team's physical presence at strategic events such as Gulfood (Dubai), SIAL (China), and Anuga (Germany), which help strengthen relationships and generate new business opportunities.

Our export team also continued with its busy travel schedule aimed at building closer relationships with key customers, establishing strategic partnerships, and offering customized products with higher added value.

Portioned products: China, Israel, and Chile

One example is the innovation in our export lines, such as the pre-portioned Angus line for China and the Kosher product line for supermarkets in Israel, as well as the expansion of our brands' presence on store shelves in Chile.

85,000 tons of total exports

63,200 tons shipped to the Chinese market

HIGHLIGHTS FROM THE INTERNATIONAL MARKET

Volume

China: 74%
Israel: 6%
Hong Kong: 4%
Other: 16%

Revenue

China: 77%
Israel: 7%
Hong Kong: 2%
Other: 14%

FINANCIAL **RESULTS**

In 2025, our financial performance was consistent, marked by a strong growth in revenue and record profitability, demonstrating resilience in a challenging sectoral environment characterized by tight livestock supplies and rising costs of live cattle procurement. With the highest EBITDA and revenue in our history, we have demonstrated the success of our business model, which is based on operational efficiency, solid capital management, and the strengthening of sustainable value creation.

We reported gross revenue of BRL 4.5 billion and net revenue of BRL 4.3 billion, both up 22% from the previous year. Performance was driven by improvements to the product mix and the implementation of logistical and operational efficiencies. Net income was BRL 156.7 million (a margin of 3.7%). Although the amount is 28% lower than in 2024, this difference is due to the high comparison base recorded in the previous fiscal year, which included positive one-time tax effects.

EBITDA reached a record BRL 323.9 million, an 81% increase compared to 2024, and capital expenditures (Capex) totaled more than BRL 55 million, taking the form of investments in relation to plant improvements and capacity expansion.

As a result of our financial discipline and a solid capital structure, we ended the year with cash of BRL 323.6 million and a net debt-to-EBITDA ratio of 1.1x, a level considered extremely healthy for the sector. Gross debt stood at BRL 693.6 million at the end of 2025, 57% of which is classified as long-term debt, reflecting a consistent strategy to extend the debt profile. The consolidated average duration was 18.6 months. Short-term debt totaled BRL 298 million, while long-term debt stood at BRL 395.5 million.

Operating cash flow was BRL (3.7) million (BRL 192.4 million in 2024). The change was primarily due to an increase in working capital, particularly in tax refunds, changes in accounts receivable, and stock.

Leaders' Meeting: Over 150 managers gathered to network, share ideas, and align their work

In 2025, the company's financial performance was extremely positive, reflecting the strategic actions implemented, including debt restructuring and the issuance of CRAs with longer maturities, in addition to the more favorable structuring of new credit operations, such as ACCs (Advances on Foreign Exchange Contracts) and the expansion of credit lines with Caixa Econômica Federal.

With a 43% increase in income from financial investments, driven by growth in cash and cash equivalents, we were able to offset the impact of a 46% increase in interest expenses. This result had a positive impact on net financial income, which reached BRL (84.9) million, representing a 34% decrease compared to 2024 but a 3% increase compared to 2023.

Other notable figures included a proportional reduction in selling expenses relative to net revenue, reflecting operational efficiency and the dilution of personnel expenses through a focused effort to streamline costs.

EBITDA:

BRL **323.9** million (a record) - an 81% increase compared to 2024

Net profit:

BRL **156.7** million - a 28% decrease compared to 2024

Capital Expenditure (Capex):

BRL **55** million+

FINANCIAL HIGHLIGHTS

BRL 4.5 billion
Gross revenue
(+21.8% vs. 2024)

BRL 323.9 million
EBITDA
(+80.9% vs. 2024)

BRL 156.7 million
Net profit (-27.8% vs. 2024)

BRL 4.3 billion
Net revenue
(+22.2% vs. 2024)

7.6%
EBITDA Margin
(+2.5 percentage points vs. 2024)

3.7%
Net profit margin
(-2.6 percentage points vs. 2024)

BRL 693.6 million
Gross debt
(+21.2% vs. 2024)
Long term: BRL 395.5 million

BRL 323.6 million
2025 in Cash
(-10.0% vs. 2024)

BRL 370.0 million
Net debt 2025
(+73.9% vs. 2024)

Cost of product sold

(BRL thousands)	2025	2024 Resubmitted	Δ % 25x24	2023	Δ % 25x23
Net operating revenue	4,268,960	3,492,581	22%	3,086,919	38%
Cost of product sold	(3,649,783)	(3,057,214)	19%	(2,673,483)	37%
% Net revenue	85.5%	87.5%	(2.0 p.p.)	86.6%	(1.1 p.p.)
Gross profit	619,177	435,367	42%	413,436	50%
Gross margin	14.5%	12.5%	2.0 p.p.	13.4%	1.1 p.p.

SG&A – Selling, general, and administrative expenses

(BRL thousands)	2025	2024 Resubmitted	Δ % 25x24	2023	Δ % 25x23
Sales expenses	(264,053)	(262,997)	0%	(244,538)	8%
% Net revenue	6.2%	7.5%	(1.3 p.p.)	7.9%	(1.7 p.p.)
G&A Expenses	(109,454)	(114,540)	(4%)	(92,169)	19%
% Net revenue	2.6%	3.3%	(0.7 p.p.)	3.1%	0.6 p.p.
Total expenses	(373,507)	(377,537)	(1%)	(336,707)	11%
% Net revenue	8.7%	10.8%	(2.1 p.p.)	10.9%	(2.2 p.p.)

Financial results

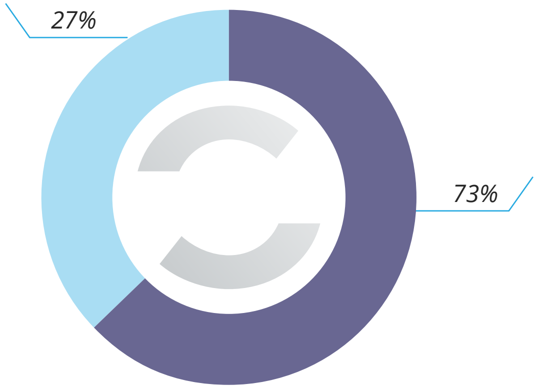
(BRL thousands)	2025	2024 Resubmitted	Δ % 25x24	2023	Δ % 25x23
Financial expenses	(146,618)	(110,744)	32%	(110,015)	33%
Financial income	44,911	31,342	43%	17,913	151%
Financial results	(101,707)	(79,402)	28%	(92,102)	10%
Exchange rate variation	16,811	(49,448)	134%	10,044	67%
Net Profit	(84,896)	(128,850)	(34%)	(82,058)	3%
% Net revenue	2.0%	3.7%	(1.7 p.p.)	2.7%	(0.7 p.p.)

Capital structure

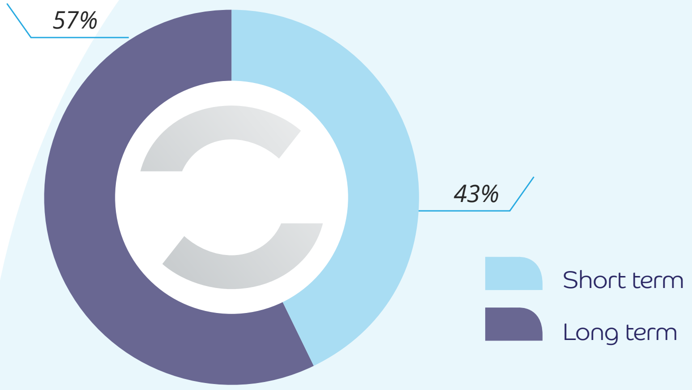
(BRL thousands)	2025	2024 Resubmitted	Δ % 25x24	2023	Δ % 25x23
Gross financial debt	693,604	572,360	21.29%	527,154	31.6%
Short term	298,066	156,600	90%	294,547	1%
Long term	395,538	415,760	(5%)	232,607	70%
(-) Cash and cash equivalents	323,626	359,584	(10%)	350,916	(8%)
Net financial debt	369,978	212,776	74%	176,238	110%
LTM EBITDA	323,912	179,016	81%	146,783	121%
Net debt/EBITDA	1.14 x	1.19 x	(0.05x)	1.20 x	(0.06x)

Reconciliation of Net Income to EBITDA

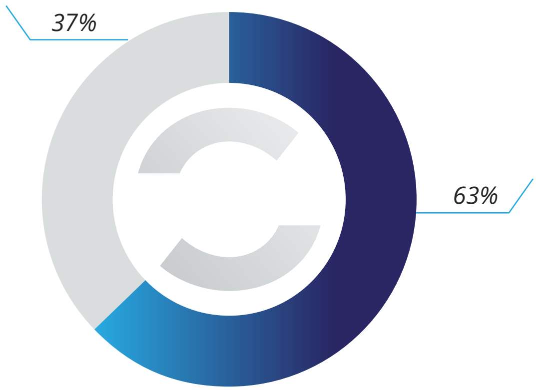
Debt maturity 2024



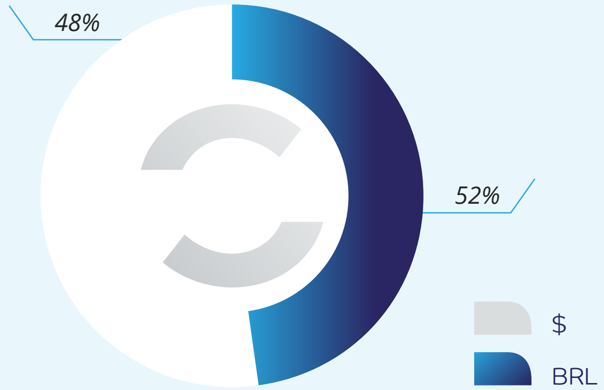
Debt maturity 2025



Debt by currency 2024



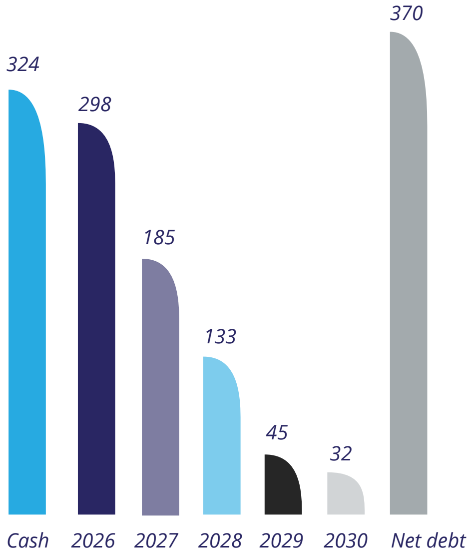
Debt by currency 2025



Average cost of debt

Description	BRL thousands	Average cost	Average duration (months)
Short-term debt	298,066		
Debt ratio	43%		
National currency	58,931	CDI + 3.28%	5.1
Foreign currency	239,135	VC +8.07%	6.6
Long-term debt	395,538		
Debt ratio	57%		
National currency	303,734	CDI + 3.16%	30.1
Foreign currency	91,804	VC+7.51%	20.0
Total debt	693,604		18.6
Availability	323,626		
Net debt	369,978		
Net debt/EBITDA	1.14x		

Payment Schedule



Read more about our financial performance in the Management Report, available in the Investors section of the Portal.

6

Governance and **Transparency**

Leandro Faco, Regional Manager for Pará

ORGANIZATIONAL **STRUCTURE**

GRI 2-9, 2-17, 2-18, 2-24

FriGol's corporate governance framework is designed to ensure business stability, transparency with the market, and responsible management of the company's economic, environmental, and social impacts. This model is led by the Board of Partners and the Board of Directors (BOD), the company's highest decision-making body, with the support of specialized committees, internal and independent audits, and the Executive Board.

The organization is subject to rigorous self-assessment and pursues continuous improvement processes. Each year, the Board of Partners evaluates the work of the Board of Directors, which, in turn, evaluates the Executive Board based on independent methodologies and interviews. The senior leadership's collective knowledge of sustainable development is systematically expanded through training programs, access to market data, and participation in the discussions of specialized working groups.

BOARD OF DIRECTORS

GRI 2-9, 2-10, 2-11, 2-12, 2-14

The Board of Directors consists of seven members, each serving a two-year term, four of whom are men and three of whom are women, meaning 42.8% female representation. Its composition reflects a careful balance between in-depth business knowledge and market insight: four members represent the family-owned holding company, including the chairman of the Board of Directors, who does not hold an executive position in the operations of FriGol S.A., and three serve as independent directors, with no family or business ties to the organization. In 2025, the company's former CEO, Eduardo Miron, joined the Board of Directors.

42.8%

of the members of the Board of Directors are women

The selection and appointment of the board members are based on technical criteria, such as an assessment of their qualifications, independence, availability, and alignment with stakeholders. The Board of Directors is responsible for establishing guidelines, approving corporate policies, and providing strategic oversight of the company.

To ensure impartiality in decision-making, the members of the Board hold non-executive positions in FriGol's operations. The collective expertise of this panel provides the necessary expertise to oversee our environmental and social impacts, drawing on extensive experience in the agribusiness and animal protein sectors, finance, governance and compliance, exports, human resources management, as well as food quality and safety.

Composition of the Board:

Djalma Oliveira
Chairman

Debora Oliveira
Board Member

Britaldo Soares
Independent Board Member

Marina Oliveira
Board Member

Ely Mizrahi
Independent Board Member

Leticia Oliveira
Board Member

Eduardo Miron
Independent Board Member

Advisory committees GRI 2-9

The Board is supported by three theme-based committees, which meet monthly: the People and Sustainability Committee, which focuses on environmental and social impacts; the Risk, Finance, and Compliance Committee, which addresses economic impacts, the mitigation of corruption risks, and the management of the material topic of Ethics and Integrity; and the Operations and Strategy Committee.

Executive Board GRI 2-9, 2-13

Primary responsibility for the day-to-day management of these impacts is delegated to the Executive Board, which implements social and environmental strategies, ensures compliance with regulatory standards, and integrates sustainability into the operations, including issues such as analysis of the supply chain, waste management, and engagement with the stakeholders.

The performance of the executives is regularly reported to the Board of Directors by means of presentations, key performance indicators discussed at monthly advisory committee meetings, and performance reports. The organization also has an Internal Controls Department, which is responsible for monitoring the adherence of the operational processes to current policies.

Composition of the Executive Board

Luciano Pascon | Chief Executive Officer - CEO): with extensive experience in the animal protein sector, he returned to the position of CEO at FriGol in 2025, a role he had previously held between 2016 and 2020. He holds a degree in Veterinary Medicine from the State University of Londrina and an MBA in Marketing and Financial Management from the Getulio Vargas Foundation (FGV). A graduate of the Brazilian Institute of Corporate Governance (IBGC), he serves as a statutory auditor for Veste S.A. and Metalfrio.

Carlos Corrêa | (Chief Financial & Sustainability Officer): built his career in the food industry, in the areas of finance and management accounting. He has been with FriGol for ten years, starting in the Controller's Office and moving on to the Procurement, IT, and Finance departments. He holds a bachelor's degree in Business Administration and an MBA in Financial Management from FGV.

Danilo Oliveira | (Chief Procurement Officer): a member of the second generation of the company's founders and shareholders. He has been with the company for 15 years, serving as a buyer and origination manager. He holds a bachelor's degree in Animal Science from the São Paulo State University (Unesp), with specialization in ruminant production from Esalq, and a graduate degree in Business Management from FGV.

Fábio Telles | (Chief Commercial Officer - Domestic Market and Logistics): over 19 years of experience in the food industry, 14 of which were spent at FriGol, where he held various positions in the Commercial area before rising to the role of Commercial Director, leading the team responsible for the domestic market. He holds a bachelor's degree in Business Administration from Anhanguera and is pursuing an MBA in Business Management at FGV.

Rogério Bonato | (Chief Commercial Officer - Export Market): with over 25 years experience in the animal protein sector, he has worked at companies such as JBS, where he served as Director of Exports, as well as at Frigorífico 4 Marcos and Mondelli. As an entrepreneur, he founded the trading company Auro Foods Group before joining FriGol. He holds a bachelor's degree in Business Administration from Paulista University (Unip).

Ulisses Oliveira | (Chief Industrial Officer): a member of the second generation of FriGol's founders and shareholders. He has been with the company for 21 years and has worked in various departments, including Sales, Controllership, and Manufacturing, always with a focus on production and maintenance. He holds a bachelor's degree in Business Administration and a master's degree in Financial Management and Auditing from FGV.

Seated: Luciano Pascon (Chief Executive Officer - CEO) and Carlos Corrêa (Chief Financial & Sustainability Officer). Standing: Ulisses Oliveira (Chief Industrial Officer), Danilo Oliveira (Chief Procurement Officer), Rogério Bonato (Chief Commercial Officer - Export Market), and Fábio Telles (Chief Commercial Officer - Domestic Market and Logistics)

Luiz Pereira, Corporate Controller

ETHICS, INTEGRITY, AND COMPLIANCE

GRI 2-15, 2-16, 2-23, 2-24, 2-27

Read more about the policies available the [the institutional portal]

This principle guides our actions in accordance with corporate guidelines that ensure ethical, responsible, and transparent conduct. The Compliance Program is the primary tool for this management approach, establishing a zero-tolerance policy towards acts of corruption, bribery, or facilitation payments. To ensure the integrity of our operations, we rely on manuals, internal forums, support from external consultants, and ongoing training. As a result of this rigorous approach, the 2025 cycle ended with no significant instances of legal noncompliance, fines, or penalties. Cases are considered significant if they have material, financial, or reputational implications (for more information, see the "Pillars of the Compliance Program" box).

The mitigation of conflicts of interest is ensured through secure communication channels and the work of the Ethics Committee. Relevant issues and key concerns are brought to the attention of the Board of Directors through audits and specialized committees. In 2025, there were no reports of issues that required direct intervention by the Board outside of normal management procedures.

The company is fully transparent with its external stakeholders: transactions with related parties are fully disclosed in the financial statements, and the Related Party Policy is available on the company's website.

Our policies are grounded in global frameworks such as the ILO Standards, the SDGs, the UN's Guiding Principles on Business and Human Rights, and the Universal Declaration of Human Rights. The Board is responsible for overseeing these commitments, and they are implemented into the day-to-day activities through the establishment of targets, creation of Standard Operating Procedures (SOPs), and due diligence.

In the live cattle procurement supply chain, the selection of partners includes a preliminary social and environmental assessment and strict contractual provisions. The priority is the protection of human rights, with a focus on vulnerable groups such as children, adolescents, and indigenous peoples, monitoring compliance with these guidelines through periodic audits, which make the continuation of the business relationship contingent on suppliers' ethical and legal conduct.

Our corporate policies, approved by the company's highest governing bodies (the Board of Directors and the Executive Board), include: Anti-Corruption Policy; Corporate Policy on Credit, Market, and Liquidity Risk Management; Livestock Purchasing Policy; Dividend Policy; Private Social Investment Policy; Socio-Environmental Monitoring Policy; Related Party Policy; Harassment Prevention Policy; Privacy and Data Protection Policy; Competition Policy; Data Retention and Disposal Policy; Information Security Policy; Corporate Procurement Policy; Sustainability Policy; and Social Media Use Policy.

To reinforce our commitment to responsible business practices, we are signatories to the Business Pact for Integrity and Fighting Corruption, an initiative launched by the Ethos Institute in partnership with other global institutions. We became voluntary signatories to this commitment in 2023, which earned us the Clean Company Seal. In 2025, we improved our score, including an increase in our compliance score, thanks to improvements in our integrity and compliance policies and practices.

PILLARS OF THE COMPLIANCE PROGRAM

The structure of the Compliance Program is based on four main pillars:

Support from senior management: Active involvement and support from the Board of Directors in the planning, promotion, and implementation of integrity initiatives.

Prevention: mapping and ongoing assessment of business risks, as well as the development, implementation, and periodic review of the Code of Ethics and various corporate policies, such as the Anti-Corruption Policy, the Harassment Prevention Policy, the Related-Party Transactions Policy, and the Competition Relations Policy.

Detection: implementation of internal controls, conducting internal and independent audits, due diligence when contracting third parties, and maintaining a Reporting Channel.

Response: thorough investigation of irregularities, imposition of appropriate disciplinary measures, remediation plans, and direct reporting to senior management.

CODE OF ETHICS

Our operations are guided by the Code of Ethics, a document that defines the company's organizational identity, outlining its mission to enrich lives with quality and its core values, including entrepreneurship and transparency. The guide outlines specific behavioral guidelines for interacting with employees, suppliers, and government agencies, emphasizing integrity and social and environmental responsibility. The document reaffirms our cultural pillars, outlining our five non-negotiable values. It also sets out the behavior that is expected of the teams: #The FriGol Way, #Doing More the Right Way, #Achieving Results, #A Commitment to Continuous Improvement, #Hands-On Leadership, and #Smart Management.

The mitigation of conflicts of interest is ensured by secure communication channels and the work of the Ethics Committee

CUSTOMER SERVICE CHANNELS GRI 2-25, 2-26

FriGol provides a secure and accessible channel for employees and third parties to report inappropriate conduct and violations of the Code of Ethics. The tool, which is available 24 hours a day via a form on the website and during business hours by phone (with support available in Portuguese, English, and Spanish), is managed by a third-party company (Ouvidor Digital), thereby ensuring the complainant's anonymity. Internally, the investigation process is clearly defined: HR investigates complaints regarding conduct (such as harassment), while the Internal Controls department investigates procedural irregularities. All investigations must be approved by the directors, the CEO, and a member of the Board of Directors.

The continuous improvement of these channels relies on the active involvement of stakeholders in the operation, through consultations, feedback, periodic evaluations, and transparency in reporting. The complaints that are logged and filtered are reported to the highest governing body, and the resolution of each case is documented and tracked on the platform.

For consumers, the Customer Service Department (SAC) follows similarly strict guidelines, with audited processes designed to ensure the proper handling and resolution of any issues.

Due to confidentiality guidelines, data governance policies, and current systemic limitations, the company has decided to omit the total number of complaints received from the 2025 cycle, as well as the categorization of the status of resolution and the formal measurement of user satisfaction with the complaint mechanisms.

Contacts

Customer Service

0800 777 3900
or 0800 721 4888

Service: Monday through Friday from 8 a.m. to 6 p.m., except on bank holidays.

canal.ouvidordigital.com.br/frigolsac

Reporting Channel

0800 591 2214

canal.ouvidordigital.com.br/frigol

RISK **MANAGEMENT**

The structuring of FriGol's risk management is comprehensive and integrated, encompassing the financial, operational, social and environmental, and compliance areas. One of its key tools is the dynamic risk matrix (DRM), which is monitored by the Internal Controls department and reported monthly to the Board of Directors.

This monitoring enables ongoing risk reassessment, with the aim of refining the management strategy. The risks identified are addressed through mitigation action plans, in a process supported by an independent internal audit conducted by Ernst & Young (EY) and an external audit conducted by Grant Thornton.

The primary body responsible for overseeing these threats is the Board of Directors' Financial Risk and Compliance Committee, ensuring complete independence in decision-making. The committee oversees the integrity program and is responsible for adjudicating violations of the Code of Ethics, imposing sanctions that can range from warnings to dismissal, depending on the severity of the incident.

Protection against economic instability is governed by the Corporate Policy on Credit, Market, and Liquidity Risk Management. This directive sets strict limits to protect our financial well-being.

As part of its culture of prevention, the company continuously assesses business risks. To mitigate ethical and legal risks, FriGol implements due diligence procedures (preliminary risk assessment) when contracting third parties, conducts regular audits (both internal and independent), and maintains a Whistleblower Hotline as a tool for detecting fraud or misconduct anonymously and securely.

As part of our culture of prevention, we conduct ongoing mapping of the business risks

Rogério Bonato, Mônica Xie, Luciano Pascon, and Vitor Marise at the Sial Shanghai trade fair in China

SECTORAL ENGAGEMENT GRI 2-28, 2-29

The sustainability of the business depends on long-lasting and transparent relationships. It is therefore essential to engage with a broad network of stakeholders, including employees, suppliers, customers, end consumers, local communities, investors, governments, NGOs, labor unions, and vulnerable groups. The purpose of this dialogue is to understand expectations, improve decision-making, manage risks, identify potential impacts on the supply chain, and jointly develop mitigation strategies. We foster these relationships through open and transparent communication, direct consultation, collaborative processes, and the regular publication of sustainability reports.

In 2025, this approach paved the way for expansion into more demanding international markets through joint efforts with the federal government—represented by MAPA—and industry associations such as the Brazilian Association of Meat Exporting Industries (ABIEC) and ApexBrasil. In 2025, we also took part in the Brazilian Beef brand's booths at the industry's leading international trade shows. Among the industry organizations in which we participate, special mention should be made of our membership in the Brazilian Association of Meat Exporting Industries (Abiec) and the Union of Meat Exporting Industries of the State of Pará (Uniec), as well as our participation in the Indirect Suppliers Working Group (GTFI). We maintain relationships with NWF, Friends of the Earth, TNC, Imaflora, and Proforest.

We seek open dialogue to understand expectations, improve decision-making, manage risks, and identify potential impacts

GRI CONTENT INDEX

Statement of Use	FriGol S.A. has reported the information included in this GRI content index for the period from January 1, 2025, to December 31, 2025, with reference to the GRI Standards.
GRI 1 used	GRI 1: Fundamentals 2021
Applicable GRI Sector Standard	GRI 13: Agriculture, Aquaculture and Fishing Sector 2022

GRI Standard	Contents	Location / direct response	GRI Sector Standard Reference Number	SDGs
General content				
The organization and its reporting practices				
GRI 2: General disclosures 2021	2-1 Organizational details	Page 11		
	2-2 Entities included in the organization's sustainability reporting	Page 4		
	2-3 Reporting period, frequency and contact point	Page 4		
	2-4 Restatements of information	Page 28 and 41		
	2-5 External assurance	None.		
Activities and workers				
GRI 2: General disclosures 2021	2-6 Activities, value chain and other business relationships	Page 11 and 45		
	2-7 Employees	Page 25 to 28		8, 10
	2-8 Workers who are not employees	Page 29		8
Governance				
GRI 2: General disclosures 2021	2-9 Governance structure and composition	Page 74 and 75		5, 16
	2-10 Nomination and selection of the highest governance body	Page 74		5, 16
	2-11 Chair of the highest governance body	Page 74		16
	2-12 Role of the highest governance body in overseeing the management of impacts	Page 74		16
	2-13 Delegation of responsibility for managing impacts	Page 75		

GRI Standard	Contents	Location / direct response	GRI Sector Standard Reference Number	SDGs
GRI 2: General disclosures 2021	2-14 Role of the highest governance body in sustainability reporting	Page 4 and 74		
	2-15 Conflicts of interest	Page 77		16
	2-16 Communication of crucial concerns	Page 77		
	2-17 Collective knowledge of the highest governance body	Page 74		
	2-18 Evaluation of the performance of the highest governance body	Page 74		
	2-19 Remuneration policies	Page 33		
	2-20 Process to determine remuneration	Page 34		
	2-21 Annual total remuneration ratio	Page 33 and 34		
Strategy, policies and practices				
GRI 2: General disclosures 2021	2-22 Statement on sustainable development strategy	Page 5 and 6		
	2-23 Policy commitments	Page 77		16
	2-24 Embedding policy commitments	Page 74 and 77		
	2-25 Processes to remediate negative impacts	Page 45 and 78		
	2-26 Mechanisms for seeking advice and raising concerns	Page 78		16
	2-27 Compliance with laws and regulations	Page 77		
	2-28 Membership associations	Page 80		
Stakeholder engagement				
GRI 2: General disclosures 2021	2-29 Approach to stakeholder engagement	Page 80		
	2-30 Collective bargaining agreements	100% of our workforce is covered and protected by collective bargaining agreements.		8
Material topics				
GRI 3: Material topics 2021	3-1 Process to determine material topics	Page 19		
	3-2 List of material topics	Page 19		

GRI Standard	Contents	Location / direct response	GRI Sector Standard Reference Number	SDGs
Attracting, developing and retaining employees				
GRI 3: Material topics 2021	3-3 Management of material topics	pages 20 and 25	13.18.1 / 13.20.1/ 13.21.1	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Page 25 and 29	13.20.2	5, 8, 10
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Page 33	13.20.3	3, 5, 8
	401-3 Parental leave	Page 34	13.20.4	5, 8
GRI 404: Training and Education 2016	404-1 Average hours of training per year, per employee	Page 30	13.20.6	4, 5, 8, 10
	404-2 Programs for upgrading employee skills and transition assistance programs	Page 30	13.20.7	8
	404-3 Percentage of employees receiving regular performance and career development reviews	Page 30 and 32		5, 8, 10
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	The management of labor and union matters for external service providers and suppliers remains the responsibility of their respective contracting companies. FriGol remains committed to continuously improving human rights monitoring within its supply chain, with the aim of increasing transparency regarding labor practices throughout the value chain. Page 33	13.18.2	8
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Page 26 and 45	13.17.2	5, 8, 16
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Page 45	13.16.2	5, 8
GRI 13: Income and a living wage	Workers covered by collective bargaining agreements	Page 33	13.21.2	1, 2, 8, 10
	Workers who earn more than a living wage	Page 33	13.21.3	1, 2, 8, 10
Diversity, inclusion and equity				
GRI 3: Material topics 2021	3-3 Management of material topics	Page 20 and 35	13.15.1	

GRI Standard	Contents	Location / direct response	GRI Sector Standard Reference Number	SDGs
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Page 35, 37, 38	13.15.2	5, 8
	405-2 Ratio of basic salary and remuneration of women to men	Payroll management for workers who are not employees (contractors) remains the sole responsibility of the contracting companies, which is why this data is not included in this report. The company is committed to improving its monitoring efforts and exerting a positive influence on practices throughout its entire value chain. Page 35 and 38	13.15.3	5, 8, 10
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	There were no reported cases of discrimination at the industrial or corporate facilities. Page 35	13.15.4	5, 8
GRI 13: Non-discrimination and equal opportunities	Contract and pay differences by nationality or status of migrant	Page 36	13.15.5	10, 16
Supply chain management and traceability				
GRI 3: Material topics 2021	3-3 Management of material topics	Page 22 and 45	13.4.1 / 13.13.1 / 13.14.1 / 13.16.1 / 13.17.1 / 13.23.1	2, 3, 8, 12
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Page 45		12, 15
GRI 308: Supplier Environmental Assessment 2016	308-2 Negative environmental impacts in the supply chain and actions taken	There were no ongoing business relationships or new contracts with suppliers that had any real negative environmental impacts. No contract terminations were recorded following the acquisition, nor were there any ongoing remediation plans related to environmental liabilities in the active portfolio		12, 15
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Page 26 and 45	13.17.2	5, 8, 16
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Page 45	13.16.2	5, 8
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	Page 35 and 45	13.14.2	2

GRI Standard	Contents	Location / direct response	GRI Sector Standard Reference Number	SDGs
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Page 45		5, 8, 16
	414-2 Negative social impacts in the supply chain and actions taken	Page 45		5, 8, 16
GRI 13: Natural ecosystem conversion	Volume of own production free from deforestation or land conversion	Page 50	13.4.2	12.15
	Volume of products purchased that are free from deforestation or land conversion	Page 50	13.4.3	12, 15
	Policies and commitments to reduce ecosystem conversion	Page 50	13.4.5	
GRI 13: Rights to land and natural resources	Operations that affect land rights and natural resources	Page 45	13.13.2	
	Violations of Land and Natural Resource Rights	None.	13.13.3	1, 10, 12, 15, 16
GRI 13: Report on the Rights of Indigenous Peoples	Locations of operations with the presence of, or impacts on, Indigenous Peoples	Page 36	13.14.3	2, 11
	The process of free, prior, and informed consent (FPIC) of indigenous peoples	Page 36	13.14.4	2, 16
GRI 13: Traceability of the supply chain	Traceability of purchased products	Page 49 and 50	13.23.2	2, 3, 8, 12
GRI 13: Traceability of the supply chain	Volume purchased certified by internationally recognized standards	The cattle purchased do not have international certifications of origin, as the Brazilian market does not have a single required standard. FriGol resolves this lack of regulation with audits conducted by the Federal Prosecutor's Office (MPF) and private protocols such as Primi.	13.23.3	2, 3, 8, 12
	Improvement projects for supplier certification	To ensure the advancement of traceability, the company is participating in the Primi project (Individual Traceability and Indirect Monitoring Program). The solution is a private protocol that provides certified assurance of social and environmental compliance from the animals' birth through to slaughter, a pioneering initiative first implemented in the company's feedlot programs.	13.23.4	2, 3, 8, 12
Water and effluent management				
GRI 3: Material topics 2021	3-3 Management of material topics	Page 21 and 55	13.7.1	

GRI Standard	Contents	Location / direct response	GRI Sector Standard Reference Number	SDGs
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Page 55	13.7.2	6, 12
	303-2 Management of water discharge-related impacts	Page 55	13.7.3	6
	303-3 Water withdrawal	Page 55 and 56	13.7.4	6
	303-4 Water discharge	Page 55 and 56	13.7.5	6
	303-5 Water consumption	Page 55 and 56	13.7.6	6
Waste and tailings management				
GRI 3: Material topics 2021	3-3 Management of material topics	Page 21 and 57	13.8.1	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Page 57	13.8.2	3, 6, 11, 12
	306-2 Management of significant waste-related impacts	Page 57 and 58	13.8.3	3, 6, 8, 11, 12
	306-3 Waste generated	Page 57 and 58	13.8.4	3, 6, 11, 12, 15
	306-4 Waste diverted from disposal	Page 57 and 58	13.8.5	3, 11, 12
	306-5 Waste directed to disposal	Page 57 and 58	13.8.6	3, 6, 11, 12, 15
Climate change				
GRI 3: Material topics 2021	3-3 Management of material topics	Page 21, 51, 52, 54	13.1.1 /13.2.1	
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	Page 52	13.2.2	13
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Page 54		7, 8, 12, 13
	302-3 Energy intensity	Page 54		7, 8, 12, 13
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Page 51 and 52	13.1.2	3, 12, 13, 14, 15
	305-2 Energy indirect (Scope 2) GHG emissions arising from energy purchases	Page 51 and 52	13.1.3	3, 12, 13, 14, 15
	305-4 GHG emissions intensity	Page 51 and 53	13.1.5	13, 14, 15
	305-5 Reduction of GHG emissions	Page 51 and 53	13.1.6	13, 14, 15
	305-6 Emissions of ozone-depleting substances (ODS)	Page 51	13.1.7	3, 12
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Page 51 and 53	13.1.8	3, 12, 14, 15

GRI Standard	Contents	Location / direct response	GRI Sector Standard Reference Number	SDGs
Food quality and safety				
GRI 3: Material topics 2021	3-3 Management of material topics	Page 22 and 60	13.9.1 / 13.10.1	2.12.17
GRI 416: Consumer health and safety 2016	416-1 Assessment of health and safety impacts caused by categories of products and services	Page 60 and 61	13.10.2	3, 12
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Page 60	13.10.3	16
GRI 13: Food security	Food waste	Page 60	13.9.2	2, 12
GRI 13: Food Safety	Production volume certified in accordance with food safety standards	Page 60-62	13.10.4	2, 3
	Recalls related to food safety	Page 60	13.10.5	2, 3
Health, well-being and safety				
GRI 3: Material topics 2021	3-3 Management of material topics	Page 22 and 39	13.19.1	
GRI 403: Occupational health and safety 2018	403-1 Occupational health and safety management system	Page 39	13.19.2	8
	403-2 Hazard identification, risk assessment and incident investigation	Page 39	13.19.3	8
	403-3 Occupational health services	Page 39	13.19.4	3, 8
	403-4 Worker participation, consultation and communication on occupational health and safety	Page 39	13.19.5	8, 16
	403-5 Worker training on occupational health and safety	Page 39	13.19.6	8
	403-6 Health promotion	Page 39	13.19.7	3
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Page 39	13.19.8	8
	403-8 Workers covered by an occupational health and safety management system	Page 39	13.19.9	8
	403-9 Work-related injuries	Page 39 and 41	13.19.10	3, 8, 16
	403-10 Work-related ill health	Page 39	13.19.11	3, 8, 16

GRI Standard	Contents	Location / direct response	GRI Sector Standard Reference Number	SDGs
Transparency with customers				
GRI 3: Material topics 2021	3-3 Management of material topics	Page 22 and 63		
GRI 417: Marketing and labeling 2016	417-1 Requirements for product and service information and labeling	Page 63		12
	417-2 Incidents of non-compliance concerning product and service information and labeling	There were no reported cases of non-compliance with laws or voluntary codes related to product information and labeling, resulting in zero fines, penalties, or warnings.		16
Animal welfare				
GRI 3: Material topics 2021	3-3 Management of material topics	Page 21 and 64	13.11.1	
GRI 13: Animal health and welfare	Production volume certified in accordance with animal health and welfare standards	Page 64	13.11.2	

TOPICS FROM GRI SECTOR STANDARD 13 THAT HAVE BEEN IDENTIFIED AS NON-MATERIAL

TOPIC	EXPLANATION
GRI 13: Agriculture, Aquaculture, and Fishing Sectors	
Topic 13.3 Biodiversity	The topic "Biodiversity" was downgraded as a standalone topic in the 2025 framework. However, its impacts are managed across the board through the monitoring of deforestation in the supply chain.
Topic 13.5 Soil Health	Although FriGol operates two of its own feedlot facilities (confinement and semi-confinement in Pará), the topic of "soil health" was not prioritized in the 2025 materiality matrix compared to the impacts of the external supply chain (more than 1,500 suppliers). The environmental management of our own facilities complies with legal licensing requirements, but the strategic focus of this report is on the social and environmental monitoring of our direct and indirect supply chains. (GRI 308)
Topic 13.6 Pesticides use	The use of pesticides on our own facilities (feedlots) is limited to specific instances and restricted to pasture management and disease control, in accordance with agronomic and veterinary guidelines. The subject was not considered substantial enough to warrant its own topic. The monitoring of chemical risks (residues) is comprehensively managed through the material topic "Food Quality and Safety" (GRI 416), which ensures the safety of the final product from both our own livestock and third-party sources.
Topic 13.12 Local Communities	Although the company maintains relationships with communities, this issue did not reach the priority threshold in the 2025 framework compared to other social issues such as human capital and human rights in the supply chain.
Topic 13.22 Economic Inclusion	FriGol maintains business relationships with farmers of various sizes, including those operating on a small-scale. However, the issue of "economic inclusion" is not relevant, as the purchasing strategy is based strictly on social and environmental compliance (Cerrado Protocol, Beef on Track), regardless of company size. Supplier relationship management is reported under the material topics of "Traceability" and "Supply Chain" (GRI 308 and 414), focusing on compliance rather than specific economic development programs.
Topic 13.24 Public Policy	The company has chosen not to prioritize reporting on lobbying or political influence in its 2025 report, instead focusing its reporting efforts on operational and value chain issues.
Topic 13.25 Anti-competitive behavior	Managed through the Code of Ethics and Compliance, but not identified as a topic with significant social and environmental impact in the 2025 materiality matrix.
Topic 13.26 Anti-corruption	Although the company has robust compliance programs, the specific topic of "anti-corruption" does not appear among the top 10 material sustainability topics for 2025, as it is treated as a governance principle. (GRI 2)

FriGol in Água Azul
do Norte (PA)

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and Communications and Marketing Department

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