



MINERVA S.A.

Publicly-Held Company

Corporate Taxpayer's ID (CNPJ): 67.620.377/0001-14

Company Registry (NIRE): 35.300.344.022 | CVM Code: 02093-1

MATERIAL FACT

Minerva S.A. ("**Minerva**" or "**Company**"), a Latin America leader in beef exports, according to the provisions of paragraph 4 of article 157 of Law 6,404, of December 15, 1976, as amended ("**Brazilian Corporation Law**"), and the regulation of the Brazilian Securities and Exchange Commission ("**CVM**"), especially CVM Resolution 44, of August 23, 2021, as amended, hereby announces its decision to discontinue the disclosure of estimates regarding EBITDA, net revenue, cash flow, net debt, and leverage for the 2024 fiscal year, previously presented as projections in item 3.1 of its Reference Form.

In this regard, the Company clarifies that these estimates, presented in the form of projections, were based on assumptions regarding the potential operational and financial impacts resulting from the utilization of target assets acquired as part of the transaction with Marfrig Global Foods S.A. ("**Marfrig**") throughout the 2024 fiscal year.

Considering that the closing of the acquisition of Marfrig's target assets occurred on October 28, 2024, according to the Material Fact disclosed on the same date, Minerva notes that the previously considered assumptions have not been sustained and the expected operational and financial impacts from the utilization and synergies of the target assets in 2024 have not been fully realized.

Finally, the Company clarifies that it has refiled its Reference Form today, with section 3 updated to reflect the discontinuation of the projections informed herein.

Barretos, December 16, 2024.

Minerva S.A.

Edison Ticle de Andrade Melo e Souza Filho

Chief Financial and Investor Relations Officer