integrated report

brf

integrated report 2023

table of contents

about this report

message from the leadership

highlights

awards and recognitions

BRF: a food giant

we act with integrity and simplicity

simple, agile and efficient management

safety as a commitment

quality is in everything we do

annexes

- table of contents
- about this report
- **message from the leadership**
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- annexes

GRI 2-22

2023 will be remembered for being a year of significant advancements for BRF. The disciplined implementation of BRF+, our efficiency plan, enabled us to improve our results each quarter, securing approximately R$ 2.2 billion. At year-end, the Company reported net revenue of R$ 53.6 billion and an EBITDA of R$ 4.7 billion. In the fourth quarter we became profitable again, with net income of R$ 823 million, excluding the impacts of hyperinflation in Turkey, generating a free cash flow of R$ 613 million.

With Simplicity, Agility and Efficiency, we outlined clear strategies and made progress in terms of the profitability of the processed products range in Brazil, product cost cutting and continuous improvement in our main technical indicators. Our capital structure was also bolstered by a follow-on offering, which allowed us to cut expenses and lower the Company's leverage.

Further good news this year was the record growth of our certifications, crucial for growing our international sales and our strategy of maximizing revenue through market diversification.

In 2023, the pride in our brands remained unabated: loved by consumers, market leaders, relevant, and innovative. We are striving to employ our various capitals more effectively: natural, human, social, production, and financial, making BRF increasingly competitive, with valued people, quality relationships, and strengthened governance.

On the EESG agenda, we took great strides in our sustainability journey, making meaningful achievements in sustainability and the enhancement of our governance standards. The market acknowledged our practices for the 17th year, maintaining our presence in the ISE portfolio and the Efficient Carbon Index (ICO2), both at the B3 stock exchange. We also moved up in ratings such as Sustainalytics and MSCI.

On the climate front, we completed the comprehensive mapping of emissions from our supply chain (scope 3) and progressed in our strategy and in reducing emissions. Our goals were revised using the FLAG methodology and are currently under review by the Science Based Targets Initiative (SBTi). With approval expected in 2024, this update will align us with the more ambitious agenda on this topic, driven by the goals set in the Paris Agreement.

Marcos Molina

Chairman of BRF's Executive Board

- table of contents
- about this report
- **message from the leadership**
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- annexes

In 2023, we reduced total scope 1 and 2 emissions by 21% compared to the 2019 baseline. The increased use of energy from renewable sources with proven traceability were one of the main reasons for this.

Pursuing a deforestation-free supply chain, we expanded our traceability commitment to 100% of the biomes in which BRF operates. The company is now tracing 100% of direct grain suppliers and 77% of indirect suppliers in the Amazon and Cerrado regions, which account for 62% of the volume purchased. Considering all biomes, we reached 99.9% traceability of direct suppliers and 79% of indirect suppliers.

The roughly 8% reduction in our water consumption per ton compared to the 2020 baseline is an example of our efficient and disciplined water stewardship. Our animal welfare practices enabled us to achieve 100% animal welfare certification at all Brazilian poultry and pork slaughterhouses, a further step towards the goal of certifying all units by 2025.

We broke a number of records in occupational safety. Fewer accidents, of lesser severity, and progress in our commitment to a culture of zero accidents and genuine care. Protecting the lives and well-being of everyone who works with us underpins everything we do, every day, and is reflected in our culture that enshrines Safety, Quality and Integrity as non-negotiable commitments.

These results attest to the precision and relevance of our strategy, especially in the decision to embed sustainability in our business model. We reaffirm our commitment to maximizing results consistently, enacting our efficiency plan and working in a streamlined and agile way to create value. We are also doubling down on our commitment to information transparency and accuracy and to reporting our economic, environmental, social and governance performance.

With BRF+ version 2.0 already underway, we begin 2024 encouraged by the results achieved thus far and the conviction that we have the potential to go even further. We are turning a new page in our history, with Marfrig as the controlling shareholder with a 50.06% interest, as we become an increasingly competitive company.

The cornerstone for all these achievements is singular: the power of teamwork. We therefore conclude this message by expressing our gratitude for the daily commitment and engagement of our employees; the partnership of our integrated producers, suppliers and the communities where we operate; the loyalty of our customers; and the trust of our board of directors, shareholders and investors.

The individual contributions complement each other and multiply, yielding increasingly solid and consistent results for everyone involved in our value chain and for society as a whole.

Marcos Molina
Chairman of the Board of Directors

Miguel Gularte
CEO

Miguel Gularte

CEO of BRF

integrated report 2023

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- annexes

highlights

ESG

81% reduction in severity in accidents with our employees.

We have achieved the goal established in our public commitment to have **100% of our poultry cage-free.**

56% of poultry integrated producers have **photovoltaic panels** on their properties.

100% **traceability** of grains from direct suppliers in the Amazon and Cerrado biomes, and we progressed to **77%** of indirect suppliers.

313 employees are Integrity Ambassadors.

21% reduction in absenteeism.

12% decrease in the frequency of accidents.

We started the operation of the wind farm, in partnership with AES, which took our self-production capacity to **14%** of our electricity matrix **from December 2023.**

We reduced total scope 1 and 2 emissions by **21%** compared to the base year 2019.

We reduced water consumption by **8.4%** compared to the base year 2020.

100% **animal welfare certification** in all poultry and swine slaughter units in Brazil.

R$ 77.1 million in investment in natural resources, animal welfare and traceability.

2,000 **leaders trained** in development programs.

Record of **66** **new qualifications for exports** to Latin America, Asia, South Africa and Europe.

17,500 **new customers** in Brazil in 2023.

R$ 823 million in net income.

EBITDA **R$ 1.9 billion,** with a margin of **13.2%**.

BRF+ captures **2.2 billion**.

Qualy remains the **best-selling** margarine in Brazil, followed by **Deline,** in second position*.

Sadia with **37.6%** market share in the Gulf countries.

Gained **2.2 p.p.** of market share in processed foods in the Gulf countries.

Banvit leader in Turkey with **21.2%** market share.

**according to NielsenIQ reading.*

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- annexes

awards
brands

Reclame AQUI Award
For the 11th consecutive year, we were recognized for our customer relationship management actions, with brand winning and in second place in the category in "Perishables and Frozen Foods".

Effie Awards Brasil 2023
Perdigão is one of the winners of the award offered by Meio & Mensagem, which recognizes the best marketing and communication strategies of large companies. The Gold trophy, in the Brand Experience Products category, came with the case "The best-selling mortadella that became a world record", produced in partnership with AlmapBBDO.

Promoted by Folha, the **Sadia** brand was highlighted for the 11th consecutive time as a benchmark in frozen meals and for the first time in the Calabrese sausage category; in addition, Qualy was recognized for the 18th consecutive time in the margarines category.

Love Brands 2023
In the 9th position, this is the first time that **Sadia** brand appears in this ranking, which measures the emotional connection of brands with consumers and includes other large companies, such as iFood, Coca-Cola and WhatsApp. Furthermore, we are also the only protein brand among those selected.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- annexes

awards

sustainability

ISE: BRF integrates the Corporate Sustainability Index (ISE) for the 17th year and the Carbon Efficient Index (ICO2) for the 13th year, both from B3. The presence in the indexes reinforces the progress of the Sustainability Plan, with transparent and efficient actions for its sustainable growth journey.

Brazilian GHG Protocol Program: BRF won the Gold Seal for the 14th consecutive year. It is the highest level of certification for transparency in the greenhouse gas emission inventory.

Coller FAIRR Protein Producer Index: For th year in a row, BRF is part of the ranking adminis by a collaborative network of investors that asse the ESG risks and opportunities of the 60 larges publicly traded global companies in the animal protein and dairy industries. In the 12th position, we raised our overall score by five percentage points, from 48% in 2022 to 53% in 2023.

Advancement in ESG ratings: we went from High Risk to Medium Risk in Sustainanalytics rating, specialized in ESG topics. In the MSCI rating, we moved up one level in the ESG assessment, going from BB to BBB.

30% Global: BRF won the 30% Club Award, which recognizes companies that have at least 30% women on their boards of directors. 30% Club Brazil is a global initiative led by Board Chairs and CEOs who take concrete steps to increase gender diversity in companies.

Corporate Animal Initiatives Monitor (MICA): for the second consecutive year, we won the Gold category in the ranking by Mercy for Animals, which analyzes good practices of companies in animal welfare. We were awarded for having 100% of eggs sourced from cage-free hens in our production in Brazil.

Green Label Industries Seal: BRF's Kezad plant in the United Arab Emirates has been recognized by the Abu Dhabi Environment Agency for the second year in a row.

Expressão de Ecologia Award, from Editora Expressão: we won in the animal welfare category, as recognition for the elimination of the 'ear notching' procedure (ear mutilation for identification) in all of our swine farms. We were also awarded in the water category, as a result of our project to reduce consumption in the sanitation of the factory, saving 172.8 million liters of water per year, which is equivalent to supplying for 15,600 people for ten days.

table of contents
about this report
message from the leadership
highlights
awards and recognitions
BRF: a food giant
we act with integrity and simplicity
simple, agile and efficient management
safety as a commitment
quality is in everything we do
annexes

awards
innovation

Valor Innovation Award Brazil
Valor Econômico newspaper

4th place in the Food, Beverage and Ingredients category

Ranking 500 Largest Companies in the South Amanhã Magazine

3rd place throughout the South region

2nd place among the 100 largest companies in Santa Catarina

Innovation Champions Amanhã Magazine

1st place in the Food and Beverage category

14th place in the overall ranking

1st International Congress of Open Innovation cases – Oiweek

Presentation of the BRF + IQX Case at Rio Innovation Week 2023

Plástico Sul Award
Plástico Sul Magazine

Winner in the Smart Packaging/Practical category with the BRF + IQX Case

Fisa Innovation Awards
Food Ingredients South America

1st place in the Innovative Product category, with Sadia Cauliflower Wings

2nd place in the Innovative Product category, with Sadia Hot Bowls

Top 100 Open Startups
Open Corps

3rd place in the Consumer Goods and Food category

25th place in the overall ranking

Seal Innovation 2023

1st Place Connectivity Highlight in the Industry - Audits Video

Automation Award
GS1 Brazil - Case awarded for the adoption of standardized QR Code on Sadia packaging

Winner of the
wards 2023", promo
in the Ethics &

Technology and
referenced in intern
of the OECD (Orga
Cooperation and Develo
"Flor from RH", an artificial i
meet

AEVO Intrapreneurship Award

2nd place in the company category, Transformation innovation modality

4th place in the company category, ESG modality

5th place in the company category, open innovation modality

6th place in the team category, open innovation modality

Impact Awards from ASUG Brazil 2023

2nd Place BRF Digital Admission.

TOP 3 HDI Brazil

EVA | **Best Virtual Support Assistant** of the Year

integrated report 2023

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- **1 BRF: a food giant**
  - global presence
  - portfolio and brands
  - business model
  - BRF+
  - our operating context
  - business performance
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- annexes

BRF:

integrated report 2023

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- 1 BRF: a food giant
  - global presence
  - portfolio and brands
  - business model
  - BRF+
  - our operating context
  - business performance
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- annexes

In Brazil and in more than 127 countries, our brands are chosen by an increasing number of customers and lead markets with different characteristics. Sadia, Perdigão and Qualy dominate the Brazilian market, according to data from Kantar, a market research company, and international: Sadia is a leader in the Middle East, just like Banvit in Turkey, for example. This success goes hand in hand with our commitment to maintain Safety, Quality and Integrity in everything we do.

Focus on details is in every part of our production chain. **Since animal husbandry with about 9,500 integrated producers to the points of sale**, it is decisive for consumers satisfaction.

We are a publicly traded company. Our head office is in the city of Itajaí (SC), in Brazil. We have a total of **44 manufacturing plants (38 in Brazil, one in Paraguay, three in Turkey and two in the Middle East/GCC), over 103 distribution centers worldwide and a network of more than 30,000 suppliers of inputs, technology and services.**

In 2023, our capital structure had a major boost in deleveraging from the **largest follow-on recorded in Latin America in 2023, raising more than R$ 5.4 billion.** In December, we started a new chapter in the Company's history with the consolidation of Marfrig as a shareholder controller with 50.06% stake and confident in following our journey of evolution.

In 2023, **our business plan was fulfilled with excellence, progressing with simplicity, agility and efficiency**. Guided through our BRF+ program (see more at page 18), we improve our operational performance and capture efficiency gains every quarter.

With goals, indicators and management, we advance on priority topics on our Sustainability Platform such as animal welfare, decarbonization, clean energy, grain traceability and transparency in governance. Our team of almost 100 thousand employees worked hard to meet to challenges, contributing every morning to we continue to feed the future with Quality, Safety and Integirty.

AND ON EFFICIENCY ALLIED TO
IN THE SEARCH FOR
OUR .

4.9 mi
products s
productive
103
distributior

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- 1 BRF: a food giant
  - global presence
  - portfolio and brands
  - business model
  - BRF+
  - our operating context
  - business performance
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- annexes

portfolio

Feed the world with quality, flavor, and convenience are distinguishing features of our extensive product portfolio. Sadia stands as the most valuable food brand and ranks high among the most differentiated brands (9th position across all sectors) and highlighted in Experience*. Perdigão, leading in sales nationwide, and Qualy, a preferred choice in its category, are some of our strongholds, as per various research sources such as Brand Z Kantar, Nielsen, and Kantar's brand tracking. According to the Brand Z survey, Qualy is also recognized as the only iconic margarine brand, and it remains Top of Mind for the 18th consecutive year, continuing as the best-selling margarine in Brazil, followed by Deline. Sadia is the 5th most chosen brand in the United Arab Emirates and, across all of Latin America, it ranks as the 7th most chosen, according to Kantar.

We are present in regions, cultures, and traditions across various markets with ready-to-eat meals, fresh proteins, margarines, cold cuts, vegetables, processed meats, ingredients, and animal feed, combining convenience, quality and healthiness.

** Source: BranZ 2024 "Most Valuable Brands" by Kantar.*

Our social media pages

www.facebook.com/wearebrf
www.instagram.com/brf_global
www.linkedin.com/company/brf
www.youtube.com/user/brfglobal
www.twitter.com/BRF_Brasil

Our portals

www.brf-global.com
www.brf-global.com/en
www.brf-global.com/es
www.perdigao.com.br
www.sadia.com.br
www.qualy.com.br
www.banvit.com
www.mercatoemcasa.com.br
www.centralbrf.com.br
www.brfingredients.com/pt-br
www.brf-global.com/brf-pet

integrated report 2023

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- 1 BRF: a food giant
  - global presence
  - portfolio and brands
  - business model
  - BRF+
  - our operating context
  - business performance
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- annexes

+96,000 employees with around 90 nationalities
more than 30,000 suppliers
9,500 integrated producers

Our business model

GRI 2-6

Feed factory

We produce **high-quality and nutritional feed** at **+ than 20 plants**

Procurement of grains, bran and oil, guided by our **Sustainable Grain Purchasing Policy**, to feed poultry and swine

Retail, Consumers and Food Service

Clients in 100 countries and our own brand 'Mercato Sadia' stores

Farms and integrated producers

Our integrated producers are responsible for production of chickens, **consumed throughout the world.**

Transformation & global operations

44 industrial plants in Brazil and around the world
2 innovation centers
53 distribution centers and **transit points** in Brazil
Logistics **partnerships** capable of meeting **global demand**
Global leadership in the exportation of chicken produced in Brazil

What we do

Manufactured capital: we transform raw materials into food

Sales: through different channels and an omnichannel perspective

Marketing: investment in brands and communication

Innovation: investment in R&D and partnerships

Logistics: delivery of finished products on a global scale

How do we do it?

Our commitments: Safety, Quality and Integrity

Premises: Simplicity, Agility and Efficiency

Purpose: To offer increasingly tastier and more practical, quality food to people all over the world

The capitals we use

Financial: net revenue, generation of operational cash flow and contributions from shareholders and investors

Intellectual: Innovation Center, BRF Digital Journeys 4.0, BRF Hub and BRF Garage

Manufactured: structural assets such as factories, distribution centers and offices

Natural: hydro and energy resources for industrial use and animal production (agricultural)

Human: multicultural, diverse and with an understanding of markets, habitats and lifestyles

Social: a chain of integrated producers; BRF Institute operations in neighboring communities

Outputs

Fresh meat and aggregate value cuts

Processed Foods, Ready meals, snacks and convenience foods

Overseas trade (exportation)

Logistics and food distribution

Retail services and direct contact with the consumer

Outcomes

Financial: (+) generation of cash and dividends; (-) indebtedness

Natural: (+) animal welfare in the chain; (-) emissions and use of resources; (-) cases of non-compliance

Human: (+) development and vocational training; (-) occupational illnesses and work-related injuries

Intellectual: (+) innovation in the food industry

Social: (+) development of farmers; (+) access and education concerning food waste; (-) compliance events

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- 1 BRF: a food giant
  - global presence
  - portfolio and brands
  - business model
  - BRF+
  - our operating context
  - business performance
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- annexes

operating context

We entered 2023 prepared to face great challenges. **We used our expertise locate business opportunities, which, combined with our efficiency plan, contributed to the evolution of the margin of processed products and enhanced gains in this market.** Regarding inventory management, the Company reduced them, while raising the level of service for customers and consumers. **As a result of the greater integration between production and sales planning, we achieved the lowest FIFO rate** – discount applied to products close to the expiry date – in recent years.

In our International operations, market diversification has provided greater flexibility to seize the best opportunities and, consequently, maximize the Company's revenue. See more on the next pages.

In Brazil, we have observed the gradual recovery of the consumption scenario, despite the challenges imposed by the still high interest rates, high levels of indebtedness and default. The consumer confidence index ended the year with 93.7 points - 7.5 points above the value presented at the beginning of the year, but it is far from the 100 point mark. The labor market has also been resilient with the unemployment rate closing 2023 at 7.62%, the lowest since 2015. **The average income of Brazilians continues to gradually improve, which may favor the consumption of products, especially processed ones.**

Facing this challenge and within a logic of efficiency, our commercial performance was restructured, in order to make the model more horizontal and agile. We use digital technologies to drive sales results in a planned and consistent manner (see more in Digital Innovation on page 47).

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- 1 BRF: a food giant
  - global presence
  - portfolio and brands
  - business model
  - BRF+
  - our operating context
  - business performance
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- annexes

international market

GRI 2-6

records for exports and new qualifications

In 2023, we achieved 66 new qualifications, growing about 10.8% in export volume, compared to 2022, in all our regions of operation, breaking the Company's historical monthly and quarterly records. To achieve these milestones, the efficiency improvement promoted by BRF+ (see more on page 16), constant analysis of the best product allocations in different markets, and efforts to regain our **relevance in regions such as Southeast Asia** were crucial.

With this expansion, we have almost halved our international market stocks, reducing them from 90 thousand tons to less than 50 thousand tons of products. From the sustainability perspective of the production chain, this reduction has effects on the agility of negotiations, better utilization of market movements, and enables all involved in the process to work with less pressure. **Logistical efficiency also benefited from the increase from 58% to 78%** in direct factory-to-export shipment, reducing port storage costs. In practice, these optimizations represent reductions in fuel usage, energy consumption, and greenhouse gas emissions into the atmosphere.

Our share of exports in Brazil rose from 26% to 30% in chickens and 16% to 21% in swine in 2023. Recognizing specific demand in certain regions, we adjusted our pork production to meet it.

We are the top exporter of chicken from Brazil to Japan (33%) and Singapore (39%). In pork, we are leaders in Southern Cone (29%), Vietnam (25%) and Singapore (41%).

BRF's ability to understand the specificities of very different markets is attributed to our vast export experience and our active local presence, gaining insights into local cultures through our offices in Chile, Uruguay, South Africa, Singapore, Japan, Korea, among others.

In 2023, we also excelled in the speed with which we began exporting after obtaining certifications. The synergy between internal and local teams was essential for this achievement.

BRF and Marfrig: partnership and opportunities

In 2023, we started the **Best Practices project seeking the best solutions of each company for mutual improvement in aspects of governance, operational and commercial.**

In this sense, we launched 14 work fronts, defined a sharing protocol of practices and adopted a robust governance oriented for initiatives and opportunities identified.

Throughout the year, we participated in some of the most significant trade fairs for the global food sector together, such as **SIAL China, the Global Halal Brazil Business Forum, and Anuga in Germany, reflecting the synergy between Marfrig and BRF. In line with this, we have begun to engage in timely commercial partnerships, especially in China, Southeast Asia, Africa, and Mexico.**

Due to their existing infrastructure in Argentina, Marfrig is our main distributor in this country. We also have well-established and successful distribution partnerships in Uruguay and Chile. Some of these practices resulted in enhancing BRF+ captures, bringing advantages and results to the Company. The opportunities captured are communicated transparently in our financial statements, in the reports of transactions between related parties.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- 1 BRF: a food giant
  - global presence
  - portfolio and brands
  - business model
  - BRF+
  - our operating context
  - business performance
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- annexes

business

The last quarter of 2023 marked the return to profitability in our operations, with a positive balance of **R$ 823 million**, excluding the impacts of hyperinflation in Turkey, which totaled **R$ 68 million** in the period, and **free cash flow of R$ 613 million**. The results were driven by improved operational performance and the Company's financial discipline, which, following the follow-on, contributed to a significant reduction in leverage (reaching 2.01x), the lowest in seven years.

Our predictive intelligence model, combined with the efficiency gains from the BRF+ program, allowed us to capitalize on the timely sourcing of grains at lower prices, resulting in a significant reduction in costs in the second semester. **Additional BRF+ captures totaled R$ 2.2 billion in the year.**

The improvement in commercial execution, the better performance of our product portfolio, and the consistent efforts of the Sadia, Perdigão, and Qualy brands supported the increase in profitability in Brazil in 2023. In the international market, we returned to double-digit margins, advancing in value-added products and achieving a record number of authorizations for new destinations.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- 1 BRF: a food giant
  - global presence
  - portfolio and brands
  - business model
  - BRF+
  - our operating context
  - business performance
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- annexes

financial performance

In 2023, our **net revenue** totaled **R$ 53.6 billion**, driven by a 2.2% increase in volumes, supported by the **66 new authorizations** obtained throughout the year, which contributed to greater flexibility and capture of opportunities.

The Adjusted EBITDA for the period was **R$ 4.7 billion**, 14.8% higher than in 2022, and the gross profit was 58.6% higher than the previous year, reaching **R$ 8.8 billion**.

In Brazil, the recovery of prices for fresh chicken protein in the domestic market also positively influenced the performance of the segment. In the fourth quarter, the performance of both the celebratory portfolio and the regular portfolio supported the improvement in profitability for the year.

In the international market, the **recovery of prices for fresh protein was one of the factors contributing to the return of double-digit EBITDA margin (11.1%)** in this quarter. We recorded growth in profitability with significant price recovery across all geographies. A highlight is the GCC region, where we gained market share in processed products (2.2 percentage points more than in 2022), aligning with the strategy of increasing the volume of value-added items. Our debt profile remains elongated and balanced between currencies, diversified, with an average term of 7.9 years. **We progressed quarter by quarter and closed the year with positive results, mainly driven by improved operational performance and the financial discipline of the Company.** We closed the year with a significant reduction in leverage, the lowest in the last seven years.

Highlights (R$ million)

	Consolidated managerial result 2023	Debt designated as Hedge Accounting	Hyperinflation Turkey	Consolidated Corporate Result	Variation
Volumes (Thousand, Tons)	4,854	-	-	4,854	-
Net Revenue	**54,197**	**549**	**33**	**53,615**	**1.1%**
Average Price (R$/kg)	11.2	-	-	11.0	1.1%
CPV	(44,561)	-	221	(44,782)	(0.5%)
CPV/Kg	(9.2)	-	-	(9.2)	(0.5%)
Gross Profit	**9,636**	**549**	**254**	**8,834**	**9.1%**
Gross margin (%)	17.8%	-	-	16.5%	1.3 p.p.
Adjusted EBITDA	**4,721**	**-**	**-**	**4,721**	**0.0%**
Adjusted EBITDA Margin (%)	8.7%	-	-	8.8%	(0.1) p.p
Net income (loss)	**(1,717)**	**362**	**-211**	**(1,869)**	**(8.1)**
Net Margin - Total (%)	(3.2%)	-	-	(3.5%)	(0.3 p.p.)

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- 1 BRF: a food giant
  - global presence
  - portfolio and brands
  - business model
  - BRF+
  - our operating context
  - business performance
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- annexes

Performance Summary (R$ million)

	2023	2022	Var % y/y
Volumes (Thousand, Tons)	4,854	4,751	2.2%
Net Revenue	**53,615**	**53,805**	**(0.4%)**
Average Price (R$/kg)	11.0	11.3	(2.5%)
CPV	(44,782)	(45,672)	(2.0%)
CPV/Kg	(9.2)	(9.6)	(4.0%)
Gross Profit	**8,834**	**8,133**	**8.6%**
Gross margin (%)	16.5	15.1%	1.4 p.p.
Net income (loss) - Ongoing Operations	**(1,869)**	**(3,091)**	**(39.5%)**
Net Margin (%)	(3.5%)	(5.7%)	2.3 p.p.
Net income (loss) - Total Corporate	**(1,869)**	**(3,142)**	**(40.5%)**
Net Margin (%)	(3.5%)	(5.8%)	2.4 p.p.
Adjusted Ebitda - Op. Ongoing Operations	**4,721**	**4,111**	**14.8%**
Adjusted Ebitda Margin (%)	8.8%	7.6%	1.2 p.p.
Corporate Ebitda	**4,061**	**2,855**	**42.2%**
Corporate Ebitda Margin (%)	7.6%	5.3%	2.3 p.p.
Cash Generation (Consumption)	(1,105)	(3,996)	(72.4%)
Net Debt	9,475	14,598	(35.1%)
Leverage (Net Debt/Adjusted EBITDA 12M)	2.0x	3.5x	43.5%

Indebtedness (R$ million)

	Current	Non-Current	2023	2022	Δ 2023 and 2022 (%)
National currency	(930)	(8,072)	(9,002)	(10,968)	(17.9%)
Foreign currency	(1,489)	(9,102)	(10,591)	(12,675)	(16.4%)
Gross indebtedness	(2,420)	(17,174)	(19,593)	(23,643)	(17.1%)

EBITDA (R$ million)

	2023	2022	Var % y/y
Income Tax and Social Contribution	(116)	286	(140.6%)
Net Financials	2,821	2,669	5.7%
Depreciation and Amortization	3,225	2,992	7.8%
EBITDA	**4,061**	**2,855**	**42.2%**
EBITDA Margin (%)	7.6%	5.3%	2.3 p.p.
Impacts of 'Carne Fraca Operation' and 'Trapaça Operation'	2	589	(99.6%)
Corporate restructuring	-	45	n.m.
Impairment	**33**	**0**	**n.m.**
Fair value of forests	(188)	(34)	454.8%
Expenses with mergers and acquisitions	11	0	n.m.
Hedge Accounting - debts	**549**	**445**	**23.3%**
Effects of Hyperinflation	249	211	17.8%
Result by Equity method	3	(1)	(606.8%)
Adjusted EBITDA	**4,721**	**4,111**	**14.8%**
Adjusted EBITDA Margin (%)	8.8%	7.7%	1.1 p.p.

integrated report 2023

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- 1 BRF: a food giant
  - global presence
  - portfolio and brands
  - business model
  - BRF+
  - our operating context
  - business performance
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- annexes

Cash and investments*

	Current	Non-Current	2023	2022	Δ 2023 and 2022 (%)
National currency	5,504	89	5,592	4,436	26.1%
Foreign currency	4,223	304	4,526	4,610	(1.8%)
Total investments	9,726	392	10,199	9,045	11.9%
Net Indebtedness	7,307	(16,781)	(9,475)	(14,598)	(35.1%)

** The cash considered is made up of: Cash and Cash Equivalents, Financial Applications and Restricted Cash.*

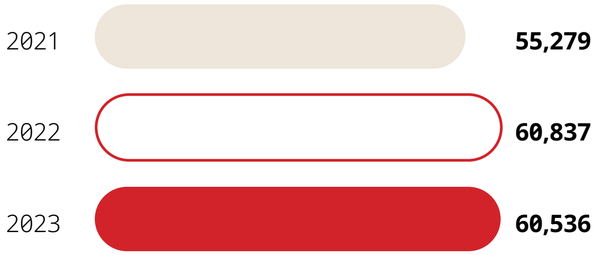
Economic value distributed (R$ million)

	2021	2022	2023
Operating costs	(37,821)	(44,734)	(42,868)
Employee wages and benefits	(5,772)	(6,117)	(6,741)
Payments to capital providers	(3,765)	(4,170)	(4,330)
Payments to the government	(4,657)	(5,916)	(5,239)
Investments in communities	0	0	0
Total	**(52,015)**	**(60,936)**	**(59,178)**

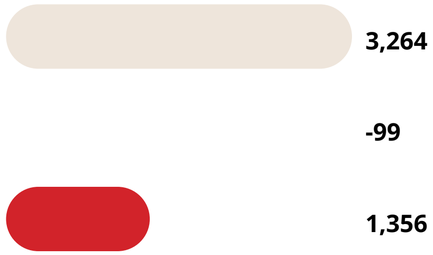
GR1 201-1

Economic value generated (R$ million)

Net Operating Revenue



Retained amount* (R$ million)



Direct economic value generated minus Distributed economic value

Note: We adjusted the 2021 and 2022 values due to the adjustment in the rational of consolidation. GRI 2-24

Regarding our financial results, please refer to BRF's Financial Statements for the fiscal year 2023 on the Investor Relations website: https://ri.brf-global.com/

Brazil Segment (R$ million)

	2023	2022	Var % y/y
Net Operating Revenue	26,859	26,997	(0.5%)
Average price (R$/kg)	12.05	11.87	1.5%
CPV	(20,942)	(23,105)	(9.4%)
CPV/kg	(9.39)	(10.16)	(7.5%)
Gross Profit	**5,917**	**3,893**	**52.0%**
Gross margin (%)	22.0%	14.4%	7.6 p.p.
Adjusted EBITDA	**3,071**	**1,290**	**138.1%**
Adjusted EBITDA Margin (%)	11.4%	4.8%	6.7 p.p.

International Segment (R$ million)

	2023	2022	Var % y/y
Net Operating Revenue	24,433	24,391	0.2%
Average price (R$/kg)	11.26	12.46	(9.6%)
CPV	(21,509)	(20,277)	6.1%
CPV/kg	(9.91)	(10.36)	(4.3%)
Gross Profit	**2,925**	**4,114**	**(28.9%)**
Gross margin (%)	12.0%	16.9%	(4.9) p.p.
Adjusted EBITDA	**1,073**	**2,348**	**(54.3%)**
Adjusted EBITDA Margin (%)	4.4%	9.6%	(5.2) p.p.

Other Segments (R$ million)

	2023	2022	Var % y/y
Net Operating Revenue	2,905	2,704	7.4%
Average price (R$/kg)	6.38	5.20	22.5%
CPV	(2,140)	(1,988)	7.6%
CPV/kg	(4.70)	(3.83)	22.8%
Gross Profit	**765**	**716**	**6.8%**
Gross margin (%)	26.3%	26.5%	(0.2) p.p.
Adjusted EBITDA	**440**	**513**	**(14.2%)**
Adjusted EBITDA Margin (%)	15.1%	19.0%	(3.8) p.p.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- 1 BRF: a food giant
  - global presence
  - portfolio and brands
  - business model
  - BRF+
  - our operating context
  - business performance
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- annexes

commemorative campaign: excellent execution

With two main pillars of focus, kit sales and retail sales, we have worked on a forward-looking strategy, integrating agribusiness, industry, logistics and sales. This strategy has consolidated our leading position in this category.

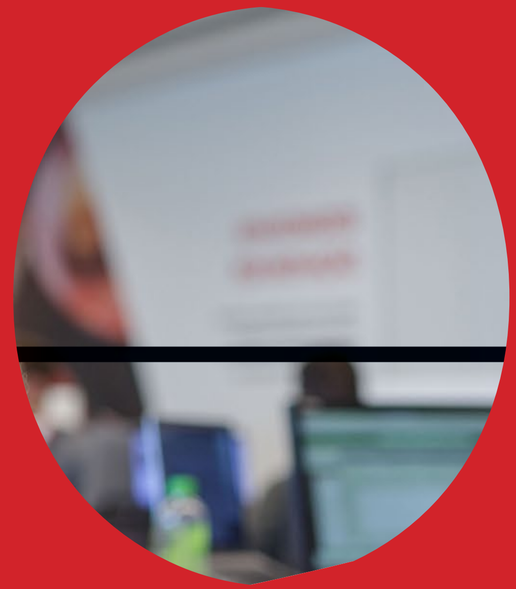
Another highlight was consumer communication through TV campaigns and innovation in Sadia's packaging with QR Codes. Expanding activations and exchanging points contributed to the purchase of Turkeys, Chester®, and Sadia Supreme.

case

The increase in the volume of exports was one of the highlights of 2023. Sales volumes increased by 10.8% as a result of the efficiency strategy, factory utilization, and a greater number of sales destinations (authorizations). We obtained 66 new authorizations during the year, which allowed us flexibility to capture the best market opportunities in a challenging year for the protein sector. **The markets where we made the most progress were Latin America, Asia, and South Africa, as well as the United Kingdom**, where we resumed exports. **Resuming exports from our plants in Lajeado Minuano, Marau, and Lucas do Rio Verde to China also deserves recognition.** In 2023, we surpassed the mark of R$ 25 billion in net revenue in the International Segment.

In the segment Food Ingredients, there was a decrease in sales volume in 2023 due to the improvement in the yield indicator of the BRF+ program, reducing the availability of products for this business segment in favor of sales of the core portfolio, thus maximizing the company's total sales revenue.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- **2 we act with integrity and simplicity**
  - governance
  - ethics and compliance
  - risk management
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- annexes



integrity and simplicity

Material topics:

Ethics, integrity and compliance, Human rights and labor relations

SDG:

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- 2 we act with integrity and simplicity
  - governance
  - ethics and compliance
  - risk management
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- annexes

governance

GRI 2-9

Integrity is a non-negotiable commitment for BRF. Together with Safety and Quality, it is part of our daily lives. Integrity has ensured the longevity of our business and we believe there is always room to improve it in all aspects.

Establishing transparent governance structures is part of this commitment. Strengthen our ethics and compliance provisions every day too. As well as maintaining our financial health in the most diverse market contexts, with advanced risk management.

Transparency and robustness are trademarks of BRF's governance. Being listed on the Novo Mercado of B3, the Brazilian stock exchange, and the possession of Level III ADRs traded on the New York Stock Exchange imply compliance with capital market premises, as well as high standards of integrity in decision-making.

At the end of 2022, we signed the Leniency Agreement with the Federal Attorney General's Office and the Federal Comptroller General's Office, which ended a lengthy discussion of facts related to the Carne Fraca and Trapaça Operations. In the second quarter of 2023, we accounted for the financial transactions to fully settle the fine related to the Leniency Agreement, and in November 2023, we presented our first report on the Improvement Plan of our Integrity Program.

New transactional controls were implemented. We revised our risk matrix and developed new training programs. Additionally, we improved transparency in transactions with public entities and reviewed policies and procedures of the Compliance Board. By the end of the year, after implementing improvements and consolidating guidelines, we had 26 policies and procedures on Compliance topics.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- 2 we act with integrity and simplicity
  - governance
  - ethics and compliance
  - risk management
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- annexes

governance bodies

Board of Directors (BoD)

Members: 10 (6 independent)[1]

7 **3**

Responsibilities: drafting the general business directives; election and dismissal of the CEO and members of the Executive Board; assessment and monitoring/supervision of the execution of the strategic planning. The Board shall also determine and oversee the implementation of the sustainability strategy and the implementation of related corporate policies. Its members must safeguard and protect the interests of shareholders, faithfully respecting and meeting the interests of employees, suppliers, customers, creditors, and the community in which the Company operates. We believe that the diversity of profiles and experiences in the composition of senior management bodies allows the Company to benefit from a plurality of viewpoints and arguments, consequently leading to a decision-making process of higher quality and security for all stakeholders. GRI 2-17

The Chairman does not exercise the (*cumulative*) role of CEO of the Company or of any other organization's senior executive role, as set forth in the Bylaws. Currently, the role of chairman of the Board of Directors is exercised by Mr. Marcos Antonio Molina dos Santos. GRI 2-11

Profiles of the board members: We take into consideration the Non-Discrimination Principles in the recruitment and selection of members of the Board of Directors, as outlined in the Board Nomination Policy. Those involved in the recruitment and selection process must treat all candidates for positions, as mentioned, in a transparent and impartial manner, without any discrimination. All profiles within the established capabilities for the position are considered, and no form of discrimination will be allowed based on gender, ethnic origin, religion, age, or physical disability, among others.

According to the Board Members' Nomination Policy, the requirements for nomination to the position of Board Member include: alignment and commitment to the **core, principles, commitments, and Transparency Manual of BRF**; strategic vision; willingness to defend their viewpoint based on independent judgment; communication skills; availability of time; ability to work in a team; knowledge of best corporate governance practices; ability to interpret managerial, accounting, financial, and non-financial reports; knowledge of corporate legislation and regulations applicable to BRF's business; knowledge of risk management; being free from conflicts of interest (not manageable, not occasional or situational, which is, or is expected to be, permanent); being constantly aware of BRF's affairs; ability to act proactively, aiming to make informed and conscious decisions; previous experience in companies

THOSE INVOLVED IN THE SELECTION PROCESS MUST FOR POSITIONS

AND

ANY FORM OF

[1] *The Members of the Board Augusto Marques da Cruz Filho, Deborah Stern Vieitas, Flávia Maria Bittencourt, Pedro de Camargo Neto, Altamir Batista Mateus da Silva and Aldo Luiz Mendes are qualified as Independent Members.*

table of contents
about this report
message from the leadership
highlights
awards and recognitions
BRF: a food giant
2 we act with integrity and simplicity
governance
ethics and compliance
risk management
simple, agile and efficient management
safety as a commitment
quality is in everything we do
annexes

of similar size or industry to BRF; previous experience in a managerial or executive position equivalent to the position for which they are being nominated; and academic and professional background suitable for performing administrative or executive functions at BRF.

Currently, BRF's Board of Directors is composed of directors with different experiences and skills. The Company's Reference Form details the competencies of each of Member, as per link: https://ri.brf-global.com/. GRI 2-9

Nomination criteria: according to the Internal Regulations of the Board of Directors, only natural persons of Brazil who meet the following requirements can be elected to the Board: they must not be disqualified by special law, or convicted of bankruptcy, prevarication, bribery or corruption, extortion, embezzlement, crimes against the economy, public trust, or property, or any criminal penalty that disqualifies, even temporarily. Additionally, they cannot have been sentenced to suspension or temporary disqualification imposed by the Brazilian Securities and Exchange Commission (CVM), which makes them ineligible for positions in the administration of publicly traded companies. Candidates for the Board must have an unblemished reputation, cannot hold a position in a company that could be considered a competitor, and must not have, nor represent, conflicting interests with those of BRF. They also cannot be involved in any case of incompatibility or prohibition under the terms of general or sectoral legal provisions of their profession. The Board is elected and dismissed at the General Meeting for two-year terms, with nominations by shareholders or by the management itself. The Company's Bylaws stipulate that of the members of the Board of Directors, a minimum of 2 or 20% must be Independent Directors, appointed at the General Meeting. GRI 2-10, 2-15

Assessment: members of the board and of advisory committees undergo a formal performance evaluation process annually. The last evaluation cycle ended in the first quarter of 2024, and the matter was on the agenda of the BRF Board of Directors meeting held on February 26, 2024. GRI 2-18

Executive Board

Members: 8 statutory members and **2** non-statutory members

10

Responsibilities: To comply with the strategic business guidelines defined by the Board through direct leadership in areas of expertise, covering the Global CEO and VPs in the areas of Finance and Investor Relations; Agro and Quality; Industrial Operations and Logistics; People, Sustainability, and Digital; International Market and Planning; Commercial Brazil; Institutional, Legal, and *Compliance**; *Halal Market**; and Marketing and New Ventures.

Nomination criteria: unblemished reputation, holding no positions with competitors, recognized experience in business administration and no conflicts of interest. Additionally, they cannot be involved in any case of incompatibility or prohibition under the terms of general or sectoral legal provisions of their profession, have been convicted of bankruptcy, prevarication, bribery or corruption, extortion, embezzlement, crimes against the economy, public trust, or property, administrative impropriety, or acts of corruption detrimental to national or foreign public administration.

Assessment: the process for assessment of the Executive Board is performed annually by the Board of Directors. The last cycle ends on February 20, 2024.

** Non-statutory member*

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- 2 we act with integrity and simplicity
  - governance
  - ethics and compliance
  - risk management
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- annexes

Audit Committee

Members: 3 full members and **3** alternates (all independent)

6

Responsibilities: To supervise the executive management, based upon the legal requirements and that contained in the Bylaws and Internal Regulations. Its members are elected by the Assembly.

Advisory Committees

Number of committees: 4

Responsibilities: To provide support and offer specialist deliberative knowledge to support the strategic business decisions taken by the Board of Directors, involving both board members and independent members.

Committees active in 2023: Finance and Risk Management; People Governance, Organization and Culture; Sustainability; and Audit and Integrity.

See the qualifications, term of office and experiences of our executives and members on our website (https://ri.brf-global.com/governanca-corporativa/diretoria-conselhos-e-comites/).

compensation practices

GRI 2-19, 2-20

The Company's remuneration policy for management members aims to create an incentive plan adapted to the sustainable directing of the business. It includes members of the Board of Directors, of the Supervisory Board and the statutory and non-statutory directors. Shareholders' short and long-term strategic interests and best market practices and corporate governance are considered.

The Company has a Personnel, Governance, Organization and Culture Committee, which, amongst other duties, is responsible for periodically analyzing the fixed and variable remuneration strategy adopted, issuing its recommendations on such, as well as suggesting any possible modifications it feels should be implemented in the remuneration policy, for the consideration, decision and approval of the Board of Directors.

The Company's remuneration policy was approved by the Board of Directors on December 7, 2023, and is available to the shareholders, investors and the market in general on the Company's Investor Relations websites (http://ri.brf-global.com) and that of the CVM.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- 2 we act with integrity and simplicity
  - governance
  - ethics and compliance
  - risk management
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- annexes

ethics and

GRI 3-3 [Ethics, integrity and *compliance*],
GRI 3-3 [Human rights and labor relations]

Ethics and integrity are essential to the way we do business. This centrality is reflected in the continuous improvement of the Company's Integrity System, consisting of eight pillars that guide from senior leadership members to employees in our industrial plants.

Strengthening and continuously improving BRF's Integrity System is one of the missions of our Compliance department. We do this through the review of our policies and procedures - which, after the implementation of improvements and consolidations, totaled 26 updated documents - as well as ensuring the implementation of actions to prevent, detect, and respond to any deviations in conduct.

Throughout 2023, compliance actions also had a special focus on reducing potential losses, in line with the principles of BRF+. Through specific analyses and actions, we assisted the company in reducing losses such as sales of products nearing expiration, product discards due to expiration, additional daily costs for product delivery, product returns, among others.

Pillars of the Integrity System

GRI 205-1

1. Global structure appropriate to the level of risk
2. Global policies and procedures
3. Training, capacity building and communication
4. Continuous analysis of business partners
5. Digital controls and agile monitoring appropriate to business dynamics
6. Detection and implementation of remedial measures
7. External engagement and sharing of best practices
8. Identification and mitigation of compliance risks.

In 2023, OECD recognized BRF's Integrity Recipes as a good practice in training and communication. The material simplifies the language of the company's policies and procedures, facilitates direct communication between leaders and subordinates and is distributed in digital and printed versions. Another engagement action was our participation in the Hackathon against Corruption, highlighted in a publication by the United Nations.

For 2024, we intend to continue the Improvement Plan of the **Integrity Program defined by the Office of the Attorney General (AGU) and the Office of the Comptroller General (CGU), as well as actively participate in the Integrity & Compliance Task Force of B20 Brazil**. Another priority will be the activities of the Collective Action of the Agribusiness, of the United Nations Global Compact, with special attention to the dissemination and engagement in the training track launched on good anticorruption practices in the Agribusiness.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- 2 we act with integrity and simplicity
  - governance
  - ethics and compliance
  - risk management
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- annexes

training and dissemination

Our main compliance risks continue to be related to violations of the Transparency Manual and/or other Compliance policies and procedures, as well as potential lack of knowledge of specific regulations and turnover. For this reason, we invest in our communications and training efforts.

Topics related to ethics, integrity, and combating corruption and bribery are the focus of training and communication campaigns directed at employees and governance bodies of the Company, including 100% of our Board of Directors and Fiscal Council members, as well as members of Advisory Committees, totaling 14 people. GRI 205-2

In 2023, we ensured that 100% of our employees received training on topics related to the Transparency Manual. **We trained over 15,645 employees in our series of online training sessions and approximately 5,107 employees in specific integrity-related topics, both in Brazil and abroad.** All new employees receive the Transparency Manual.

During Integrity Week, several locations held customized activities, **with over 3,000 participants attending different webinars**. Activities such as the Compliance Challenge were made available, with over 6,000 participants globally, and over 200 replays of podcast series.

Business partners are also included in training initiatives on BRF's Business Partner Code of Conduct and communication about the policies that make up the Integrity System, through several channels. In 2023, we developed a new digital training available to all our business partners on the company's institutional page https://www.brf-global.com/sobre/etica-e-integridade/como-atuamos/ and on communication platforms with our business partners.

Through our participation in the Collective Action of the Agribusiness Industry, promoted by the United Nations Global Compact, we supported the development of public material on anti-corruption best practices to be adopted by the Agribusiness Industry.

Employees who were reported and trained in anti-corruption policies and procedures, by region[1, 2] GRI 205-2

2023

Region	Employees communicated		Employees trained	
	Number	%	Number	%
Africa	9	100%	9	100%
Asia	216	100%	216	100%
Europe	25	100%	25	100%
Latam (except Brazil)	48	100%	48	100%
Brazil	83,443	100%	83,443	100%
Mena (including Turkey)	6,364	100%	6,364	100%

[1] Only active employees on 12/31/2023 were considered.
[2] Employees who were on leave or had formal justifications within the guidelines established by HR for registration in the system were not considered

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- 2 we act with integrity and simplicity
  - governance
  - ethics and compliance
  - risk management
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- annexes

integrity ambassadors

Throughout the year, the Integrity Ambassadors reached the mark of 313 volunteers. All Ambassadors are trained, pass a knowledge test and are appointed by the Compliance Board after appropriate training and profile assessments.

In 2023,

100%
of the employees
were trained on the topics covered in the Compliance Manual

+7,200
due diligences
(reputational analyses) on business partners were conducted, assessing issues related to combating corruption, human rights, and environmental matters;

+3,100
business partners
attended our training sessions.

We reached the milestone of
313
active Compliance Ambassadors
(volunteer employees who support and promote the initiatives of the department)

+15,600
employees
trained in online courses

+ 900
investigation cases
received through our whistleblower channel. About 30% were deemed valid, resulting in remedial action or potential sanctions against employees.

There were no confirmed cases of corruption in 2023 in Brazil and internationally. GRI 205-3 There was also no record of lawsuit for anti-competitive behavior, trust practices and monopoly. GRI 206-1

In 2023, we continued the process of continuous improvement of our Integrity System, conducting over 7,295 due diligences (reputational analyses) of business partners, following international best practices, evaluating not only issues related to combating corruption, bribery, but also aspects related to human rights, child labor or slavery-like practices, and environmental matters.

In 2023, we had a total of four significant fines* related to compliance with laws and regulations, including those relevant to leniency agreements, which together amounted to over R$ 500 million.

One of the fines, of R$544 thousand, regarded the reimbursement charge to the Unified Health System, made via administrative process established by the National Agency for Health (ANS - Brazilian public health care system). GRI 2-27

With investments in technology, a greater number of cases can be categorized as misuse of company resources and unauthorized sharing of information. None of these investigations had a significant impact on altering the company's financial statements and were detected through our predictive systems or via the transparency channel. GRI 408-1, 409-1

** Note: BRF defines significant fines as being those in sums of more than R$ 150,000.00.*

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- 2 we act with integrity and simplicity
  - governance
  - ethics and compliance
  - risk management
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- annexes

Operations assessed in terms of the risks relating to corruption

GRI 205-1

Significant risks related to corruption identified by risk assessment.

According to the Risk Management Manual, **BRF conducts risk mapping processes periodically**, at least annually, in order to identify any potential new risks.

transparency channel

GRI 2-25, 2-26

Our Transparency Channel is available 24/7 for all stakeholders and provides support in the primary languages of the regions where we operate worldwide. **It serves to record suspicions and alerts regarding ethics and integrity issues.** For this purpose, we rely on a specialized company and a process that allows the whistleblower (employees or individuals external to BRF) to contact us via telephone, email, or website, ensuring anonymity if desired by the whistleblower.

Once the complaint is registered, the relevant departments are directly notified to investigate each occurrence, ensuring the confidentiality of information and full compliance with data protection legislation.

The Compliance Board is responsible for investigating reports received through BRF's Transparency Channel, and decisions are based on a process that ensures anonymity and non-retaliation for reports made responsibly, as well as thorough investigation and decision-making consistent with the evidence and severity of the misconduct identified. In cases involving senior management or the Compliance department, the analysis of the cases is conducted by the Audit and Integrity Committee or by the Board of Directors, depending on each situation.

The responsible board monitors weekly indicators on the effectiveness of the channel, including the number of reports opened, closed, and pending. The resolution times of complaints on the channel are also monitored, as well as any remedial actions and sanctions resulting from investigations into the complaints.

In 2023, we recorded 916 closed investigation cases, with approximately 30% of cases being deemed valid, resulting in remedial action and potentially sanctions against employees.

Complaints registered - Total

	2021	2022	2023
Fraud	685	728	869
Behavioral	2,471	2,617	2,962

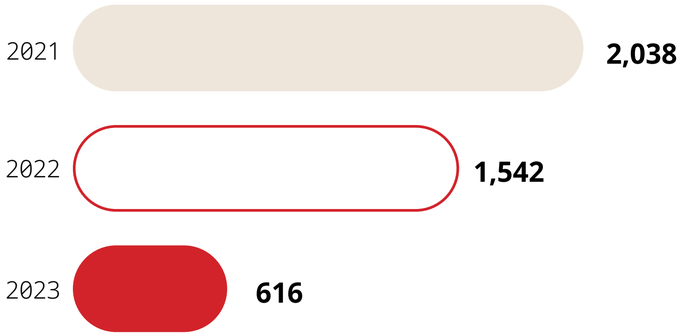
- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- 2 we act with integrity and simplicity
  - governance
  - ethics and compliance
  - risk management
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- annexes

Negotiations

GRI 406-1

	2021	2022	2023
Penalties	317	301	406
Warning	198	210	241
Dismissal	111	81	128
Suspension	8	10	37

Cases under investigation



Cases closed - 2023

	Valid	Unfounded	Total
Behavioral	1,232	2,609	3,841
Fraud	280	636	916
Total	**1,512**	**3,245**	**4,757**

To learn more, access BRF's Transparency and Integrity Report
(https://www.brf-global.com/sobre/etica-e-integridade/como-atuamos/)

Transparency Channel contacts by market

South Africa:
080 098 0081

Saudi Arabia:
800 814 7002

Austria:
0800 281118

Brazil:
0800 450 0000

Qatar:
00800 100 879

Chile:
1230 020 6846

China: 10 800 713 1499 (N)
10 800 130 1430 (S)

United Arab Emirates:
800 0320778

Japan:
0800 222 2090

Kuwait:
965 2227 9505

Oman:
800 74471

Singapore:
800 492 2433

Turkey:
0800 621 0202

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- 2 we act with integrity and simplicity
  - governance
  - ethics and compliance
  - risk management
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- annexes

conflicts of interest

GRI 2-15

In addition to expressly addressing the topic of Conflict of Interest in our Transparency Manual, which 100% of employees are informed about **and trained on, we have Corporate Policies on Conflict of Interest and Related Party Transactions. These policies outline the roles and responsibilities of key areas for controlling the issue**, as well as discuss the main guidelines that must be followed by all Company employees and their business partners. GRI 205-2

The topic is also addressed in BRF's Business Partner Code of Conduct, which requires mandatory acceptance by our company's partners. For this purpose, self-declaration forms for Related Parties and specific forms for recording conflicts of interest and connections with Politically Exposed Persons (PEPs) are available for each of the internal and external audiences.

Key members of management must annually fill out and update, as per SoX Controls, the Related Party Declaration, providing information about individuals and entities related to them and any transactions between these individuals and BRF. **To avoid potential conflicts, before hiring business partners and engaging in potential mergers and acquisitions, a reputational analysis of the entities is conducted** to ensure integrity in all our relationships.

tax management

GRI 207-1, 207-2

We maintain a tax management characterized by strong fiscal governance and in accordance with the guidelines established for the area, aligned with the directives of the responsible vice-presidency, the Board of Directors, and advisory committees.

The Tax Committee plays a role in deliberating on relevant matters involving risks, tax planning, participation in amnesty programs, filing lawsuits in tax litigation, the impact of new legislation, and other tax-related issues that pose a risk to our image or may have repercussions in civil and criminal spheres. The Board of Directors acts as the highest authority, requiring approval for tax-related matters involving capitalization, establishment, dissolution, spin-offs, mergers and acquisitions, and incorporations of/with group companies and corporate restructuring.

Our Tax Management Policy aims to provide greater transparency to the market regarding the approach we adopt in managing tax matters sustainably and always prioritizing ethics, transparency, and integrity.

We continuously seek recognition and maintenance of anti-bribery certifications, in line with best practices, to demonstrate and emphasize to all stakeholders that we meet technical requirements and have effective policies, procedures, and controls to prevent, avoid, and combat bribery practices, promoting an ethical and healthy environment, in line with our commitment to integrity and transparency.

We operate in compliance with all international and local tax legislation. To ensure legal compliance, we review our taxes quarterly through independent auditors. **Aware of the impact taxes have on the economic environment, we conduct our tax strategy based on principles such as transparency and integrity.** The Tax Board analyzes and manages the tax impacts of current and future operations and commercial transactions based on business logic and considering a long-term sustainability perspective connected to various business areas.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- 2 we act with integrity and simplicity
  - governance
  - ethics and compliance
  - risk management
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- annexes

Tax risks can be identified through customer inquiries or from BRF departments regarding adopted procedures, project meetings regarding new businesses, changes, expansions, tax inquiries, and periodic reviews conducted by the tax management team (application of tax benefits). **Reports of concerns and unethical behavior reach the Compliance team through the Transparency Channel – a confidential, freely accessible channel not only for company employees but also for third parties and available in Portuguese, English, Spanish, Turkish, French, and Arabic.**

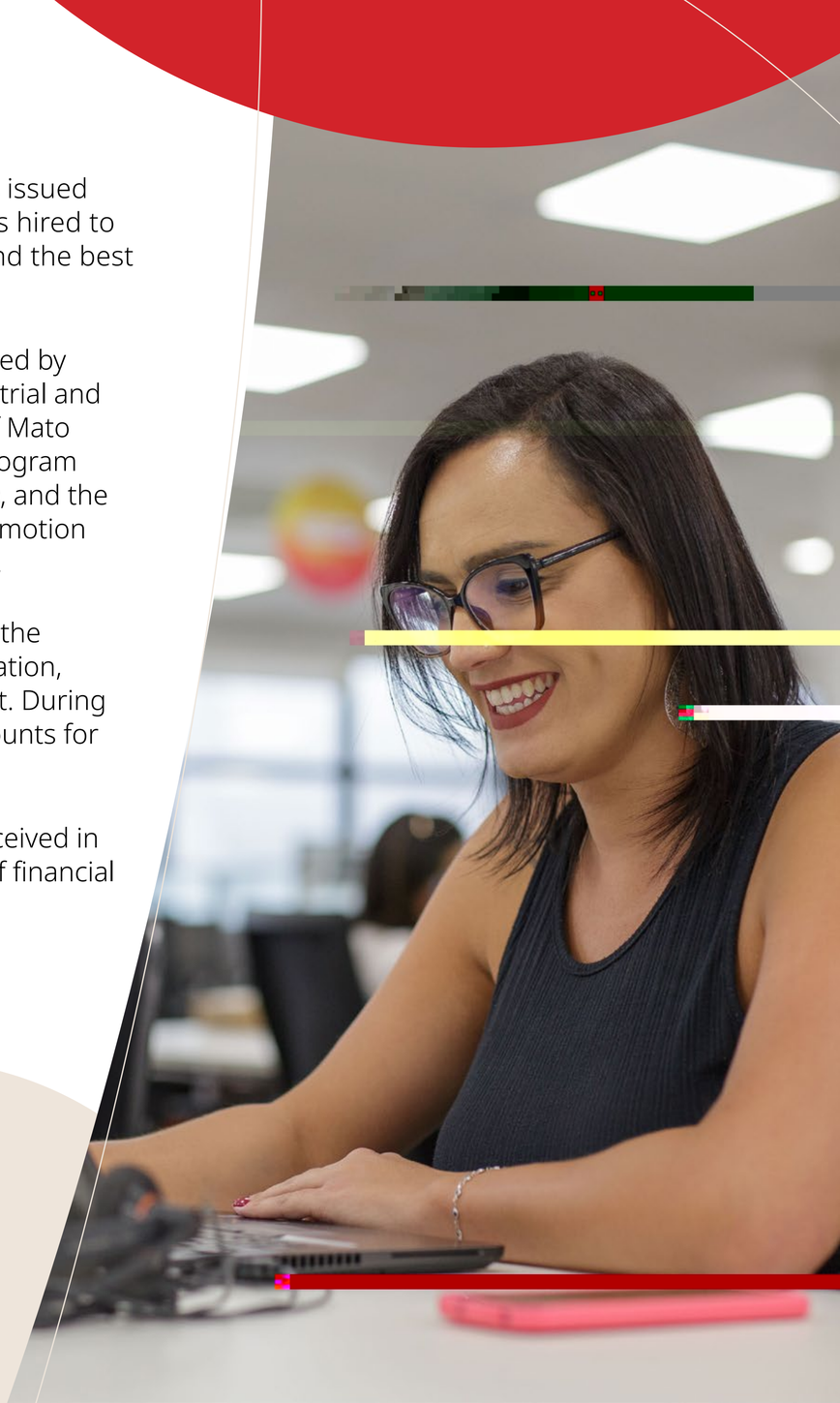
Processes are reviewed whenever any operational procedure is found to be subject to tax inquiries. **The Compliance Management is responsible for analyzing the process and identifying any potential risks, proposing improvements, and determining the appropriate corrective actions.**

The analytical role is carried out through the evaluation of SOx and NOx controls by the Tax Board, review by external auditors - who report any identified risks through a report called the Internal Controls Letter - and reports issued by "big four" audit firms and law firms hired to provide opinions on potential risks and the best ways to mitigate them.

We benefit from ICMS subsidies granted by state governments, namely: the Industrial and Commercial Development Program of Mato Grosso (Prodeic), the Development Program of the State of Pernambuco (Prodepe), and the Participation and Industrialization Promotion Fund of the State of Goiás (Fomentar).

These incentives are directly linked to the operation of production units, job creation, and social and economic development. During the reporting period, the subsidy amounts for investment totaled R$ 349,000.

All amounts only refer to subsidies received in Brazil, and there are no other forms of financial support received. GRI 201-4



find out +
In our Policy

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- **2 we act with integrity and simplicity**
  - governance
  - ethics and compliance
  - risk management
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- annexes

managem

Our Corporate Risk Management Program (CRMP) guides the actions of all areas of the Company to identify, measure, and mitigate potential damages. The risk governance of BRF is organized into three lines, based on the international standard ISO 31000, the framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO), and the model proposed by the Institute of Internal Auditors (IIA), as shown in the following chart.

The Risk Management Program operates as a continuous cycle, where signals for updating or modifying factors and risk exposure can be communicated by the risk owners to the board. In the formal process, we share the Risk Map with the Board of Directors at least once a year. In 2023, we presented twice to the Finance and Risk Management Committee, an advisory body of the Board of Directors. The last meeting on the subject was in September 2023.

1st line: Management
Comprised of Risk Owners (Vice Presidents and their direct reports from their respective areas); Focal Points (employees designated by the Risk Owners to be the point of contact for the Risk Management Board in their team); and employees, who participate in training activities and disseminate the risk culture at BRF.

2nd line: Management
This consists of the Global Board of Risks, Internal Controls, and Controllerships, responsible for establishing methodologies, guidelines, and the risk management process, as well as continuously monitoring the evolution of risks. This second line reports to ComEx, the Advisory Committees and the Board of Directors.

3rd line: Audit
This structure includes Global Board of Internal Audit, which independently, impartially, and timely evaluates the effectiveness of risk management and governance processes.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- **2 we act with integrity and simplicity**
  - governance
  - ethics and compliance
  - risk management
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- annexes

In 2023, the Risk and Controls area took on the leadership of the Operational Controllership area of the units, which represented an increased focus on control. In practice, this movement represents an advancement in the risk management strategy, with execution much more supported by the predictability of potential damages to the Company, whether they are reputational, financial, or legal. For 2024, the plan is to consolidate this culture of control from the operational frontlines.

advancements in the regionalization model of blockages

In 2023, BRF focused its efforts on various market monitoring initiatives and actions related to avian influenza. Throughout the year, no cases were recorded in commercial poultry in the country, but cases in wild animals sparked speculation. Our collaboration with institutional and sector partners has advanced the adherence of new countries to the regionalization model of blockages, similar to that of the United States. In case of confirmation of avian influenza outbreaks in commercial farms, exports are temporarily blocked only from the State where the farm is located, not from the entire country. The movement represents a significant decrease in the impact on BRF's business and also on the entire Brazilian poultry segment.

integrated report 2023

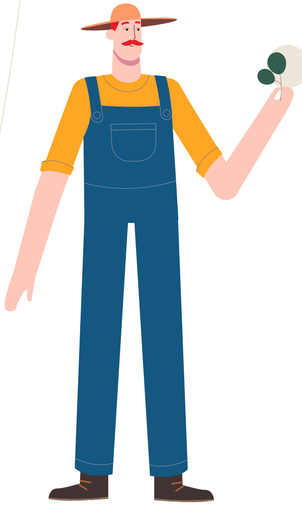
- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- 2 we act with integrity and simplicity
  - governance
  - ethics and compliance
  - risk management
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- annexes

Risks

Climate risk

TCFD-2.a, TCFD-2.b, TCFD-3.a, TCFD-3.c, SASB-FB-MP-440a.3, GRI 2-25, 201-2

Financial Capital



Description

We consider the potential effects of climate change on our operations and supply chain and recognize vulnerabilities associated with natural resources and agricultural products essential to our activities. The main risks associated with the topic are related to changes in temperature and rainfall patterns, including droughts and natural disasters, which can affect agricultural productivity, animal welfare, and the availability of water and energy. These factors can adversely impact our costs and operational results, including increasing the price of agricultural commodities. We can also be impacted by climate change in programs or environmental/ESG certifications linked to reducing exposure to climate change. Other relevant factors associated with the climate are our dependence on electricity in operations (exposure, therefore, to fluctuations in energy costs or issues of interruption or supply crisis); and regulatory changes, such as carbon pricing or taxation and changes in legislation for greenhouse gas emissions in Brazil and other markets where we operate.

Material topics and KPIS

Climate change, water and energy.

Opportunities

Our operations depend on the use of energy sources. In this sense, we started to invest in the construction of self-producing parks of energy from clean sources. In addition to ensuring energy supply at our sites and mitigating greenhouse gas emissions, these investments bring economic opportunities by providing more competitive production values and potential cost savings over the next 15 years.

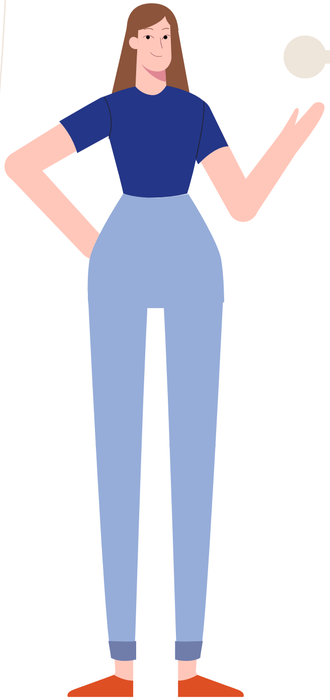
How we manage

We make public commitments to maximize our contribution to combating climate change. In addition to the commitment to be Net Zero by 2040, we have goals related to energy consumption from clean sources and reduction in water consumption. We have significantly evolved in control measures to ensure the traceability of grains from the Amazon and the Cerrado in favor of a deforestation-free chain and low impact on biodiversity, using geospatial technology and data science with an investment of approximately R$ 618 thousand reais per year.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- 2 we act with integrity and simplicity
  - governance
  - ethics and compliance
  - risk management
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- annexes

Risks

Tax



Description

Changes in tax laws or their interpretation may increase our tax burden and, as a result, adversely affect our results of operations and financial condition. In addition, disputes regarding the offsetting of tax credits and the use of tax incentives may pose risks to the Company's reputation.

Opportunities

The main tax processes are periodically reviewed by the Internal Audit and by independent auditors, in order to safeguard the entry into aggressive or evasive tax policies that may generate risks for the Company and its stakeholders.

How we manage

The tax strategies adopted by BRF consider the mitigation of risks to corporate reputation, and transactions between group companies are subject to the Related Party Policy and, therefore, to the transfer pricing laws and regulations of each country or region where the related parties are domiciled. We also have a Tax Management Policy that establishes guidelines, roles and responsibilities related to tax compliance, a topic that the management of direct taxes and indirect taxes assumes the role of ensuring compliance with the legislation in force at the federal, state and municipal levels; reducing risks and improving our internal processes (learn more in our Related Party Transactions Policy and the Tax Management Policy). Furthermore, we have a matrix of SOX and NOX controls in the Tax Department, the purpose of which is to guarantee the accuracy of the information. The strategic topics and initiatives connected to taxation are evaluated by the Tax Committee whilst the Vice-President of Legal and Compliance, Vice-President of Finance and the directors of the department have the power of voting. If necessary, these issues are the object of decisions taken by the committees and/or corporate bodies.

find out +

To learn more, see our 2023 reference form

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- 2 we act with integrity and simplicity
  - governance
  - ethics and compliance
  - risk management
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- annexes

our main risks

Risk	Description	How we manage	Opportunities
Environmental compliance and access to hydro and energy resources Natural capital	The impact of water scarcity also occurs, significantly, throughout our production chain, especially with regard to grain irrigation for animal feed production, animal watering or our production processes.	We have adopted a series of guidelines for measuring the water vulnerability of our plants, to monitor our consumption, to rationalize water usage in our processes, for corrective actions, and also for contingency plans when the risk materializes, as well as prioritizing investments for water supply to our production units, in order to increase the capillarity of our measurements and for the reuse and reuse of this resource.	To evolve and enhance our water management, maximizing water reuse and recycling, increasing the granularity of our measurements, eliminating waste, and seeking technologies to rationalize water usage.
Foreign exchange and political-economic risks Financial capital	The geopolitical challenges and uncertainties arising from the conflict between Russia and Ukraine may have a material adverse effect on the global economy, logistics, prices of certain materials and commodities, and our business. The scenario of high interest rates and a still devalued real – with the dollar closing the year at around 4.85 reais – presents risks that may negatively impact our competitiveness and results generation, as many commodities we use have their prices linked to the dollar.	We continuously monitor the contexts of the markets where we are present through consulting, local monitoring, associations, and other mechanisms. We manage a portion of our foreign exchange rate risk through derivative instruments in foreign currency and future cash flows from exports in US dollars and other foreign currencies.	The opportunities involve strengthening business intelligence tools and diversifying our global operations to minimize exposure to specific markets and risks.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- 2 we act with integrity and simplicity
  - governance
  - ethics and compliance
  - risk management
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- annexes

our main risks

Risk	Description	How we manage	Opportunities
Market trade barriers and protections	Stricter trade barriers in key export markets could adversely affect our operational results.	Countries like Russia and South Africa have a history of raising trade barriers to imports of food products. Developed countries use direct and indirect subsidies to increase the competitiveness of their producers in other markets. For example, the European Union has adopted a quota system for certain poultry products and prohibitive tariffs for other products to mitigate the effects of lower production costs in Brazil on European producers – and is evaluating new regulations. To overcome these challenges, we monitor international movements and strive to ensure assertive planning of supply, demand, and production, both in Brazil and abroad.	We remain focused on the evolution of our processes and on ensuring the trust of authorities, as well as on plant certification and active participation in trade agreements beneficial to our business and the needs of different markets. We monitor the markets in which we operate through consulting, local monitoring, associations, and other mechanisms, while also reinforcing our processes for high-value-added products.
Data protection and cybersecurity Financial capital	We are subject to risks associated with non-compliance with applicable data protection laws, which could negatively impact us through the imposition of fines and other types of sanctions. Violations, interruptions, or failures of our information technology systems (including as a result of cyber security attacks) can disrupt our operations and negatively impact our business and reputation.	We constantly work to maintain the security of our technological environment and the protection of our assets. We adopt a comprehensive approach that involves technologies, policies, and contingencies. We regularly train our employees on information security practices, engaging them in preserving cybersecurity and the integrity of our data. To meet the growing regulatory demands and ensure the protection of the data we handle, we have developed a program that includes measures for identifying and classifying personal data, consent management, protection against data security threats, and constant monitoring to ensure compliance with regulatory requirements, such as the General Data Protection Law (LGPD) in force in Brazil since 2020.	

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- 2 we act with integrity and simplicity
  - governance
  - ethics and compliance
  - risk management
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- annexes

our main risks

GRI 2-25

Risk	Description	How we manage	Opportunities
Health and technical restrictions Social and Natural Capitals	Outbreaks or fears of an outbreaks of any exotic diseases among animals can lead to order cancellations by our customers and generate negative publicity that may result in a decline in consumer demand for our products. Outbreaks of exotic animal diseases in Brazil may result in foreign government measures to close export markets.	On a global scale, the sanitary perspective still imposes risks of embargoes. African swine fever in some countries in the Americas carries the risk of market closures in the event of an outbreak in Brazilian territory. In early 2023, the Americas region experienced an increase in cases of avian influenza in countries such as Canada, the United States, Mexico, Argentina, Uruguay, Colombia, Chile, Venezuela, and Peru. Brazil remains free of the disease.	The quality and safety of food are non-negotiable assets that integrate our strategy and the BRF management system, permeating throughout our value chain. We believe that the primary strategy for prevention and control in sanitary issues is applied and effective biosecurity across all links of the chain.
Food safety and quality Social and natural capitals	Health and food safety risks related to our business and the food industry can adversely affect our production and transportation processes, as well as our ability to sell our products.	The Quality Policy establishes our commitment to food quality and safety, prioritizing compliance with legal requirements and meeting the needs of customers and consumers. Our corporate standards standardize quality across production units. Additionally, through excellence programs such as SEO, + Excellence, and Ideal Store, we strengthen adherence to our standards, promoting the handling of non-conformities for continuous improvement of our quality system, reinforced by internal and external audits.	
Commodities and the cyclical nature of the business Financial and natural capitals	Our operating results are subject to the cyclical nature and volatility affecting the prices of commodities, poultry, and swine, which can adversely impact our entire business.	Both in Brazil and abroad, the industry is characterized by cyclical periods of higher prices and greater profitability, as well as periods of lower prices and reduced profitability. Therefore, we closely monitor industry movements and commodity volatility by tracking grain stocks and the climate in producing regions. This allows us to guide purchasing decisions and anticipate prices in the commodity market.	We have opportunities to gain efficiency and competitiveness through a strategy focused on valuing the interdependence between parts and the whole, as well as careful production planning and meeting the demands of different global markets.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- **3 simple, agile and efficient management**
  - sustainability
  - sustainability platform
  - supplier and supply chain management
  - traceability and socioenvironmental monitoring
  - social responsibility
  - performance in rankings and indexes
- safety as a commitment
- quality is in everything we do
- annexes

Seeking innovative solutions is how we position ourselves in the face of challenges to advance in our growth journey and contribute to sustainable development. In this context, technology and innovation are essential as they contribute to increasing efficiency across all links of the BRF chain.

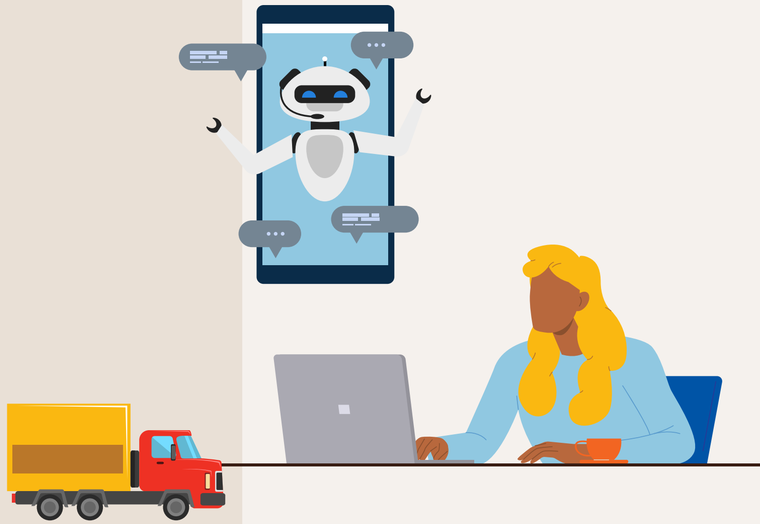
We foster an environment conducive to innovation, capable of adapting to market changes and demands, always with a focus on efficiency and results. Through the adoption of innovative solutions that encompass the use of advanced technologies such as artificial intelligence, *chatbots*, Internet of Things (IoT), **machine learning, and advanced analytics**, we have made progress in various aspects.

With advancements in applications and automation in Agribusiness, Industry, Logistics, Brazil, Commodities, and International/ Halal sectors, we are generating increasingly accurate data for better decision-making. The digitalization of Human Resources processes has also brought significant advances in efficiency, engagement, and employee satisfaction. Our **chatbot** ecosystem is already responsible for over 200,000 interactions per month, representing increased efficiency for our employees, customers, and consumers.

For us, this transformation involves the integration of people, technologies, and processes, creating a substantial competitive advantage. The willingness to adopt new technologies dictates the success of our journey. Therefore, structuring coordinated work based on Change Management pillars has been essential. With direct involvement and implementation of structured Change Management plans, our journey has facilitated people's adaptation to new processes and technologies while also promoting an agile culture, driving greater resilience, adaptability, and collaboration.

We also highlight the Digital Lab, a space dedicated to innovation. This space promotes co-creation, discovery sessions, and identification of technological opportunities, fostering an agile mindset to develop pilots and strengthen collaboration between departments. In 2023, we made significant progress with over 20 discovery sessions and 48 experiments, where 33 of them are directly related to the BRF+ pillars and 15 focused on People, always exploring disruptive technologies such as computer vision, artificial intelligence, Internet of Things (IoT), and immersive reality.

This integration between our initiatives, coupled with the human factor in transformations, demonstrates our ongoing commitment to innovation and excellence in all aspects of our digital transformation journey.



- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- 3 simple, agile and efficient management
  - sustainability
  - sustainability platform
  - supplier and supply chain management
  - traceability and socioenvironmental monitoring
  - social responsibility
  - performance in rankings and indexes
- safety as a commitment
- quality is in everything we do
- annexes

agro

In our Agro 4.0 Journey, the **AgroBRF applications** have evolved and connect approximately 9,000 integrated producers in Brazil and Turkey, allowing connected producers to trade their grains directly with BRF. They also generate real-time information about batch productivity, feed dispatch, animal housing, and collection for slaughter, as well as information on integrated producers' remuneration. The connection with our planning chain promotes greater accuracy in the batch cycle and strengthens our ESG strategy, which aims to generate shared income with the ecosystem.

The NextBRF connects 100% of the extensionists (Brazil and Turkey), reducing time in routine operational activities, simplifying processes allowing greater interaction with integrated lots information, and facilitating the diagnosis of possible losses in the production process.

case

and sustainability in the field

We are expanding the use of technologies such as Internet of Things (IoT), Artificial Intelligence, Machine Learning, and Advanced Analytics in the field. In 2023, two solutions stood out: the first one is **Farm Sensing (IoT)**, in which smart sensors and automatic scales **monitor the real-time weight of animals, water and feed consumption levels, as well as environmental information such as temperature, humidity, and CO_2, with a positive impact on animal welfare.**

Implemented in the units of Videira and Francisco Beltrão, the solution involves 53 producers and 102 farms, **providing direct benefits to integrated producers and extensionists through the AgroBRF and NextBRF applications**. These platforms facilitate access to sensor data, allowing efficient monitoring and providing personalized guidance to promote resource efficiency.

As part of the solution, Predictive Models are focused on accuracy in chicken weight across all units. **They use technologies such as IoT, Artificial Intelligence, Machine Learning, and algorithms,** considering variables such as feed quality, weather conditions, environment, and health issues.

Technological management covers everything from data collection to processing, involving automatic integrations through devices, ensuring quality and high reliability in the information. With this accuracy, it is possible to identify the ideal time to remove animals from the field to the slaughterhouse, within weight ranges that meet market and customer demands, generating a competitive advantage for the Company. This more proactive strategy in field performance and poultry production provides significant benefits and results such as:

→

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- 3 simple, agile and efficient management
  - sustainability
  - sustainability platform
  - supplier and supply chain management
  - traceability and socioenvironmental monitoring
  - social responsibility
  - performance in rankings and indexes
- safety as a commitment
- quality is in everything we do
- annexes

- **Automation and real-time monitoring of poultry;**
- **Optimization of the extensionist's routine and support for productive management;**
- **Reduction of manual work for rural producers;**
- **Autonomy for producers to manage and utilize the collected data, enabling strategic and data-driven decision-making;**
- **Construction of a predictive base for correcting performance deviation scenarios (use of AI);**
- **Accuracy of average poultry weight, aiming for cost efficiency and improved profitability;**
- **Animal welfare;**

The combination of advanced sensing and data analysis stands out as a significant step in BRF's digital transformation, driving operational efficiency, sustainability, and quality in chicken production.

commodities

Tracking the grain chain is a priority in our Net Zero Commitment, and the Commodities 4.0 Journey contributes to achieving it. In 2023, the journey recorded advancements in traceability, digitalization, process optimization, advanced analytics, and geospatial monitoring. Among the highlights that directly impacted key business indicators (such as direct purchase from producers, alternative corn consumption volume, and ESG traceability of direct and indirect suppliers) are:

The evolution of the Grain App to encompass the entire commodities chain, enabling the digitization of commercial management through an integrated platform and enhanced functionalities. This allowed for enhancing the performance of the field team, facilitating crop monitoring, visit logging, supplier ranking, and grain negotiation.

The territorial intelligence and geoanalytics platform contributed to driving direct grain purchases from farmers and the purchase of alternative corn. With satellite mapping, big data, and artificial intelligence, the platform allows for advanced analyses and timely insights that assist in identifying potential opportunities within BRF's areas of interest, streamlining and enhancing the acquisition process.

We made significant advancements in traceability and monitoring of grains. We achieved 85% traceability and socio-environmental monitoring of direct and indirect suppliers in the Amazon and Cerrado biomes. This was possible due to the implementation of geospatial monitoring technologies, artificial intelligence, and our robust Smart Center, an AI-based data intelligence hub.

Halal market and Sales Revamp

Technologies have brought more efficiency to the time of sales representatives in the Halal market. Payments started to be processed rapidly with credit cards, payment links, and digitized checks, with the data integrated into our financial system, automatically reconciling 88% of receivables. Automatic printed receipts were implemented, reducing the use of carbon paper forms by 528 thousand units. The solution simplifies the sales routine, such as the suggested order feature that increases BRF's revenue and expands the portfolio of value-added products. The MSL (Must Sell List) functionality contributes to a healthy stock level by facilitating FIFO sales and focusing on the month's goals.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- 3 simple, agile and efficient management
  - sustainability
  - sustainability platform
  - supplier and supply chain management
  - traceability and socioenvironmental monitoring
  - social responsibility
  - performance in rankings and indexes
- safety as a commitment
- quality is in everything we do
- annexes

industry

We work on efficiently automating the management of maintenance routines and equipment inspection for 2,400 users in the industrial maintenance area. The goal is to reduce downtime on production lines and increase manufacturing yield. As part of the project evolution, we are implementing a new workflow for the lubrication area. Additionally, around 40 items have been selected to enhance the user experience, simplifying and speeding up tasks through the introduction of new features and adjustments to existing flows.

We also advanced with several initiatives to improve our processes. In Dois Vizinhos, we implemented a vision system powered by artificial intelligence to assess the quality of poultry carcasses during the slaughter process. Additionally, we introduced sensing on the production lines to enhance the efficiency and yield of the slaughter process.

In Toledo, we launched a Production Control System that provides real-time visualization of automatic data, allowing for continuous analysis and improvement of production. This system includes visual management of indicators such as Capacity, Downtime, and Efficiency (OEE), automatic detection of stops and pace variations, as well as automatic production counting.

In all our plants, we implemented technology that allows sensing of vibration from industrial motors, enabling better management and compliance with BRF's safety standards.

We optimized forest cutting with sensing and telemetry as part of the Forestry Project, aiming to manage forest harvesting. This initiative involves equipment monitoring, digitization, and automation of the process, integrating it into the Forestry Management system, resulting in significant gains in efficiency and productivity.

logistics

Another important digital transformation front is the Logistics Acceleration Journey, which throughout 2023 underwent a series of evolutions in digital platforms and processes, focusing on automation and logistical efficiency, resulting in positive impacts on key business indicators such as OTIF, Fill Rate, Downtime, Occupancy, Returns, Freight Cost, and Service Level.

Highlights include the evolution of Roadnet and the Transportation Management System (TMS) and Onelog projects. In the first one, the logistics routing platform was migrated to a new, more advanced and robust cloud-based version with new features to enhance distribution route planning. It automatically updates maps, provides precise locations of stops, and calculates key logistics performance indicators. With the routing of 1,800 routes per day and a total of 35,000 routes per month, the initiative increases fleet productivity, reduces returns and logistics costs, improves service levels, and reduces manual interventions.

The TMS, in turn, aims to enhance and consolidate primary logistics operations, offering resources for transport management including planning, optimization, and allocation of loads, as well as fleet control. Its impacts on optimizing freight costs and improving service levels will benefit over 50 units, 300 carriers, 2,500 vehicles, and 20 involved areas. The cloud platform allows scalability, enabling continuous evolution, with the integration of machine learning for resource allocation efficiency and algorithms for scenario simulations.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- **3 simple, agile and efficient management**
  - sustainability
  - sustainability platform
  - supplier and supply chain management
  - traceability and socioenvironmental monitoring
  - social responsibility
  - performance in rankings and indexes
- safety as a commitment
- quality is in everything we do
- annexes

Finally, Onelog is the digital platform for integrated monitoring of primary logistics and distribution operations, covering 2,000 vehicles in distribution and 2,500 vehicles in primary logistics monitored daily. Agility in decision-making with predictive actions is enabled through vehicle monitoring, communication with drivers via app and chatbot, and real-time *dashboard* availability about the operation. The solution continues to evolve, constantly monitoring the logistics fleet to increase efficiency, minimizing the number of returns.

BRF Central

B2B digital channel that connects over 14,000 customers and employing promotional dynamics and pricing strategies to deliver better margins.

For 2024, the channel will continue to evolve, implementing new technologies and enhancing the experience and relationship with customers, further boosting engagement and digital interaction.

Tina 2.0, our field sales virtual assistant, is a tool that provides daily personalized support to promoters, sales representatives, supervisors, and managers. The utilization by 95% of users resulted in a 5% increase in sales. Highlighted features include the variable income simulator, leadership view, and invoice generation.

Point of Sale (POS) opportunity uses the virtual assistant Flor from RH for employees to report out-of-stock situations at the point of sale, enhancing interaction with the sales team. The expansion in 2023, following the evaluation of results and feedback from the pilot, demonstrates the ongoing commitment to improving the experience of employees and customers.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- 3 **simple, agile and efficient management**
  - sustainability
  - sustainability platform
  - supplier and supply chain management
  - traceability and socioenvironmental monitoring
  - social responsibility
  - performance in rankings and indexes
- safety as a commitment
- quality is in everything we do
- annexes

employee journey

With emphasis on the Employee Digital Journey, we added improvements and new features to our people management systems, resulting in a significant reduction of approximately 20,000 annual hours in operational activities.

The significant uptake of the People Portal (Self-service, requests, and queries for personal data, benefits, payments, vacations, bank hours, performance), with over 12 million accesses, demonstrates the success of our digital strategy. The Talent Website (Candidates and Jobs Portal) received over 6.5 million visits, reflecting the importance of our platforms in promoting interaction and professional development.

We use cognitive chatbot intelligence for employee assistance, IoT (Internet of Things) application for identifying movements in thermal environments, and OCR (Optical Character Recognition) for automating data filling and validation. Our goal is to advance in chatbot development, enhancing cognitive intelligence to include generative and audio capabilities. We also aim to leverage AI for personalized training recommendations and development opportunities based on individual preferences.

These initiatives not only streamline our processes but also provide a more efficient and transparent experience for our employees, ensuring they are integrated and engaged in a digital, modern, and innovative work environment. We are committed to continuous evolution, using technology as a catalyst for a sustainable and successful future.

Operational Efficiency: the reduction of steps and processes and the implementation of new functionalities have resulted in increased agility in hiring for operational positions, now less than 14 days. Automation through OCR (Optical Character Recognition) simplified the filling and validation of registration information during admissions.

Evaluation Cycles: we have reached a 100% coverage in the Evaluation Cycles, demonstrating our commitment to the continuous development of our employees. Technology has been the fundamental ally in this process, providing a comprehensive and efficient approach to performance management.

integrated report 2023

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- **3 simple, agile and efficient management**
  - sustainability
  - sustainability platform
  - supplier and supply chain management
  - traceability and socioenvironmental monitoring
  - social responsibility
  - performance in rankings and indexes
- safety as a commitment
- quality is in everything we do
- annexes

Data Driven journey

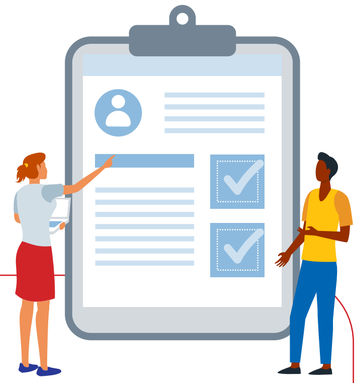
During 2023, our progress in the use of Artificial Intelligence and data resulted in more precise decisions, strategically aligned with the company's objectives. We strengthened our Data Governance with the implementation of actions focused on updating the Data Catalog, as well as the adoption of Data Quality Tools.

We invested in training, offering tracks in the Digital Academy, such as Self BI, and promoting workshops for the teams. Additionally, we implemented Visual Management Dashboards and made indicators available directly on mobile devices such as smartphones and tablets, equipped with smart alerts, ensuring that relevant information is accessible when needed, empowering our teams for agile and informed decision-making.

Our Advanced Analytics Center of Excellence (CoE) plays a fundamental role in advancing the use of artificial intelligence, leading the implementation of over 15 initiatives, with highlights including Commodity Price Prediction, Accuracy of Poultry Slaughter Weight, Intelligent Recruitment, Logistics Fleet Optimizer, Accident Prevention (Health and Safety), among others. These initiatives have contributed to bringing agility and precision to decision-making, benefiting the entire production chain of the company.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- 3 simple, agile and efficient management
  - sustainability
  - sustainability platform
  - supplier and supply chain management
  - traceability and socioenvironmental monitoring
  - social responsibility
  - performance in rankings and indexes
- safety as a commitment
- quality is in everything we do
- annexes

Artificial Intelligence and Data Science: 15 projects in 2023



Commodities 4.0

Predictive Control Center
(Corn Model Evolution)

The model makes predictions for the future price of corn, taking into account historical data and insights from the BRF team to analyze patterns and trends, allowing for projecting price variations based on different economic scenarios.

Logistics and Supply

OTM Giro Fleet

Simulator model for optimization and hiring of Primary Logistics fleet, considering internal and external factors, supporting decision-making to reduce fleet hiring costs.

Primary Logistics Accident Prevention

The solution is based on telemetry for accident prevention in transportation, using data collected through devices installed in vehicles to identify risky behaviors that could lead to accidents.

People

Accident Prediction
(Health, Occupational Safety)

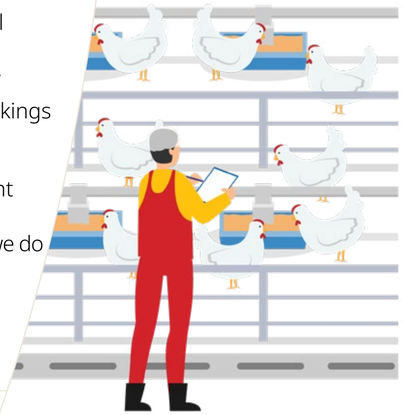
The model predicts the risk of accidents in units, using historical information and relevant factors to identify risk situations that may lead to accidents in the manufacturing facilities. This allows implementing specific preventive measures to reduce the incidence of accidents.

Smart Recruitment

Collects and analyzes information from candidates, such as resumes, experiences, and skills, to create a ranking that identifies the most suitable candidates for the position.

Absenteeism Forecast
(Francisco Beltrão)

Identification of patterns of absences and missing shifts by employees. Historical absenteeism information, individual employee data such as absence history, health profile, among others, will be analyzed.



Agro 4.0

Accuracy of chicken weight

The predictive model anticipates the forecast of the average slaughter weight of chickens, per unit. Its goal is to achieve accuracy by ensuring that the weight ranges are as close as possible to the market's demand, optimizing the production process, and providing more efficient management.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- 3 **simple, agile and efficient management**
  - sustainability
  - sustainability platform
  - supplier and supply chain management
  - traceability and socioenvironmental monitoring
  - social responsibility
  - performance in rankings and indexes
- safety as a commitment
- quality is in everything we do
- annexes

the chatbot journey

We started the Center of Excellence and the *Chatbots* Journey in 2019, aiming to modernize and optimize our internal support. We established a Center of Excellence responsible for setting standards and ensuring the quality of developments, and today our *chatbots* handle over 200,000 interactions per month.

The chatbots have played a crucial role in the company's strategy for agility and efficiency, leveraging the benefits of intelligent automation, as well as simplifying the routine for our employees, clients, and consumers. AI-based solutions integrate with our systems, learn from interactions, and provide relevant recommendations, promoting scalability and innovation.

In 2023, **we expanded the use of virtual assistants** in three important fronts:

Flor from RH
now allows our employees to report product shortages at points of sale via WhatsApp, expanding our sales force and engaging approximately 100,000 employees.

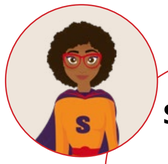
We launched
Theo, a recruitment chatbot,
to improve the efficiency of the hiring process.

Another novelty was
Cristovão, a logistics chatbot
that enhances operational efficiency. It enables actions such as vehicle unlocking, travel authorization, and trunk lock release, ensuring precision, agility, and greater safety in operations. Moreover, it automates trip evaluations and pre-ticket issuance via WhatsApp, simplifying processes, reducing costs, and enhancing driver management.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- **3 simple, agile and efficient management**
  - sustainability
  - sustainability platform
  - supplier and supply chain management
  - traceability and socioenvironmental monitoring
  - social responsibility
  - performance in rankings and indexes
- safety as a commitment
- quality is in everything we do
- annexes

chatbots ecosystem

(Data from 2023)

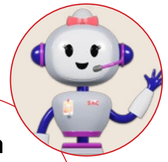


Sam from Supplies
25,880
services

Cristovão from Logistics
+8.8 thousand
services

Theo from Recruitment
+ 1,100
services

Flor from RH
1.7 million
services



Sophia from Customer Service
76,400
services

Sadi.a
(recipes)
235,900
services*

EVA from IT
44,988
services

BRF Central
with
1,462
services in 2023 is responsible for
7% of sales to the domestic market

Tina from Commercial
32,150
services

Aira from CSC
19,520
services

Analytics ITC
230
services

**Total number of interactions at launch, from 11/06/2023 to 02/25/2024.*

main goals for 2024

- Maintain stability in technology operations with availability and performance on digital platforms.
- Maintain the security of technological environments, mitigating cyber risks for stronger protection. Support the initiatives of the BRF+ 2.0 efficiency program.
- Expand the use of Artificial Intelligence (AI) across various areas of the company to improve efficiency and decision-making;
- Expand process automation.
- Scale the Data-Driven Journey, leveraging data increasingly as a competitive advantage.
- Advance Change Management within the Company, combining the Human Factor with Digital Transformations.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- 3 simple, agile and efficient management
  - sustainability
  - sustainability platform
  - supplier and supply chain management
  - traceability and socioenvironmental monitoring
  - social responsibility
  - performance in rankings and indexes
- safety as a commitment
- quality is in everything we do
- annexes

sustainability

GRI 2-22, 2-23, 2-24, 2-25

The scope and size of our business bring great responsibilities for sustainability throughout the supply chain. We see this as an opportunity to generate positive impacts far beyond our operations.

sustainability governance

The management of our sustainability is implemented by all areas, with the support of the Vice Presidency of People, Sustainability, and Digital, and monitored by two strategic committees.

The Board of Directors delegates its monitoring and evaluation functions of the impacts through advisory committees. At the management level, there are dedicated cores focused on topics such as the environment, animal welfare, social responsibility, and institutional relations and reputation, with specific treatment for each axis. Based on the scope of the issue, critical matters are brought to the attention and deliberation of the Board of Directors. GRI 2-12, 2-13, 2-16

Sustainability Executive Committee

Six vice presidents from areas more directly related to the topic accompany and discuss, along with a specialized consultant, the progress in the sustainability strategy in the Company. Active throughout the year, the group promotes quarterly meetings.

Sustainability Committee of the Board of Directors

Composed of three members external to the Company, that meet on a quarterly basis, it evaluates the progress of the EESG strategy, including climate change, and public commitments of the Sustainability Platform, in addition to resolving on critical issues with the Board of Directors. Pedro Camargo, committee leader, has extensive experience in the agribusiness sector, having already held leadership positions in relevant institutions in the country that deal with environmental issues and are a reference in decision-making on topics such as deforestation and climate change. With knowledge of the sector and specific issues, supports BRF in fulfilling its commitments, leads the debates on the subject in the Sustainability Committee and guides the response to risks, opportunities and impacts.
GRI 2-17, TCFD 1.a, TCFD 1.b

find out +
Know the qualifications, terms of office and experiences of our advisors sustainability on our website.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- 3 **simple, agile and efficient management**
  - sustainability
  - sustainability platform
  - supplier and supply chain management
  - traceability and socioenvironmental monitoring
  - social responsibility
  - performance in rankings and indexes
- safety as a commitment
- quality is in everything we do
- annexes

stakeholder engagement

GRI 2-29

Issues related to sustainability, safety, and the environment (SSMA, in portuguese) are considered in our relationship with all stakeholders in our operations, including processes involving the transportation of people and goods, and are integrated into the SSMA Management System for Transportation and Distribution.

In order to report on environmental impacts and results on an ongoing basis to the public, our performance in the main environmental, social and governance parameters are communicated through the Integrated Report, results reports and regular communications to the market. In addition, our various departments maintain frequent and open relationships with key stakeholders, aiming to establish efficient communication and active listening.

Public	How do we engage?	Key impacts and concerns
Employees	Internal communication vehicles and leadership	Attraction and retaining of employees, their health and well-being, ethics, integrity and compliance
Integrated producers	Extensionists and environmental analysts	Innovation and technology, transparency, health and safety
Suppliers	Supply and Compliance Areas, contract managers	Product quality and safety, support for small supplier engagement, ethics, integrity and compliance
Capital providers	Investitor Relations and Sustainability Areas	Food safety, supply chain tracking, human rights and labor relations
Consumers	Website and social media, Customer Service (SAC)	Transparency, informative labels, product quality and safety, food healthiness
NGOs (third sector), press and sectoral associations	Website and social media, Press and Institutional Relations area, BRF Institute	Climate change, food safety, relationship and value sharing with communities, tracking of the supply chain, quality and product safety
Clients	Commercial areas, BRF Central	Transparency, informative labels, quality and product safety, food healthiness

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- 3 simple, agile and efficient management
  - sustainability
  - sustainability platform
  - supplier and supply chain management
  - traceability and socioenvironmental monitoring
  - social responsibility
  - performance in rankings and indexes
- safety as a commitment
- quality is in everything we do
- annexes

participation in associations

GRI 2-28

As a global company, we also strive to contribute to sustainable development and to improve our practices, as well as those of our sector, through network collaboration. We establish partnerships with voluntary initiatives, associations, and sectoral entities.

Global Compact (Network Brazil): We have been signatories since 2007 and members of the Steering Committee of the UN Global Compact Network Brazil since 2019. We are also part of the Climate Action Platform of the UN Global Compact Network Brazil and Empresa Limpa (Clean Company)

Sustainable Development Goals (SDGs): We align our Strategic Plan with the targets of the SDGs

The **Global Reporting Initiative (GRI) and the International Integrated Reporting Council (IIRC):** reporting directives

Universities and Animal Welfare NGOs: BRF works in partnership with international animal protection NGOs and universities leading studies on the issue to make improvements to animal welfare in the production chain

MOVER: BRF is a member of the Movement for Racial Equality (MOVER)

Science Based Targets initiative (SBTi): BRF adheres to the SBTi initiative

National Pact for the Eradication of Slave Labor (InPacto): An initiative mobilizing companies to combat slave labor in supply chains

Coalition Brazil Climate, Forests, and Agriculture: The initiative works on the protection, conservation, and sustainable use of forests as a Brazilian potential for mitigating climate change

Group of Institutes, Foundations and Companies (GIFE): the BRF Institute has been associated with the GIFE since 2012

GHG Protocol Brazilian Program: the Public Registry of Emissions is used as a tool for the annual publication of the global inventory of GHG emissions, being audited by an independent entity

Round Table on Responsible Soy (RTRS): In 2021, BRF joined the Round Table on Responsible Soy

integrated report 2023

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- **3 simple, agile and efficient management**
  - sustainability
  - sustainability platform
  - supplier and supply chain management
  - traceability and socioenvironmental monitoring
  - social responsibility
  - performance in rankings and indexes
- safety as a commitment
- quality is in everything we do
- annexes

Recycle for Brazil: BRF joined this platform in 2019, working to encourage reverse logistics actions together with other Brazilian companies

Climate Change, Water Security and Forest (CDP): this movement mobilizes investors, companies and governments to strengthen the collaborative actions related to combating climate change

Latimpacto: Since 2022, the Institute has been part of Latimpacto, a Latin American network that mobilizes social capital providers to ensure more effective implementation of financial and non-financial resources, thus generating positive, sustainable, and long-term social and environmental impact

CBVE – Brazilian Council of Corporate Volunteering: a network of companies, institutes, foundations, and confederations that work directly with Corporate Volunteering as a space for innovation, sharing, and creating experiences. Since 2022, the BRF Institute has been part of the Management Committee of the CBVE and is one of the Organization's spokespeople

ISE: this index was created as a tool for the comparative analysis of the sustainable performance of companies listed on the B3

Companies with Refugees: we have adhered to the UN's Companies with Refugees Forum since 2022

Business Pact for Integrity and against Corruption: this initiative brings together companies engaged in striving for a more ethical and upstanding market

ICO2: Since 2009, the Company has been included in the Carbon Efficient Index (ICO2), developed by BM&FBovespa, in partnership with the BNDES

UN Global Compact Agribusiness Anti-Corruption Collective Action: Founding member of the collective action in 2022, promoting good integrity practices in the agribusiness sector

Ro**und Table on Sustainable Palm Oil (RSPO):** BRF became a member in 2020

Instituto Ethos: an organization that works in defense of good sustainability practices in the business community, specifically in four main areas (Human Rights, Management for Sustainable Development, Integrity and the Environment)

UN Global Compact INNOVA 2030: Supporting company since 2021 of the initiative to develop young innovators in SDGs

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- 3 **simple, agile and efficient management**
  - sustainability
  - sustainability platform
  - supplier and supply chain management
  - traceability and socioenvironmental monitoring
  - social responsibility
  - performance in rankings and indexes
- safety as a commitment
- quality is in everything we do
- annexes

materiality

GRI 2-29, 3-1

Our materiality, that is, the list of topics considered priorities for BRF's sustainability, was updated in 2022, aligned with the concept of double materiality, which encompasses both the implications and risks for our business (financial materiality) and our impacts on nature, society, and the economy.

The process of determining our materiality involved four stages:

Analysis of contexts and identification: through the analysis of sectoral documents, studies, publications, and internal corporate policies.

Consultation and prioritization: Representatives from our main stakeholders were consulted to gather their perspectives on socio-environmental and financial impact, as well as the relevance of the themes for each audience. There were three groups. The first one focused on the analysis of financial materiality, with nine interviews with BRF leadership, five with investors and financial institutions, and 23 participations in the online survey. The second, focused on socio-environmental topics, involved six interviews with external experts and 77 participations of internal and external experts in the online survey. The third, focused on relevance perception, consisted of collecting over 3,000 responses through a digital survey of stakeholders such as customers, suppliers, service providers, employees, integrators, NGOs, the press, and sector associations.

Definition of themes, analysis, and weighting: Considering inputs from the previous stages, we mapped the main financial, environmental, social, and governance topics, taking into account impact and relevance. The survey results were weighted according to the mapping of our stakeholders and represented in a graph to highlight the relevance, criticality, and magnitude of each topic in terms of financial and socio-environmental impacts.

Validation: The final list of priority topics, totaling nine subjects, underwent a validation process by the Sustainability Executive Committee, the Executive Committee, and the Sustainability Committee of the Board of Directors.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- 3 **simple, agile and efficient management**
  - sustainability
  - sustainability platform
  - supplier and supply chain management
  - traceability and socioenvironmental monitoring
  - social responsibility
  - performance in rankings and indexes
- safety as a commitment
- quality is in everything we do
- annexes

material topics
GRI 3-2

Topic	Perspective and approach	Related indicators	Related SDGs
Food safety	This addresses the matter of access to food and the tackling of waste, with the opportunity to position ourselves at the heart of one of the biggest challenges facing our sector globally	GRI FP6, FP7, FP10, FP11, FP12, FP13 SASB FB-MP-250A.1, SASB FB-MP-250A.2, SASB FB-MP- 250.3, SASB FB-MP-250A.4	2.1, 2.2 and 2.4; 12.3; 16.6 and 16.10a
Quality and safety of the products	This involves adherence to protocols and certifications, improvements and the addressing of the relevant sanitary risks	GRI 416-1, 416-2, 417-1, 417-2, 417-3, FP1, FP2, FP5,FP6, FP7	16.6 and 16.10
Human rights and labor relations	This covers respect for labor legislation and compliance with current laws, whilst also addressing any lawsuits and transparency in collective bargaining	GRI 401-3, 405-1, 405-2	8.3, 8.5, 8.7 and 8.8
Ethics, integrity and compliance	This relates to compliance with the anti-corruption and anti-bribery norms, laws and practices, promotion of the Transparency Manual and strengthening of the image of our business	GRI 201-4, 205-1, 205-2, 205-3, 206-1, 207-1, 207-2, 415-1, 418-1	16.5, 16.6, 16.7 and 16.10
Animal welfare	This involves adherence to the international welfare certifications and protocols throughout the chain and the practices of BRF's Animal welfare Program (from breeding to slaughter)	GRI FP10, FP11, FP12, FP13, SASB FB-MP-260A.1, SASB-FB-MP-410A.1, SASB FB-MP- 410A.2, SASB-FB-MP-410A.3	2.5

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- 3 **simple, agile and efficient management**
  - sustainability
  - sustainability platform
  - supplier and supply chain management
  - traceability and socioenvironmental monitoring
  - social responsibility
  - performance in rankings and indexes
- safety as a commitment
- quality is in everything we do
- annexes

Topic	Perspective and approach	Related indicators	Related SDGs
Health, wellbeing and safety	This involves guaranteeing the wellbeing and health of our personnel, and caring for the mental and physical health of our employees and integrated producers	GRI 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10, SASB-FB-MP-320a.1, SASB FB-MP-320A.2	3.4, 3.9; 8.8
Attraction, development and retention of employees	This covers the actions we take to strengthen the image of the employer brand and encourage the building of careers within the Company, as well as tackling employee absenteeism and turnover	GRI 401-1, 401-2, 404-1, 404-2, 404-3	8.5
Management, transparency and tracking of the supply chain	This involves guaranteeing the tracking of the grain chain, the promotion of good practices throughout the value chain and good practices in the management of biodiversity	GRI 204-1, 301-1, 301-3, 308-1, 308-2, 407-1, 408-1, 409-1, 414-1, 414-2, FP1, FP2, FP5,SASB FB-MP-160A.1, SASB FB-MP-160A.2, SASB FB-MP- 160A.3, SASB-FB-MP-430A.1, SASB-FB-MP-430A.2	2.3; 2.4; 2.a; 2.c; 8.5; 8.7; 8.8; 12.2; 12.3; 12.4; 12.5; 12.7; 12.8; 13.3; 13.b; 15.1; 15.2; 15.3; 15.5; 15.9; 15.a; 15.b
Climate change, water and energy	This involves the efficient use of natural resources, thereby preparing ourselves for different climate scenarios and any alteration in the availability of resources, as well as actions already under way that will allow us to achieve public environmental commitments and extend our good practices to the other links in the chain	GRI 201-2, 302-1, 302-2, 302-3, 302-4, 303-1, 303-2, 303-3, 303-4, 303-5, 304-1, 305-1, 305-2, 305-3, 305-4, 305-5, 305-6, 305-7, 306-1, 306-2, 306-3, 306-4, 306-5 SASB-FB-MP-110a.1, SASB-FB-MP-110a.2, SASB-FB-MP-130a.1, SASB-FB-MP-140a.1, SASB-FB-MP-140a.2, SASB FB-MP-140A.3, SASB-FB-MP-440a.1, SASB-FB-MP-440a.2, SASB-FB-MP-440a.3, TCFD-2.A, TCFD-2.B, TCDF-2.C, TCFD-3.C, TCFD-4-B	2.4; 6.3, 6.4, 6.5 and 6.6; 7.2, 7.3; 9.4; 12.2; 13.1, 13.2

** The topics apply both within and outside the Company. The list of material topics has been altered in relation to the 2021 cycle. These are: Climate change, water and energy; Animal welfare; Human and organizational development; Ethics and transparency; Food waste; Packaging and recyclability; Food safety; Biodiversity; Social Responsibility; and Innovation and technology.*

*** The topic involving our relationship with the neighboring community continues to be very important for BRF, despite not having been included in the current materiality, due to the global and domestic scenario and the increased importance of topics such as food security*

Our Sustainability Platform, based on six strategic pillars, presents commitments made to our stakeholders.

Supply Chain Management

- Monitoring and Supply Chain Program
- Sustainable Innovation
- [illegible]ability and Control of Origin

find out + about Supply Chain Management

Natural resources

- Eco-efficiency of natural resources (water and energy)
- Energy from clean and renewable sources

find out + about Natural Resources on page 121.

Circular Economy and Waste Management

- Reverse Logistics
- BRF Ingredients
- Recyclable Packaging

Animal welfare

- Global Animal Welfare Program implemented throughout the BRF's value chain
- 11 public commitments

Social Responsibility

- Diversity and Inclusion
- Community
- BRF Institute (IBRF)

find out + about Social Responsibility on page 80.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- 3 **simple, agile and efficient management**
  - sustainability
  - sustainability platform
  - supplier and supply chain management
  - traceability and socioenvironmental monitoring
  - social responsibility
  - performance in rankings and indexes
- safety as a commitment
- quality is in everything we do
- annexes

commitments & results

GRI 2-23, 2-24, 303-5, FP10

The commitments of our Sustainability Plan translate metrics, indicators and objective goals associated with our EESG material topics. In addition, they respond to the challenges and main topics addressed within the latest materiality of the Company. The goals prioritized to compose the variable compensation of executives in 2023, including the CEO, are Net Zero and Water.

Commitments	Term	Status 2023	Highlight
Animal welfare			
To ensure the non-use of growth-inducing antibiotics in the livestock chain	Recurrent	100%	BRF has not used antibiotics to stimulate growth in animals since 2019.
Zero tolerance for animal abuse, either through abuse or neglect	Recurrent	100%	Since 2020, BRF has committed to not tolerate animal mistreatment. All operations are verified, and in case of suspicion, the cases are investigated.
To ensure that 100% of the swine raised at BRF do not undergo clipping or trimming of teeth	2021	100%	This procedure is only performed in exceptional circumstances, when the breeding animals' welfare is compromised.
To ensure that 100% of the swine raised at BRF are not identified through mutilations	2021	100%	Since 2021, we have met the commitment through the use of earrings and tattoos in swine farmed by BRF globally.
To ensure that 100% of male swine are not surgically castrated	2022	100%	After 3 years of research, in 2022, the methodology for castration of male swine was changed from surgical castration to immunocastration. When surgical castration is necessary, it is performed with anesthesia.
To ensure that 100% of the poultry in the integration system globally are cage free	2023	100%	In the first quarter of 2023, we fulfilled our commitment to ensure 100% of cage free poultry in the integration system in Brazil and Turkey.
To certify 100% of the manufacturing units in animal welfare	2025	88%	In 2023, 100% of BRF units in Brazil were third-party certified by auditors with PAACO credentials.
Globally use only cage-free chicken eggs in the industrial food process	2025	96.3%	In Brazil operations, the commitment has been fully met since 2020. In Turkey, in 2022 we made progress in meeting the indicator, and in 2023 we sought suppliers to fully meet the commitment.
To ensure the use of painkillers for 100% of swine tail docking procedures	2025	0%	Conducting initial tests to understand the effectiveness of the products being developed to meet the commitment.
To use environmental enrichment in 100% of the integration of poultry and swine	2025	100% turkey, 14.2% pork, 8.6% chicken	In 2023, we advanced in the implementation of enrichment from 2.3% to 11.9% in swine and from 1.85% to 8.6% in chicken, with progress in implementing the use of tools in the chain of broiler chickens and swine farming.
To implement 100% collective gestation stalls for swine sows until 2026. From 2023, all new accommodation projects of swine sows will be in the copper and loose model	2026	55.9%	In 2023, we adapted 100% of the sow housing to the group gestation system at the Concórdia unit in Santa Catarina.

table of contents
about this report
message from the leadership
highlights
awards and recognitions
BRF: a food giant
we act with integrity and simplicity
3 simple, agile and efficient management
- sustainability
- sustainability platform
- supplier and supply chain management
- traceability and socioenvironmental monitoring
- social responsibility
- performance in rankings and indexes

safety as a commitment
quality is in everything we do
annexes

Commitments	Term	Status 2023	Highlight
Ensure traceability			
To ensure traceability of 100% of purchased grains in the biomes where we operate	2025	84.94%	In the calculation of all biomes, we achieved 99.9% traceability of direct and 79% of indirect suppliers.
To ensure traceability of 100% of the beans acquired from the Amazon and the Cerrado	2025	84.97%	During the year, we achieved 100% traceability of direct grain suppliers and 77% of indirect ones in the Amazon and Cerrado regions, which represent 62% of the purchased volume.
Food waste			
To promote education to reduce food waste to 1.5 million people globally	2030	756.000	352 thousand people reached in 2023 through social media posts, events, activation in cafeterias and volunteer activities.
Communities			
To invest R$ 400 million in communities	2030	R$ 80 million	In 2023, the total invested amount was R$ 1.5 million, with emphasis on donations of over 88 tons of proteins aimed at expanding access to food and food security in territories where BRF has operations. Part of the resources was also allocated by BRF in the Matchfunding Campaign "SOS Rio Grande do Sul," organized by the BRF Institute to support the victims of the floods that affected Lajeado.
Diversity			
To reach 30% of women in top leadership positions	2025	24%	In addition to affirmative actions with quotas in development programs and educational incentives, there was progress in the global program Lead Like a Woman, aimed at developing women identified for leadership positions, with a duration of four months. In 2023, this program was made available to female employees in the international market.
Public sector commitment to fight racism	2030	27%	Since 2021, along with nearly 50 companies from various sectors, BRF has been participating in the Movement for Racial Equity (Mover), which aims to combat structural racism and promote racial equity. In 2023, in partnership with Mover, we offered fully funded English scholarships for approximately 1,300 employees.
Packaging			
To have 100% recyclable, reusable or biodegradable packaging	2025	88%	88% of the company's global packaging volume is recyclable, reusable, or biodegradable, which represents 62% of the number of specifications used. In 2023, we move forward in the technical development of 10 new technical specifications internationally.

table of contents
about this report
message from the leadership
highlights
awards and recognitions
BRF: a food giant
we act with integrity and simplicity
3 simple, agile and efficient management
- sustainability
- sustainability platform
- supplier and supply chain management
- traceability and socioenvironmental monitoring
- social responsibility
- performance in rankings and indexes

safety as a commitment
quality is in everything we do
annexes

Commitments	Term	Status 2023	Highlight
Natural Resources			
To reduce the BRF water consumption indicator by 13%	2025	8,41%	In Brazil, the percentage of reuse increased from 11% to 16% (from 2020 to 2023), with the evolution of indirect reuse application, the reuse of cleaner areas for dirtier ones, and the installation of a reverse osmosis system for treated effluent reuse. We concluded the year 2023 with 100% of our industrial and agricultural plants having implemented Water Management routines, and with over 75% of industrial operations measuring all macro processes, increasing the coverage of measurements to enhance water consumption management.
To increase by 50% the electricity sourced from clean sources	2030	8%	In 2023, 8% of our electricity consumption was supplied by clean energy, with proven traceability, of which 4% was self-generated. In December, these numbers reached 16% and 14%, respectively.
Greenhouse Gas			
To implement a line of carbon neutral products	2021	3 SKUs carbon neutral	In 2021, we met our goal with the launch of the first plant-based carbon neutral chicken in Brazil. In line with our Net Zero strategy, and with the aim of expanding commercialization of plant-based products, in 2023 Sadia's portfolio now includes three zero carbon items: cauliflower wings; vegetable nuggets and vegetable protein nuggets.
NET Zero	2040	21%	We ended the 2023 cycle with a 21% reduction in total emissions linked to Scope 1 and 2, when compared to the 2019 baseline, mainly motivated by the prioritization of renewable energy consumption, with proven traceability. Compared to 2022, the sum of Scopes 1 and 2 increased 6%, due to the higher incidence of forest fires.
Science and innovation			
100% of new product innovation projects adhere to BRF's sustainability indicator	2022	100%	Since 2022, we have implemented a new EESG assessment protocol in the approval flow of new product innovation projects that include criteria related to water, packaging, animal welfare and social responsibility.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- 3 simple, agile and efficient management
  - sustainability
  - sustainability platform
  - supplier and supply chain management
  - traceability and socioenvironmental monitoring
  - social responsibility
  - performance in rankings and indexes
- safety as a commitment
- quality is in everything we do
- annexes

supplier and supply chain

GRI 2-23, 2-26, FP1, FB-PF-430a.2

In our supplier chain, we have companies of various profiles, sizes, and segments in Brazil and in the other countries where we operate. They are divided into four macro categories: supplies, logistics, commodities, and integrated producers.

Integrated producers

about **9,500** **in Brazil and Turkey**. In Brazil, they are spread across **seven States** and supply **24 units** of chickens, turkeys, and swine.

We implemented the **integration system** in Brazil in the 1960s.

We have an **exclusive methodology** for evaluating sustainability in integration, the Sustainability Check List.

The integrated producers **contribute directly to the improvement of the HDI in** the regions where we operate, according to a study by EMBRAPA.

100% of our integrated producers were included in the actions **of the Chain Monitoring Program** related to sustainability, compliance, legal compliance, and respect for human rights.

Our evolution in partner management involves incorporating socio-environmental premises, and in 2023, 100% of the 1,505 new partners in Brazil were selected based on these criteria. GRI 308-1, 414-1

In this year, our volume of purchases from Brazilian[1] suppliers amounted to 94.76% of the total budgeted for the period, surpassing the mark of R$ 9.5 billion. In 2022, this percentage had been 90.81%. In Saudi Arabia, the United Arab Emirates, and Turkey, these percentages were, respectively, 60%, 31%, and 95%. GRI 204-1

We are committed to working to facilitate access to the necessary resources for the modernization and qualification of operations for the companies and producers in our value chain.

[1] In our definition, Brazilian suppliers correspond to the "local supplier" category.

integrated report 2023

table of contents

about this report

message from the leadership

highlights

awards and recognitions

BRF: a food giant

we act with integrity and simplicity

3 **simple, agile and efficient management**

safety as a commitment

quality is in everything we do

annexes

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- 3 **simple, agile and efficient management**
  - sustainability
  - sustainability platform
  - supplier and supply chain management
  - traceability and socioenvironmental monitoring
  - social responsibility
  - performance in rankings and indexes
- safety as a commitment
- quality is in everything we do
- annexes

integrated producers

GRI FP1

Integrated producers are an important link in our production chain. We provide them with animals, feed, technical assistance, transportation, slaughter, and all the necessary products for animal husbandry. In return, the producer provides facilities that meet hygiene standards, labor, animal welfare, and quality of life. Many of these producers have been in a relationship with us for over 20 years.

The integrated production system ensures that rural producers operate in a fully integrated and regionalized manner. The management on the properties is carried out by trained individuals who are responsible for ensuring compliance with animal welfare and safety standards, including temperature, humidity, and density levels. Producers receive ongoing training, ensuring excellence in their work development, and they also have the support of our technical team at BRF to assist them. In the environmental sphere, we have a specific area for control and management to monitor suppliers along with extensionists, collaborators linked to agriculture who periodically visit the rural properties designated for animal production. Find out more in Animal Welfare.

We disseminate among these business partners the BRF Transparency Manual and the Supplier Code of Conduct. The documents cover social and environmental aspects, ethics, compliance, operational eco-efficiency, and respect for human rights. Our rural extension team periodically visits 100% of the properties to assist and provide guidance regarding areas of need.

In Brazil, 100% of integrated producers and 100% of business partners candidates are subjected to a sustainability assessment, based on the Standard of Agricultural Expansion and Growth.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- 3 simple, agile and efficient management
  - sustainability
  - sustainability platform
  - supplier and supply chain management
  - traceability and socioenvironmental monitoring
  - social responsibility
  - performance in rankings and indexes
- safety as a commitment
- quality is in everything we do
- annexes

checklist for inclusion of integrated producers

To be admitted and remain in our integrated program, producers need to meet a list of requirements, including:

1. Scale:
The producer must have a minimum scale.

2. Volume produced in the period:
The integrated producer must have produced a minimum of batches in the period.

3. Environment:
It is a prerequisite that the producer is in compliance with their environmental obligations. In the absence of licenses or the occurrence of any environmental incident under the responsibility of the producer, he is excluded of the program.

4. Property safety structure:
Compliance with the minimum safety conditions provided for in the Poultry, Swine and Catch Safe Practices Manual.

5. Relationship:
Relationship with the teams and the community; participation in events, training and meetings promoted by BRF; compliance with technical recommendations; updating and execution of agricultural contracts, as well as the non-existence of legal proceedings.

6. Sustainability Checklist:
Compliance with the expected criteria, with the possibility of generating action plan and monitoring in cases of non-compliance.

Integrated Highlight program

Each year, the Outstanding Integrated Producer Program evaluates our producers based on zootechnical and socio-environmental criteria, as well as production practices. The scores range from zero to 100 and are calculated by adding the performance on zootechnical indicators and the **Sustainability Checklist**.

Top performances are recognized with financial bonuses and receive the BRF Outstanding Integrated Producer Award.

table of contents
about this report
message from the leadership
highlights
awards and recognitions
BRF: a food giant
we act with integrity and simplicity
3 simple, agile and efficient management
- sustainability
- sustainability platform
- supplier and supply chain management
- traceability and socioenvironmental monitoring
- social responsibility
- performance in rankings and indexes

safety as a commitment
quality is in everything we do
annexes

sustainability checklist

The Sustainability Checklist is an evaluation model for the properties of our integrated producers and one of the factors that compose the assessment score of the integrated producer in the Outstanding Integrated Producer Program. The participants are evaluated on issues linked to quality, environmental management, labor and human and economic rights, including business continuity. Then they pass by individual assessment and receive improvement plans and compliance with requirements.

The Checklist is periodically reviewed to confirm the status of the property, both due to the emergence of new technologies and changes in legislation, as well as the Company's strategic objectives. The Checklist application is outlined in the Agricultural Expansion Manual and in the Operational Excellence System (SEO) within the Agricultural Expansion Norm and Operational Excellence System (SEO).

Since its implementation in 2010, the average score achieved on the Checklist has shown continuous improvement. In 2023, it achieved 86.52 points compared to 85.15 in 2022. In 2019, the average was 80.30 points. The progress is the result of the support provided by the agricultural team, especially the extensionists, who visit the properties monthly and are continuously trained in environmental standards by environmental analysts. They guide the producers regarding BRF standards and major challenges faced, as well as the assessment upon entry of new integrated producers conducted by the expansion team, where compliance with the checklist is one of the criteria used.

environmental route

Another important tool is the Environmental Route, outlined in the Operational Excellence System (SEO). Through it, all producers are annually analyzed through an environmental verification checklist. The evaluation, conducted by an extensionist via an application, checks compliance with, for example, the Rural Environmental Registry (CAR), licenses, permits, legal requirements, solid waste management and disposal, and treatment of effluents and waste, among other items. Our environmental analysts replicate the route taken by the extensionists every semester, on a sample basis. This review is complemented by an environmental report issued approximately 180 days before the expiration of the license, aiming to identify in advance if there are any impediments to the renewal of the environmental license.

The evaluation by environmental analysts is also a necessary condition for expansions and construction of new accommodations. Non-compliance with legal obligations results in the cancellation of expansion or housing.

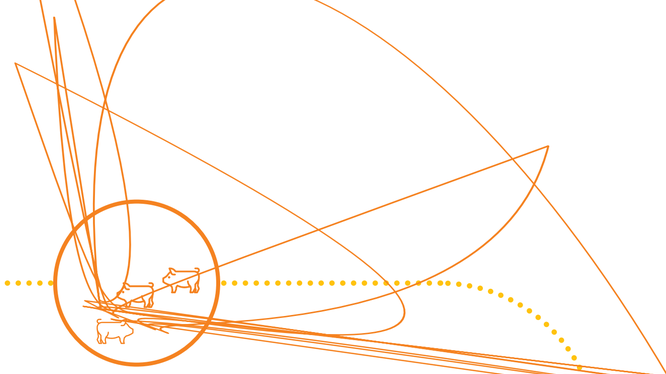
The Sustainability Checklist and Environmental Route can generate action plans, which are monitored by extensionists, to address the non-compliances found.

The controls and governance related to producers involve compliance assessments to analyze whether they fall within the definition of Politically Exposed Persons and to identify any conflicts of interest (suc] i inte

integrated production chain

In our Vertical Integration structure, all points in the chain are under our control and responsibility. This way, we can ensure the quality and safety of the products and manage the entire chain from start to finish. This structure, in addition to integrated producers, includes:

Swine chain:



farm SPL
Piglet Producing System)

Poultry chain:

incubator

termination

slaughter

processing

From there, the entire process is carried out in our processing plants, which are the locations where the raw materials are processed and transformed into products.

Legenda:

- BRF
- Integrated producer
- Supplier

* It happens throughout the entire agricultural chain

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- 3 simple, agile and efficient management
  - sustainability
  - sustainability platform
  - supplier and supply chain management
  - traceability and socioenvironmental monitoring
  - social responsibility
  - performance in rankings and indexes
- safety as a commitment
- quality is in everything we do
- annexes

supply chain management

Another important group of suppliers is the cargo transportation, which includes both live animals (for breeding and slaughter) as well as raw materials, supplies, and finished products. There are over 22,700 partners (drivers and assistants) covering more than 50 million kilometers per month in over 50 countries across Europe, South Africa, the Middle East, Asia, the Americas, and Brazil.

We have the Integrated Supplier Management Program (GIF), an initiative that recognizes partners' performance through an annual award. In addition to that, we have the Health, Safety, and Environment in Transportation Program (SSMA), whose role is to reduce accidents and environmental impacts, combat child and adolescent sexual exploitation on the roads, and ensure dignity in the profession of truck drivers.

Among the specific standards for managing logistics partners are vehicle inspection procedures and driver evaluation. The hiring of fixed (contracted) transporters and SPOT transporters (spot hires for urgent/priority needs) follows the SSMA Criteria Standard, establishing Health, Safety, and Environment requirements at each stage of the process to mitigate risks and prevent accidents.

The transporter must also implement the GIF Program in their company, meeting requirements such as smoke emission control and proper disposal of waste (oil, batteries, and tires). There should also be driver assessment, vehicle inspection, emergency response plan, and accident and incident investigation. In addition, all of our fleet carriers sign a commitment to safety management, considering primary, secondary, and agricultural operations.

To support suppliers, we provide software that identifies alternative routes to reduce the average distance per trip. As a result, we achieve logistical and environmental gains in our operations.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- 3 **simple, agile and efficient management**
  - sustainability
  - sustainability platform
  - supplier and supply chain management
  - traceability and socioenvironmental monitoring
  - social responsibility
  - performance in rankings and indexes
- safety as a commitment
- quality is in everything we do
- annexes

With the support of an independent company, we carry out the control, monitoring, and management of the routines of these carriers related to people management, such as vacations, hiring, termination, and legal documentation such as Occupational Health Certificate (ASO), toxicological examination, and National Driver's License (CNH).

We know that drivers who undertake night trips are potentially subject to reduced and poor-quality sleep, which can lead to fatigue, irritability, and cognitive impairments, with the risk of drowsiness and serious accidents. Therefore, we have implemented onboard technology that allows the control of driver fatigue through sensors and the use of telemetry, minimizing exposure to accident risks and incidents. These measures have led us to achieve significant advances, for example, in reducing accidents (read more in Health and Safety). Our logistic accident rates currently position us as a benchmark in the industry.

It is also part of the responsibilities of the independent company to monitor key indicators related to people, such as turnover and absenteeism, as well as conducting climate surveys to identify opportunities for improvement and further value and recognition for the workers in these transport companies. We monitor the individual conduct of drivers, who may have their score reduced and face impediments to working for BRF for a period ranging from 15 days to 12 months if they commit deviations while providing services to us.

more traceability, lower cost

Making our chain increasingly sustainable is a priority. Therefore, we have also evolved from a logistics standpoint, expanding our grain purchases under the Free on Board (FOB) terms - where the buyer is responsible for picking up and transporting the purchased goods. In addition to reducing significant costs for the Company, we have also improved the traceability of the input by monitoring its movement from the producer's departure, thereby enhancing quality.

integrated report 2023

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- 3 **simple, agile and efficient management**
  - sustainability
  - sustainability platform
  - supplier and supply chain management
  - traceability and socioenvironmental monitoring
  - social responsibility
  - performance in rankings and indexes
- safety as a commitment
- quality is in everything we do
- annexes

agricultural commodities

GRI 308-1, 408-1, 409-1, 414-1

We work to be an agent of transformation in our production chain, promoting production models that preserve biomes and biodiversity. In this regard, we have a public commitment made in 2020 to ensure 100% traceability of grains from the Amazon and Cerrado regions by 2025. In 2023, this commitment was extended to all biomes where we operate. See more in Traceability and Socioenvironmental Monitoring.

Commodity suppliers provide the grains needed for the feeding of poultry and swine, such as corn, soybeans, and sorghum. Divided into direct and indirect suppliers, they are essential for our production and for maintaining the quality and efficiency of our value chain. In 2023, we totaled 3,343 grain suppliers.

In 2021, we developed the Sustainable Grain Procurement Policy, outlining the socio-environmental criteria by which our direct and indirect suppliers are assessed and required to comply.

Environmental Criteria

Compliance with environmental legislation and other regulations at the federal, State, and municipal levels.

Not being listed on the Embargoes List of the Brazilian Institute of Environment and Renewable Natural Resources (IBAMA), Chico Mendes Institute for Biodiversity Conservation (ICMBio), and State Environmental Departments (SEMA) (both nominal and territorial), and ensuring zero deforestation (legal and illegal) in the Amazon from July/2028 onwards. In other biomes, considering Zero Deforestation from December 2025[2], with the assistance of the satellite-based Deforestation Monitoring Project (PRODES) database.

Compliance with current legislation in cases of overlapping property with Conservation Units (UC) and Environmental Protection Areas (APA).

Avoid, minimize, and/or compensate for any adverse impacts on local biodiversity resulting from operations.

[2] Before this period, in case of deforestation, the Brazilian Forest Code (Law No. 12.651, of May 25, 2012) must be complied with.

See more in Commodities 4.0, on page 49.

Social criteria

Not be listed on the Dirty List of Slave Labor (Employers Registry), issued and made available for consultation by the Ministry of Economy.

Comply with current legislation in cases where property overlaps with Settlements, Quilombola Territories, and Indigenous Peoples' lands.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- 3 simple, agile and efficient management
  - sustainability
  - sustainability platform
  - supplier and supply chain management
  - traceability and socioenvironmental monitoring
  - social responsibility
  - performance in rankings and indexes
- safety as a commitment
- quality is in everything we do
- annexes

traceability and mo...rin...

GRI 3-3 [Management, transparency and tracking of the supply chain], 413-1

To ensure the traceability of purchased grains, we utilize a platform based on geospatial devices and a Geographic Information System (GIS), allowing the crossing of territorial criteria with data regarding the location of properties, which is identified in the Rural Environmental Registry (CAR). For the nominal criteria, we cross-reference public lists with the producer's CPF/CNPJ to assess compliance with socio-environmental criteria.

In order to provide greater clarity to our criteria and reinforce the importance of engagement from our grain business partners towards a deforestation-free and biodiversity-friendly supply chain, we developed the BRF Sustainable Grain Supplier Guide in 2022.

Business partners who fail to comply with our Sustainable Grain Purchasing Policy are preventively blocked and contacted to provide clarification. In 2023, 102 suppliers from our historical base were blocked for future negotiations. The main reason was the deforestation identified by PRODES Cerrado.

Irregular cases of high relevance for the business are evaluated by the Committee Multidisciplinary Grains[3], which carries out a risk analysis and determines continuity or cancellation of negotiations. In 2023, seven cases were evaluated, of which three were blocked and/or had negotiations terminated, and with the other four, improvement plans with adaptation deadlines were agreed.

During the year, we achieved 100% traceability of direct grain suppliers and 77% of indirect ones in the Amazon and Cerrado regions, which represent 62% of the purchased volume. In the calculation of all biomes, we achieved 99.9% traceability of direct and 79% of indirect ones.

[3] The committee is composed of representatives from five areas: Commodities, Sustainability, Reputation, Compliance, and Legal.

table of contents
about this report
message from the leadership
highlights
awards and recognitions
BRF: a food giant
we act with integrity and simplicity
3 simple, agile and efficient management
- sustainability
- sustainability platform
- supplier and supply chain management
- traceability and socioenvironmental monitoring
- social responsibility
- performance in rankings and indexes

safety as a commitment
quality is in everything we do
annexes

Traceability of indirect suppliers poses a challenge for any organization, and it's no different for us. To enable traceability of indirect suppliers, we apply a model based on the Mass Balance system, widely used in internationally recognized sustainability certification schemes, such as the Round Table on Responsible Soy (RTRS) and the Roundtable on Sustainable Palm Oil (RSPO). Our process involves requesting geographic information (preferably, CAR) from the indirect supplier regarding the areas that accommodate the volume negotiated with us, based on the average production capacity (volume) per hectare of each region of the country.

For cases where it's not possible to obtain the CAR from indirect suppliers due to sensitivity in commercial strategy, BRF acquires a Certificate of compliance with socio-environmental criteria audited by a third party, implemented by suppliers with their own traceability process aligned with our traceability protocol.

In order to support the commitment to have a Deforestation and Conversion Free (DCF) supply chain by 2025, we are structuring the value chain engagement plan, which aims to foster and enable the implementation of the Forest Code and the intensification of sustainable practices in the field.

Results

Geography	Amazon		Cerrado		Total	
Year	2022	2023	2022	2023	2022	2023
Direct	100%	100%	100%	100%	61%	85%
Indirect	43%	77%	45%	77%		

In the grain chain, the results achieved per biome were:

2023		
% traceability for soy, corn, and sorghum	Direct	Indirect
Amazon	100%	77.48%
Cerrado	100%	74.72%
Atlantic Forest	100%	84.29%
Pampa	89.7%	96.97%
Pantanal	100%	100%
Caatinga	100%	95.51%

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- 3 **simple, agile and efficient management**
  - sustainability
  - sustainability platform
  - supplier and supply chain management
  - traceability and socioenvironmental monitoring
  - social responsibility
  - performance in rankings and indexes
- safety as a commitment
- quality is in everything we do
- annexes

social

GRI 3-3 [Food safety]

communities and social impact

Working to improve the quality of life in the communities where we are present is essential for us. Through projects coordinated by the BRF Institute, we promote initiatives in social and environmental fields aimed at fostering local development.

Through our Institutional and Government Relations department, we engage BRF representatives in advocating for advancements with the government for the communities where we operate. Three pillars guide our actions in these activities: building long-term relationships, supporting the demand for public policies, and being ready for emergent and/or critical situations.

All units have environmental impact assessments, labor councils, occupational health and safety committees, and formal processes for receiving complaints from local communities. GRI 413-1. In 2023, 28 productive units (65.12% of the total) of BRF developed programs tailored to the needs of the communities where they are located, identified through committees and community consultation processes. These actions are led by the BRF Institute.

In the Institutional and Government Relations axis, we prioritize three pillars: building long-term relationships, engaging in the proposal and discussion of public policies, or responding to emergent and/or critical situations, such as image and reputation crises or emerging agendas. To achieve this, we develop engagement actions, which involve meetings with the participation of our leaders, dialogues with authorities and representatives of the government and business sector, and meetings with operational teams from institutions and private companies.

Prioritizing our audiences, the topic of food safety is addressed in our commitments within the BRF Sustainability Plan and is among the priorities of our social impact programs, with the goal of promoting education to reduce food waste among 1.5 million people globally.

Another important agenda is that of healthiness, which impacts our consumers - hence the importance of product lines with differentials. We track the effectiveness of our measures through nutritional improvement indicators.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- 3 **simple, agile and efficient management**
  - sustainability
  - sustainability platform
  - supplier and supply chain management
  - traceability and socioenvironmental monitoring
  - social responsibility
  - performance in rankings and indexes
- safety as a commitment
- quality is in everything we do
- annexes

BRF Institute
is a Civil Society Organization of Public Interest (OSCIP), responsible for coordinating the management of our social investments and contributing to the community development of the territories where BRF operates - which we call BRF municipalities. As an accelerator of positive social impact, the BRF Institute aims to promote sustainable communities by fostering socioeconomic inclusion, social innovation, and corporate citizenship through projects organized in the following areas: Food that Transforms and Education for the Future, focusing on Corporate Citizenship, Health and Food Safety, Food Waste Reduction, and Education.

volunteering and corporate citizenship

The BRF Volunteers Program serves to connect our team with the communities where we are present.

In 2023, the BRF Volunteers Program carried out over 500 social actions in 46 municipalities. In total, there were over 5,000 voluntary participations from our employees, totaling 20,692 hours of volunteer work and benefiting over 73,000 people directly through actions focused on reducing food waste, revitalizing educational spaces, sustainability, and supporting local communities.

The program also contributed to the collection of approximately 50,000 items, including clothing, hygiene products, books, etc., and 5.9 tons of non-perishable food items. The majority of the collection was destined to support municipalities affected by rain and floods throughout the year.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- 3 simple, agile and efficient management
  - sustainability
  - sustainability platform
  - supplier and supply chain management
  - traceability and socioenvironmental monitoring
  - social responsibility
  - performance in rankings and indexes
- safety as a commitment
- quality is in everything we do
- annexes

food that transforms

This area encompasses programs and projects aimed at fostering entrepreneurship and socioeconomic inclusion, promoting education for reducing food waste and conscious consumption of food, thus contributing to ensuring that the communities where BRF is present have access to them.

In 2023, we continued our partnership with the José Egydio Setúbal Foundation for the development of research aimed at contributing to the agenda of addressing the scenario of food insecurity. In another partnership, with Gastromotiva, the BRF Institute supported 20 Solidarity Kitchens in São Paulo, Rio de Janeiro, Seropédica, Duque de Caxias, Curitiba, Salvador, Lucas do Rio Verde, and Dourados. Over 20,000 meals were produced and donated, serving people experiencing food insecurity. More than 89 tons of proteins were donated to social organizations directly serving people in situations of social vulnerability.

During the period, the Institute also provided approximately 460 hours of training on gastronomy and the integral use of food, fostering micro-entrepreneurs in the sector. Partnerships were established with SESI for the Cozinha Brasil Program and with Gastronomia Periférica, reaching over 160 students in Videira and Capinzal (SC), Dourados (MS), Toledo, and Carambeí (PR). Educational content reached over 350,000 people during the year.

case

reduce food waste in school meals

The BRF Institute contributed to the implementation of the Smart School Feeding Program, in partnership with GovTech Lemobs and in collaboration with the Education Department of Vitória de Santo Antão (PE). The initiative focused on training cafeteria staff and the nutrition team of the municipality to reduce school meal waste. A meal management software was implemented, contributing to a reduction of approximately 50% in waste in five schools in the municipality.

The Institute is also an impact investor in the free version of the solution, launched in 2023, which is now used by over 100 municipalities in Brazil, contributing to waste reduction and adherence of schools to the guidelines of the National School Feeding Program (PNAE).

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- 3 simple, agile and efficient management
  - sustainability
  - sustainability platform
  - supplier and supply chain management
  - traceability and socioenvironmental monitoring
  - social responsibility
  - performance in rankings and indexes
- safety as a commitment
- quality is in everything we do
- annexes

education for the future

GRI 203-1, 203-2

The Education for the Future axis aims to contribute to reducing learning gaps and providing vocational training and entrepreneurship in municipalities near BRF units, as well as promoting Digital Education for marginalized populations.

In 2023, as part of the Education for the Future activities, the BRF Institute launched the Our Part for Education Program, in partnership with the accelerator Quintessa, with the aim of contributing to the long-term effects of the pandemic on the education scenario. The program involves collaboration with education departments, strengthening of local social organizations, and acceleration of impact businesses in two fronts: “Potential Initiative” and “Transform Initiative.” Around 200 impact businesses applied to participate in the Program, which selected eight initiatives for acceleration and eight initiatives for piloting implementation in six municipalities: Videira, Dourados, Marau, Vitória de Santo Antão, Uberlândia, and Paranaguá.

The Accelerate Communities Program, launched in 2023, aims to contribute to the institutional strengthening of local Social Organizations. In partnership with the Phi Institute, the program currently has 80 Civil Society Organizations (CSOs) enrolled, participating in monthly training sessions.

In 2023, the BRF Institute renewed its partnership with World Vision for the IntegrAção Program, which focuses on teaching Portuguese and providing vocational training for migrants and refugees. The municipality of Lucas do Rio Verde joined the initiative, joining Chapecó. Until April 2024, it is expected that the program will directly benefit over 300 individuals.

During the year, the first edition of IBRF Tech was also conducted, in partnership with Gama Academy and Digital House, focusing on programming training tailored for people with disabilities.

In 2023, BRF volunteers directly contributed to the revitalization of 48 educational spaces and delivered over 500 hours of lectures to high school students on life projects and future careers.

integrated report 2023

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- 3 **simple, agile and efficient management**
  - sustainability
  - sustainability platform
  - supplier and supply chain management
  - traceability and socioenvironmental monitoring
  - social responsibility
  - performance in rankings and indexes
- safety as a commitment
- quality is in everything we do
- annexes

performance

As a global company committed to sustainability and publicly traded, BRF has been consistently evaluated by international sustainability rankings, which assess the quality of management and transparency of information regarding our environmental, social, and governance aspects.

As a result of our commitment and actions, these evaluations progress each year, reflecting the alignment of our strategy with global best practices and market expectations.

ISEB3

Ranked for the 17th time for the portfolio, with a score of 77, in the B3 Corporate Sustainability Index.

BBFAW Business Benchmark on Farm Animal Welfare

In 2022, BRF was positioned in Tier 4.

SCIENCE BASED TARGETS DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

SBTi - Targets under review by the initiative certifying CO2 emission reduction standards in accordance with the Paris Agreement and scientists' recommendations.

CDP DRIVING SUSTAINABLE ECONOMIES

Rating B in climate and soy assessments; C in water and timber; and D in palm oil. The CDP is one of the largest global references in environmental impact assessment.

FAIRR A COLLER INITIATIVE

Ranked 12th globally, BRF increased its overall score by five percentage points, with a medium-risk assessment, in this index that evaluates ESG risks and opportunities for companies in the animal protein sector.

GLOBAL CHILD FORUM

Second best positioned in the sector, with an average score of 6.5 out of 10 possible points, according to the impact assessment by this organization focused on promoting children's rights.

SUSTAINALYTICS

As a sector leader, we are the 67th best-rated company in this specialized ESG rating, with an average of 23.5 points, resulting in a Medium Risk classification, an improvement compared to the previous assessment, which was rated as High Risk.

ICO2 B3

Ranked for the 13th time to be included in the B3 Carbon Transparency Index portfolio, of which it has been a part since its inception in 2010.

MSCI

In 2023, we moved up one level in the rating, going from BB to BBB, in the ESG assessment by MSCI, one of the world's largest rating agencies

2023

table of contents

about this report

highlights

BRF: a food giant

quality is in everything we do

annexes

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- 4 safety as a commitment
  - health and safety
  - responsibility for the product
  - partnership with clients and consumers
- quality is in everything we do
- annexes

Safety in first place

Safety is one of our commitments. Keeping everyone safe is always the priority because we respect life and health as sovereign values. We focus investments and efforts to ensure that everyone in our production chain sees benefits in their interactions with us.

Our work begins even before the initial planning stages in our factories, specifically in the conditions in which the communities near our operations live, both in Brazil and abroad. Therefore, we implement education and citizenship programs to strengthen them.

The safety of our employees is the starting point for all our initiatives to continue growing and developing the business. Safe and healthy workers are the most important asset.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- 4 safety as a commitment
  - health and safety
  - responsibility for the product
  - partnership with clients and consumers
- quality is in everything we do
- annexes

health

GRI 3-3 [Health, wellbeing and safety], GRI 403-1, GRI 403-2

Preserving the life and health of people generates satisfaction, increases productivity, reduces expenses, and consequently improves results in various aspects, whether financial, social, or reputational. Therefore, we have a Occupational Health and Safety (OHS) management system that articulates a series of norms and instructions to preserve the life and well-being of all employees involved in our activities, including workers from companies that provide services to the Company. Preventing accidents and managing the risks inherent in our activities is part of BRF's culture, and each year, new achievements related to the theme reaffirm this.

Our main reference is the Health, Safety, and Environment Policy, which establishes our commitment to these aspects, defines the expected behaviors, and the responsibilities of each employee.

Our management system is constantly reviewed and updated as new learnings are generated; policies, norms, and procedures are revisited; and practices are adjusted. This process takes place at least twice a year.

We have risk management programs and an integrated management system that allows us to operationalize standardized routines, aiming to go beyond mere compliance with legislation and adopting the best possible practices.

All accidents are recorded in an internal system within 24 hours of the occurrence, and an investigation committee is created to conduct the process. This committee should gather evidence and conduct a root cause analysis, with the information presented to leadership forums. Depending on the actual or potential severity of the incident, red alerts are issued to the entire company to disseminate the lessons learned from the occurrence and the comprehensive actions taken.

In 2023, we recorded historic results in accident frequency, with the best rates in the meat processing industry. Our goal is to increase our relevance by striving to approach even better benchmarks. Actions such as revising the Safety Golden Rules, mass training, consistent improvements in PPE management, health and safety campaigns and communications, diagnostic assessments, technical support agendas, improvements, and dissemination of best practices, among many others, are some of the reasons behind the improvement in our indices.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- 4 safety as a commitment
  - health and safety
  - responsibility for the product
  - partnership with clients and consumers
- quality is in everything we do
- annexes

Employees and workers covered by an occupational health and safety management system[1] GRI 403-8

	2021	2022	2023[2]
Total number of individuals	102,251	98,374	99,081
Number of individuals who are covered by this system	102,251	98,374	99,081
Number of individuals covered by this system, who have been audited internally	94,461	91,809	92,369
%	92.4%	93.0%	93.23%
Number of individuals covered by this system who have been audited internally or certified by an external party	94,461	91,809	92,369
%	92.4%	93%	93.23%

[1] All fixed-term workers who are not BRF employees but regularly provide services at our units (such as drivers, cleaning professionals, restaurant staff, etc.) are covered by the health and safety management systems.
[2] The considerable drop in the audit and certification coverage rate is due to a change in the process, whereby only a portion of the units undergo annual audits on this topic.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- 4 safety as a commitment
  - health and safety
  - responsibility for the product
  - partnership with clients and consumers
- quality is in everything we do
- annexes

Work accidents GRI 403-9, SASB-FB-MP-320a.1[1]

	2021		2022		2023	
	Employees	Workers[2]	Employees	Workers	Employees	Workers
Number of hours worked[3]	191,808,181.36	39,696,502.44	185,478,539.00	33,216,372.00	185,823,471	30,426,051
Number of fatalities due to work-related injuries[4]	0	0	2	2	0	0
Rate of fatalities as a result of work-related injuries	0	0	0.01	0.06	0	0
Number of serious work-related injuries (excluding fatalities)[5]	13	3	23	2	20	0
Rate of serious work-related injuries (excludes fatalities)	0.78	1.03	0.96	1.35	0.11	0
Number of recorded work-related injuries (including fatalities)[6]	1,287	135	1,113	118	986	88
Rate of recorded work-related injuries (including fatalities)	6.71	3.4	6.00	3.55	5.31	2.86

[1] Total Recordable Incident Rate (TRIR): 4.97 accidents per million hours worked. In 2022, it had been 5.63 accidents per million hours worked.
[2] All areas and businesses of BRF Global are covered, including own employees and third parties, except for own international commercial consultants and third-party Transit Point (TSPs) where there is no direct supervision (Brazil and International), and international distribution centers (whose management is also third-party).
[3] The base number of hours worked considered is 1,000,000 hours worked.
[4] The data are compiled in accordance with NBR 14280 and specific corporate standards, and the injury rate observes the methodology of the Occupational Safety and Health Administration (OSHA). Fatalities are included in the injury rates, and the calculation of lost days includes calendar days, with the counting starting one day after the accident.
[5] In 2022, the accidents reported as "The number of work accidents with serious consequences (except for deaths)" included all accidents with absence from work in the years 2022 and 2021 related to the activity. In this edition, we adjusted the data for these two years. GRI 2-4
[6] Approximately 40% of work-related accidents related to activity were in hands and fingers. Approximately 66% of these accidents were contusions or cuts. And about 60% of these accidents were due to unsafe behavior.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- 4 safety as a commitment
  - health and safety
  - responsibility for the product
  - partnership with clients and consumers
- quality is in everything we do
- annexes

safety risk management

GRI 403-2

Management of our risk control is in line with the NBR 14280 standard and specific corporate standards, and the injury rate follows the methodology of the Occupational Safety and Health Administration (OSHA).

Through the Risk Management Program - PGR, we have a systematic process for identifying, assessing, and treating or mitigating risks present in BRF's facilities, processes, and activities, in accordance with international risk management standards (ISO 31000). The management system also includes Task Risk Mapping. The results achieved are discussed monthly in the Health and Safety committees between leadership and technical areas.

To ensure quality, the entire process is evaluated in the Management System, and the involved employees are trained. The identified risks are prioritized and discussed monthly. The goals are monitored by a management system that measures not only end indicators but also intermediate indicators at each stage of development.

We maintain business relationships with suppliers approved according to corporate standards, with reputational analysis and compliance with labor commitments for their employees. The contract signed between the parties includes clauses related to maintaining the health and safety of workers. GRI 403-7

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- 4 safety as a commitment
  - health and safety
  - responsibility for the product
  - partnership with clients and consumers
- quality is in everything we do
- annexes

employee participation in safety management

GRI 403-4

The Internal Accident Prevention Commission (CIPA)[1], composed of elected and appointed employees, participates monthly in strategic meetings with leadership to understand risks and adopt control measures and means of preventing accidents and incidents. The group has full autonomy to express opinions, suggest improvements, and intervene in processes when a risk is identified.

Annually, there is a continuous review of the Management System, including consultations with employees to contribute to the updating and continuous improvement of the system.

During onboarding, all employees are instructed on the obligation to report accidents, incidents, and critical deviations that occur. They are also instructed to report identified non-compliances to the manager or CIPA and to propose improvements. We also have the Observation and Prevention Program, one of the tools used when an employee observes any deviation or unsafe behavior and addresses it with their colleague. Employees receive training to ensure that the approach occurs in a friendly manner, avoiding embarrassment and retaliation, fostering mutual care and continuous learning. All workers have the right to refuse work if they perceive it as unsafe, which is based on one of the Health and Safety Golden Rules.

[1] The Internal Accident Prevention Commission (CIPA) aims to prevent accidents and work-related illnesses, ensuring that work is permanently compatible with the preservation of life and the promotion of worker health. The CIPA is composed of representatives of employees and the employer and sized according to table 1 of NR 5. The CIPA's mandate lasts for one year, and the documentation related to the CIPA election process, including the election and inauguration minutes and the annual schedule of ordinary meetings, must be kept at the establishment (Occupational Safety) for inspection by the Ministry of Labor and Employment. The Training for the Formation of CIPA Members must be conducted each CIPA term, with a duration of 20 hours, and it is the responsibility of the unit's OHS team.

qualification

GRI 403-5

We promote training forums for all our employees, taking into account specificities such as local legislation. Third-party workers also receive training. Among these, the dissemination of the company's Health and Safety Policy and Golden Rules during the employee onboarding process is highlighted, as well as mandatory information about the use, storage, and maintenance of Personal Protective Equipment (PPE) and Emergency Response Plan (ERP).

All employees are trained to perform their activities. In operational processes, we use the On-the-Job Training (OJT) methodology, which covers operational procedures, risks, and control measures for the activity. For workers performing equipment operation or special activities with high potential risks, specific training is provided as established by Regulatory Standards (NRs) and internal BRF guidelines. We also conduct training based on the Operational Procedure of activities, providing guidance that considers risks and their control measures.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- 4 safety as a commitment
  - health and safety
  - responsibility for the product
  - partnership with clients and consumers
- quality is in everything we do
- annexes

occupational health

GRI 403-3

In employee health management, we act preventively, directing actions based on an epidemiological study generated through occupational health indicators.

We have programs such as Occupational Health Medical Control, Respiratory Protection, and Hearing Conservation, focusing on ensuring the integrity and well-being of our employees.

The Occupational Health Medical Control Program operates in total interaction with the Occupational Risk Management Program, observing all physical, chemical, biological, ergonomic, and accident risk agents.

Medical procedures are individualized, directed confidentially, ensuring the integrity of information confidentiality. Occupational health management systems are controlled, and access is only granted to members of the health team. The medical records of workers are archived in Health Services and are kept under the custody and responsibility of the responsible physician of the Occupational Health Medical Control (PCMSO).

The Respiratory Protection Program (RPP) is a process for the selection, use, and maintenance of respirators to ensure adequate protection for the user when necessary to complement implemented collective protection measures or while they are being implemented, with the aim of providing complete protection to workers against existing risks in the work environment. SASB FB-MP-320A.2

In 2023, we recorded 94 cases of work-related illnesses, especially musculoskeletal disorders, with no record of death. We support and monitor all affected employees and continually reinforce controls and risk management based on these incidents, always striving to improve processes to prevent the recurrence of illnesses of this nature. These data refer only to our own employees, as we do not track occupational illnesses in third-party professionals. GRI 403-10

We invest in digital tools and training for our professionals to enhance various programs, such as managing medical certificates with simpler and more efficient processes through digital delivery of medical certificates, enabling better monitoring and care for our people.

health promotion

GRI 403-6

We offer our employees and their families health insurance plans with an extensive network of providers. However, our commitment to well-being goes beyond that. We have a comprehensive benefits package that serves more than 190,000 individuals and includes Dr. BRF offers free Telemedicine services, the "Novo SER" Program for pregnant women, encouragement for preventive exams, and in our manufacturing units, the BRF Health Centers. These centers not only ensure the monitoring of our employees' health but also actively promote well-being. Our package includes more than 20 benefits, ensuring our employees' satisfaction in being part of our team.

In addition to mandatory prevention campaigns (related to sexually transmitted infections, smoking, and alcoholism), we follow the Ministry of Health's campaign calendar (January White, September Yellow, October Pink, November Blue, among others) for health care and disease prevention promotions, thus encouraging healthy lifestyle habits.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- 4 safety as a commitment
  - health and safety
  - responsibility for the product
  - partnership with clients and consumers
- quality is in everything we do
- annexes

responsibility

GRI 3-3 [Product quality and safety]

Our commitment to the quality and safety of our products is reflected in a set of standards aimed at ensuring excellence in all our production units.

One of the main tools to achieve this goal is the HACCP plan (Hazard Analysis and Critical Control Points), implemented in all units. The plans assess the severity and probability of occurrence of hazards present in each production process and establish actions. All 15 significant product categories have been assessed regarding their impacts on health and safety. In 2023, this indicator remained at its maximum level due to conducting hazard assessment by process, which means that 100% of the products, or product categories, are included in the assessment of impacts on health and safety and in pursuit of improvements. GRI 416-1

Other initiatives, such as the Operational Excellence System (SEO), + Excellence, and the Ideal Store, ensure that this care extends throughout our production chain. Independent, external, and internal audits identify non-conformities based on the continuous improvement guidelines of our quality system. In certification audits for Food Safety, the non-conformity rates were 0.19 (major non-conformities) and 7.44 (minor non-conformities). The rates of associated corrective action were 7.33 (major) and 1.83 (minor). SASB FB-MP-250cb.1, FB-MP-250cb.2, FB-PF-250a.1, FB-PF-250a.2.

The Quality Index, developed by our team, analyzes and monitors complaints, checks compliance with the sensory standard of the product, and evaluates our performance in microbiological safety.

In 2023, there were 90 cases of fines and penalties for non-compliance applied in 2023, with 75 new ones, regarding health and safety impacts caused by products and services. All these cases are thoroughly studied to prevent new occurrences of a similar nature.

Cases of non-compliance with regulations and/or voluntary codes related to the impacts of products and services on health and safety[1] GRI 416-2

	2022	2023
With regulations	44	75
With voluntary codes	n/a	75

[1] Throughout the year, we completed two recalls, initiated in 2022, which involved the retrieval and withdrawal from circulation of products marketed by BRF PET but manufactured by third parties. The first case involved Bassar brand dental sticks, following cases of dog poisoning. In the second case, we voluntarily recalled Pets Mellon snacks, from the Patense group. In 2023, there were no recall incidents. Nineteen voluntary recalls were conducted, resulting in 14,782.50 kilograms of products being recalled. SASB FB-MP-250cb.3, FB-PF-250a.3.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- 4 safety as a commitment
  - health and safety
  - responsibility for the product
  - partnership with clients and consumers
- quality is in everything we do
- annexes

nutrition and healthiness

GRI 3-3 [Food security], FP6, FP7, SASB FB-PF-260a.2.

With the goal of addressing global food challenges in line with World Health Organization (WHO) recommendations and our business strategy, we published our Nutritional Guidelines in 2023. Based on the pillars of the independent organization ATNI (Access to Nutrition Initiative), these guidelines cover seven pillars ranging from the continuous improvement of our formulations and access to nutritional protein sources to marketing and labeling issues. Reducing the sodium and fat content not only complies with regulatory standards but also meets the growing expectations for balanced food choices.

Aware of global food challenges, we have been working for over 10 years alongside the Brazilian Food Industry Association (Abia) to foster healthiness. We are constantly reviewing our portfolio and revising our formulations to reduce the sodium and fat content in certain items.

The diversity in our portfolio reflects our strategy to meet the specific regulatory demands of each market while offering a variety of options to consumers in different regions.

We are committed to learning and innovating. The challenges we face are opportunities to improve practices. We will continue to anticipate market needs and act proactively to offer quality, transparent and healthy products.

98% of our outsourced production takes place in food-safety-certified units.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- 4 **safety as a commitment**
  - health and safety
  - responsibility for the product
  - partnership with clients and consumers
- quality is in everything we do
- annexes

use of GMOs

SASB FB-PF-270a.2

To meet consumer demand, we provide ingredients and products with or without Genetically Modified Organisms (GMOs). We do not produce or plant GMOs, but we may occasionally use these organisms in our production chain.

We work on developing innovations to expand the food supply, using innovative technologies, as long as they are safe and properly certified throughout the supply chain.

Regulatory agencies such as the *European Food Safety Authority* (EFSA) in Europe and the National Biosafety Technical Commission (CTNBio) in Brazil have conducted studies on the production of GMOs and derived ingredients, indicating their safety for human consumption.

All products containing GMOs in their composition have information for consumers, in accordance with applicable national and international regulations in each market. Learn more on our website.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- 4 safety as a commitment
  - health and safety
  - responsibility for the product
  - partnership with clients and consumers
- quality is in everything we do
- annexes

marketing, labeling & communication

GRI 3-3 [Food safety], GRI 417-1

The registration and labeling department verifies the necessary legal requirements for labels (name, ingredient list, claims, nutritional table, safe product use, handling instructions, storage and refrigeration indications, among others) in 100% of product categories and in all label change projects. We value good communication, which encompasses elements of integrity, transparency, and clarity in presenting the attributes of our products.

All products feature identification of the manufacturer's name and address, as well as a list of their components when it's not a natural product, with the names of the ingredients and additives used. Safety instructions for product use are included whenever necessary, indicating the need for cooking and/or pre-preparation before consumption. Consumers are also informed if there are allergens present.

The packaging, inputs, and raw materials used follow an internal approval model, involving technical areas (R&D and Quality) with audits in various outsourced manufacturing processes that verify compliance with regulations and sensory aspects.

There are also checks on all raw materials and ingredients added to the products, as well as on the packaging that may have or come into direct contact with our products. For recyclable packaging, we specify on the labels the recycling category to which each of these packages belongs and the correct disposal methods, following the ABNT NBR 13230 standard.

With the aim of providing more information to customers, we are studying the inclusion of additional information, including recycling and selective collection seals and market certifications, such as Halal, which adheres to Islamic standards. At Sadia, we provide seals and details about organic food, animal welfare, and healthiness, according to the characteristics of each product.

In 2023, we had one case of non-compliance in labels or packaging involving regulations and voluntary codes regarding product and service information and labeling. GRI 417-2 We also had two cases of non-compliance with regulations and/or voluntary codes related to marketing communications. GRI 417-3, SASB FB-PF-270a.3

All our legal and administrative processes are controlled in our own system for managing legal processes, and all of them are properly handled and resolved.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- 4 safety as a commitment
  - health and safety
  - responsibility for the product
  - partnership with clients and consumers
- quality is in everything we do
- annexes

clie and consumers

When serving our clients (companies, processors, distributors, and points of sale of various sizes in Brazil and around the world) and final consumers, we base our actions on transparency, ethics, and a commitment to quality and safety.

We aim to promote positive experiences with our products and services among diverse audiences. Therefore, we invest in actions ranging from the sensory and nutritional profile of products to the quality of deliveries and processes, including improvements in relationship channels and understanding of profiles and needs in the dozens of markets where we operate. Continuous research helps us understand how consumers evaluate our products, categories, trends, and behaviors in various markets and locations.

Our Customer Service Department (SAC) operates based on the Consumer Protection Code and is focused on constantly seeking excellence in customer service. In 2023, in SAC Brazil, 79% of the cases registered were neutral or positive, and 21% were complaints. In the previous year, these numbers were 82% and 18%, respectively.

Our journey of digital transformation, combined with personalized and humanized service, allows us to meet consumer demands with availability, agility, and quality. Processes are monitored in real time, ensuring agility in responses and actions. The multichannel service includes virtual assistants, support via WhatsApp, portals, and social media, in addition to traditional telephone support, Contact Us (website), and email, which are integrated to offer a customer-centric experience.

Our customer experience program maps various touchpoints with consumers, including SAC, physical stores, e-commerce, as well as route customers, AS, and food service clients.

Customer's NPS

In 2023, our Net Promoter Score (NPS), an indicator that measures the level of customer satisfaction with our services[1], increased by 200% nationwide in Brazil. The increase in NPS is directly linked to the success of our business: a satisfied customer generates more revenue, returns fewer items, and exhibits more stable purchasing behavior.

Among the actions that have contributed to this improvement, we can highlight the increased synergy between sales and logistics to provide a better customer experience, improved agility and quality in addressing customer issues, advancement in a customer-focused culture with teams committed to meeting customer needs, as well as a deeper understanding of our strengths and areas for improvement. Working with a focus on the customer allows us to continually build trust and preference for our b r

haliss of ouo]

integrated report 2023

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- **5 quality is in everything we do**
  - employee development and well-being
  - BRF quality
  - animal welfare
  - natural resources
  - climate change
  - circular economy and waste management
- annexes

quality

Material topics:

Attraction, development, and retention of employees
Product quality and safety
Animal welfare
Climate change, water, and energy

SDG:

integrated report 2023

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- **5 quality is in everything we do**
  - employee development and well-being
  - BRF quality
  - animal welfare
  - natural resources
  - climate change
  - circular economy and waste management
- annexes

Quality is another fundamental commitment of BRF. To deliver it to consumers' tables with our products, we begin building it long before. In our processes and relationships with our employees; in robust investments in animal welfare; in our certifications, partnerships, and high standard policies that permeate our entire chain.

The BRF Quality System takes into account sanitary, nutritional, and sensory criteria in food production, mitigating inherent risks in the sector to deliver the best to our customers every day. Its effectiveness depends on the performance of our employees who, in addition to being trained, must feel valued and inspired.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- 5 quality is in everything we do
  - employee development and well-being
  - BRF quality
  - animal welfare
  - natural resources
  - climate change
  - circular economy and waste management
- annexes

employee development and well-being

GRI 3-3 [Attraction, development and retention of employees]

At BRF, we understand that providing recognition and appreciation for employees is an indispensable factor for success in any business endeavor, from the simplest to the most complex.

We are attentive to the potential and actual impacts of the business on the working conditions of employees, on health and safety standards, on attracting and retaining labor, and on aspects related to diversity and equity.

We have policies, such as the Human Rights Policy, to reinforce our non-negotiable commitments to the well-being and protection of people's rights, and the Transparency Manual, which presents guidelines for conduct and behavior and contributes to a healthy work environment conducive to the development of human capital.

We are also committed to being more attractive to workers by combining processes to recruit talent, develop skills, recognize, and competitively compensate. Our People, Governance, Organization, and Culture Committee is the reference body to bring such discussions to the level of the Board of Directors. All units have an Engagement Committee, composed of representatives from various areas, with the aim of promoting dialogue and creating improvement plans for local challenges. The organization and implementation of the agendas of these Committees are defined in our Operational Excellence System (SEO) - People Pillar.

Employee NPS

In 2023, we began measuring employee satisfaction using NPS, a globally recognized tool. Between the two measurements conducted in this year, BRF's employee NPS increased by ten points, rising from 25 to 35 points. Among the main actions that contributed to this result are the strengthening and empowerment of leadership; reinforcing commitments to Safety, Quality and Integrity; recognition initiatives; improving the management system; and the "Straight to the Point" campaign, where we present a BRF that is increasingly agile, simple, and efficient.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- 5 quality is in everything we do
  - employee development and well-being
  - BRF quality
  - animal welfare
  - natural resources
  - climate change
  - circular economy and waste management
- annexes

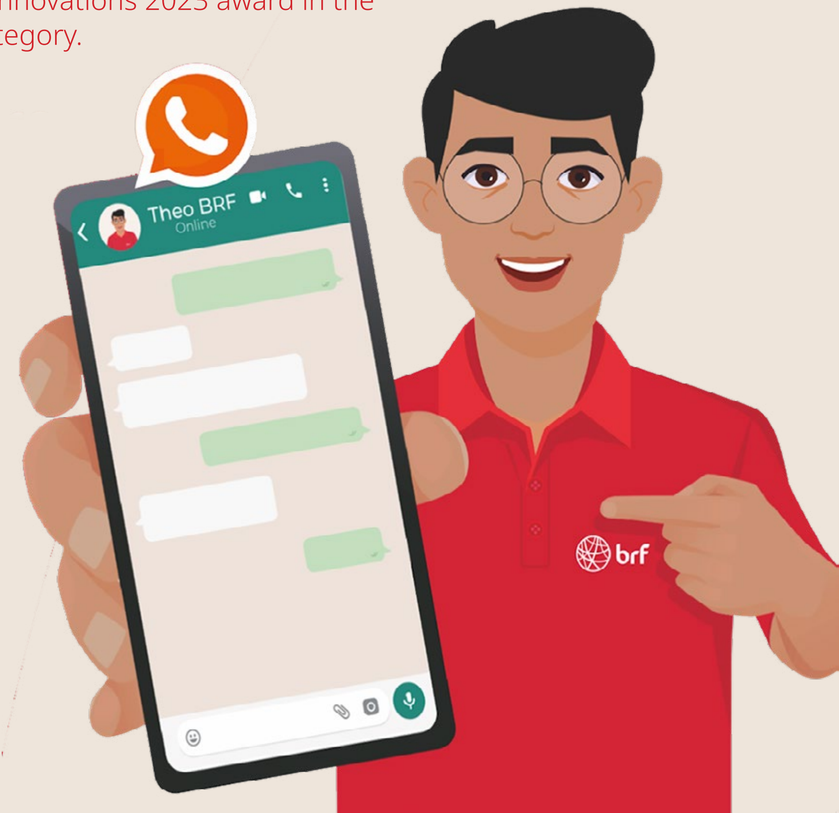
Periodically, we conduct the **Global Engagement Survey** to understand opportunities for improvement and the strengths identified. The latest one, in 2023, showed an overall favorability index of 78%.

Among the actions to attract talent in specific profiles is the **Trainee Supply program**, which recruits candidates for areas such as Industry, Maintenance, Agriculture, Quality, and Laboratory.

Learn more on BRF's Talent page

Theo, the recruitment chatbot

In March 2023, we launched Theo, a recruitment and selection chatbot that operates on WhatsApp. Theo is enabled to interact with candidates, answering various questions sent by them (including audio messages), and soon will be responsible for completing the entire registration process for candidates, who currently do this on an online platform. In its first year of existence, Theo won the Think Work Flash Innovations 2023 award in the Attraction and Selection category.



integrated report 2023

table of contents
about this report
message from the leadership
highlights
awards and recognitions
BRF: a food giant
we act with integrity and simplicity
simple, agile and efficient management
safety as a commitment
5 quality is in everything we do
- employee development and well-being
- BRF quality
- animal welfare
- natural resources
- climate change
- circular economy and waste management

annexes

In all markets where we operate, we offer wages compatible with local legislation. Our salaries policy includes fixed and variable components based on performance indices, which encourages teams and individual professionals to strive for continuous improvement. This policy encompasses everyone from the Board of Directors to operational workers on our factory line.

In Brazil, where the vast majority of our employees are located, we comply with current legislation, which includes both permanent direct hiring and temporary direct hiring. Despite the possibility of using the Intermittent Employment Contract, we do not utilize this type of contract. In cases of employee leave, we go beyond what the law requires and maintain medical assistance available to employees, regardless of the duration of the leave.

We have approximately **17,700 outsourced employees**. We establish conditions to ensure compliance with legislation for contracted companies, which undergo monthly audits. Cases of non-compliance are notified and addressed. As an extreme measure in case of non-compliance, there is the possibility of contract termination. GRI 2-8

Our employees[1,2,3] GR1 2-7

Global region	2021			2022			2023		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Africa	6	2	8	6	3	9	5	4	9
Asia	26	36	62	14	17	31	16	20	36
Europe	17	19	36	17	20	37	13	16	29
Latam (except Brazil)	38	12	50	31	12	43	36	12	48
Mena (including Turkey)	4,484	2,542	7,026	4,371	2,553	6,924	4,192	2,362	6,554
Brazil	53,224	39,725	92,949	50,553	38,630	89,183	51,052	38,940	89,992
Total	**57,795**	**42,336**	**100,131**	**54,992**	**41,235**	**96,227**	**55,314**	**41,354**	**96,668**

[1] The data relating to Hercosul and Mogiana were not included.
[2] This indicator is compiled using the total number of employees active on 12/31/2022, by means of the SAP system, MM/SAPHR module.
[3] We do not consider workforce fluctuations as significant, as they were due to external economic and market contexts.

Apprentices, interns and trainees 2023

GRI 2-7

Functional category	Men	Women	Total
Apprentices	843	1,029	1,872
Interns	232	296	528
Trainees	3	11	14
Total	1,078	1,336	2,414

Note: In previous years, the categories in the table above were considered in the GRI 2-8 content (Workers). ***GRI 2-4***

See more information about our employees in the Annexes.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- 5 quality is in everything we do
  - employee development and well-being
  - BRF quality
  - animal welfare
  - natural resources
  - climate change
  - circular economy and waste management
- annexes

Turnover[1] GRI 401-1

	2021	2022	2023
Total employees	**100,133**	**96,254**	**96,668***
By gender			
Men	24%	24%	28%
Women	22%	26%	31%
Total	23%	25%	29%
By age group			
Under 30	40%	46%	52%
30 to 50 years of age	16%	18%	22%
Over 50	6%	7%	9%
Total	23%	25%	29%
Regional distribution			
Asia	3%	19%	28%
Africa	50%	22%	22%
Europe	11%	14%	17%
Latam (except Brazil)	10%	21%	19%
Brazil	24%	26%	29%
Mena (including Turkey)	16%	19%	26%
TOTAL	**23%**	**25%**	**29%**

[1] *The data relating to Hercosul and Mogiana were not included.*
**Does not include interns, apprentices and trainees*

turnover

Despite the increase in the turnover rate in the operating group compared to the previous year, there was a significant reduction in turnover at all leadership levels: -75% for officers, -35% for managers and -18% for first-level leaders. Turnover remained stable in the sales and support areas. Reducing turnover is one of the focuses of our people management.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- 5 quality is in everything we do
  - employee development and well-being
  - BRF quality
  - animal welfare
  - natural resources
  - climate change
  - circular economy and waste management
- annexes

education and capacity-building

GRI 404-2

Recognizing the relevance of continuous learning for business sustainability in a constantly evolving world, we provide training programs and career transition support for employees at all hierarchical levels.

In 2023, we offered more than 6 million hours of in person and online training, with topics of leadership, management, technicians and Workplace Training. The BRF Academy, a learning platform accessible for all employees, registered more than 900,000 accesses in the year.

Average hours of training per employee by gender GRI 404-1

	2021	2022	2023
Men	31.98	31.69	74.90
Women	24.54	27.7	53.03
Total	**28.78**	**29.97**	**65.47**

Average hours of employee training by category[1]

	2021	2022	2023
Executive Board	4.29	5.8	7.65
Management	18.95	21.79	40.94
Supervisors and coordinators	41.83	55.69	76.48
Administrative	16.8	25.86	41.10
Operational and sales	31.25	29.6	68.45
Total	**29.01**	**29.97**	**65.47**

[1] *The data relating to Hercosul and Mogiana were not included*

Average hours of employee training by job category

	2021	2022	2023
Apprentices	17.27	31.75	45.06
Interns	23.42	51.08	81.05
Total	**18.58**	**41.41**	**53.06**

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- 5 quality is in everything we do
  - employee development and well-being
  - BRF quality
  - animal welfare
  - natural resources
  - climate change
  - circular economy and waste management
- annexes

learn about our educational programs;

TLT (Workplace Training):
Aimed at operational positions and with specific training in activities such as the use of machinery and agricultural practices.

OSH Academy:
It aims to train the entire company on topics related to occupational safety and health.

Commercial Academy:
Offer training to the commercial team in Brazil, focusing on the standardization of BRF's sales, merchandising and product portfolio processes.

Agricultural Academy:
TFocused on the training and capacity building of professionals working in the poultry and swine production chains.

Quality Academy:
Initiative that gathers content for the Quality team and the areas involved in this food production process.

Commodities Academy:
Technical development of the entire commodities area, with several learning actions.

Supply Academy:
Workshops conducted by specialists for training and development of projects for VP Planning and International Market.

HR Academy:
Training of business partners and learning journey for focal points in the Human Resources department.

Leadership Academy: Development journey aimed at enhancing leadership skills, featuring the "Me, Leading Program" tailored for managers, coordinators, and supervisors.

Godparents and Godmothers:
Program for the development of godparents and godmothers to accompany new employees.

Develops:
Career transition program, which offers development to employees who want to work in supervisory, sales, management positions.

Focus:
Program aimed at the development of leading operators.

Sanitation Learning Path:
Developed for supervisors and lead operators of sanitation in production units.

Internship Programs in Agriculture and Maintenance:
Initiative that trains interns in these areas with the objective of forming a talent pipeline for the company.

Educational incentives:
Incentives for the completion of studies at the undergraduate and graduate levels to instruct professionals.

Learning Path:
Path aimed at learning focal points in order to know the methodologies and development programs used in the company.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- 5 quality is in everything we do
  - employee development and well-being
  - BRF quality
  - animal welfare
  - natural resources
  - climate change
  - circular economy and waste management
- annexes

performance evaluation

In relation to remuneration, our policies include a fixed sum - aligned with individual performance and market references - and a variable sum, defined using performance indicators, agreed upon with the senior management.

The High Performance Cycle is responsible for allowing us to evaluate performance with results broken down into indicators of recognition, merit, bonus, internal recruitment and succession. This Cycle covers all the administrative levels and senior management and, in 2023, impacted 12,943 professionals and leaders. Another action is the Operational Performance Cycle - CPO (professionals from the Operations and Sales employee group), with 70,573 employees assessed, against 62,711 in 2022. The position of Production Operator was included, for the first time, in the 2023 cycle.

profit sharing

We adopt profit sharing as a way to recognize the performance and dedication of our employees. Participation in the program has eligibility rules, including attendance criteria and good behavior. There are no penalties for absenteeism.

The rules are communicated annually and validated by the workers' union. From the operating public to analysts, the payment is calculated based on a percentage of the company's net income. For senior employees and senior management, the distribution uses criteria such as meeting goals, target value based on fixed and guaranteed compensation and performance evaluation.

Percentage of employees receiving regular performance and career development reviews (%)[1] GRI 404-3

Job category	2021			2022			2023		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Executive Board	100%	100%	100%	94.74%	100%	95.08%	100%	100%	100%
Management	100%	100%	100%	100%	100%	100%	100%	100%	100%
Supervisors and coordinators	100%	100%	100%	100%	100%	100%	100%	100%	100%
Administrative	100%	100%	100%	100%	100%	100%	99.83%	99.86%	99.84%
Operational and sales	48.67%	24.71%	38.81	99.95%	99.96%	99.95%	83.66%	74.92%	79.96%
	55.15%	34.76%	46.71%	98.93%	99.99%	99%	79.53%	79.08%	79.35%

[1] *The data relating to Hercosul and Mogiana were not included.*
Note: Admitted/promoted to eligible positions until 09/30/2023. Leave of absence who have worked for at least 3 months throughout the year. For HPC, we consider them off until the assessments are completed.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- 5 quality is in everything we do
  - employee development and well-being
  - BRF quality
  - animal welfare
  - natural resources
  - climate change
  - circular economy and waste management
- annexes

diversity, equality and inclusion

Diversity, multiculturalism and plurality are BRF's values. To put them into practice, we work on four fronts: raising awareness, attraction and retention, career development, and governance.

We have projects to promote racial, gender and disability equity, in addition to being one of the largest employers of foreign migrants/refugees in Brazil. Our network of more than 60 Diversity Ambassadors throughout Brazil shares experiences, promotes actions and supports the implementation of pilot-projects.

Racial equity: in 2023, we reached the milestone of 26.5% of Black individuals in leadership positions. We are co-founders of the Movement for Racial Equity (Mover), which brings together about 50 organizations from different sectors committed to tackling structural racism and promoting racial equity. The participating companies assumed the common goal of having black people in 10,000 leadership positions by 2030 and to generate better professional opportunities for 3 million black workers. As part of this commitment, in 2023, we offered 1,100 scholarships for English courses for BRF's black employees.

Gender equity: we have the goal of reaching 30% of women in leadership positions by 2025 – at the end of 2023, this percentage was 24%. To achieve this result, we work with affirmative actions, such as quotas in development programs and educational incentives. We also believe that we can be an environment that encourages female empowerment beyond the professional sphere. Another initiative for the development of female leaders, Elas na Indústria, promoted by the Federation of Industries of São Paulo (FIESP), has 50 BRF participants. The program provides mentoring of women leaders from the industry sector to help mentees achieve their goals and develop skills.

Persons with disabilities: We currently have a participation of 3.67% of persons with disabilities in our workforce, exceeding the target established in the Term of Adjustment of Conduct (TAC) signed with the Public Prosecutor's Office. We also strengthened the Leadership without Capacity Building program, which aims to prepare leadership and HR, and promote active listening with employees with disabilities (PwDs).

Foreigners and Refugees: We employ about 7,000 foreign migrant/refugee workers, being one of the companies that most employ people in situations of migration/refuge. Translator operators, diploma validation support, and the promotion of support networks are some of our initiatives. The Active Listening Program fosters dialogue between people in refugee situations and the company, with the objective of promoting inclusion and belonging, in addition to mapping opportunities for them. We participate in the Refugee Enterprise Group, of UNHCR, the United Nations agency dedicated to caring for refugees.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- **5 quality is in everything we do**
  - employee development and well-being
  - BRF quality
  - animal welfare
  - natural resources
  - climate change
  - circular economy and waste management
- annexes

Programs Accelerate Women's Careers

Created in 2021 as a pilot, the Lead As A Woman program was expanded in 2022 and extended to our international units in 2023, with a large membership. The program is a journey of self-discovery and career acceleration for women identified as successors at BRF, which includes meetings with experts on gender equity, technical and skills training, assessments, and mentoring. A total of 398 women have already participated in the program, 150 of them in 2023.

In the Women in Focus program, through roundtable discussions, technical and career knowledge, as well as personal experiences, are shared, fostering a network of support and trust among women. In 2023, in addition to the employees of the operation, the program reached the employees of the BRF offices, with the participation of more than 50 women.

Gender distribution in BRF, by job category (%) GRI 405-1

	2021		2022		2023	
	Men	Women	Men	Women	Men	Women
Executive Board	86.21%	13.79%	87.18%	12.82%	92.45%	7.55%
Management	75.21%	24.79%	73.41%	26.59%	74.20%	25.80%
Supervisors and coordinators	71.26%	28.74%	69.64%	30.36%	68.85%	31.15%
Administrative	48.06%	51.94%	48.05%	51.95%	46.82%	53.18%
Operational and sales	59.36%	40.64%	58.16%	41.84%	57.69	42.31%
Total	**58.77%**	**41.23%**	**57.72%**	**42.28%**	**57.22%**	**42.78%**

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- 5 quality is in everything we do
  - employee development and well-being
  - BRF quality
  - animal welfare
  - natural resources
  - climate change
  - circular economy and waste management
- annexes

quality

GRI 3-3 [Product quality and safety]

Delivering quality products to consumers is essential in our operation. For this reason, we have this commitment as a priority in our performance. Each process, stage and professional needs to deliver the maximum quality to achieve the results that maintain our reputation, image and generate value.

The BRF Quality System and our internal policy on the issue work together to mitigate risks, ensure the application of standards, institute clear governance on the subject in all spheres, in addition to monitoring and, eventually, reverting non-compliances. The system also standardizes the processes related to quality in the production units. Through excellence programs such as SEO and Loja Ideal, we strengthen compliance with the standards defined in the various areas of our business.

Continuous system improvement is strengthened through internal and external audits. Internal evaluations assess the alignment of our internal processes with legal requirements and customer and certification standards. It occurs annually, according to risk assessment, and is conducted independently by Corporate Quality. We also adopted the Quality Index, which analyzes and monitors complaints, compliance with the product's sensory standard and results of our performance in microbiological safety.

External audits certify that the processes adopted and our quality system are in line with internationally recognized standards by the GFSI. Our units hold quality and food safety certifications such as BRC, IFS, FSSC 22000, Global-GAP, Certified Humane, ISO17025, among others, which are considered differentiators in the market. In addition, we are audited externally by different markets and clients, as well as the relevant Brazilian organs, such as the Ministry of Agriculture, Livestock and Supply (MAPA) and the National Sanitary Surveillance Agency (ANVISA), ensuring our commitment to legal and customer requirements.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- 5 quality is in everything we do
  - employee development and well-being
  - BRF quality
  - animal welfare
  - natural resources
  - climate change
  - circular economy and waste management
- annexes

certifications and audits

GRI 3-3 [Product quality and safety]

BRF adopted the Ethical Trading Initiative (ETI) Base Code as a reference for the development of its Human Rights Policy, as well as for the items evaluated in its Operational Excellence System, which provides for self-assessment of Operating Units and periodic internal audits. In addition, our units also receive audits of different Social Responsibility protocols, such as the SWA, ICS and SMETA protocols, the latter developed by SEDEX, a collaborative platform that gathers information on responsible sourcing, of which we have been members since 2013. In 2023, 10 units in Brazil were audited by a third party: Chapecó, Campos Novos, Capinzal, Concórdia, Videira, Serafina Correa, Uberlândia, Toledo, Marau and Nova Mutum.

qualifications

GRI FP2, FP5

The export qualification processes of our plants for commercialization with international markets should be highlighted. From technical preparation to obtaining new qualifications, the achievement is related to the proof of several standards and quality requirements that vary according to the regulatory scenario of the countries.

In 2023, countries with significant import volumes, such as Chile and the United Kingdom, adopted the pre-listing model (delegated to the Brazilian government), which facilitates the access of Brazilian products and the qualification of more production units. Countries that previously did not select specific approved production units for export to their territory may start to do so, as was the case with Oman in 2019.

Video audits emerge as a possible trend to the extent that they streamline processes and reduce costs, both for the Company and for the authorities. As of 2020, we were the subject of video audits by foreign authorities in countries such as Mexico and Oman and, in 2023, China started to make recurrent use of the tool to enable new units.

Regarding China, an important market for BRF, the relaxation announced by the local government of the "COVID Zero" policy, which had significant impacts on the local economy and affected our exports, may positively impact the Company's business. On the other hand, the evolution in the spread of the virus and any new more restrictive policies may generate losses.

Learn more on page 170

our products

The quality that begins in the field and reaches the table of our consumers is reflected in public recognition for BRF brands. Here are some achievements from 2023.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- 5 quality is in everything we do
  - employee development and well-being
  - BRF quality
  - animal welfare
  - natural resources
  - climate change
  - circular economy and waste management
- annexes

welfare

GRI 3-3 [Animal welfare], FP10, FB-MP-430a.2

The basis of our production chain is animals, and guaranteeing their welfare is fundamental for us. Therefore, we always work to improve the quality of life of animals inside and outside BRF, through an integrated approach. We have zero tolerance for animal abuse and this is a public commitment. In 2023, we invested R$45 million in actions aimed at animal welfare.

The Animal Welfare program carried out at BRF engages several areas of the company at all levels, including senior leadership. The key indicators and the evolution of public commitments are discussed monthly by the directors of operations and the area of Sustainability and Corporate Reputation.

In alignment with the program, we adopted the Animal Welfare Compliance Matrix, a checklist with the main specific key indicators of animal welfare (KWIs - Key Welfare Indicators). The tool, developed by our team, is based on national and international legislation, as well as internationally recognized protocols on the subject. We evaluated swine and poultry slaughter processes; the agricultural production of broiler chickens, broiler turkeys and swine; and the poultry and swine breeding chains. Digital controls of health aspects, vaccination protocols, studies of alternative products to antibiotics and review of biosecurity protocols complete our package of key indicators.

We also have a diverse group of specialists. All decisions regarding the care and facilities where the animals are involved are approved by the technical areas. The "Animal Welfare Officials", leading professionals and technical reference in their area of expertise, are present throughout the production chain, from animal breeding to transportation to industries, with autonomy and authority over the process.

We also actively collaborate with discussions on animal welfare of sectoral entities, such as the Brazilian Association of Animal Protein (ABPA). We partner with universities and research entities to increasingly bring awereness to the topic. Collaboratively, studies are addressed to promote animal welfare in agribusiness, including improvements in facilities, equipment, nutrition, behavior, environment and genetics.

We achieved 100% certification for animal welfare in all poultry and pork processing units in Brazil, advancing our commitment to certify all units by 2025.

Reinforcing our pioneering spirit in Animal Welfare, as of 2023 we are committed to adopting the cage-free model for the gestation of swine in all new projects.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- 5 quality is in everything we do
  - employee development and well-being
  - BRF quality
  - animal welfare
  - natural resources
  - climate change
  - circular economy and waste management
- annexes

in the production chain

In a responsible manner and in line with ethical principles, we work to positively transform our production chain. Therefore, we promote animal welfare best practices in an integrated and comprehensive manner, with everyone who is part of our chain, such as partners and suppliers, for example.

We have a vertical integration system, which includes partnerships with livestock producers. We provide the animals (in the case of swine, many with our own genetics), inputs, and technical assistance, while integrated producers contribute with facilities, equipment, water, electricity, and labor necessary for the breeding and development of herds, following the guidelines of the Global Animal Welfare Program.

BRF's production chain includes chickens (Brazil and Turkey), broiler turkeys (Brazil) and swine (Brazil), produced under the supervision and control of BRF. The raw materials of animal origin (beef and dairy products, as well as industrial use eggs) are sourced from ratified suppliers who have to meet the animal welfare requirements set forth in the Supplier Code of Conduct. Find out more in Supplier and Supply Chain Management.

Our production chain does not include cattle, fish and dairy cattle. Beef, dairy products (from dairy cattle producers); and eggs for industrial use are sourced from ratified suppliers, who sign the Supplier Code of Conduct document, which includes animal welfare requirements, in addition to being evaluated on animal welfare requirements. For this reason, we also do not have pastures. SASB FB-MP-160a.2

We promote consumer education on animal welfare through webseries on the subject available on our website and on YouTube. Publications on the subject occur on the company's social media, such as Facebook, LinkedIn and Instagram. The Sadia BIO and Sadia Organic lines communicate the differential of animal welfare for their products.

We also participated in webinars from other entities bringing the theme of animal welfare within the focus of sustainability.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- 5 quality is in everything we do
- annexes

Our global Animal Welfare program carried out at BRF is based on
five domains of animal welfare, which take into account, in addition to
the physiological states of animals, behavior and their mental states.
This concept is an evolution of the five freedoms developed in 1979
by the Farm Animal Welfare Council (FAWC).

integrated report 2023

table of contents
about this report
message from the leadership
highlights
awards and recognitions
BRF: a food giant
we act with integrity and simplicity
simple, agile and efficient management
safety as a commitment
5 quality is in everything we do
- employee development and well-being
- BRF quality
- animal welfare
- natural resources
- climate change
- circular economy and waste management

annexes

assessments

GRI FP2, FP5, FB-MP-430a.2

In 2023, 100% of the slaughter plants of broiler chickens, swine and turkeys were evaluated monthly for the criteria for receiving and slaughtering live animals. In all, 372 evaluations of the process of receiving and slaughtering live animals were carried out.

During the year, about 2,550 integrated producers were evaluated, accounting for more than 10,000 evaluations in the integration since the beginning of the evaluations in 2019. Training and development initiatives are constantly applied with employees and integrated producers, as well as the monitoring of the process, with the measurement of performance indicators, signaling opportunities for improvement.

Currently, 100% of swine are slaughtered in units with third-party certification, through the protocol of the North American Meat Institute, exclusively on the theme of animal welfare. For broiler chickens, 85.2% are slaughtered under third party certification, according to the National Chicken Council protocol (100% in Brazil and three non-certified units in Turkey). 100% of turkeys are slaughtered under third-party certification, according to the protocol of the National Turkey Federation. Audits are conducted by professionals approved by the Professional Animal Auditor Certification Organization (PAACO). In 2023, seven new poultry and swine slaughter processes were certified, in addition to the recertification of the other processes. FB-MP-410a.3

breeding and slaughter practices

SASB FB-MP-160cb.2, SASB-FB-MP-410cb.1, SASB-FB-MP-410a.2

Our commitment to animal welfare is reflected in the way we manage the life cycle of poultry and swine. Our procedures are in line with the guidelines of the Animal Welfare program carried out at BRF, by zootechnical parameters and by compliance with environmental comfort and welfare conditions for animals, in addition to alignment with international standards such as Global G.A.P. and Certified Humane.

Among the various indicators monitored are density of accommodation, number of feeders and drinking fountains, heating and/or cooling systems, water quality and availability, nutritional levels and humidity control, ventilation, thermal sensation, lighting and "bed" quality, among others.

In 2023, we achieved the goal established in a public commitment to have 100% of our poultry cage-free[1]. By 2025, we are committed to no longer buying eggs from suppliers who raise chickens in cages in all industrialized food production processes. We use eggs in the production of industrialized products such as pizzas, pies and cheese bread. The commitment is 100% met in Brazil and, considering the global scope, the percentage is 96.3% of service. SASB-FB-MP-410a.2

One of the factors related to animal welfare is the environment, which provides the correct thermal comfort to the animals in the facility. Environmental enrichment aims to meet the behavioral needs of poultry, promoting the exploitation and manipulation of environmental resources, and may also reduce the occurrence of negative behaviors and improve the quality of life. The goal is to bring new and, whenever possible, similar experiences to those existing in nature. This allows them to express their natural behavior.

In this sense, we started to implement perches, pecking objects and platform in the facilities. In 2023, 25% of broilers raised in Turkey and 8.8% of broilers raised in Brazil had access to perches, favoring the quality of life of millions of animals. In the turkey chain, the use of environmental enrichment is already

[1] Although it is not a common practice for broilers in Brazil, in other places, such as Turkey, the raising of chickens in cages is common.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- 5 quality is in everything we do
  - employee development and well-being
  - BRF quality
  - animal welfare
  - natural resources
  - climate change
  - circular economy and waste management
- annexes

consolidated and 100% of the animals have access to it. We also advanced in the use of environmental enrichment for the pork chain and 14.2% of the properties allow access to the tool to 100% of the animals. Considering the partial access, 90% of the properties use the tool.

In order to achieve greater control over the environment where the animals are housed, we are gradually transitioning from traditional facilities (with external environmental interference) to high-tech, fully climate-controlled facilities, aiming to provide animals with greater thermal comfort in a more efficient and optimized manner. Control of air quality, temperature and lighting are constantly carried out and provide the essential conditions for animal welfare. In 2023, we inaugurated the first housing facilities capable of providing natural light to poultry in climate-controlled aviaries, creating an environment similar to the outdoors.

The bedding in the aviaries is 12 to 18 cm deep for turkeys, depending on the category, and 10 cm for chickens. They are composed of shavings and/or rice husks, and are entirely free of contaminants. The bedding allows the animals to behave naturally, including scratching and taking powder baths. As well as the bedding, all turkeys have access to pecking objects for them to be able to fully express their natural behavior.

In 2023, we committed to ensuring that all new projects for housing sow herds would be built using the open pen model. Currently, approximately 55.24% of the sow herd is housed in group gestation. GRI FP11

Our animals are raised intensively, that is, in facilities without access to external areas and without grazing, with the exception of Sadia organic line, in which the poultry have access to the external area, according to organic production standards.

transportation

In the transportation of live cargo, a work committee carries out inspections and supports the implementation of good practices in situations of risk or accident involving live cargo. The vehicles used to transport animals are dedicated and designed for this purpose, suitable for the species and stage they are used for. Aspects such as distance, density, speed, travel time, and temperature are taken into consideration for the transportation of these animals. All vehicles are tracked, monitored and have a camera to check the driver and road conditions, in addition to the use of the fatigue sensor. In poultry transport, in 2023, we increased the use of cages with anti-opening locks.

Percentage of species by housing type

Type of housing %	Turkeys	Chickens	Swine
Low acclimatization (yellow or blue curtains)	12.5	30.1	0
Conventional curtains (open and making full use of the natural conditions of the space)	87.5	22.9	0
High acclimatization (black x silver curtains with the use of cooling equipment to cool the environment and humidifiers)	0	47	0
Collective gestation	0	0	55.24
Individual gestation	0	0	44.76

poultry

Space for movement: in line with the European directive, considered to be one of the best in the world, we stipulate the mark of 39 kg/m² as the maximum density for the housing of poultry (both in our own installations and in those of our integrated partners). Around 52% of broiler chickens farmed by BRF globally are slaughtered with a density of less than 30 kg/m².

Cage-free: 100% of the poultry are raised cage-free and the matrices producing fertile eggs have access to a nest, a structure necessary for the exercise of their natural behavior. We do not produce eggs for sale, something that happens only in the case of infertile eggs. All eggs that end up being sold are considered cage-free.

Feeding: broiler chickens have free access to water and feed prepared by nutritionists according to the needs of each phase of the animal's development.

Correct temperature: we maintain conditions of thermal comfort for the animals through the use of special equipment, and the maximum and minimum temperatures and humidities of the installations are recorded every day for control and monitoring purposes.

Fattening turkeys: around 87% of the animal fattening processes are performed in a system of conventional housing, with open curtains thus making maximum use of natural light. The other installations operate with a different type of system that allows greater control over the environmental variables, such as temperature and humidity.

Cage-free **turkeys: no turkey farmed** by BRF globally is confined in a cage, meaning all of them enjoy freedom of movement within the installation.

Respect for regional criteria: we also respect the specific cultural, religious and market demands of our clients and certifications.

Rest time: we respect a minimum of 8 hours of light per day and 4 hours of dark, thus following the day/night rhythm and the proper light intensity for each phase of the animal, in each farming system.

Physical changes: Broiler chickens do not undergo physical changes during their lifetime. The cutting turkeys are 100% beaked in the hatchery using laser equipment (1/3 of the beak is cut in a region where there are fewer nerve receptors). The chicken matrices are 100% beaked in the hatchery using laser equipment (1/3 of the beak is cut in a region where there are fewer nerve receptors). At the end of last year, we started the process of evaluating batches of females not debugged for internal evaluations and adjustments to the production process. GRI FP 10

Transportation: the transportation of turkeys and chickens is performed in accordance with the directives of the Corporate Committee on Live Cargo Transportation.

Assessment and management: all vehicles are checked as soon as they arrive at the factory, and the management is performed by professionals trained in animal welfare.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- 5 quality is in everything we do
  - employee development and well-being
  - BRF quality
  - animal welfare
  - natural resources
  - climate change
  - circular economy and waste management
- annexes

swine

Assessment and management: 100% of the animals are checked as soon as they arrive at the factory, with management being performed by professionals trained in animal welfare.

Freedom at the installations: in accordance with European directives, considered to be amongst the best in the world, all fattening swine have freedom of movement. The maximum stocking density of swine at our installations and at those of our integrated partners should follow the vertical system of 0.30m²/animal for the nursery and 0.93m²/animal for swine in the termination phase.

Weaning: the minimum weaning age should be 21 days, with an average age of 25 days.

Physical alterations: since 2021, no swine has undergone ear alteration (dent elimination). 100% of the animals raised in the BRF ...tion undergo tail cutting ...ird day of life. This ma... ...t is still necessary to maint... ...welfare of the animals, to avo... ...ibalism during the grow... ...fattening phases. We ...ng on the development ...algesic to minimize any ...omfort caused by this proce... GRI FP 10

Castrati... ...e 2022, no ... has bee... ...itted to surg... castrat... ...out anesthesti... the ra... ...s in which surg... castra... 0.17%), ... anesthetic. Currently, 99.87... ...e global male swine herd unc... immunocastration that allo... animal not to undergo surgical intervention to be castrated. The goal is that by 2024, 100% of male swine will be immunocastrated. The castration procedure is not performed on swine matrices. GRI FP 10

...tive gestation: we have adopted a ...f collective gestation as mandatory in... ...ur expansion projects and we ar... ...itted to implementing collective g... ... pens for 100% of our breeding g... ...2026. In 2023, we adapted ...of the Concórdia unit in collective ...commodation and the adequacy of more than 13 thousand positions made us reach the rate of 55.24% of the appropriate squad. SASB FB-MP-410a.1

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- 5 quality is in everything we do
  - employee development and well-being
  - BRF quality
  - animal welfare
  - natural resources
  - climate change
  - circular economy and waste management
- annexes

medicines

GRI FP12, SASB FB-MP-260A.1, FB-PF-260A.1

Our team of veterinarians evaluates and coordinates biosecurity and animal welfare programs to prevent diseases and maintain animal health. We value the use of alternative products to the use of antibiotics such as: eubiotic programs, nutraceuticals and enzymes. We do not use hormones or antibiotics to promote animal growth in the integration of poultry and swine.

As part of our continuous improvement process, a series of advances related to the sanitary control of the herds occurred in 2023, such as: 1 - Establishment of new vaccination protocols in the breeding areas and in the broiler hatchery; 2- Development of work to evaluate alternative products to the use of antibiotics; 3 - Review of biosecurity protocols, which contributed to maintaining the country's negative status for avian influenza and Newcastle disease, in addition to simulations to reinforce the contingency plans for exotic diseases in the country; 4 - Conducting a series of training to train animal health teams, focused on prevention and assertiveness of veterinary health plans.

In relation to the use of antibiotics, we operate in accordance with the scientific evidence of antimicrobial resistance in the human population and with the understanding of the World Health Organization (WHO), that classifies antimicrobials in three categories: critically important, highly important and important.

The use of antimicrobials in BRF is done in a rational and responsible manner, under the prescription and monitoring of veterinarians. The grace periods are strictly followed and inspected by our team, ensuring the absence of residues in the products. The inputs used in the breeding of animals are provided exclusively by BRF, ensuring adequate sanitary management. All medications, when necessary, are recorded in the batch monitoring form, as well as informed to the Federal Inspection Service through the Health Bulletin. Integrated producers are prohibited from using or acquiring products on their own under penalty of breach of contract if any irregularity is found. In the Sadia Bio line, no medicines are used in the breeding of animals, a process certified by a third party.

For the pork chain, we strengthen vaccination programs and the maintenance of good production practices, resorting to the use of antibiotics only when necessary. We are aware that intestinal health is closely related to the nutrition offered, so we have a technical specification for each ingredient and we carry out a quality control plan for raw materials and feed. In the formulation of diets, we use the net energy system and digestible amino acids. The diets also use exogenous enzymes, in addition to the use of synthetic amino acids. All this increases the digestibility of the diet, improves intestinal health by minimizing the need for antibiotics.

In 2023, due to the health challenges faced by Brazilian poultry farming and valuing the maintenance of poultry health, one of the pillars of animal welfare, there was an increase in the use of antibiotics in the poultry chain, with 4.5% of broilers slaughtered at BRF being medicated, with an annual consumption of 9.87 mg/kg. For the turkey chain, the annual consumption was 50.52 mg/kg of antimicrobials[1].

[1] Numbers still based on the classification of revision No. 6, 2019 of the WHO document. And that in the year 2024 it will continue based on the classification of revision No. 7, of 2024.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- 5 quality is in everything we do
  - employee development and well-being
  - BRF quality
  - animal welfare
  - natural resources
  - climate change
  - circular economy and waste management
- annexes

natural

GRI 3-3 [Climate change, water and energy]

Promote the appropriate use of natural resources and reduce the impacts of our activity, reducing emissions and waste generation, are fundamental for a company of our size. As important as this purpose is to pay attention to climate change, that affect the future of our business.

We have an environmental management system, the HSE Policy and guidelines based on ISO 14001 and in prospecting for opportunities and risks of our activity as tools for our management of natural capital.

All industrial and agricultural units of Brazil and International (Arab Emirates and Türkiye) monitor effluents, waste, atmospheric emissions, noise, odor, environmental grants and licenses. These data are managed through the Index of Environmental Sustainability (ISA). In 2023, the ISA reached a percentage of attendance of 93.4%. The target was 91.7%.

In a decade, from 2014 to 2023, our environmental investments reached the mark of 432 million euros, destined to projects with environmental benefit and that meet one or more eligibility criteria established by the green bonds issued by BRF. In 2023, the investment **surpassed the R$30.9 million (or 5.7 million euros) mark.**

environmental management

Sustainability and Health, Safety and Environment (HSE) policies are the main references for our environmental management. It is complemented by standards such as ISO 14001, programs such as +Excellence and the Operational Excellence System (SEO), in addition to the laws and regulations of the locations where we operate.

seal attests to good practices

Our Kezad unit in the United Arab Emirates has been awarded the “Green Label Industries” seal of good environmental practice for the second year in a row. The seal, promoted by the Abu Dhabi Environment Agency (EAD), is awarded to companies that have excellent performance in their operations, aligned with environmental practices, promoting the preservation of natural resources and reducing environmental impact.

The criteria for obtaining the seal are efficient management and preservation of natural resources, reduction of pollution, environmental compliance of the facilities and environmental innovation.

integrated report 2023

table of contents
about this report
message from the leadership
highlights
awards and recognitions
BRF: a food giant
we act with integrity and simplicity
simple, agile and efficient management
safety as a commitment
5 quality is in everything we do
- employee development and well-being
- BRF quality
- animal welfare
- natural resources
- climate change
- circular economy and waste management

annexes

water

GRI 303-1

Field activities (animal farming and grain production) and factories (conversion of animals and raw materials into food for consumption) rely on water as a critical resource for their full functioning. Therefore, we follow strict quality standards that ensure compliance with all regulations of the Ministry of Agriculture on the consumption and quality of water in the processes and with the limits of quantity and quality in our water and effluent grants.

We seek to participate in the River Basin Committees in the regions where we operate, in addition to participating in the Water WG of the Brazil Network of the United Nations Global Compact. In addition to ensuring compliance with legal requirements, we value the efficient use of resources, focusing on prioritizing the reuse and reuse of water, whenever possible. Among our main goals is to reduce water consumption in our industrial operations by 13% by 2025. This percentage is currently 8.41%.

In 2023, we invested R$22.5 million in projects to optimize our water consumption.

Our main initiative to improve our management is to increase the so-called capillarity of measurements and management of Water Maps in the units, that is, to measure more and more and better the processes and their stages.

Actions to reuse water, avoiding new collections, reducing waste and automating processes to rationalize consumption are also practices we adopt to reduce our water footprint.

We can highlight the Bandirma unit (Turkey), where around 50% of the volume of water consumed by the plant already comes from a reuse system and; Abu Dhabi (United Arab Emirates), the percentage is 29%. In Brazilian operations, reuse and reuse jumped from 11% in 2020 to 16% in 2023, and continues to evolve.

in the production chain

In the production chain, through the Code of Conduct for Business Partners, we inform about the need to maintain regularity with environmental legislation, which includes water use grants and their conditions. For our Members, our management includes monitoring and guidance for regularity of grants and their conditions on farms. The efficient use of water (with actions that include the use of rainwater) is a criterion for evaluating the compliance index and, consequently, is part of the evaluation of the Outstanding Integrated Producer Award, which recognizes and rewards the best interated producer.. Find out more in Supplier and Supply Chain Management.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- 5 quality is in everything we do
  - employee development and well-being
  - BRF quality
  - animal welfare
  - natural resources
  - climate change
  - circular economy and waste management
- annexes

water management

SASB FB-MP-140a.2, FB-PF-140a.2

Throughout 2023, a total of 56,843.69 megaliters (ML) of water were collected from all BRF production units to carry out our activities, a small increase compared to the previous year. Almost all of the water captured in 2023 was properly treated before being returned.

in the production chain

With the increase in drought situations, we have encouraged our integrated producers to manage water in an increasingly rational way and use technologies to promote treatment and reuse. The effective implementation of initiatives and technologies is at the discretion and under the responsibility of the members, with no managerial or financial interference from BRF.

In many cases, reinforcement in some controls, small process changes and the exchange of simple parts of the property's water system can bring considerable reduction in the use of potable and reusable water, ensuring adequate quality supply and preserving animal welfare.

For poultry and pork farmers, it is essential to monitor the consumption and water levels in the artesian wells that supply the properties. The control assists in verifying the availability of the resource and in meeting the requirements of environmental agencies, comparing consumption proposed and carried out according to technical tables.

Another important factor is the routine check for leaks along the supply network (such as in drinking fountains, connections, quick couplings, hoses, taps, pipes and pumps). The producer must establish a schedule for corrective and preventive maintenance, create water consumption control documents considering the animal husbandry systems he has in the area, as well as irrigation.

It is also recommended to perform flushing (water exchange in aviaries) intermittently, and not continuously. The roofs of the farms can be used as rainwater collection points, and it is necessary to install gutters and water conductors for storage.

water vulnerability

In the case of Brazil, a country of continental dimensions, it is essential that our integrated chain is located very close to the production units so that the transport of inputs, feed and eggs is feasible both from the point of view of financial resources and animal welfare. Considering these criteria, the water

effluents

GRI 303-2

The effluents generated by our operations are mainly composed of proteins and fats, as well as biodegradable detergents used in sanitation processes. We treat 100% of these effluents in accordance with the standards established by environmental legislation and constantly monitor the water quality of the rivers where we collect and then release the effluent after treatment.

All our units that generate effluent comply with legal discharge standards. In units where there is no state or municipal legislation, we follow the federal determination. The units are licensed by the competent environmental agencies and, in most licenses, certain parameters are determined to be monitored with a certain frequency, guidance reinforced by our internal standards.

In addition to the determinations mentioned in the previous paragraph, the ISA indicator verifies compliance with the quality of the effluent. BRF's production units have a monitoring regime for their effluent treatment plants and must comply with the environmental conditions of our licenses, in addition to considering the minimum standards necessary to ensure the controls of our processes. The efficiency of our effluent treatment plants, attested by external laboratories accredited by Inmetro, reached 98.76% in a universe of 23,290 analyzes to attest to the quality of the effluent treated in 2023.

Throughout the year, we received two assessments from environmental inspection agencies regarding non-compliances related to water and effluents. Both cases were due to events that occurred in 2022, due to non-compliance with effluent discharge parameters at the Lucas do Rio Verde/MT (hatchery) and Paranaguá/PR (industry) units.

In Paranaguá, it was a specific incident that was promptly resolved. In Lucas do Rio Verde, there were occasional non-standard BOD (Biochemical Oxygen Demand) analyzes. In this case, an improvement project was implemented with an activated sludge system, started in July 2023, which has already solved the situation, resuming compliance. We filed an appeal/defense for both cases and await a response from environmental agencies.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- 5 quality is in everything we do
  - employee development and well-being
  - BRF quality
  - animal welfare
  - natural resources
  - climate change
  - circular economy and waste management
- annexes

biodiversity and forest management

GRI 304-1

Biodiversity is a material topic for BRF and our main responsibility in relation to it is to provide a deforestation-free supply chain. This implies ensuring traceability (read more in Traceability and socio-environmental monitoring) throughout the entire cereal chain, promoting best practices in the value chain and adhering to solid practices in the management of biodiversity.

We comply with current legislation, which covers topics such as vegetation protection, permanent preservation areas and Legal Reserve areas, forest exploitation, supply of forest raw material, control of the origin of forest products and control and prevention of forest fires. In addition, our integrated producers follow our conservation standards, ensuring that their impacts can be considered small.

We have forest assets for the production of biomass as an energy source, totaling 27,000 hectares distributed across eight Brazilian states and 196 farms (97 own farms, 91 leased and 8 standing forest purchase farms).

Species belonging to the genus Eucalyptus comprise 96% of this area, while 1.1% are covered by Pinus and 0.5% by other tree genera (such as araucaria, bamboo and mimosa). The remaining 2.4% are open areas that are awaiting the next planting cycle.

Of our farms, two are within a Conservation Unit (the Devonian Escarpment State APA) and 40 to 10 kilometers from some conservation unit.

115 forestry production units in priority areas for conservation

25 within **very high level** area of biological importance

18 within **extremely high level** area of biological importance

2 within **high level** area of biological importance

19 at a distance of up to **10 km** of area with **an extremely high level** of biological importance

44 units at a **distance** of up to **10 km** of area with **a very high level** of biological importance

7 units at a distance of up to **10 km** of area with a **high level** of biological importance

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- 5 quality is in everything we do
  - employee development and well-being
  - BRF quality
  - animal welfare
  - natural resources
  - climate change
  - circular economy and waste management
- annexes

change

GRI 201-1, 305-1, 305-2, 305-3, 305-4, SASB FB-MP-110a.1, TCFD 2.c

Climate change and the failure to contain it are among the main global risks for the coming years, according to the recent report published by the World Economic Forum. These changes have the potential to affect our costs and operating results, including increasing the prices of agricultural commodities, and therefore are among the priority topics of our sustainability strategy.

To mitigate its effects and contribute to the strengthening of a low-carbon economy, we have made a commitment to be a Net Zero company by 2040, contributing to global efforts against global warming. Our action plan is based on 4 work fronts: sustainable purchase of grains, promotion of low-carbon agriculture, increased use of renewable energy and increased operational efficiency, and we have taken concrete steps in this direction.

We have established actions to reduce, by 2030, 35% of Scope 1 (direct emissions) and Scope 2 (emissions related to electricity consumption) emissions; 12.3% of Scope 3 emissions (indirect emissions in the value chain); and, by 2040, neutralize residual emissions. The goals of Scopes 1 and 2 are based on the year 2019 and Scope 3, on the year 2020.

Since 2021, we have maintained the Net Zero Committee formed by senior leadership and representatives from the technical areas, with the objective of accelerating and monitoring the implementation of the various actions. In partnership with Fundação Getulio Vargas, we developed an internal carbon pricing methodology, which provides a more accurate identification of the costs associated with the company's various emission reduction options. This identification facilitates the comparison and prioritization of mitigation actions.

In 2023, we revised our goals following the new flag (Forestry, Agriculture and Land Use) methodology, developed specifically for organizations operating in these sectors. The updated challenges were submitted in December 2023 for approval by the Science Based Targets (SBTi) initiative and reflect the ambition to limit global warming to 1.5°C, as set out in the Paris Agreement.

our 4 priority fronts

Sustainable grain purchases

Deforestation-free supply chain by 2025

Find out more on page 78.

low-carbon agriculture

Scale up the use of **solar energy** in our integrated producers

Find out more on page 127.

Renewable energy

Wind and solar sources

+50% energy from **clean sources** by 2030

Find out more on page 134.

Operational efficiency

New effluent and waste treatment technologies. Page 137.

Sustainable Distribution Centers. Page 15.

Logistical **efficiency** and alternative fuels. Page 50.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- 5 quality is in everything we do
  - employee development and well-being
  - BRF quality
  - animal welfare
  - natural resources
  - climate change
  - circular economy and waste management
- annexes

We linked our sustainability goals to the US$150 million loan, signed in March 2023, with First Abu Dhabi Bank, the largest bank in the United Arab Emirates and announced during COP28, in Dubai.

The credit line, based on the "Sustainability Linked Loan" concept, links interest reduction to the achievement of goals, and will allow the Company to expand its business in the region and ensure that this growth meets its sustainability objectives. The reduction of emissions from scopes 1 and 2, and the increase in clean energy consumption will be the performance indicators linked to the loan.

This is the first time we have used a sustainability-linked loan in the Middle East and North Africa region, strategic for BRF.

participation in COP28

We participated in COP28, held in Dubai, in December 2023. At the most important climate event in the world, promoted by the United Nations, we had the opportunity to announce our commitment to expand our grain traceability goal to 100% of the biomes where we operate by 2025, as well as to maintain a supply chain, both directly and indirectly, free from deforestation.

During meetings involving researchers, policymakers, and company representatives, we presented the progress of our climate agenda and our actions in the food system within our Sustainability Platform.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- 5 **quality is in everything we do**
- annexes

GHG emiss

2

Mobile combustion: emissions from the burning of fuel used in mobile equipment and vehicles

Treatment of solid waste and wastewater: generation of animal husbandry waste, composting of industry waste and dead animals, wastewater treatment

Fugitives: use of refrigerant gases (cold rooms, air conditioning) and other substances for the slaughter process of animals (CO_2), manufacture of soybean oil (hexane)

Agricultural: soil fertilization using poultry litter waste, conventional fertilizers and effluents from swine manure

Change in land use: forest fires and removal of forest areas

energy (steam) for electricity production

Acquisition of **fuel and energy**

Transportation and distribution of inputs, animals, products, by **road and sea**

Waste generated in the operations and destined for third parties

Air, road and sea travel

Employee commuting (home-work)

Processing of products sold

End-of-life **treatment** of products sold

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- 5 quality is in everything we do
  - employee development and well-being
  - BRF quality
  - animal welfare
  - natural resources
  - climate change
  - circular economy and waste management
- annexes

emissions

GRI 305-1, 305-2, 305-3, 305-4

We ended the 2023 cycle with a 21% reduction in total emissions linked to Scope 1 and 2, when compared to the 2019 baseline, mainly encouraged by the prioritization of renewable energy consumption, with proven traceability. Compared to 2022, the sum of Scopes 1 and 2 increased 6%, due to the higher incidence of forest fires. Regarding Scope 3, there was a small increase compared to 2022 and baseline 2020, driven by the purchase of grains and derivatives.

GHG emissions (tCO2e)[1] GRI 305-1, 305-2, 305-3, 305-5, TCFD 4.b, SASB FB-MP-110a.1

	Baseline 2019	2021	2022	2023	Variation 2019-2023
Scope 1					
Total gross emissions of CO2e	337,066.52	318,393.38	299,853.23	337,848.21	0.2%
Biogenic emissions - Scope 1	2,090,691.25	2,161,670.02	1,737,207.60	1,573,420.39	-25%
Scope 2					
Total gross emissions of CO2e - approach based upon the location	240,799.08	319,563.93	159,488.08	157,022.96	-35%
Reductions arising from indirect emissions from the acquisition of renewable energy	-	78,940.94	29,656.83	39,137.45	-
Total gross emissions of CO2e - Approach based upon the choice of purchase	240,799.08	240,622.99	129,831.25	117,885.51	-51%
Scope 3	**Baseline 2020**	**2021**	**2022**	**2023**	**Variation 2020-2023**
Total gross emissions of CO2e	30,634,476	31,977,129	30,149,412	31,106,766	1.54%
Biogenic emissions - Scope 3	44,447	45,034	43,147	42,544	-4.28%

Intensity of GHG emissions[1] GRI 305-4

	2021	2022	2023
Total GHG emissions (tCO2 equivalent)	559,016.37	429,684.48	455,733.73
Greenhouse gas emissions (GHG) intensity	0.104	0.084	0.093

[1] The total GHG emissions (tCO2equivalent) considers the sum of Scopes 1 and 2. The Emissions Intensity is calculated by the absolute GHG emissions (tCO2 equivalent) of Scopes 1 and 2 by 2023 production (t). The data consider the adjustments of the Global Warming Potentials (GWP), in accordance with the technical note of the Brazilian GHG Protocol Program The gases included in the calculation are carbon dioxide, nitrous oxide, methane and hydrofluorocarbon. The other gases are not generated by BRF's activities. The data relating to Scope 1 and Scope 2 are audited by a third party. In 2023, Scope 3 (baseline year 2020 and year 2023) was audited.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- 5 quality is in everything we do
  - employee development and well-being
  - BRF quality
  - animal welfare
  - natural resources
  - climate change
  - circular economy and waste management
- annexes

energy matrix

GRI 302-1, SASB FB-MP-130a.1, FP-PF-130a.1

We prioritize the use of renewable sources in our energy matrix, reaching a percentage higher than 90% of the total, between fuels and electricity. The greatest contribution is from biomass, from own reforestation areas, used for steam generation in our production processes.

In 2023, we invested R$ 8.4 million in projects for better energy use in our Company.

Through the BRF Energy Excellence Program, we seek to promote sustainable energy consumption in manufacturing and administrative operations. In the program, performance indicators are established and energy consumption is monitored in the different production processes, considering the lines, categories and products developed. Activities in distribution centers, agriculture and administrative areas are also managed.

We also maintain the BRF Energy Committee, formed by the Engineering, Controllership and Procurement teams, which meets monthly to monitor initiatives and study ways to reduce consumption. In addition, we consider in our decision-making the improvement of the acquisition cost, the search for strategic partners in the development of sustainable projects, the approval of consumption reduction projects and the guarantee of internalization of the program guidelines for the production units.

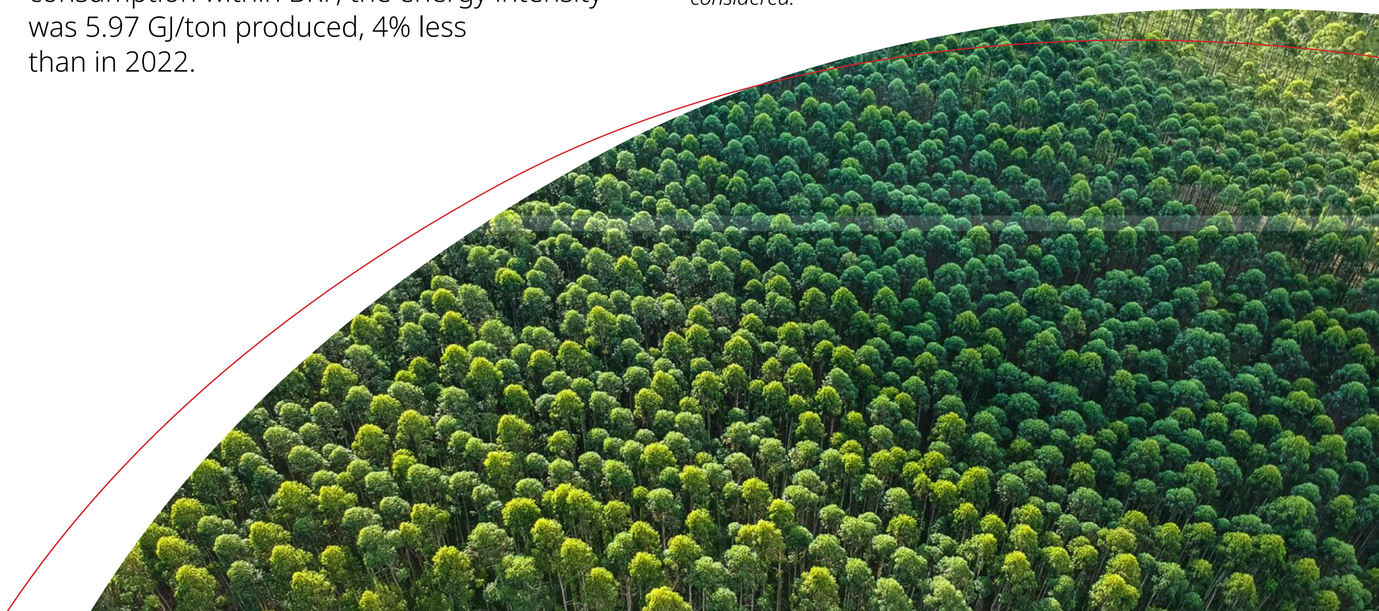
We maintain annual goals to improve use efficiency and an investment plan for the coming years, in order to increase the percentage of our own generation. We adopt annual investment plans to allocate our own resources for technology upgrades and the purchase of more efficient equipment.

In 2023, considering only the energy consumption within BRF, the energy intensity was 5.97 GJ/ton produced, 4% less than in 2022.

Energy intensity[1] GRI 302-3

(GJ/ton produced)

[1] Energy intensity is calculated by dividing the energy consumption within the organization (GJ) by the production in 2023 (t). Only the consumption of electricity and steam within the organization is considered.



- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- **5 quality is in everything we do**
  - employee development and well-being
  - BRF quality
  - animal welfare
  - natural resources
  - climate change
  - circular economy and waste management
- annexes

We highlight the standardization of temperature control procedures for freezing tunnels, the implementation of automatic and variable controls for compressed air equipment, and the upgrading of lighting technology in factories to LED systems. In addition to these initiatives, we take advantage of the resources made available through Energy Efficiency Programs of energy distributors, under the recommendation of the National Electric Energy Agency (Aneel), with actions such as replacing common electric motors and pumps with high-efficiency equipment, which also has impacts on greenhouse gas emissions.

Total energy consumed[1] (GJ) GRI 302-1, SASB FB-MP-130a.1

	2021	2022	2023
Fuels from non-renewable sources	1,801,979.10	2,006,542.35	1,773,317.73
Fuels from renewable sources	21,764,940.30	21,590,928.10	19,452,560.72
Energy consumed	8,471,931.45	8,278,849.99	8,035,463.68
Total energy consumed	32,038,850.85	31,876,320.43	29,261,342.13
Energy sold[2]	0	1,308,728.90	1,821,891.32

[1] The premise for accounting considers energy measurement taken at the production units.
[2] The electricity sold refers to electricity sold on the free market that was not consumed and has already been deducted from the total energy consumption, avoiding double counting of consumption.

integrated report 2023

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- 5 quality is in everything we do
  - employee development and well-being
  - BRF quality
  - animal welfare
  - natural resources
  - climate change
  - circular economy and waste management
- annexes

Consumption of non-renewable fuel sources in GJ GRI 302-4

	2021	2022	2023
BPF	29,326.59	115,886.21	14,692.81
Diesel oil	104,197.20	106,108.37	71,459.88
Natural gas	919,260.80	1,008,166.65	1,017,443.25
Gasoline	112,398.00	192,067.40	146,518.19
LPG	522,349.83	460,499.07	523,003.71
Shale	114,446.68	123,118.66	117.73
Illumination kerosene	0	689.7	0.42
Acetylene	0	0.46	0.76

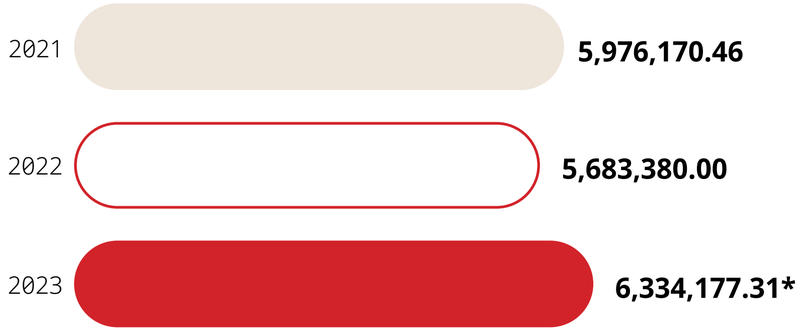
Fuel consumption from renewable sources in GJ GRI 302-1

	2021	2022	2023
Cane alcohol	132,263.09	106,565.32	127,257.99
Biodiesel	6,462.02	0	7,035.31
Vegetable or animal oil	160,046.46	73,334.28	68,158.71
Biomass (reforestation wood)	21,466,168.70	21,411,028.51	19,250,108.71
Total	**21,764,940.27**	**21,590,928.10**	

Energy consumed (purchased) in GJ

	2021	2022	2023
Electricity	8,471,931.45	7,857,943.80	8,035,463.68
Steam	-	420,906.18	467,602.90
Total	**8,471,931.45**	**8,278,849.99**	**8,503,066.57**

Energy consumed offsite (GJ) GRI 302-2



** As of 2023, we will include new categories, such as international transport, in the calculation.*

Other emissions

Emissions of substances that deplete the ozone layer (ODS)[1] in tCFC-11 equivalent GRI 305-6

	2022	2023
Total ODS Produced	1,365	810.21

Atmospheric Emissions GRI 305-7

	2021	2022[1]	2023
Nox	1,962.7	1,264.82	879.34
Sox	284.05	160.53	135.44
Hazardous air pollutants (HAP)	0	0	0
Particulate Matter (PM)	2,776.13	1,730.11	1,351.46
Carbon monoxide	5,444.30	6,153.26	2,870.61

[1] *Revised values.* GRI 2-4

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- 5 quality is in everything we do
  - employee development and well-being
  - BRF quality
  - animal welfare
  - natural resources
  - climate change
  - circular economy and waste management
- annexes

energy

GRI 302-1, 302-2, 302-3

In addition to striving for efficient use of electricity, we aim to increase the share of electricity from clean sources to 50% by 2030 in BRF, thus leveraging our Net Zero commitment.

To achieve this, we have entered into agreements for the implementation of clean energy projects, including the establishment, on August 16, 2021, of a joint venture with AES Brasil for the construction of a self-generated wind complex at the Cajuína Wind Complex, Rio Grande do Norte. It will have an installed capacity of 160MW, generating 80MW, which we will acquire through a 15-year power purchase agreement. The estimated investment for the project is approximately R$985.0 million, which corresponds to R$6 million/MW installed, with an approximate direct investment of R$92.1 million by BRF, to be disbursed during the project's development. Power supply began in 2024.

There is also a joint initiative with Intrepid Participações S.A. to implement a solar energy self-generation park in the Brazilian State of Ceará.

In 2023, 8% of our electricity consumption was supplied by clean energy, with proven traceability, of which 4% was self-generated. In December, these numbers reached 16% and 14%, respectively.

in the production chain

With our producers in mind, we entered into an agreement with Banco do Brasil to provide R$ 200 million in facilitated financing, with lower interest rates, to finance investments in the installation of solar panels on the integrated farms, while also providing commercial, technical, and legal support. Additionally, we continue to pay producers based on their energy consumption before the implementation of the panels, regardless of any reduction in the partner's bill. The producer with a photovoltaic system installed on their property may improve their income based on their score on the Structural Checklist, according to the criteria outlined in the program, which contributes to the value received by the integrated producer. In 2023, 57% of the volume of poultry produced came from integrated producers with photovoltaic energy on their properties. Find out more in Supplier and Supply Chain Management.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- 5 quality is in everything we do
  - employee development and well-being
  - BRF quality
  - animal welfare
  - natural resources
  - climate change
  - circular economy and waste management
- annexes

circular economy

GRI 306-2

Optimizing resource use to the fullest extent possible is the principle of the circular economy. In the case of BRF, the poultry and pork slaughter process generates materials unsuitable for human consumption, which we refer to as by-products.

Our business unit BRF Ingredients (BRFi) puts circularity into practice by generating ingredients for the Animal Nutrition, Food Ingredients, Human Health, and Plant Nutrition markets. Through innovation, efficiency, and sustainability, we produce high-value-added items from by-products, which become raw materials for our agricultural chain.

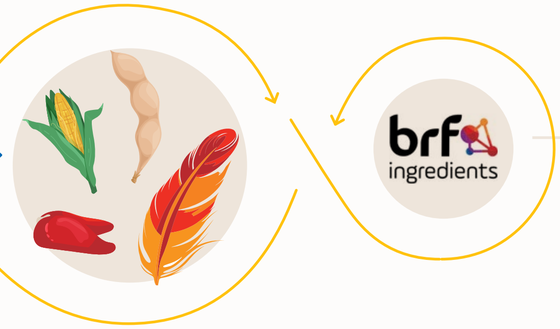
- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- 5 quality is in everything we do
  - employee development and well-being
  - BRF quality
  - animal welfare
  - natural resources
  - climate change
  - circular economy and waste management
- annexes

brf ingredients for each raw material, several products

find out + at https://www.brfingredients.com/pt-br/

products

by-products



1.3M tons per year of raw material

Raw material:

Our raw material is intact, safe and fresh. It represents 30% of the by-products from poultry and pork slaughter, such as bones, viscera, feathers, fat, and blood, collected from the BRF production process.

31 production units

Technology and innovation:

We transform BRF's wealth of raw materials into high-value-added ingredients.

+ 770 employees direct

Market segments:

- Animal Nutrition
- Human Health
- Plant Nutrition
- Food Ingredients

present in **8** countries

+ 3.5 thousand cargo movements/ month

Supply

Clients:

Health and nutrition industries and internal consumption within BRF itself.

+ 100 clients

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- 5 quality is in everything we do
  - employee development and well-being
  - BRF quality
  - animal welfare
  - natural resources
  - climate change
  - circular economy and waste management
- annexes

solid waste and packaging

GRI 306-1, GRI 306-2

Our waste management is conducted through reduction, recycling, and reuse of materials throughout the value chain – from suppliers to the post-consumer phase. Therefore, our waste management includes a series of standardized procedures and tools for control and management, in line with our Operational Excellence System (SEO) and the +Excellence program, as well as regulatory documents covering all our activities.

At the units, the Solid Waste Management Plan and the Healthcare Services Management Plan guide the packaging, segregation, collection, sorting, storage, transportation, and disposal of generated waste to ensure compliance with legislation and the good practices established in internal programs and norms.

One of the initiatives related to waste management is the transformation of organic waste into biofertilizers, through the composting process.

In 2023, we created indicators and implemented tools such as software to ensure traceability and environmental regulatory compliance of waste, as well as dashboards for data management on waste and on third parties storing, transporting, and disposing of waste. This allows for a more qualified analysis of the information.

With detailed management of this data, we were able to identify opportunities and define strategic actions, resulting in 98% of the waste being reused (i.e., diverted from final disposal initiatives such as landfill or incineration) in 2023, compared to 78% in 2022, despite a 11% increase in the amount generated.

The waste we generated was directed to composting, recycling, and other recovery operations at licensed companies, reintroducing them into the production chain, thus adding new value to materials already extracted from nature. Currently, **over 98% of the waste is recycled, recovered, or reused throughout the value chain – from suppliers to the post-consumer phase.**

All waste outputs from our facilities are accompanied by a Waste Transport Manifest and Invoice, along with their respective Final Destination Certificate (CDF).

in the production chain

We conduct annual audits on waste suppliers for the approval of partnerships and their maintenance.

Hazardous waste is generated in smaller quantities and with strict controls, causing no significant environmental impact. In any case, in emergencies, we have an Emergency Response Plan that includes a contract with a specialized company for spill and leak response.

table of contents
about this report
message from the leadership
highlights
awards and recognitions
BRF: a food giant
we act with integrity and simplicity
simple, agile and efficient management
safety as a commitment
5 quality is in everything we do
- employee development and well-being
- BRF quality
- animal welfare
- natural resources
- climate change
- circular economy and waste management

annexes

Waste generated by category in tons GRI 306-3

	2022	2023
Hazardous	1,310.74	1,270
Non-hazardous	474,551.77	527,717
Total	**475,862.51**	**528,987**

Waste according to destination (2023) GRI 306-4, GRI 306-5

	Deviated from disposal (t)	Intended for final disposal (t)
Hazardous	303.16	967.08
Non-hazardous	437,368.84	9,347.75
Total	**437,672.00**	**10,314.83**

Total waste for disposal, by composition, in metric tons (t)[1] GRI 306-5

	2021	2022	2023
Composition	**Quantity diverted from final disposal (t), outside the organization**	**Quantity diverted from final disposal (t), outside the organization**	**Quantity diverted from final disposal (t), outside the organization**
Hazardous	**1,079.97**	**1,071.62**	**967.08**
Incineration	884.29	-	471.07
Industrial landfill and autoclaving	195.68	1,071.62	495.04
Others	-	-	0.97
Non-hazardous	**115,979.72**	**102,796.52**	**90,347.74**
Incineration	-	-	11,777.46
Incorporation into the soil	-	-	-
Industrial landfill and autoclaving	115,979.72	102,796.52	74,674.15
Others	-	-	3,896.13
Total	117,059.69	103,868.14	91,314.82

[1] There is no disposal of waste on site.
Note: In all tables, data does not include administrative units.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- 5 quality is in everything we do
  - employee development and well-being
  - BRF quality
  - animal welfare
  - natural resources
  - climate change
  - circular economy and waste management
- annexes

Total waste diverted from disposal, by recovery operation, in tons GRI 306-4

Type of waste	2021	2022	2023
	Outside the organization		
Hazardous	**504.56**	**239.12**	**303.16**
Recycling	284.20	239.12	230.16
Re-refining	220.36	-	-
Reuse	-	-	-
Recovery	-	-	73
On-site storage	-	-	-
Non-hazardous	**280,087.01**	**371,755.17**	**437,369.54**
Recycling	67,347.29	77,291.80	50,609.63
Composting	209,733.88	281,318.67	-
Reuse	242.96	13,144.70	21,815.85
Recovery	2,762.88	0	364,944.06
Total	**280,591.57**	**371,994.29**	**437,962.70**

packaging

GRI 301-3, SASB FB-PF-410a.2.

Throughout our value chain, post-consumer packaging waste is generated. Therefore, we prioritize recyclability in the development of packaging and participate in recycling incentive programs such as "Reciclar pelo Brasil" and the "Eureciclo" seal for Qualy packaging.

We are committed, as part of our Sustainability Platform, to achieving 100% recyclable, reusable, and biodegradable packaging by 2025. In 2023, we progressed from 83% to 87% in Brazil and reached 93% internationally. Overall, the index was 88%. With our R&D department, we optimize structures and study alternatives without risk to consumer health and safety to minimize unnecessary generation of post-consumer waste. We also work on reducing material weight and adopting alternative materials that preserve product stability.

According to Anvisa guidelines, the use of recycled materials in primary packaging, which come into direct contact with foods produced by BRF, is currently not permitted.

For some recyclable packaging, depending on the product's appearance needs, we adopt monomaterial structures that facilitate the recycling process. This is the case with cardboard boxes and rigid packaging used for margarine production, which utilize recyclable materials.

In the production processes, damaged packaging is sent for recycling, reducing environmental impact. Additionally, part of the boxes we use are produced from recycled cardboard.

We participate, through the Brazilian Association of the Food Industry (Abia), in the Packaging Sector Agreement in compliance with the National Solid Waste Policy (PNRS), which envisages a reduction of recyclable waste sent to landfills, expansion of selective collection, recycling of materials, among other actions.

We are a member of "Reciclar pelo Brasil" Platform, along with other companies committed to establishing reverse logistics plans in the country, with a focus on increasing the amount of recycled waste, expanding the revenue of cooperatives, and improving the income of involved waste pickers. Since its inception until 2023, our participation in the platform has promoted improvement and management actions in 457 associations and cooperatives in 252 cities across 26 states

integrated report 2023

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- 5 quality is in everything we do
  - employee development and well-being
  - BRF quality
  - animal welfare
  - natural resources
  - climate change
  - circular economy and waste management
- annexes

in Brazil, surpassing 600,000 tons of recycled materials, directly impacting over 4,600 cooperative members, and achieving an average production of 47,230 kg/month of materials for recycling.

In the 2023 Report of the platform, which consolidates activities conducted until 2022, an accumulation of 35 thousand tons of materials was reached that were diverted from landfills and dumps and sent for recycling. These results refer to the platform as a whole, encompassing all of its partners.

Also in 2023, we continued our commitment to offset 100% of the Qualy margarine and butter containers, in partnership with EuReciclo, totaling 16,253 tons of polypropylene (PP) recovered since 2021.

case

reverse logistics

12 thousand tons of plastic removed from nature

In 2023, we reached a historic amount of recycled Qualy packaging: 12 thousand tons (in May/23), equivalent, equivalent to the weight of more than 10 Christ the Redeemer statues in plastic volume. To achieve this milestone, our policy is to recycle 100% of the packaging produced. This means that for every tub of Qualy sold, an equivalent volume of another tub is recycled, ensuring that the consumer's purchase has a positive impact on the environment.

The initiative is in partnership with Eureciclo, a waste management company, which also contributes to job creation and income for waste pickers and cooperatives. The project has already impacted around 65 recyclable material sorting centers, which include waste picker organizations, in 15 Brazilian States, benefiting over two thousand families.

Preferred in its category[1] and the only margarine brand considered iconic[2] by consumers, Qualy is also the only one in its segment to have 100% of its tubs offset. In 2023, we surpassed our goal of offsetting 7.5 thousand tons per year, and to celebrate the milestone of 12 thousand tons of recycled plastic, we launched a special packaging with Eureciclo and a television commercial. We ended the year with over 16 thousand tons recycled.

[1] Brand Footprint survey by Kantar
[2] Brand Z survey by Kantar

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- 5 quality is in everything we do
  - employee development and well-being
  - BRF quality
  - animal welfare
  - natural resources
  - climate change
  - circular economy and waste management
- annexes

Materials used in production and packaging[1,2,3,4] (tons)

GRI 301-1, SASB FB-PF-410a.1

Name of the material	2021	2022	2023
Aluminum	289.36	1,085.47	1,089.41
PS (polystyrene)	2,973.51	1,250.17	1,376.37
HDPE (High Density Polyethylene)	1,452.47	1,101.25	1,182.09
LDPE (Low-Density Polyethylene)	21,232.73	32,705.03	23,526.79
PET (polyethylene terephthalate)	608.85	517.90	537.42
PP (polypropylene)	15,937.78	16,395.77	15,453.15
PVC (polyvinyl chloride)	1,736.80	-	0
Others[5]	33,831.20	31,272.05	19,188.18
Reusables	1,598.78	-	1,606.85
Cellulose	155,289.86	135,825.67	142,065.52
Collagen	2,029.27	2,375.62	444.62
Pallet	63,771.68	13,163.59	19,040.02
Cellulose casing	3,124.29	3,753.45	2,965.63
PE (Polyethylene)	30.89	-	1,542.59

[1] Materials used in final product.
[2] Packaging volumes can also vary according to the volumes of items produced by BRF.
[3] The database for the composition and consolidation of this indicator was extracted from SAP and covers the period from 2021 to 2023.
[4] Refers only to operations in Brazil.
[5] Starting in 2023, consumptions grouped under the category "Others" were broken down by material type.

animal waste

SASB FB-MP-160A.1

In 2023, the total amount of waste and manure generated by our operations (considering swine waste and poultry litter) was 10 tons, and 100% of this amount is managed by a nutrient management plan, in compliance with the conditions of environmental licensing processes. Regarding the same indicator in 2022, the scenario remained stable.

Our practice is to treat swine waste in anaerobic lagoons, followed by fertigation in crop areas, according to a fertilization plan guided by competent technicians. For poultry litter, temporary storage is carried out for fermentation, aiming at pathogen elimination and mineralization. The material is subsequently used as organic biofertilizer in crop fields.

in the production chain

We recommend and encourage producers to use waste as organic fertilizer, according to an agronomic project taking into account the characteristics of the waste, soil, and crop in production. This process, as well as nutrient management planning and compliance with environmental licensing, is the same one we adopt in our operations.

integrated report 2023

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do

6 annexes

- how we prepare our report
- GRI content summary
- summary of Integrated Reporting requirements
- SASB tables
- TCFD recommendations
- GRI contents and other indicators complementary information
- independent limited assurance declaration
- credits

annexes

6

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do

6 annexes

- how we prepare our report
- GRI content summary
- summary of Integrated Reporting requirements
- SASB tables
- TCFD recommendations
- GRI contents and other indicators complementary information
- independent limited assurance declaration
- credits

how we prepare

GRI 2-2, 2-3, 2-5, 2-14

This report covers the period from January 1st to December 31st, 2023, encompassing all our operations in Brazil and international markets (factories, farms, distribution centers, innovation, commercial and corporate offices), the same entities described in the Financial Statements. The sustainability indicators encompass various topics throughout our supply chain, such as food quality and safety, animal welfare, development of our human capital, actions against climate change, and responsibility in the value chain. When applicable, sections presenting distinct data for companies are signaled in the text, and the different approaches are described in the footnotes of the indicators.

As in previous cycles, we adopted as references for this report the Global Reporting Initiative (GRI) Standards, in their most recent version (2021); the Integrated Reporting Framework of the IFRS Foundation; and the indicators of the Sustainability Accounting Standards Board (SASB). We also reference our commitments and actions linked to the Sustainable Development Goals (SDGs) and the United Nations Global Compact, of which we have been signatories since 2007.

The economic and financial data are linked to our financial statements, available here, and follow Brazilian standards and International Financial Reporting Standards (IFRS), in accordance with the standards of the Brazilian Securities and Exchange Commission (CVM) and the United States Securities and Exchange Commission (SEC). Reviews of specific indicator information and scope variations are detailed in footnotes. The data has been assured by independent external audit, KPMG, and approved by the Executive Board and the Board of Directors.

Other market references we consid
include requirements such as the C
Sustainability Index (ISE) of the Bra
exchange (B3), and the Dow Jones
Index (DJSI), of the New York Stock
well as the criteria of the Brazilian A
of Publicly Traded Companies (Abra

The integrated report, including the materiality chapter, is submitted for approval to the BRF's Board of Directors. The approval is included in the agenda of the regular meeting and recorded in the minutes of the meeting. Our leadership takes responsibility for this report and approves it, as well as strives for the correct application of integrated thinking in the conception and structuring of the document. GRI 2-14

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do

6 annexes
- how we prepare our report
- GRI content summary
- summary of Integrated Reporting requirements
- SASB tables
- TCFD recommendations
- GRI contents and other indicators complementary information
- independent limited assurance declaration
- credits

GRI

Declaration of use	BRF reported in compliance with the GRI Standards for the period between January 1 and December 31, 2023
GRI 1 used	Foundation 2021
Applicable GRI Sector Standards	Not applicable

GRI Standard	Content	Location	Omi... Requirement(s) omitted	Rea... ...on	SDG	Global Compact	External assurance (Y/N)
GRI 2: General Disclosures 2021							
The organization and its reporting practices	2-1 Details of the organization	171					
	2-2 Entities included in the organization's sustainability reporting	143					
	2-3 Reported period, frequency and point of contact	143					
	2-4 Restatements of information	34, 89, 103 and 133					
	2-5 External assurance	170					
Activities and workers	2-6 Activities, value chain and other commercial relationships	13, 15 and 18			3		
	2-7 Employees	103 and 164					
	2-8 Workers who are not employees	103			8 and 10		
Governance	2-9 Governance structure and composition	26, 28 and 168					
	2-10 Nomination and selection of the highest governance body	28					
	2-11 Chair of the highest governance body	27					

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do

6 annexes

- how we prepare our report
- GRI content summary
- summary of Integrated Reporting requirements
- SASB tables
- TCFD recommendations
- GRI contents and other indicators complementary information
- independent limited assurance declaration
- credits

GRI Standard	Content	Location	Omission			SDG	Global Compact	External assurance (Y/N)
			Requirement(s) omitted	Reason	Explanation			
Governance	2-12 Role of the highest governance body in overseeing the management of impacts	57						
	2-13 Delegation of responsibility for managing impacts	57				5 and 16		
	2-14 Role of the highest governance body in sustainability reporting	143				16		
	2-15 Conflicts of interest	28 and 36				5 and 16		
	2-16 Communication of critical concerns	Requirement omitted	Entirety	Confidential Information	We did not present the number of critical issues reported to the governance body. The critical matters defined by the executive boards are taken to the Board of Directors, which has specific criteria for defining the criticality of each topic.	16		
	2-17 Collective knowledge of highest governance body	27 and 57						
	2-18 Evaluation of the performance of highest governance body	28						
	2-19 Remuneration policies	29						
	2-20 Process to determine remuneration	29				16		
	2-21 Annual total compensation ratio	Requirement omitted	Entirety	Confidential Information	BRF does not report these data since they are strategic.			

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do

6 annexes

- how we prepare our report
- GRI content summary
- summary of Integrated Reporting requirements
- SASB tables
- TCFD recommendations
- GRI contents and other indicators complementary information
- independent limited assurance declaration
- credits

GRI Standard	Content	Location	Omission			SDG	Global Compact	External assurance (Y/N)
			Requirement(s) omitted	Reason	Explanation			
Strategy, policies and practices	2-22 Statement on sustainability strategy	5 and 57						
	2-23 Policies on commitments	57, 65 and 68 https://ri.brf-global.com/governanca-corporativa/estatuto-e-politicas						
	2-24 Embedding policies on commitments	57 and 65 https://ri.brf-global.com/governanca-corporativa/estatuto-e-politicas						
	2-25 Processes to remediate negative impacts	33, 40, 44 and 57 https://ri.brf-global.com/governanca-corporativa/estatuto-e-politicas						
	2-26 Mechanisms for seeking advice and raising concerns	33 and 68						
	2-27 Compliance with laws and regulations	32						
	2-28 Membership in associations	59				16		
Stakeholder engagement	2-29 Approach to stakeholder engagement	58 and 61						
	2-30 Collective bargaining agreements	93% of all employees BRF are covered by negotiation agreements collective and represented by workers unions, with the exception of Chile and Middle East, where there is no unions and work contracts are respected in its entirety, following the local legislations.				8		

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do

6 annexes

- how we prepare our report
- GRI content summary
- summary of Integrated Reporting requirements
- SASB tables
- TCFD recommendations
- GRI contents and other indicators complementary information
- independent limited assurance declaration
- credits

GRI Standard	Content	Location	Omission			SDG	Global Compact	External assurance (Y/N)
			Requirement(s) omitted	Reason	Explanation			
GRI 3: Material Topics 2021								
	3-1 Process to determine material topics	61				17		
	3-2 List of material topics	62						
Attraction, development and retention of employees								
GRI 3: Material Topics 2021	3-3 Governance of material topics	101						
	401-1 New hirings and employee turnover	104 and 167				5, 8 and 10	6	
GRI 401: Employment 2016	401-2 Benefits offered to full-time employees that are not provided to temporary or part-time employees	BRF offers its employees and dependents a comprehensive benefits package (BEM+ BENEFITS) that, when put on paper, increases satisfaction in working here. Among them, we highlight: Medical assistance; Life insurance; Private pension plan; Dental plan; Childcare assistance; School assistance; Meal voucher; Basic food basket; BRF product basket; Discount on BRF products purchase; Telemedicine Executive check-up; Pregnancy program; Gym membership; Christmas gift for employees' children; Christmas product kit; Pharmacy agreement; Credit cooperative.				3, 5 and 8		

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do

6 annexes

- how we prepare our report
- GRI content summary
- summary of Integrated Reporting requirements
- SASB tables
- TCFD recommendations
- GRI contents and other indicators complementary information
- independent limited assurance declaration
- credits

GRI Standard	Content	Location	Omission			SDG	Global Compact	External assurance (Y/N)
			Requirement(s) omitted	Reason	Explanation			
GRI 404: Training and Education 2016	404-1 Average hours of training per year, per employee	105 and 168				4 and 8	6	
	404-2 Programs for upgrading employee skills and transition assistance programs	105				8		
	404-3 Percentage of employees receiving regular performance and career development reviews	107				5, 8 and 10	6	
Animal welfare								
GRI 3: Material Topics 2021	3-3 Governance of material topics	113 to 120						
Food Sector Supplement – Animal welfare	FP10 Policies and practices, by species and breed type, relate to physical alterations and the use of anesthetics	65, 113, 118 and 119						
	FP11 Percentage and total of animals raised and/or processed, by species and breed, by type of housing	117						
	FP12 Policies and practices on antibiotic, anti-inflammatory, hormone and/or growth promotion treatments, by species and breed type	120						
	FP13 Total number of incidents of non-compliance with laws and regulations, and adherence to voluntary standards related to transportation, handling, and slaughter practices for live terrestrial and aquatic animals	In 2023, 75 violations of laws related to animal transport, handling and slaughter practices were recorded. The fines applied totaled R$ 524,254.11. In 2022, there were 63 fines, totaling R$ 388,291.27.						
Human rights and labor relations								
GRI 3: Material Topics 2021	3-3 Governance of material topics	30						

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do

6 annexes

- how we prepare our report
- GRI content summary
- summary of Integrated Reporting requirements
- SASB tables
- TCFD recommendations
- GRI contents and other indicators complementary information
- independent limited assurance declaration
- credits

GRI Standard	Content	Location	Omission			SDG	Global Compact	External assurance (Y/N)
			Requirement(s) omitted	Reason	Explanation			
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	83						
	203-2 Significant indirect economic impacts	83						
GRI 401: Employment 2016	401-3 Parental leave	168				5 and 8	6	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	109 and 168				5, 8 and 10	6	
	405-2 Ratio of basic salary and remuneration of women to men	169				5, 8 and 10	6	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	34 and 35				5 and 8	6	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	78 and 80						
	413-2 Operations with significant actual and potential negative impacts on local communities	The social impact analysis per operation will be carried out from 2024 onwards.						
Ethics, integrity and compliance								
GRI 3: Material Topics 2021	3-3 Governance of material topics	30						
GRI 201: Economic Performance 2016	201-4 Financial assistance received from government	37						
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	33				16	10	
	205-2 Communication and training about anti-corruption policies and procedures	31 and 36				16	10	
	205-3 Confirmed incidents of corruption and actions taken	32				16	10	

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- 6 annexes
  - how we prepare our report
  - GRI content summary
  - summary of Integrated Reporting requirements
  - SASB tables
  - TCFD recommendations
  - GRI contents and other indicators complementary information
  - independent limited assurance declaration
  - credits

GRI Standard	Content	Location	Omission			SDG	Global Compact	External assurance (Y/N)
			Requirement(s) omitted	Reason	Explanation			
GRI 206: Anti-competitive behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust and monopoly practices	32						
GRI 207: Tax 2019	207-1 Approach to tax	36				1, 10 and 17		
	207-2 Tax governance, control, and risk management	36				1, 10 and 17		
GRI 415: Public Policies 2016	415-1 Political contributions	We do not endorse or authorize donations to candidates, political parties, or any political associations. We comply with Brazilian legislation and the laws of the countries where we operate, in accordance with our Transparency Manual. We also have a Corporate Standard on "Guidelines for Electoral Conduct".				16	10	
GRI 418: Customer Privacy 2016	418-1 Proven complaints concerning the violation of privacy and loss of client data	We have a Privacy Policy and take actions to ensure compliance with its practices with the General Data Protection Law (LGPD). In 2023, there were no complaints or incidents of privacy violation or loss of customer data.				16		
Management, transparency and tracking of the supply chain								
GRI 3: Material Topics 2021	3-3 Governance of material topics	78						
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	68				8		

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do

6 annexes

- how we prepare our report
- GRI content summary
- summary of Integrated Reporting requirements
- SASB tables
- TCFD recommendations
- GRI contents and other indicators complementary information
- independent limited assurance declaration
- credits

GRI Standard	Content	Location	Omission			SDG	Global Compact	External assurance (Y/N)
			Requirement(s) omitted	Reason	Explanation			
GRI 301 - 2016 Materials	301-1 Materials used, broken down by weight or volume	141				8 and 12	7 and 8	
	301-3 Products and their packaging recovered	139				8 and 12		
GRI 308: Environmental Evaluation of Suppliers 2016	308-1 New suppliers selected following consideration of environmental criteria	68 and 77						
	308-2 Negative environmental impacts in the supply chain and actions taken	69						
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	There were no recorded instances of operations or suppliers where workers' rights to exercise freedom of association or collective bargaining were being violated or at significant risk of violation. In all locations where we operate, we have Human Resources and Compliance structures in place. Through our Transparency Manual, we respect the right to free association and value open dialogue between BRF and its employees.				8	3	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	33, 69 and 77				5, 8 and 16	5	
GRI 409: Forced or compulsory labor 2016	409-1 Operations and suppliers with significant risk of forced or conpulsory labor	33, 69 and 77				5 and 8	4	

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do

6 annexes

- how we prepare our report
- GRI content summary
- summary of Integrated Reporting requirements
- SASB tables
- TCFD recommendations
- GRI contents and other indicators complementary information
- independent limited assurance declaration
- credits

GRI Standard	Content	Location	Omission			SDG	Global Compact	External assurance (Y/N)
			Requirement(s) omitted	Reason	Explanation			
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	68 and 77				5, 8, 12 and 16	2 and 8	
	414-2 Negative social impacts in the supply chain and measures taken	69				5, 8 and 16	2 and 8	
Food sector supplement - Outsourcing and purchasing	FP1 Purchased volume from suppliers compliant with company's sourcing policy	68, 69 and 70						
	FP2 Percentage of purchased volume which is verified as being in accordance with credible, internationally recognized responsible production standards, broken down by standard	111, 116 and 170						
	FP5 Percentage of production volume manufactured in sites certified by an independent third-party according to internationally recognized food safety management system standards	13, 111, 116 and 170						
Climate change, water and energy								
GRI 3: Material Topics 2021	3-3 Governance of material topics	121						
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	40 and 165				13	7	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	131 to 134				7, 8, 12 and 13	7 and 8	
	302-2 Energy consumption outside the organization	133 and 134				7, 8, 12 and 13	8	
	302-3 Energy intensity	131 and 134				7, 8, 12 and 13	8	
	302-4 Reduction of energy consumption	125				7, 8, 12 and 13	8 and 9	

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do

6 annexes

- how we prepare our report
- GRI content summary
- summary of Integrated Reporting requirements
- SASB tables
- TCFD recommendations
- GRI contents and other indicators complementary information
- independent limited assurance declaration
- credits

GRI Standard	Content	Location	Omission			SDG	Global Compact	External assurance (Y/N)
			Requirement(s) omitted	Reason	Explanation			
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	122				6 and 12		
	303-2 Management of water discharge related impacts	125				6		
	303-3 Water abstraction	124				6	7 and 8	
	303-4 Water disposal	125				6	8	
	303-5 Water consumption	8.4% reduction				6		
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	127 to 130				3, 12, 13, 14 and 15	7 and 8	
	305-2 Energy indirect (Scope 2) GHG emissions	127 to 130				3, 12, 13, 14 and 15	7 and 8	
	305-3: Other indirect (Scope 3) (GHG) emissions	127 to 130				3, 12, 13, 14 and 15	7 and 8	
	305-4 Intensity of greenhouse gas (GHG) emissions	127 to 130				13, 14 and 15	8	
	305-5 Reduction of GHG emissions	130				13, 14 and 15	8 and 9	
	305-6 Emissions of ozone-depleting substances (ODS)	133				3 and 12	7 and 8	
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	133				3, 12, 14 and 15	7 and 8	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	137				3, 6, 11 and 12		
	306-2 Management of significant waste-related impacts	135 and 137				3, 6, 8, 11 and 12		
	306-3 Waste generated	138				3, 6, 11, 12 and 15		

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do

6 annexes
- how we prepare our report
- GRI content summary
- summary of Integrated Reporting requirements
- SASB tables
- TCFD recommendations
- GRI contents and other indicators complementary information
- independent limited assurance declaration
- credits

GRI Standard	Content	Location	Omission			SDG	Global Compact	External assurance (Y/N)
			Requirement(s) omitted	Reason	Explanation			
GRI 306: Waste 2020	306-4 Waste diverted from disposal	138 and 139				3, 11 and 12		
	306-5 Waste sent for final disposal	138				3, 6, 11, 12 and 15		
Product quality and safety								
GRI 3: Material Topics 2021	3-3 Governance of material topics	93						
GRI 416: Consumer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	93				3 and 12		
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	93				16		
GRI 417: Marketing and Labeling in 2016	417-1 Requirements for product and service information and labeling	96				3 and 12		
	417-2 Incidents of non-compliance concerning product and service information and labeling	96				16		
	417-3 Incidents of non-compliance concerning marketing communications	96				16		
Food sector supplement - Outsourcing and purchasing	FP1 Purchased volume from suppliers compliant with company's sourcing policy	68 to 70						
Food sector supplement - Consumer health and safety	FP2 Percentage of purchased volume that complies with internationally recognized standards and certifications, broken down by type of certification	116						
	FP5 Percentage of production volume manufactured in locations certified by third parties, in accordance with internationally recognized standards	13 and 94						

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do
- 6 annexes
  - how we prepare our report
  - GRI content summary
  - summary of Integrated Reporting requirements
  - SASB tables
  - TCFD recommendations
  - GRI contents and other indicators complementary information
  - independent limited assurance declaration
  - credits

GRI Standard	Content	Location	Omission			SDG	Global Compact	External assurance (Y/N)
			Requirement(s) omitted	Reason	Explanation			
Food sector supplement - Consumer health and safety	FP6 Percentage of total sales volume of consumer products, by product category, that have reduced saturated fat, trans fats, sodium and added sugars	94	Parcial. 2.1 to 2.4.	Not applicable	The content criteria do not apply to the majority of BRF's portfolio.			
	FP7 Percentage of total sales volume of consumer products, by product category, containing increased nutritional ingredients and food additives such as fiber, vitamins, minerals, phytochemicals and functionals	94	Parcial. 2.1 to 2.5.	Not applicable	The content criteria do not apply to the majority of BRF's portfolio.			
Health, well-being and safety								
GRI 3: Material Topics 2021	3-3 Governance of material topics	87						
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	87				3, 8 and 12		
	403-2 Hazard identification, risk assessment and incident investigation	87 and 90				3, 8 and 12		
	403-3 Occupational health services	92				8		
	403-4 Worker participation, consultation, and communication on occupational health and safety	91				8 and 16		
	403-5 Training of workers in occupational health and safety	91				8		
	403-6 Promotion of worker health	92				3, 8 and 12		
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	90				8		
	403-8 Workers covered by an occupational health and safety management system	88				8		
	403-9 Work-related injuries	89				3, 8, 12 and 16		
	403-10 Work-related ill health	92				3, 8 and 16		

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do

6 annexes

- how we prepare our report
- GRI content summary
- summary of Integrated Reporting requirements
- SASB tables
- TCFD recommendations
- GRI contents and other indicators complementary information
- independent limited assurance declaration
- credits

GRI Standard	Content	Location	Omission			SDG	Global Compact	External assurance (Y/N)
			Requirement(s) omitted	Reason	Explanation			
Food safety								
GRI 3: Material Topics 2021	3-3 Governance of material topics	94						
Sector Supplement on Foods – Consumer Health and Safety	FP6 Percentage of total sales volume of consumer products, by product category, that have reduced saturated fat, trans fats, sodium and added sugars	94						
	FP7 Percentage of total sales volume of consumer products, by product category, containing increased nutritional ingredients and food additives such as fiber, vitamins, minerals, phytochemicals and functionals	94						
Sectoral Supplement for Food - Animal Husbandry	FP10 Policies and practices, by species and race, related to physical changes and anesthetic use	65 and 113						
	FP11 Percentage and total of animals raised and/or processed, by species and breed, by type of housing	117						
Sectoral Supplement for Food - Handling, Transportation, and Slaughter	FP12 Policies and practices regarding the use of antibiotics, anti-inflammatory drugs, hormones and/or treatments with growth promoters, by species and type of creation	120						
	FP13 Total number of cases of significant non-compliance with laws and regulations and adherence to voluntary standards related to transport, handling and slaughter practices of terrestrial and aquatic animals	In 2023, there were 75 infractions related to laws concerning the handling, transportation, and slaughter of animals. The fines applied totaled R$ 524,254.11. In 2022, there were 63 fines, totaling R$ 388,291.27.						

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do

6 annexes

- how we prepare our report
- GRI content summary
- summary of Integrated Reporting requirements
- SASB tables
- TCFD recommendations
- GRI contents and other indicators complementary information
- independent limited assurance declaration
- credits

Integrated Report[illegible]

Axes	Item	Requirements	Answer/page
Use of guidance	Reporting method and relationship with other information	1.12 The Integrated Report must be an identifiable communication with a name	Throughout the report
	Application of Guidance	1.17 Any communication claiming to be an Integrated Report and making reference to the Framework must comply with all requirements identified in bold, unless: • the unavailability of reliable information or specific legal prohibitions causes an inability to disclose relevant information;	Throughout the report
		1.18 In case of unavailability of reliable information or specific legal prohibitions, an integrated report should: Indicate the nature of the information that has been omitted; Explain the reason why it was omitted; In the case of data unavailability, identify the steps being taken to obtain the information and the expected timeline for this.	Page 144 onwards
	Responsibility for the integrated report	1.20 An integrated report should include a statement from those charged with governance that includes: An acknowledgement of their responsibility in ensuring the integrity of the integrated report. Your opinion or conclusion on whether, or to what extent, the integrated report is presented in accordance with the Framework<RI>.	5 and 6
Basic Principles	Strategic focus and future guidance	3.3 The Integrated Reporting should provide insight into the organization's strategy and how it relates to the organization's ability to generate value in the short, medium, and long term, as well as its use and effects on the capitals.	12 to 24 and throughout the report
	Information connectivity	3.6 The Integrated Reporting should provide a holistic picture of the combination, interrelationship, and dependencies among the factors affecting the organization's ability to generate value over time.	12 to 24 and throughout the report
	Relationship with stakeholders	3.10 The Integrated Reporting should provide an insight into the nature and quality of the relationships that the organization maintains with its key stakeholders, including how and to what extent the organization understands, takes into account, and responds to their legitimate interests and needs.	58 to 84
	Materiality (relevance)	3.17 The Integrated Reporting should disclose information about issues that substantially affect the organization's ability to generate value in the short, medium, and long term.	Throughout the report
	Concision	3.36 The Integrated Report must be concise.	Throughout the report
	Reliability and completeness	3.39 The Integrated Reporting should encompass all relevant topics, both positive and negative, in a balanced and free from significant error manner.	Throughout the report

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do

6 annexes

- how we prepare our report
- GRI content summary
- summary of Integrated Reporting requirements
- SASB tables
- TCFD recommendations
- GRI contents and other indicators complementary information
- independent limited assurance declaration
- credits

Axes	Item	Requirements	Answer/page
Basic Principles	Uniformity and comparability	3.54 The information in the Integrated Report should be presented: • on uniform bases over time; • in a way that allows comparison with other organizations as it is important for the organization's ability to generate value over time.	Throughout the report
Content elements	Overview of the organization and its external environment	4.4 The Integrated Report should address the question: What does the organization do and what are the circumstances in which it operates?	12 to 24
	Governance	4.8 The Integrated Report should address the question: How does the organization's governance structure support its ability to generate value in the short, medium, and long term?	26-29 and 57
	Business model	4.10 The Integrated Report should address the question: "What is the organization's business model?"	15
	Risks and opportunities	4.23 The Integrated Report should address the question: "What are the specific risks and opportunities that affect the organization's ability to generate value in the short, medium, and long term, and how does the organization address them?"	38 to 44
	Strategy and resource allocation	4.27 The Integrated Report should address the question: "Where does the organization want to go and how does it intend to get there?"	5-6, 16 and throughout the report
	Performance	4.30 The Integrated Report should address the question: "To what extent has the organization already achieved its strategic objectives for the period and what are the impacts regarding the effects on the capitals?"	65-67 and throughout the report
	Perspective	4.34 The Integrated Report should address the question: "What are the challenges and uncertainties that the organization is likely to face in pursuing its strategy and what are the potential implications for its business model and future performance?"	Throughout the report
	Basis for presentation	4.40 The Integrated Report should address the question: "How does the organization determine the topics to be included in the integrated report and how are these topics quantified or evaluated?"	3 and 143

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do

6 annexes

- how we prepare our report
- GRI content summary
- summary of Integrated Reporting requirements
- SASB tables
- TCFD recommendations
- GRI contents and other indicators complementary information
- independent limited assurance declaration
- credits

SASB

Meat and Poultry

Topic	Metrics	Code	Answer/Page	Category	Unit of measure
Greenhouse Gas Emissions	Global gross Scope 1 emissions	FB-MP-110a.1	130	Quantitative	Metric tons (tCO2e)
	Discussion of the long and short-term strategy or plan for managing scope 1 emissions, emission reduction targets and an analysis of performance against those targets	FB-MP-110a.2	127	Discussion and Analysis	n/a
Energy Management	(1) Total de energia consumida, (2) percentual de eletricidade da rede e (3) percentual renovável	FB-MP-130a.1	131 and 132	Quantitative	Gigajoules (GJ), Percentual (%)
Water Management	(1) Total water withdrawal, (2) Total water consumption; percentage of each in regions with high or extremely high Baseline Water Stress	FB-MP-140a.1	124	Quantitative	Thousand cubic meters (m^3), Percentage (%)
	Description of water management risks and discussion of strategies and practices to mitigate these risks	FB-MP-140a.2	123	Discussion and Analysis	n/a
	Number of cases related to non-compliance with water-quality licenses, norms, or regulations	FB-MP-140a.3	Two	Quantitative	Number
Land Use and Ecological Impacts	Amount of animal bedding and manure generated, percentage managed according to a nutrient management plan	FB-MP-160a.1	141	Quantitative	Tonnes (t), Percent (%)
	Percentage of pastureland and managed pastures according to conservation plan criteria	FB-MP-160a.2	114 and 116	Quantitative	Percentage (%) per hectare
	Production of animal protein from confined animal feeding operations	FB-MP-160a.3	Strategic information	Quantitative	In metric tons (t)
Food safety	Global Food Safety Initiative (GFSI) Audit: (1) Non-conformity rates and (2) Associated corrective action rates for a) Major and b) minor non-compliances;	FB-MP-250a.1	93	Quantitative	Rate
	Percentage of supplier facilities certified to a Global Food Safety Initiative (GFSI) food safety certification program	FB-MP-250a.2	93	Quantitative	Percentage (%)
	(1) Número de recalls emitidos e (2) peso total dos produtos recolhidos	FB-MP-250a.3	93	Quantitative	Number of metric tons
	Discussion on markets that prohibit the importation of products from the entity	FB-MP-250a.4	93	Discussion and Analysis	n/a

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do

6 annexes
- how we prepare our report
- GRI content summary
- summary of Integrated Reporting requirements
- SASB tables
- TCFD recommendations
- GRI contents and other indicators complementary information
- independent limited assurance declaration
- credits

Topic	Metrics	Code	Answer/Page	Category	Unit of measure
Health & Nutrition	Percentage of animal production that received (1) medically important antibiotics and (2) medically important antibiotics, by type of animal	FB-MP-260a.1	In the swine industry, we are working towards reducing the use of this class of medications. In 2023, the percentage of usage was 30.06% of slaughtered swine. For pork production, the annual consumption throughout the entire production chain was 256.7mg/kg of slaughtered swine.	Quantitative	Percentage (%) by weight
Health and Safety of the Workforce	(1) Total Recordable Incident Rate (TRIR) and (2) Fatality Rate for (a) direct employees and (b) contracted employees	FB-MP-320a.1	89	Quantitative	Rate
	Description of efforts to assess, monitor, and mitigate acute and chronic respiratory health conditions	FB-MP-320a.2	92	Discussion and Analysis	n/a
Animal welfare care	Percentage of pork produced without the use of gestation crates	FB-MP-410a.1	116, 119 and 141	Quantitative	Percentage (%) by weight
	Percentage of shell egg sales from cage-free systems	FB-MP-410a.2	116 and 139	Quantitative	Percentage (%)
	Percentage of production certified according to a third-party animal welfare standard	FB-MP-410a.3	116	Quantitative	Percentage (%) by weight
Environmental and Social Impacts of the Supply Chain	Percentage of animals from suppliers implementing conservation plan criteria	FB-MP-430a.1	Although we have environmental controls related to the properties of integrated producers, which include control over the consumption or exploitation of natural resources, such as environmental licensing and water usage permits, there is currently no specific conservation plan for natural resources or equivalent. Therefore, what we aim for is compliance with legal requirements related to these operations.	Quantitative	Percentage (%) by weight
Environmental and Social Impacts of the Supply Chain	Percentage of contracted production facilities and suppliers verified to meet animal welfare standards	FB-MP-430a.2	113 and 116	Quantitative	Percentage (%)

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do

6 annexes
- how we prepare our report
- GRI content summary
- summary of Integrated Reporting requirements
- SASB tables
- TCFD recommendations
- GRI contents and other indicators complementary information
- independent limited assurance declaration
- credits

Topic	Metrics	Code	Answer/Page	Category	Unit of measure
Animal supply and feeding	Percentage of animal feed sourced from regions with high or extremely high baseline water stress	FB-MP-440a.1	Information not available	Quantitative	Porcentagem (%) em peso
	Percentage of contracts with producers located in regions with high or extremely high baseline water stress	FB-MP-440a.2	BRF does not maintain contracts with producers located in these regions.	Quantitative	Percentage (%) by contract value
	Discussion of the management strategy for opportunities and risks in feed and livestock supply presented by climate change.	FB-MP-440a.3	It is not used in our operations	Discussion and Analysis	n/a
Activity metrics	Number of processing and manufacturing facilities	FB-MP-000.A	13	Quantitative	Number
	Production of animal protein, by category; percentage from third-party sources	FB-MP-000.B	Strategic information	Quantitative	Various, percentage (%)

Processed foods

Topic	Metrics	Code	Answer/Page	Category	Unit of measure
Energy Management	(1) Total energy consumed, (2) percentage of electricity from the grid and (3) percentage renewable	FB-PF-130a.1	131	Quantitative	Gigajoules (GJ), Percentual (%)
Water Management	(1) Total water withdrawal, (2) Total water consumption; percentage of each in regions with high or extremely high Baseline Water Stress	FB-PF-140a.1	124	Quantitative	Thousand cubic meters (m^3), Percentage (%)
	Description of water management risks and discussion of strategies and practices to mitigate these risks	FB-PF-140a.2	123	Discussion and Analysis	n/a
	Number of cases related to non-compliance with water-quality licenses, norms, or regulations	FB-PF-140a.3	Two	Quantitative	Number
Food Safety	Global Food Safety Initiative (GFSI) Audit: (1) Non-conformity rates and (2) Associated corrective action rates for a) Major and b) minor non-compliances;	FB-PF-250a.1	93	Quantitative	Rate
	Percentage of supplier facilities certified to a Global Food Safety Initiative (GFSI) food safety certification program	FB-PF-250a.2	93	Quantitative	Percentage (%)
	(1) Number of recalls issued and (2) total weight of recalled products	FB-PF-250a.3	93	Quantitative	Number of metric tons
	Discussion on markets that prohibit the importation of products from the entity	FB-PF-250a.4	Not applicable	Discussion and Analysis	n/a

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do

6 annexes

- how we prepare our report
- GRI content summary
- summary of Integrated Reporting requirements
- SASB tables
- TCFD recommendations
- GRI contents and other indicators complementary information
- independent limited assurance declaration
- credits

Topic	Metrics	Code	Answer/Page	Category	Unit of measure
Health and Nutrition	Percentage of animal production that received (1) medically important antibiotics and (2) medically important antibiotics, by type of animal	FB-PF-260a.1	120	Quantitative	Porcentagem (%) em peso
	Discussion of the process of identifying and managing products and ingredients related to nutritional and health concerns among consumers.	FB-PF-260a.2	94	Discussion and Analysis	n/a
Product Labeling and Marketing	Percentage of advertising impressions (1) targeted at children and (2) targeted at children promoting products that meet dietary guidelines	FB-PF-270a.1	No data available	Quantitative	Percentage (%)
	Revenue from products labeled as (1) containing genetically modified organisms (GMOs) and (2) non-GMO	FB-PF-270a.2	95	Quantitative	Currency
	Number of cases of non-compliance with industry or regulatory labeling or marketing codes	FB-PF-270a.3	96	Quantitative	Number
	Total amount of monetary losses resulting from legal proceedings associated with labeling or marketing practices	FB-PF-270a.4	R$ 1.595,40	Quantitative	Currency
Packaging lifecycle management	(1) Total weight of packaging, (2) percentage made from recycled or renewable materials, and (3) percentage of recyclable, reusable, or compostable materials	FB-PF-410a.1	141	Quantitative	Tonnes (t), Percentage (%) by weight
	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	FB-PF-410a.2	139	Discussion and Analysis	n/a
Environmental and Social Impacts of the Ingredient Supply Chain	Percentage of food ingredients certified according to third-party environmental or social standards, and percentages by standard	FB-PF-430a.1	Not applicable	Quantitative	Percentage (%) by cost
	Supplier socio-environmental responsibility audit: (1) non-conformity rate and (2) associated corrective action rate for (a) major and (b) minor non-compliances	FB-PF-430a.2	68 Major: 0.06% Minor: 0%	Quantitative	Rate
Ingredient supply	Percentage of food ingredients sourced from regions with high or extremely high baseline water stress	FB-PF-440a.1	Information not available	Quantitative	Porcentagem (%) em peso
	List of priority food ingredients and discussion of procurement risks related to environmental and social considerations	FB-PF-440a.2	Not applicable	Discussion and Analysis	n/a
Activity metrics	Weight of products sold	FB-PF-000.A	13	Quantitative	Metric Tons
	Number of production units	FB-PF-000.B	13	Quantitative	Various, percentage (%)

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do

6 annexes

- how we prepare our report
- GRI content summary
- summary of Integrated Reporting requirements
- SASB tables
- TCFD recommendations
- GRI contents and other indicators complementary information
- independent limited assurance declaration
- credits

TCFD

Topic	Recommended disclosure	page
Governance	a. Description of board oversight of climate-related risks and opportunities	57
	b. Description of management's role in climate risk and opportunity assessment and management	57
Strategy	a. Description of climate-related risks and opportunities identified by the organization in the short, medium and long term	40 and 165
	b. Description of the impacts of climate-related risks and opportunities on the organization's business, strategy, and financial planning	40 and 165
	c. Description of the resilience of the organization's strategy, considering different climate-related scenarios, including a scenario of 2°C or less	127
Risks and opportunities	a. Description of the organization's processes used for identifying and assessing climate-related risks	40 and 165
	c. Describe how the processes used to identify, assess, and manage climate-related risks are integrated into the organization's overall risk management	40 and 165
Goals and Metrics	b. Report Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas emissions, and the risks related thereto	130

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do

6 annexes

- how we prepare our report
- GRI content summary
- summary of Integrated Reporting requirements
- SASB tables
- TCFD recommendations
- GRI contents and other indicators complementary information
- independent limited assurance declaration
- credits

GRI contents and other

2-7 Employees

By type of employment contract and gender[1, 2, 3]

	2021			2022			2023		
	Men	**Women**	**Total**	**Men**	**Women**	**Total**	**Men**	**Women**	**Total**
Permanent	52,959	39,392	92,351	50,225	38,185	88,410	55,067	41,055	96,122
Temporary	265	333	598	328	445	773	247	299	546
Overseas	4,571	2,611	7,182	4,439	2,605	7,044	4,262	2,414	6,676
Total	**57,795**	**42,336**	**100,131**	**54,992**	**41,235**	**96,227**	**55,314**	**41,354**	**96,668**

[1] The data relating to Hercosul and Mogiana were not included.
[2] This indicator is compiled using the total number of employees active on 12/31/2023, by means of the SAP system, MM/SAPHR module.
[3] We do not consider workforce fluctuations as significant, as they were due to external economic and market contexts.

By type of employment and gender[1, 2, 3]

	2021			2022			2023		
	Men	**Women**	**Total**	**Men**	**Women**	**Total**	**Men**	**Women**	**Total**
Full time	53,203	39,633	92,836	50,530	38,553	89,047	55,231	41,281	96,512
Part-time	21	92	113	23	86	109	83	73	156
Overseas	4,571	2,611	7,182	4,439	2,605	7,044	4,262	2,414	6,676
Total	**57,795**	**42,336**	**100,131**	**54,992**	**41,235**	**96,227**	**55,314**	**41,354**	**96,668**

[1] It does not include interns and apprentices.
[2] It includes operations in Africa, Asia, Europe, Latin America, and MENA. The data relating to Hercosul and Mogiana were not included
[3] This indicator is compiled using the total number of employees active on 12/31/2023, by means of the SAP system, MM/SAPHR module.

By type of contract and region[1, 2, 3]

	Brazil	**Europe**	**Latam (except Brazil)**	**Mena (including Turkey)**	**Africa**	**Asia**	**Total**
Permanent	89,446	29	48	6,554	9	36	96,122
Temporary	546	0	0	0	0	0	546
No workload guarantee	0	0	0	0	0	0	0
Full time	89,836	29	48	6,554	9	36	96,512
Part-time	156	0	0	0	0	0	156

[1] For employees outside of Brazil, all were considered as permanent.
[2] The data relating to Hercosul and Mogiana were not included
[3] This indicator is compiled using the total number of employees active on 12/31/2023, by means of the SAP system, MM/SAPHR module.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do

6 annexes

- how we prepare our report
- GRI content summary
- summary of Integrated Reporting requirements
- SASB tables
- TCFD recommendations
- GRI contents and other indicators complementary information
- independent limited assurance declaration
- credits

201-2 - Financial implications and other risks and opportunities due to climate change

Risk or Opportunity Description/Risk or Opportunity Classification	Description of impact associated with the risk or opportunity	Methods used to manage the risk or opportunity
Risk: Water Shortage Physical	Induced alterations in natural resources: The BRF production process is highly dependent on natural resources, especially water. Extended drought periods can also affect water quality parameters, increasing treatment costs.	We invest in efficiency programs to increase water reuse and reduce consumption through process improvements. We maintain contingency plans in cases where water scarcity cannot be avoided to ensure production levels. We apply a water vulnerability tool to identify the most vulnerable industrial units and establish more targeted action plans to reduce the exposure of these units. In 2023, the investment in Efficiency Programs totaled over R$ 30 million.
Opportunity.: Water Shortage Physical	Change in average temperature: Changes in average temperature can be favorable for the development of agricultural commodity production in regions near our operations, especially in southern Brazil, and reduce operational costs. The most relevant grain production in Brazil comes from the Central region, which implies operational transportation costs from the Central to the South.	Opportunity management is accomplished through a combination of market strategies and environmental monitoring. We continuously monitor weather variables, including temperature, precipitation, heat waves, and cold. We studied the movements of the sector in depth, as well as the volatility of commodities, by monitoring grain stocks and the climate in productive regions. To manage the most significant physical risks and related opportunities, we monitor weather conditions (precipitation/frost) and crop harvest. The total cost of consulting is approximately R$ 420 million per year, including climate monitoring and other analyses.
Opportunity.: International agreements Regulatory	Climate strategy: Our investment in a solid and consistent climate management strategy, including voluntary targets assumed, has the potential to become a reference for possible sectoral agreements, contributing to increasing the competitiveness of our products, especially in international markets.	To capitalize on this opportunity, BRF has committed to achieving Net Zero emissions by 2040 in relation to greenhouse gases. The commitment includes a target of a 35% reduction in Scope 1 and 2 greenhouse gas emissions by 2030, based on the year 2019. By reducing GHG emissions, the estimated costs related to a possible carbon pricing in the future will be reduced. Our own emissions reduction initiatives are related to the prioritized use of renewable and clean energy, as well as operational efficiency, including projects to improve effluent and waste treatment, energy efficiency, optimization of the cold generation system, among others.
Risk: Changes in temperature Physical	Change in average temperature: Changes in average temperature have the potential to negatively impact animal welfare, primarily due to effects on thermal comfort. We may incur higher costs to maintain animal welfare and face risks related to the loss of certifications and, consequently, access to external markets.	We have internal standards based on national and international requirements, as well as best practices. The company respects the principles of the five freedoms of animals, which include comfort and welfare. Risk management is conducted through monitoring and regular inspections of processes, production facilities, and the supply chain. We adopt new technologies in animal facilities to ensure thermal comfort and ensure compliance with animal welfare conditions. Animal welfare is managed under the supervision of our Sustainability department, by three regional animal welfare specialists and a multidisciplinary task force composed of representatives from Quality, Agriculture, Operations, and Sustainability teams.
Risk: Change in precipitation pattern Physical	Energy supply: Changes in precipitation patterns can affect electricity supply. There is an increase in the share of run-of-the-river hydroelectric plants in the country. Although this technology has minimal environmental impacts, it lacks reserve capacity. Therefore, the reduction in precipitation can impact electricity production and, consequently, increase our energy costs.	The risk management method is twofold. In terms of the market, the company seeks to reduce its exposure to electricity price volatility by diversifying its energy sources and entering into long-term contracts (PPAs) for renewable energy. Internally, the company invests in efficiency programs to increase energy efficiency through investments in new equipment and process improvements. Our goal is to achieve, by 2030, more than 50% of our electricity matrix from clean sources. To achieve this, we will invest in renewable sources such as wind and solar.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do

6 annexes

- how we prepare our report
- GRI content summary
- summary of Integrated Reporting requirements
- SASB tables
- TCFD recommendations
- GRI contents and other indicators complementary information
- independent limited assurance declaration
- credits

Risk or Opportunity Description/Risk or Opportunity Classification	Description of impact associated with the risk or opportunity	Methods used to manage the risk or opportunity
Risk: Energy related to regulations Regulatory	Energy costs: Energy-related regulations, including taxation on fossil fuels and electricity, can impact both renewable and non-renewable energy costs. An increase in fossil fuel prices may incentivize migration to renewable sources, which currently provide more than 90% of BRF's energy and electricity. Our financial performance is also affected by domestic and international freight costs, which are vulnerable to volatility in oil prices. Uncertainties surrounding the Brazilian legal system may also impose higher management costs to comply with future legislation.	The risk management method, in this case, is conducted through constant monitoring of the laws and legal requirements applicable to the company's activities. We manage environmental regulations through the Environmental, Health, and Safety (EHS) Legal Obligations Monitoring System. More than 300 technical professionals use this system. Annually, we invest over R$ 277 thousand exclusively for environmental aspects.
Risk: Carbon pricing mechanisms Regulatory	Current trends related to the adoption of National Policies on Climate Change and Nationally Determined Contributions (NDCs) in the countries where we operate indicate the possible future adoption of carbon taxes and/or other carbon pricing mechanisms to meet national targets. We monitor this issue to anticipate necessary adjustments.	Depending on the carbon pricing mechanism that will be applied to our operations, operational costs will vary. We assume, as a preliminary estimate, that the minimum value is US$ 40/ton, as per the World Bank for Carbon Pricing, and the maximum value is US$ 147/ton, referenced by the OECD. Applying these values to our Scope 1 and Scope 2 emissions from 2019 (baseline year of the reduction target), the financial implications are estimated to be in the range of R$ 100 to R$ 400 million per year. This figure will vary depending on the evolution of our Scope 1 and 2 Greenhouse Gas emissions, the implementation of carbon pricing worldwide and in Brazil, as well as currency fluctuations.
Opportunity: Induced alterations in natural resources Physical	Induced alterations in natural resources can stimulate the development of new products with lower environmental impact, encouraging more efficient production and the development of new technologies that consume fewer inputs.	One of the variables that influence the financial success of the company is the ability to anticipate changes in consumer preferences and eating habits, as well as to successfully develop and launch new products and variations of products desirable to consumers.
Risk: Dependency on the Agricultural Supply Chain Physical	Our commodities department estimated that the impacts on the grain market and the subsequent price variations could result in gains or losses of around R$ 800 million per year. To estimate the financial impacts, historical data were considered, such as relevant annual variations in costs compared to the estimated budget plan during a year with a climate change scenario (for example, the drought in the USA in 2012, one of the world's most important suppliers).	Opportunity management is accomplished through a combination of market strategies and environmental monitoring. We continuously monitor weather variables, including temperature, precipitation, heat waves, and cold. We studied the movements of the sector in depth, as well as the volatility of commodities, by monitoring grain stocks and the climate in productive regions. To manage the most significant physical risks and related opportunities, we monitor weather conditions (precipitation/frost) and crop harvest. The total cost of consulting is approximately R$ 420 million per year, including climate monitoring and other analyses.
Opportunity: Taxes and regulations on fuels/energy Regulatory	The increase in energy and fuel costs encourages the use of renewable and unconventional sources, thus improving the environmental performance of operations.	The risk management method is twofold. In terms of the market, the company seeks to reduce its exposure to electricity price volatility by diversifying its energy sources and entering into long-term contracts (PPAs). Our goal is to achieve, by 2030, more than 50% of our electricity matrix from clean sources. To achieve this, we will invest in renewable sources such as wind and solar. The company achieved these results without negative financial implications, maintaining market competitiveness, and demonstrating exceptional performance in energy procurement.

401-1 New hirings and employee turnover

Hiring by gender

	2021		2022		2023	
	Number	**%**	**Number**	**%**	**Number**	**%**
Female	11,867	29	11,247	27	12,710	34.40
Male	13,736	24	12,634	23	15,627	31.41
Total	**25,603**	**27**	**23,881**	**25**	**28,337**	**32.59**

Contracting by age group

	2021		2022		2023	
	Number	**%**	**Number**	**%**	**Number**	**%**
Under 30	16,221	49	14,384	48	18,	

integrated report 2023

table of contents
about this report
message from the leadership
highlights
awards and recognitions
BRF: a food giant
we act with integrity and simplicity
simple, agile and efficient management
safety as a commitment
quality is in everything we do
6 annexes
- how we prepare our report
- GRI content summary
- summary of Integrated Reporting requirements
- SASB tables
- TCFD recommendations
- GRI contents and other indicators complementary information
- independent limited assurance declaration
- credits

401-3 Parental leave

	Female	Male	Total
Employees entitled to leave	38,940	51,052	89,992
Employees who took leave	1,757	1,734	3,491
Employees who returned to work after leave*	1,874	1,753	3,627
Employees who returned to work after leave and remained employed 12 months after return	3,642	3,238	6,860
Return to work rates of employees who took leave	100%	100%	100%
Retention rates	76.38%	84.63%	-

** Return in 2023*

Note: The data only refers to Brazil's operation in 2023. To consolidate the 12 months of line 4, the years 2022 and 2023 were considered.

404-1 Average hours of training per year, per employee[1]

	Total
Female	74.90
Male	53.03
Total	**65.47**

[1] The data relating to Hercosul and Mogiana were not included

404-1 Monthly average hours of employee training by job category[1]

	Total
Executive Board	7.65
Management	40.94
Supervisors and coordinators	76.48
Administrative	41.10
Operational and sales	68.45
Total	**65.4**

[1] The data relating to Hercosul and Mogiana were not included

GRI 2-9 Governança

405-1 Diversity of governance bodies and employees

Individuals within the governing bodies by gender (%)

	2021	2022	2023
Female	18.18	13.04	14.29
Male	81.82	86.96	85.71

Note: We consider professionals from governance bodies as the entire body of statutory members and advisors

Individuals within the governance bodies of the organization by age group (%)

	2021	2022	2023
Under 30	0	0	0
Between 30 and 50	27.27%	30.4%	19.05%
Over 50	72.73%	69.57%	80.95%

Note: We consider professionals from governance bodies as the entire body of statutory members and advisors.

integrated report 2023

table of contents
about this report
message from the leadership
highlights
awards and recognitions
BRF: a food giant
we act with integrity and simplicity
simple, agile and efficient management
safety as a commitment
quality is in everything we do
6 annexes
- how we prepare our report
- GRI content summary
- summary of Integrated Reporting requirements
- SASB tables
- TCFD recommendations
- GRI contents and other indicators complementary information
- independent limited assurance declaration
- credits

Employees by job category and age group (%)

	2021			2022			2023		
	Under 30	Between 30 and 50	Over 50	Under 30	Between 30 and 50	Over 50	Under 30	Between 30 and 50	Over 50
Executive Board	0	78.21	21.79	0	75.47	24.53	0	62.26	37.74
Management	2.42	88.67	8.91	1.61	89.18	9.21	0.87	84.99	14.14
Administrative	35.28	60.48	4.24	35.50	60.16	4.34	35.87	58.57	5.56
Supervisors and coordinators	10.02	83.31	6.67	8.85	83.20	7.95	8	82.61	9.39
Operational and sales	34.08	55.60	10.32	31.60	56.68	11.72	30.74	54.65	14.61
Total	**33.21**	**57.13**	**9.66**	**30.98**	**58.09**	**10.92**	**8**	**82.61**	**9.39**

Underrepresented groups by category (%)

	2021			2022			2023		
	Persons with disabilities	Black and Mixed Race	Foreign migrants/ refugees	Persons with disabilities	Black and Mixed Race	Foreign migrants/ refugees	Persons with disabilities	Black and Mixed Race	Foreign migrants/ refugees
Executive Board	5.13	6.41	-	5.66	5.66	-	0	0	0
Management	1.21	6.04	-	1.46	12.78	-	0.02	0.11	0
Supervisors and coordinators	1.76	16.11	-	1.64	25.02	-	0.08	0.89	0
Administrative	0.20	2.27	-	1.93	30.11	-	0.24	3.10	0.01
Operational and sales	3.05	40.23	-	3.04	47.45	-	3.34	46.46	7.99
Total	**2.90**	**37.58**	**-**	**3.00**	**44.92**	**-**	**3.67**	**50.56**	**8.00**

405-2 Ratio of basic salary and remuneration of women to men

	2021	2022	2023	
			Base Salary	Total Compensation
Executive Board	0.92	0.99	0.66	0.63
Management	0.98	0.99	0.96	0.95
Supervisors and coordinators	1	1	1.01	0.97
Administrative	0.85	0.86	0.88	0.84
Operational and sales	0.85	0.85	0.85	0.74
Total			**0.83**	**0.75**

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do

6 annexes

- how we prepare our report
- GRI content summary
- summary of Integrated Reporting requirements
- SASB tables
- TCFD recommendations
- GRI contents and other indicators complementary information
- independent limited assurance declaration
- credits

Third Party certifications in accordance with international regulations within the Food Safety Management System

GRI FP2, FP5

Final product/Raw-material

	2021	2022	2023
BRC	**Brazil** (Marau, Chapecó, Capinzal, Toledo, Vitória do Santo Antão, Paranaguá)	**Brazil** (Marau, Chapecó, Capinzal, Toledo, Vitória do Santo Antão, Paranaguá, Lajeado Minuano)	**Brazil** (Marau, Chapecó, Capinzal, Toledo, Vitória do Santo Antão, Paranaguá, Lajeado Minuano)
IFS	**Brazil** (Serafina Corrêa, Dourados, Rio Verde, Toledo, Uberlândia, Dois Vizinhos, Concórdia, Videira, Tatuí, Francisco Beltrão)	**Brazil** (Serafina Corrêa, Dourados, Rio Verde, Toledo, Uberlândia, Dois Vizinhos, Concórdia, Videira, Tatuí, Francisco Beltrão, Lajeado Minuano)	**Brazil** (Serafina Corrêa, Dourados, Rio Verde, Toledo, Uberlândia, Dois Vizinhos, Concórdia, Videira, Tatuí, Francisco Beltrão, Lajeado Minuano)
FSSC22000	**Turkey** (Izmir frango, Izmir peru, Bandirma e Elazig) **United Arab Emirates** Abu Dhabi (Kizad)	**Turkey** (Izmir frango, Izmir peru, Bandirma e Elazig) **United Arab Emirates** Abu Dhabi (Kizad)	**Turkey** (Izmir frango, Izmir peru, Bandirma e Elazig) **United Arab Emirates** Abu Dhabi (Kizad)
ISO22000	**Saudi Arabia** (Joody)	**Saudi Arabia** (Joody)	**Saudi Arabia** (Joody)

Percentage of foods manufactured at operational units certified in internationally recognized food safety management regulations by an independent organization

GRI FP5

2021	2022	2023
40,5%	47,6%	48,1%

table of contents
about this report
message from the leadership
highlights
awards and recognitions
BRF: a food giant
we act with integrity and simplicity
simple, agile and efficient management
safety as a commitment
quality is in everything we do
6 annexes
- how we prepare our report
- GRI content summary
- summary of Integrated Reporting requirements
- SASB tables
- TCFD recommendations
- GRI contents and other indicators complementary information
- independent limited assurance declaration
- credits

Assurance Declaration

BRF S.A - Process Code BRF 23_2024

Verification Team: Juliana Fullmann Ishibachi

BRF S.A. engaged Instituto Totum to conduct an independent verification of its 2023 Integrated Report.

The information published in the report is the sole responsibility of BRF S.A. Instituto Totum's responsibilities are limited to the activities described in this statement.

Conclusion

Based on the procedures carried out by Instituto Totum and the evidence obtained, no sufficient evidence was found not to give credibility to the fact that the information contained in "BRF S.A. 2023 Integrated Report" is not correct and that it is not in accordance with the reference standard (Global Reporting Initiative – GRI), under the "In Compliance" option.

Scope of Limited Assurance Work

The scope and limits of the work are restricted to the verification of the 2023 Integrated Report, in accordance with the standards and principles of the Global Reporting Initiative – GRI (reference standard). Instituto Totum has not performed any activity and has not expressed any conclusion that may be published outside the defined scope, for the period of compliance with the established reference standard (Period from January 1 to December 31, 2023). Attached to this Independent Statement of Limited Assurance is the Checklist extracted from the Totum Indicator Verification System (STVI).

table of contents

- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do

6 annexes

- how we prepare our report
- GRI content summary
- summary of Integrated Reporting requirements
- SASB tables
- TCFD recommendations
- GRI contents and other indicators complementary information
- independent limited assurance declaration
- credits

Factual Basis of Conclusion

Instituto Totum assessed the veracity of the content and the alignment of the report based on the requirements of the GRI Sustainability Reporting Standards 2021 and their contents: GRI 1 Fundamental Standards, GRI 2 General Contents 2021, GRI 3 Material Topics 2021 and with the requirements of the specific standards GRI 200, GRI 300 and GRI 400, according to the material topics identified by BRF SA.

Through the process described in this report. planned and executed a limited assurance verification work, with the objective of minimizing the risks of not detecting material errors with respect to the reference standard, including, but not limited to:

Allocation of qualified verification staff with respect to the scope of work and reference standard;

Conducting interviews with key personnel in the organization to gain knowledge of the processes, systems and controls used;

Verification of the organization's own data, information and documented records;

Critical analysis of the evidence verified within the context of compliance with the reference standard;

List of requested clarifications, observations and corrective actions attached to this declaration.

The verification level adopted was Limited, in accordance with the requirements of the reference standard, incorporated into Instituto Totum's internal verification protocols.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do

6 annexes

- how we prepare our report
- GRI content summary
- summary of Integrated Reporting requirements
- SASB tables
- TCFD recommendations
- GRI contents and other indicators complementary information
- independent limited assurance declaration
- credits

Independence

Instituto Totum has internal policies and guidelines to ensure that the certifier itself, its verification team and internal team are independent in relation to the client's activities.

The team that conducted this verification has extensive knowledge in verifying information and systems involving environmental, social, health, safety and ethical issues.

Inherent Limitations

The documentary audit work was based on a sample of existing data and information. Instituto Totum's assurance is based on the assumption that the data and information were provided by the client in good faith. There are intrinsic limitations to the limited verification process. The list of observations and notes made in the verification process is not intended to be the complete list of discrepancies in relation to the reference standard in the audited scope. Any items considered "compliant" as a result of sampling are not necessarily free of real or potential problems. The work carried out in a verification with a limited level of confidence varies in nature, timeframe and is less extensive and in-depth than the work carried out in a verification with a reasonable level of confidence. Instituto Totum planned and performed the work to obtain evidence considered sufficient to support its opinion, and the risk associated with this conclusion is reduced, but not reduced to the point of being very low. The report attests only to what was found within the sample analyzed. Instituto Totum expressly disclaims any liability for any decision by any person or organization based on this Independent Limited Assurance Report.

Any assessment of information related to:

Activities outside the reporting period;

Accuracy of economic and financial data contained in this Report, extracted from financial statements, verified by independent auditors;

Inventory of Greenhouse Gas (GHG) emissions, already verified by an independent audit.

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do

6 annexes

- how we prepare our report
- GRI content summary
- summary of Integrated Reporting requirements
- SASB tables
- TCFD recommendations
- GRI contents and other indicators complementary information
- independent limited assurance declaration
- credits

Greenhouse Gas Inventory Check

The Totum Institute declares that:

BRF S.A

Located at Rua Jorge Tzachel, 475, Bairro Fazenda, Itajaí, SC, had its emissions inventory verified and complies with

Specifications of the Brazilian GHG Protocol Program

Verification Standard: Brazilian Program Verification Specifications

GHG Protocol – 2011 Edition and ABNT NBR ISO 14064-3.

Process nº: 731-24 / 2020 Inventory Year: 2020

Confidence Level: limited

Detailed Information: Verification Statement No. 731-24/2020 attached to this certificate

São Paulo, April 12, 2024

TOTUM INSTITUTE

Fernando Giachini Lopes – Technical Director Av. Paulista, 2439, 13th floor – Cj. 132 Consolação – São Paulo/SP - Brazil

FM.REL.116.01 To check the veracity of this Certificate, access the website www.institutototum.com.br

- table of contents
- about this report
- message from the leadership
- highlights
- awards and recognitions
- BRF: a food giant
- we act with integrity and simplicity
- simple, agile and efficient management
- safety as a commitment
- quality is in everything we do

6 annexes

- how we prepare our report
- GRI content summary
- summary of Integrated Reporting requirements
- SASB tables
- TCFD recommendations
- GRI contents and other indicators complementary information
- independent limited assurance declaration
- credits

credits

Project general coordination

Vice-President of Personnel, Sustainability and Digital Operations

Alessandro Bonorino

Reputation and Sustainability Board

Raquel Ogando, Mayara Jungles, Mariella Rovella and Juliana Zanguetin

Sustainability content, design and consulting

Juntos Approach

Coordination

Marcelo Vieira

Content

Patrícia Fiasca and Ana Gabriela Nascimento

GRI Consulting

Larissa Ohikawa and Luciane Locatelli

Project management and relationship

Dayana Portela and Thaiany Pinto

Art Direction

Karina Rohde and Patricia Dodsworth

Graphic Design

Karen Saji

Layout design

Karen Saji, Karen Suemi, Ingrid Barbedo and Luan Freitas

Proofreading

Catalisando Conteúdo

Photography

BRF Archive

Materiality

Report group – rpt.estratégia

BRF S.A.

GRI 2-1

Head Office
Rua Jorge Tzachel, 475 – Neighborhood Fazenda - Zip Code 88301-140 – Itajaí – SC
Investor Relations: +55 (11) 2322-5377

São Paulo Office
Av. das Nações Unidas, 14401 – Torre Jequitibá – Chácara Santo Antônio (Zona Sul)
São Paulo – SP – Zip Code 04730-090