

# GRI Content Report

## 2024







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# Message from the President

GRI 2-22

A successful journey always raises a question: what is more valuable—the achievement or the process that made it possible? A great accomplishment requires a bit of both, along with a third element: a team willing to embrace the cause, combining knowledge with openness to innovation and change. This is the formula we have adopted at C.Vale to make agro-industrialization the driving force behind the cooperative's growth.

Our strategy is to always remain open to innovations, whether technological or managerial. That is why we are implementing ESG practices. We have created a Governance, Risk, and Integrity Department and appointed a dedicated executive to lead it. We are establishing indicators to measure our performance in management practices, environmental stewardship, and the social impact of our activities.

Beyond following trends, C.Vale fully recognizes that no productive activity can remain economically viable and sustainable without the rational use of natural resources.

Prosperity goes hand in hand with sustainability.

***Alfredo Lang***  
***President Director of C.Vale***





# The Report

This is C.Vale's second Sustainability Report, prepared in reference to the Global Reporting Initiative (GRI) standards. Its publication reinforces the cooperative's commitment to the continued adoption of responsible practices, environmental preservation, and the well-being of the communities where it operates.

In this edition, C.Vale presents progress compared to the previous report, with emphasis on the material topics of "Waste Management" and "Animal Welfare", in addition to maintaining the reporting on topics already addressed in the previous year. This demonstrates the evolution of practices and the continuous improvement of the cooperative's management.

This report covers the period from January 1 to December 31, 2024, including the Financial Statements for December 31, 2024. [GRI 2-1](#) [GRI 2-2](#)

C.Vale reiterates its commitment to transparency and ongoing communication through the annual publication of this report, which allows stakeholders to monitor the cooperative's performance and its progress in sustainability and governance. Notably, both the financial and sustainability reports cover the same period.

[GRI 2-3](#) [GRI 2-4](#)

The cooperative thanks everyone who contributed to the development of this material and invites you to explore the content presented. [GRI 2-3](#)

For questions, suggestions, or more information about the topics addressed, please contact: [esg@cvale.com.br](mailto:esg@cvale.com.br).







## GLOBAL REPORTING INITIATIVE (GRI)

The Global Reporting Initiative (GRI) guidelines, used worldwide to report economic, environmental, and social impacts, guided the preparation of this report.



## Materiality

To ensure sustainable and effective management, a materiality structure was established based on the active participation of stakeholders, who identified the priority and most relevant topics for C.Vale's business model.

Materiality makes it possible to identify the opportunities and risks associated with the cooperative's activities, allowing for the development of action plans and providing competitive advantages. The entire process was conducted in accordance with reference standards such as GRI and ABNT 2030, which guide the adoption of sustainable practices in organizations. [GRI 2-29](#)



## ANALYSIS OF THE SPHERE OF INFLUENCE AND MATERIALITY MATRIX

The sphere of influence was the tool used to map the relationship with stakeholders and identify those who have the greatest impact on the company's activities. Six parameters were applied to evaluate the stakeholders (dependence, responsibility, tension, influence, representativeness, and illegitimacy), considering five criteria: influence, impact, responsibility, dependence, and relationship, each assigned a score from 1 to 3.

Aspects such as the capacity to influence operations, the impact generated, the type of responsibility established, dependence on corporate activities, and the level of interaction were all taken into account. [GRI 3-1](#) [GRI 3-2](#)

Through this process, stakeholders were prioritized, and dialogue forms were applied to collect data, involving 616 participants and addressing 29 topics across environmental, social, and governance dimensions. Thus, C.Vale's materiality matrix was developed. [GRI 3-1](#) [GRI 3-2](#)

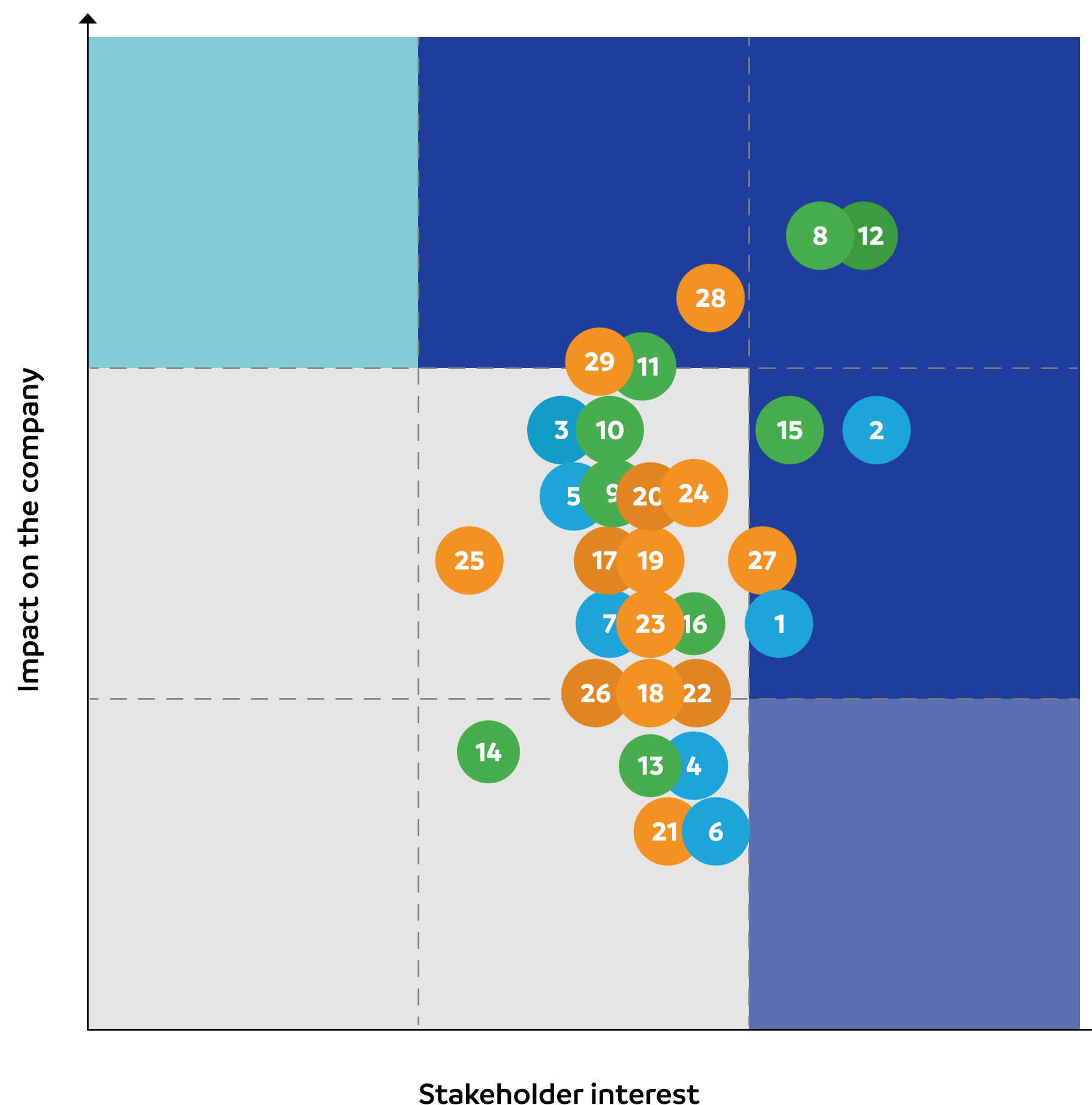
The analysis of these data, together with other research and consultations with nationally and internationally recognized institutions, enabled the cooperative to assess the impacts and relevance of ESG topics related to its business. Based on the results and impact assessments, the following topics were prioritized: Legal and Tax Compliance, Climate Strategy, Supplier Traceability, Water and Effluent Management, Food Safety, Occupational Health and Safety, Waste Management, and Animal Welfare, which can be aligned with the Sustainable Development Goals (SDGs). [GRI 3-1](#)

This made it possible to build and evolve this report, which now covers 6 of the cooperative's 16 material topics, grouping relevant issues for both the business and stakeholders. [GRI 3-2](#)





## MATERIALITY MATRIX



## Material themes

- |                                   |                                       |
|-----------------------------------|---------------------------------------|
| 1 Legal and Tax Compliance        | 13 Supplier Traceability              |
| 2 Performance and Economic Impact | 15 Soil Health                        |
| 5 Anti-corruption practices       | 17 Family and Sustainable Agriculture |
| 8 Water and effluents             | 19 Animal welfare                     |
| 9 Biodiversity                    | 24 Supply Chain Management            |
| 10 Climate strategy               | 27 Health and safety at Work          |
| 11 Power management               | 28 Food safety                        |
| 12 Waste Management               | 29 Food Security                      |

## Pillars

- Governance
- Environmental
- Social

## Quadrants

- Material themes
- Topics of impact for the company
- Topics of interest to stakeholders
- Neutral themes

This Sustainability Report contributes to progress on targets 12.6 and 12.8 of SDG 12: Ensure Sustainable Consumption and Production Patterns.

» 12.6: Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle.

» 12.8: By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature..

Learn more at: <https://brasil.un.org/pt-br/sdgs>



*C.Vale*

01





# Who We Are

## INNOVATION AND SUSTAINABILITY IN THE AGRIBUSINESS SECTOR

C.Vale is a cooperative with significant presence in the agribusiness sector, composed of more than 28,000 members who voluntarily come together to engage in activities of common interest. [GRI 2-1](#)

The diversity of production is one of C.Vale's major differentiators. The cooperative operates in various business segments that together contribute to our mission of producing food with excellence. [GRI 2-2](#)

The highlights include the production of crops such as soybeans\*, corn, wheat, and cassava, as well as dairy farming, poultry, fish, and swine production. [GRI 2-1](#) [GRI 2-6](#)

*The soybean seeds produced by C.Vale are marketed throughout Brazil and grown in carefully selected locations such as Abelardo Luz and Faxinal dos Guedes (Santa Catarina), Tapera (Rio Grande do Sul), and Catalão (Goiás), where climate and soil conditions are ideal for cultivation. This selection ensures excellent germination rates, essential for the high productive potential of the members' crops.* [GRI 2-1](#) [GRI 2-6](#)

In the agribusiness segment, the cooperative operates several production units, including two poultry breeding farms and two fish breeding farms, one poultry hatchery, three feed factories, one poultry slaughterhouse, one fish slaughterhouse, and a thermoprocessed products unit. C.Vale also operates two starch plants, producing cassava starch and modified starch, and a soybean crushing plant. In addition to these activities, the cooperative also manages part of the swine production chain.

[GRI 2-1](#) [GRI 2-1](#) [GRI 2-6](#)

*This was the first poultry integration complex in Brazil, on a commercial scale, to implement automated processes for environmental control.*

*To further optimize the industrial complex, in 2024, C.Vale inaugurated a soybean crushing plant in its production chain, with a capacity of up to 3,500 tons per day.* [GRI 2-6](#)







# Values and Culture GRI 2-1

## *PURPOSE*

Awaken a more prosperous world in people.

## *PHILOSOPHY*

We are a cooperative in philosophy, in management, a company that aims for satisfaction and profit for everyone.

## *VISION*

To be a diversified and sustainable cooperative of global reference, which values people and promotes the transformation of agribusiness, generating prosperity.

## *PRINCIPLES AND VALUES*

1. Safety First: Taking care of yourself and each other.
2. Credibility: Doing what is right.
3. Results: Achieving goals that generate prosperity.
4. Customer Value Creation: Commitment to customer experience.
5. Open-mindedness: Learning and teaching to evolve.



# History of C.Vale

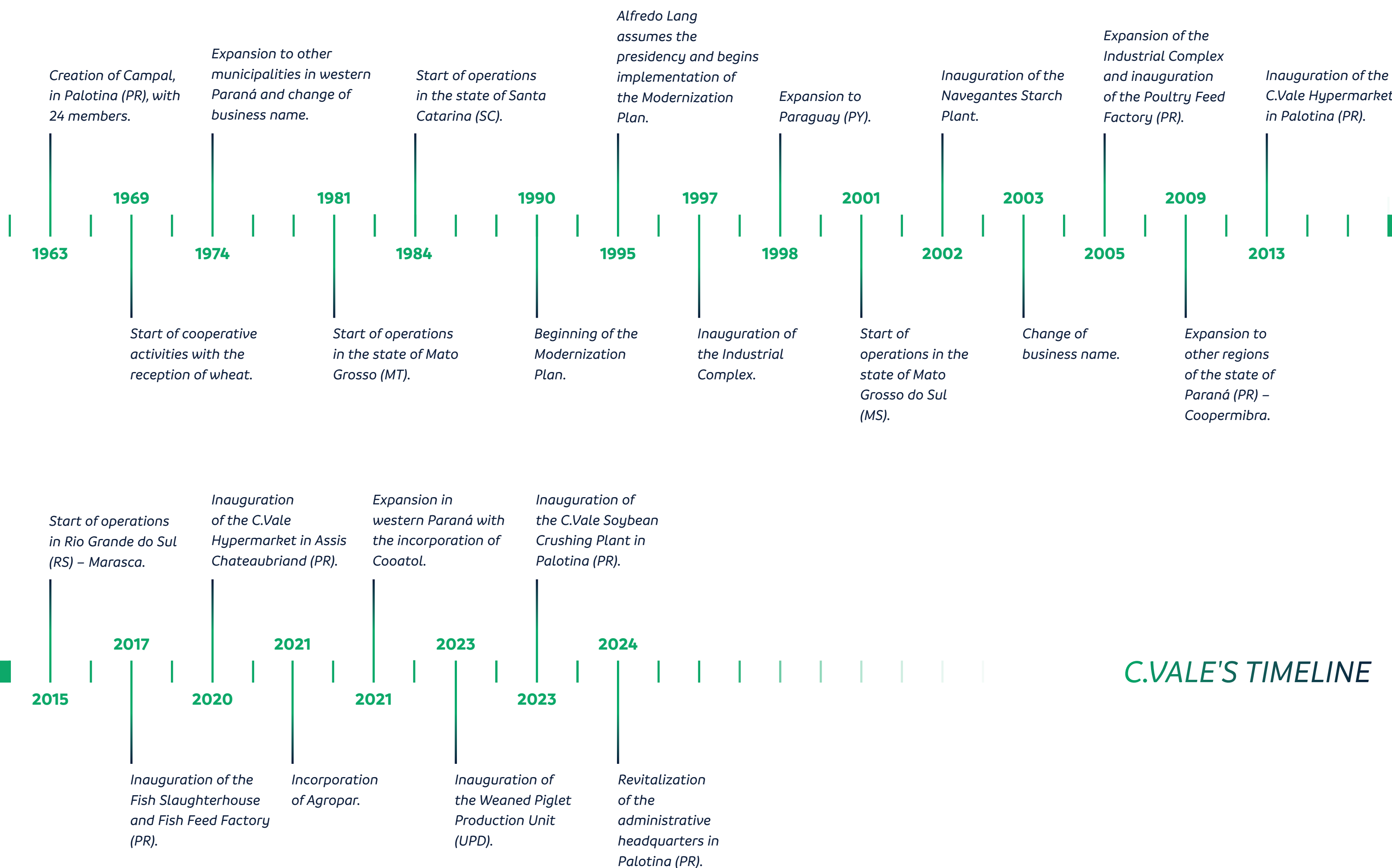
Since its founding on November 7, 1963, C.Vale has played a significant and innovative role in the agribusiness sector. Originally established as Cooperativa Agrícola Mista de Palotina Ltda (Campal), it began with 24 farmers seeking solutions to common challenges such as lack of storage, transportation difficulties, and limited access to credit and technical assistance. [GRI 2-1](#)

The construction of the first proprietary warehouse in the early 1970s was a milestone, leading to the adoption of the business name Cooperativa Agrícola Mista Vale do Piquiri Ltda (Coopervale). This marked the beginning of a journey defined by growth, innovation, and a positive impact on the agribusiness sector.

From 2003 onward, the company embarked on a period of significant expansion and development. [GRI 2-1](#)









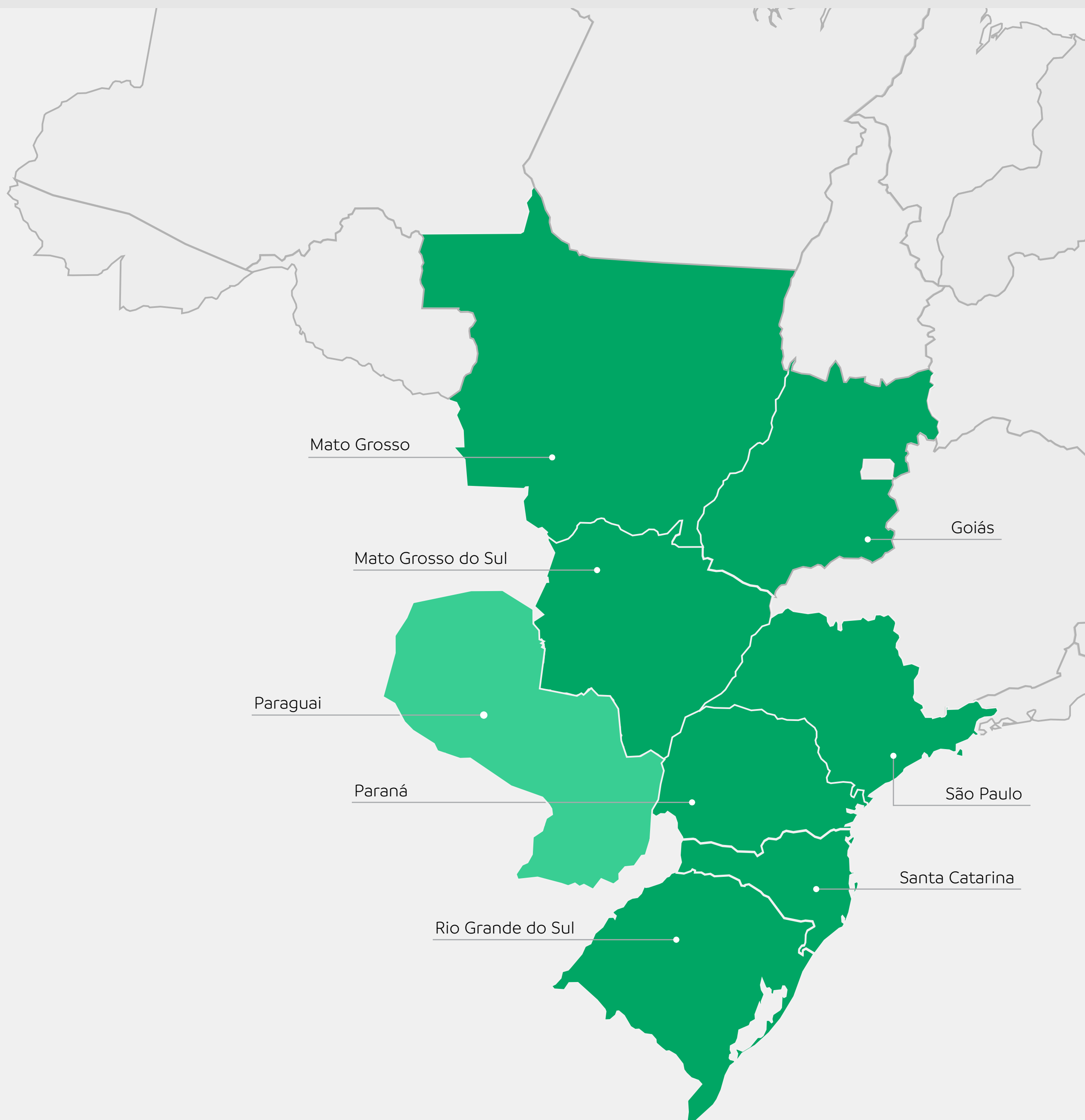
# Our Operations

C.Vale is a vast network composed of 200 business units. Besides Paraná, its headquarters state, the cooperative also operates in Santa Catarina, Mato Grosso, Mato Grosso do Sul, Rio Grande do Sul, São Paulo, and more recently, Goiás. Internationally, C.Vale operates in Paraguay and maintains an office in Luxembourg, Europe. [GRI 2-6](#)

## OPERATIONS MAP

- » Paraná
- » Santa Catarina
- » Mato Grosso
- » Mato Grosso do Sul
- » Goiás
- » Rio Grande do Sul
- » Paraguai

\*C.Vale also maintains an office in Luxembourg.





## DIVERSIFICATION AND EXCELLENCE IN AGROINDUSTRIAL PRODUCTION

To meet the diverse demands of the sector, in addition to food production through agriculture and livestock farming, the cooperative provides agronomic, veterinary, commercial, and operational assistance services to its members. Courses, lectures, and training sessions are promoted, as well as field visits to identify the specific needs of each producer. [GRI 2-1](#) [GRI 2-6](#)

There is also the offer of financing for Agroindustrial production, with credit granted to cooperative members, especially small producers, who represent the main audience served. [GRI 2-1](#) [GRI 2-6](#)

With the goal of further strengthening the sector, inputs, parts, accessories, and agricultural machinery are marketed at fair and competitive prices, in addition to maintaining a network of 10 supermarket stores located in the states of Paraná, Mato Grosso, and Mato Grosso do Sul. [GRI 2-1](#) [GRI 2-6](#)

Thus, C.Vale structures its business processes in different strategic areas, ensuring service to customers in various Brazilian states and abroad.





C.VALE’S STRATEGIC AREAS OF OPERATION:

Infrastructure and Commercialization:

- » *Supermarkets, fuel stations, and credit for cooperative members.*
- » *Commercialization of machinery, parts, and agricultural implements.*

Agricultural and Livestock Production:

- » Cultivation of grains (soybean, corn, wheat) and cassava, including the supply of agricultural inputs, storage, and commercialization of production.
- » Production of broiler chickens, fish, swine, and dairy cattle through an integration system with cooperative members, as well as the production of feed for poultry, fish, swine, and dairy cattle.
- » Rearing and processing of poultry, fish, swine, and dairy products.

Services and Technology for Cooperative Members:

- » Precision agriculture: use of technology to optimize inputs.
- » Technical assistance: specialized teams in agronomy, veterinary medicine, and commerce.
- » Capacity building: courses, lectures, and events to update cooperative members.

Product Industrialization:

- » Soy processing to produce meals, degummed oil, and pelletized husks.
- » Production and processing units for soybean and wheat seeds.
- » Industries for the production and commercialization of feeds and seeds.
- » Poultry and fish slaughtering industries.
- » Thermoprocessed poultry industry.
- » Piglet production units.
- » Cassava processing units (Starch plants).

UNITS / ACTIVITIES	STRUCTURE/CAPACITY
Input and Grain Units	149 units
Agricultural Stores	85 points of sale
Supermarkets	10 stores
Fuel Station	01 station
Transportation Fleet	200 trucks
Aerial Spraying	05 airplanes and 03 drones
Precision Agriculture	18 quad bikes and 01 drone



## C.Vale in Numbers: The Strength of the Countryside

The production of soybeans, corn, and wheat reaches proportions from thousands to millions of tons, ensuring supply and contributing to the national food landscape.

These figures are complemented by thousands of tons of thermoprocessed products, fish, pork, and poultry, along with millions of liters of milk that are present daily on the tables of thousands of people.

### GRAIN PRODUCTION

TOTAL PRODUCTION AND/OR OPERATION <span>GRI 2-6</span>	2022	2023	2024
Soybean intake (tons)	1,644,656	3,041,643	2,724,554
Corn intake (tons)	2,173,590	2,756,037	2,197,504
Wheat intake (tons)	261,536	203,867	127,740

### POULTRY PRODUCTION

TOTAL PRODUCTION AND/OR OPERATION <span>GRI 2-6</span>	2022	2023	2024
Commercialized chicken meat (kg)	383,129,184	397,115,851	389,574,279

### FISH PRODUCTION

TOTAL PRODUCTION AND/OR OPERATION <span>GRI 2-6</span>	2022	2023	2024
Slaughtered fish (kg)	33,948,470	40,197,390	47,608,879



THERMOPROCESSED PRODUCTS

TOTAL PRODUCTION AND/OR OPERATION <span>GRI 2-6</span>	2022	2023	2024
Thermoprocessed products (kg)	48,823,223	51,438,611	46,728,320

SWINE PRODUCTION

TOTAL PRODUCTION AND/OR OPERATION <span>GRI 2-6</span>	2022	2023	2024
Swine production (kg)	52,354,976	59,332,483	65,490,759

MILK PRODUCTION

TOTAL PRODUCTION AND/OR OPERATION <span>GRI 2-6</span>	2022	2023	2024
Milk deliveries (L)	16,271,462	14,203,691	10,144,414

CASSAVA INTAKE

TOTAL PRODUCTION AND/OR OPERATION <span>GRI 2-6</span>	2022	2023	2024
Cassava root intake (tons)	111,955	126,340	121,814



## THE COOPERATIVE'S DIFFERENTIALS

That is why C.Vale is a unique company and highly relevant to both national and international markets. The Cooperative's differentials include:

- » Technical, personal, and professional training
- » Generation of taxes allocated to health, education, and infrastructure
- » Advocacy for agribusiness and cooperativism interests
- » Income alternatives and diversification of activities
- » Portfolio, security, services, and technology
- » Personalized service to cooperative members
- » The strength of customer relationships





# 2024 Highlights

## R\$21.98 Billion

In Revenue.

## 28,254

Cooperative members.

## 15,018

Employees.

## 200

Units.





## INVESTMENTS 2024

### Administrative Headquarters Modernization

C.Vale invested R\$30 million to modernize its administrative headquarters — Palotina unit, between July 2023 and February 2024.

The building, originally inaugurated in 1977, underwent structural revitalization, including complete enclosure with thermal and acoustic protective glass, electronic temperature control, facial recognition for employees, and surveillance cameras with artificial intelligence.

The renovations also included a 120-seat auditorium and improved accessibility through ramps, stairways, and elevators, in addition to acquiring furniture to provide greater ergonomic comfort for employees.

“Modern, functional, mirrored, and transparent. A historic structure, revitalized, that reflects our past and our future,” said C.Vale President Director Alfredo Lang during the inauguration.



Watch the video of the inauguration and revitalization of our headquarters:



### Infrastructure Works to Facilitate Access to the C.Vale Agro-Industrial Complex

In partnership with the Government of Paraná, C.Vale is responsible for managing and executing the works related to the Palotina (PR) bypass. In return, the State will transfer ICMS tax credits amounting to R\$169.3 million. An additional R\$42.1 million will be used to pave the access road to the cooperative's industrial park, totaling R\$211.4 million in investments.

The project includes 15.2 kilometers of roadways, an overpass, intersections, and roundabouts.

Construction of the overpass began on August 1 and will involve the central structure, access ramps, and embankments, facilitating the entry and exit of heavy vehicles to the complex (as C.Vale projects a daily flow of 5,500 vehicles by 2030). The project is scheduled for completion in April 2026.





# Awards and Recognitions

C.Vale recognizes the importance of adhering to international standards of excellence and quality in its operations and continuously strives to meet the highest standards of food quality and safety. C.Vale seeks excellence in all operational areas by renewing and obtaining new internationally recognized certifications. [GRI 2-6](#)

*In 2024, the Cooperative received 9 awards and 19 certifications, attesting to the excellence and innovation of its actions.*

In 2024, C.Vale received several awards and certifications that reinforce its excellence and innovation, including first place in the “Quem é Quem” ranking in the category Best Poultry Cooperative and the “Orgulho da Terra” award in Large-Scale Fish Farming.

The cooperative was recognized as the 2nd largest company in Paraná and the 59th in Brazil by Valor 1000, in addition to winning awards such as Melhores do Biogás, SomosCoop, and the Ocepar Journalism Award.

In terms of certifications, it obtained important seals, such as Great Place to Work (GPTW), ISO 9001:2015 (Quality Management System), ISO 45001:2018 (Occupational Health and Safety Management System), and the unprecedented ASC certification for the fish processing plant. Additionally, C.Vale strengthened its commitment to sustainability by earning the SESI SDG Seal.





## MELHORES DO BIOGÁS AWARD



C.Vale's Starch production plant Navegantes received the Melhores do Biogás Award in the category Best Biogas Plant/Generator – Industry, granted by the Southern Brazil Biogas and Biomethane Forum, directly contributing to waste utilization and reducing the company's carbon footprint.

## AWARD FOR BEST POULTRY COOPERATIVE

C.Vale secured first place in the Best Poultry Cooperative category of the “Quem é Quem: Maiores e Melhores Cooperativas” Award, organized by Gessulli Agribusiness. Over eight editions of the award, the cooperative has achieved 19 first-place positions.



## C.VALE: GREAT PLACE TO WORK



For the sixth consecutive year, C.Vale earned the Great Place to Work (GPTW) seal, recognizing companies as excellent workplaces based on employees' perspectives.



For an overview of the company at GPTW, access:  
<https://certificadas.gptw.com.br/77863223004285>





## AWARDS



### Quem é Quem

**Antenor Fumagalli and Marcelo**

1st place in the Best Poultry Cooperative category.



### Melhores do Biogás

Award in the Best Biogas Plant/Generator – Industry category.



### Orgulho da Terra

**Márcia Cristina Ecco**

Winner in the Large-Scale Fish Farming category.



### FEAPR

C.Vale's president, Alfredo Lang, recognized in the Relevant Services category.



### Necton

Award in the Aquaculture Production Organization Innovation category.



### ABMRA

(Brazilian Association of Rural and Agribusiness Marketing)

2nd place in the Print Media category.



## AWARDS



### ACIAC Award (Commercial and Industrial Association of Assis Chateaubriand)

Recognition in 11 categories.



### SomosCoop

2nd place in the Cooperative Media Press category with the report Plantando Prosperidade.

### Ocepar Journalism Award

3rd place with the report Plantando Prosperidade.



### ACIPA Award (Commercial and Business Association of Palotina)

Recognition in 13 categories.



### Valor 1000

2nd largest company in Paraná and 59th largest in Brazil.



### Impacto Assis Award

Recognition in 35 categories.



### Giraffas Award

Highlighted as Outstanding Supplier.



## MAIN CERTIFICATIONS – 2024

### ISO 9001:2015

The cooperative complies with the International Organization for Standardization (ISO), attesting to the effectiveness of its Quality Management System and its commitment to continuous improvement.

Area: Poultry Slaughterhouse, Seed Department, and the Starch Production Plant Navegantes.

### Kosher

Food products meet the strict Jewish dietary requirements, ensuring compliance with religious laws and traditions.

Area: Starch Production Plant Navegantes.

### BRCGS

The cooperative adheres to the BRCGS – British Retail Consortium Global Standard in its production, certifying the safety and quality of the food offered to consumers.

Area: Poultry Slaughterhouse (fresh) and Thermoprocessed Products.

### HACCP

The cooperative has been certified under the Hazard Analysis and Critical Control Points (HACCP) system, to identify and control food safety risks in production processes.

Area: Poultry Slaughterhouse.

### ISO/IEC 17025

Laboratories are certified under the ISO/IEC 17025 standard, ensuring technical competence and accuracy in test and calibration results.

Area: Poultry Department.

### GLOBAL S.L.P.

The commitment to sustainable agricultural practices is recognized through GLOBAL S.L.P. certification, ensuring compliance with safety and animal welfare standards.

Area: Poultry farms, breeder flocks, and hatchery.

### Professional Animal Auditor Certification Organization (PAACO)

C.Vale holds an animal welfare audit certification, with auditors qualified by PAACO (Professional Animal Auditor Certification), the current authority in animal welfare audits, whose mission is to promote animal welfare through professional training and certification.

Area: Poultry Slaughterhouse.

### Best Aquaculture Practices (BAP)

Area: Fish Slaughterhouse.

### Agricultural Labelling Ordinance (ALO)

Area: Poultry farms, hatchery, feed mill, and poultry slaughterhouse.



## Halal

Products certified as Halal, complying with Islamic requirements for production, processing, and distribution.

Area: Poultry Slaughterhouse.

## ASC (Aquaculture Stewardship Council)

C.Vale was the first cooperative in Brazil to obtain ASC certification for tilapia production in excavated tanks.

Area: Fish farming and Fish Slaughterhouse.

## ISO 45001: 2018 — Occupational Health and Safety Management System

Area: Poultry Slaughterhouse (related to Occupational Health and Safety – OHS).

## SESI ODS Seal

Awarded based on the Housing Program.

Area: Institutional.

## GMP+ FSA (Feed Safety Assurance)

Certification in the Production of feed materials category, ensuring safe practices in the production of raw materials for animal feed.

Area: Soybean Crushing Plant.

## EcoVadis Seal

International recognition of the commitment to sustainability.

Area: Navegantes and São José Starch production plants.





## APPROVED SUPPLIERS – 2024

### SEDEX (Supplier Ethical Data Exchange)

Confirms that the cooperative adheres to ethical and labor standards, ensuring transparency and responsibility in its supply chain.

Area: Poultry Slaughterhouse.

### YUM! Brands

Area: Poultry Slaughterhouse and Poultry Department.

### Supplier Code of Conduct and Social Workplace Accountability (SWA) – McDonald's

Based on McDonald's Supplier Code of Conduct, the SWA social accountability audit reinforces essential guidelines related to business integrity, occupational health and safety, social and environmental management in the workplace, and respect for Human Rights. In 2024, C.Vale was audited under the SWA program. Also in 2024, the client communicated the adoption of a new program, scheduled for implementation in 2025.

### Supplier Code of Conduct and Supply Chain Human Rights Program — McDonald's

Qualification as a McDonald's supplier requires undergoing a specific audit, conducted based on international protocols and requirements. This assessment covers socio-environmental compliance and the ethical commitments upheld throughout the value chain, reaffirming adherence to legal and social aspects. Key evaluation criteria include business integrity, occupational health and safety, social and labor practices, environmental impacts, and respect for Human Rights, as established in McDonald's Supplier Code of Conduct.

Area: Poultry Slaughterhouse.





# Corporate Governance

# 02





# Corporate Governance

C.Vale's governance model aims to ensure the longevity of the business, promoting long-term positive impacts for all stakeholders, including members, communities, employees, customers, and suppliers, based on the principles of integrity and social-environmental responsibility. [GRI 3-3](#)

To ensure excellence in management and strengthen trust among its various audiences, the cooperative adopts a comprehensive set of internal policies, guidelines, and procedures. Ethics and compliance are core values for the organization, which continuously invests in improving its processes and tools. [GRI 3-3](#)



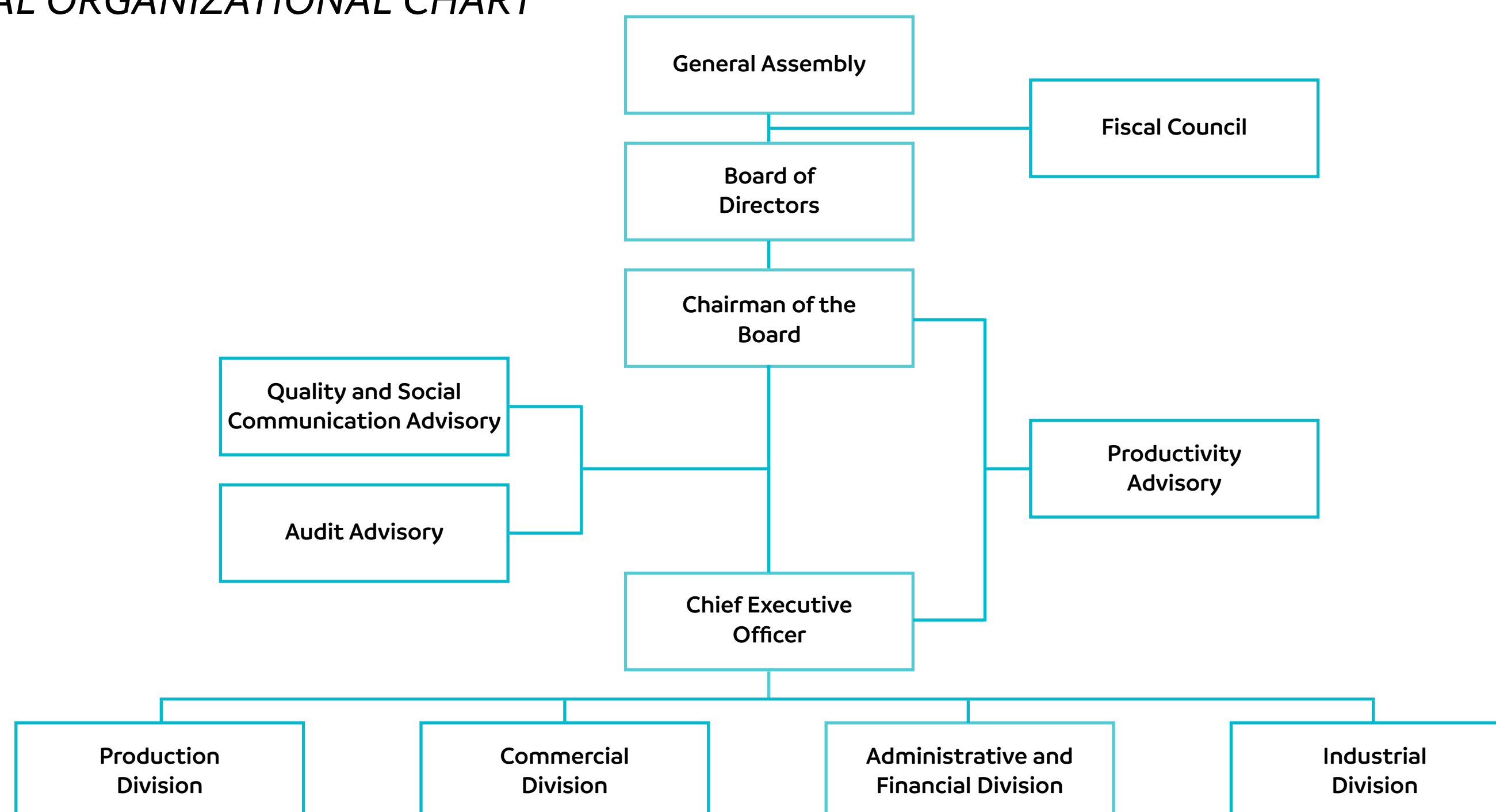


# Governance Structure

C.Vale's governance structure is composed of three key bodies responsible for decision-making, business strategy definition, and financial and accounting oversight: General Meeting – the cooperative's sovereign body; Board of Directors – responsible for strategic management; Supervisory Board – responsible for financial and accounting oversight [GRI 2-9](#)

This structure ensures that strategic decisions, policies, and values are aligned with the Seven Cooperative Principles, promoting mutual respect, cooperation among employees, and the full development of activities. [GRI 2-9](#)

## FUNCTIONAL ORGANIZATIONAL CHART





# The 7 Cooperative Principles

1. Voluntary and open membership
2. Democratic member control
3. Member economic participation
4. Autonomy and independence
5. Education, training, and information
6. Cooperation among cooperatives
7. Concern for the community

Cooperatives are governed by the Brazilian Civil Code and Law No. 5,764/71 – General Law of Cooperatives, and their collegiate bodies are elected during the General Meeting. In this assembly, members discuss and vote on matters of common interest through a structured process that ensures transparency, democracy, and effective decision-making. [GRI 2-9](#)

*Each member is entitled to one vote regardless of the amount of Capital Stock.*





# General Meetings

General Meetings, whether Ordinary (AGO) or Extraordinary (AGE), play distinct roles in governance. Ordinary General Meetings are held annually and address matters such as financial reporting, election of governance bodies, and profit distribution. Extraordinary General Meetings are convened as needed to address urgent or strategic matters such as bylaw amendments, partnerships, or mergers. [GRI 2-9](#)

Extraordinary General Meetings may be called by the President, the Supervisory Board, or 20% of the members. Decisions are made by a majority of the members present, except when the bylaws require a qualified majority. The President holds the casting vote in the event of a tie. In cases of absence or impediment, the Vice President assumes the role, and other replacements are appointed from among the elected board members. [GRI 2-11](#) [GRI - 10](#)

Decisions are made by simple majority. [GRI 2-9](#)

GENERAL MEETINGS	2023	2024
Number of events	2	2
Participating members	960	605
Average attendance per meeting	790	302





# Board of Directors

As established in Article 34 of the Bylaws, C.Vale's Board of Directors is the cooperative's highest governance body, responsible for setting the organization's strategic direction. It follows the decisions and recommendations of the General Meeting, ensuring that the planning and execution of the cooperative's operations and services are effective and well-structured. Its purpose is to protect and enhance the collective assets of the members, maximizing the economic and social returns of their operations. [GRI 2-11](#) [GRI 2-18](#)

The Board is composed of one President and eight Board Members, all of whom are individuals and members of the cooperative, elected by the General Meeting for a four-year term. The President is elected at the Ordinary General Meeting and holds the position on a full-time basis, according to established guidelines.

Issues of greater relevance or impact are first addressed by area managers and directors, who are responsible for bringing them to the Board of Directors. Specifically, environmental matters are brought to the Board by the cooperative environmental department. [GRI 2-16](#)

Internal documents and regulatory instruments, such as the Code of Ethics, Supplier Code of Conduct, Sustainability Policy, Occupational Health and Safety Policy, Food Quality and Safety Policy, as well as the organization's purpose, vision, and strategic orientation, must be approved by the President of the cooperative. [GRI 2-23](#)

## BOARD OF DIRECTORS

Alfredo Lang — President Director

Ademar Luiz Pedron — Vice President

Walter Andrei Dal'Boit — Secretary

Antônio de Freitas — Board Member

Claudinei Hafemann — Board Member

Eneci Geovani Rizzo — Board Member

Eurico de Freitas Miranda — Board Member

João Teles Morilha — Board Member

Orival Roque Betinelli — Board Member



# Executive Board

According to Article 36 of C.Vale's Bylaws, the Executive Board is a statutory body subordinate to the Chairman of the Board and the Board of Directors. Its main function is to guide and execute the cooperative's organizational and operational activities.

[GRI 2-11](#)

The President Director of the Board and the Board of Directors are elected as outlined in the Bylaws, which establish an electoral commission responsible for verifying the validity of candidate slates, reviewing any irregularities, and issuing a report to be assessed by the General Meeting. [GRI 2-9](#) [GRI 2-10](#)

It is worth noting that the Chairman of the Board does not perform any executive functions. [GRI 2-11](#)

## Executive Board 2024

- » President – Alfredo Lang
- » Vice President – Ademar Luiz Pedron
- » Secretary – Walter Andrei Dal'Boit

# Fiscal Council

As set forth in Articles 39 and 42 of the Bylaws, C.Vale's Fiscal Council plays a key role in supervising the cooperative's operations and services, ensuring financial compliance and promoting sound governance practices. Its responsibilities include ongoing evaluations of operations and transparent communication with members, reaffirming their commitment to the cooperative's integrity and success. [GRI 2-11](#)

Members are elected annually during the Ordinary General Meeting. The council is composed of three full members and three alternates, all of whom must be cooperative members. To ensure continuous renewal, only one-third of the council may be re-elected, and specific eligibility restrictions apply—such as the prohibition of board members or their close relatives from simultaneously serving on the Fiscal Council. This structure reinforces the council's independence and transparency, aligning with the cooperative's commitment to integrity and sound governance. [GRI 2-9](#) [GRI 2-10](#)

## Fiscal Council 2024

- » Gilson Lussani – Full member
- » José Antônio Tondo – Full member
- » Volmar Paulo Hendges – Full member
- » Milton Cividini – Alternate member
- » Nelson Lauersdorf – Alternate member
- » Wilson Gilberto Costa – Alternate member



# Membership Organization

## *EDUCATIONAL COMMITTEES INTEGRATION COMMISSION (CICE)*

Educational Committees play an essential role at C.Vale, acting as a bridge between members and management. While they do not have decision-making powers, they are key to guiding members, providing feedback to the Board of Directors, and supporting cooperative activities. [GRI 2-11](#)

Spread across various locations, these committees represent community interests and contribute to members' social, economic, and cultural development. Their active participation in annual elections and regular meetings highlights the importance of member engagement in cooperative governance. [GRI 2-11](#)

The Educational Committees Integration Commission (CICE), in turn, plays a strategic role in coordinating and guiding these committees, promoting communication and collaboration between them and both the Board of Directors and the Fiscal Council. It also helps prepare and organize General Meetings, ensuring member representation.

[GRI 2-9](#) [GRI 2-10](#)

## *YOUTH GROUP*

The Youth Group is an advisory body dedicated to fostering communication between young members and the cooperative management bodies. While it does not hold decision-making power, its main role is to represent the opinions and needs of young members. [GRI 2-9](#) [GRI 2-10](#) [GRI 2-11](#)

Members attend periodic integration meetings that bring together youth from various age groups, encouraging their continued involvement in the cooperative system. This ensures that the next generation of members has a voice and contributes to the cooperative's ongoing development. [GRI 2-9](#) [GRI 2-10](#) [GRI 2-11](#)

## *WOMEN'S GROUP*

The Women's Group is dedicated to empowering female members as well as spouses and daughters of members. Its main goal is to represent women's interests within the cooperative movement and support social and environmental actions in the community. [GRI 2-11](#)

The group also promotes family integration and encourages women's active participation, highlighting the benefits of the cooperative model and serving as a link between members and the cooperative. Led by an elected coordinator every two years, members participate in training sessions, immersion trips, and strategic meetings. This structure reinforces the cooperative's commitment to ensuring women's voices are heard and their influence recognized in all areas of cooperative life. [GRI 2-9](#) [GRI 2-10](#)



# C.Vale and ESG Practices

C.Vale reaffirms its commitment to sustainability and to raising awareness about the responsible use of natural resources by promoting environmental and social practices among the community and employees. [GRI 2-24](#)

In line with its Bylaws, the cooperative integrates ESG (Environmental, Social, and Governance) pillars into its governance and strategy, embedding these values into operations and decision-making. This approach ensures the active involvement of top management in adopting sustainable practices and aligning strategic actions with ESG criteria.

To strengthen the internal sustainability culture, the cooperative has adopted a Sustainability Policy and a Materiality Matrix, which guides decision-making. With each new report, these tools contribute to the evolution of published content by incorporating new material topics raised by stakeholders, reflecting the organization's growing maturity. They also encourage internal projects, drive innovation, and support regular ESG training for all employees.

**Sustainability Policy:** establishes the commitment to producing food through continuous improvement, aiming to reduce and/or optimize the use of natural resources, promote economic, social, and environmental development, and preserve community integrity for future generations, while complying with legal requirements and enhancing socio-environmental performance.

In stakeholder engagement and communication, the cooperative shares ESG initiatives via social media and its website, involves employees in awareness campaigns, offers feedback channels, organizes regular ESG-related meetings, and participates in sustainability events.

## ***In 2024, C. Vale held its first ESG-focused event and received the I-REC Energy Certificate.***

*To demonstrate its commitment to ESG practices and their centrality in the cooperative's strategy, C.Vale hosted the first "C+ESG" event on February 28, attended by over 400 managers. The event featured talks on sustainability and topics such as energy and transportation management, swine waste, and sustainable finance. During the event, C.Vale received the I-REC Energy Certificate, recognizing its use of clean and renewable energy.*

*Below are listed the actions related to the governance pillar, with emphasis on Ethics and Integrity, Risk Management and Compliance, and Data and Information Security.*



# Ethics, Transparency and Responsibility

C.Vale has clear commitments and guidelines regarding ethical conduct and corporate responsibility, formalized through practices and initiatives documented in publicly available materials, such as the Code of Ethics and the Supplier Code of Conduct, published in annual reports and on the cooperative's corporate website.

**GRI 2-23** **GRI 2-24**

These documents guide institutional behavior and outline expectations for stakeholders, addressing topics such as appropriate behavior, unacceptable conduct, workplace health and safety, environmental practices, and the fight against corruption, discrimination, and harassment. **GRI 2-23**

Organizational culture is grounded in integrity and transparency, with leadership actively promoting these values. Processes are supported by policies and guidelines disseminated through administrative manuals. Daily operations are guided by key policies such as the Occupational Health and Safety Policy, the Food Quality and Safety Policy, and the Sustainability Policy.

In addition, C.Vale encourages ongoing feedback from employees, customers, and partners, and provides a confidential and secure whistleblower channel to report unethical behavior. Reports are combined with existing monitoring and auditing mechanisms to identify and correct any inappropriate practices.

To ensure widespread awareness of its commitments and positions, the cooperative uses various communication channels. For external stakeholders, these include institutional social media, General Meetings, and access to the Supplier Code of Conduct and the Code of Ethics on the website. Internal audiences are reached through the intranet, email communications, and the availability of administrative manuals and conduct codes.

Institutional policies are reinforced through training sessions, presentations, printed materials, onboarding manuals, and digital platforms such as the corporate website. **GRI 2-23**

On our institutional website, you'll find key Governance documents, including:

- » Code of Ethics
- » Supplier Code of Conduct
- » Bylaws
- » Member Integration Manual
- » Internal Regulations
- » 024 Annual Report
- » Sustainability Report

Access at:

<https://www.cvale.com.br/site/nossa-empresa/governanca-proposito-principios-e-valores>



## CODE OF ETHICS

C.Vale's Code of Ethics represents the cultural identity of the cooperative and the commitments it has made to the various stakeholders with whom it engages. This document serves as a behavioral guide for members, employees, customers, suppliers, service providers, and other interested parties with a relationship to the organization. [GRI 2-23](#)

Its main objective is to disseminate guidance aligned with corporate governance principles, aiming to prevent misconduct and conflicts of interest.

[GRI 2-23](#)

To ensure compliance with these principles, the cooperative has established an Ethics Committee composed of four members, including representatives from the audit department, Human Resources, and the Executive Board. The Committee may also rely on specialized consultants for technical support during evaluations. Members act independently and confidentially and are not remunerated for their service. Meetings are held as needed. After analyzing each case, the Committee issues a conclusive opinion within 30 days. Situations not covered by the Code are forwarded to the Executive Board for deliberation.

[GRI 2-23](#)





## SUPPLIER CODE OF CONDUCT

C.Vale's main suppliers are its own cooperative members, who provide raw materials for the poultry, fish, starch, feed, and soybean crushing production units. The majority are small rural producers with farms smaller than 50 hectares. [GRI 2-6](#)

To ensure quality, excellence, and accountability throughout its supply chain, C.Vale enforces a Supplier Code of Conduct. This document reinforces the cooperative's commitment to current legislation, integrity in business relationships, and its corporate principles. [GRI 2-23](#)

The Code establishes non-negotiable minimum standards, with mandatory requirements for all commercial partners. Among the requirements is an integrity assessment based on document analysis. This includes compliance with legal business operations, prohibition of forced, child, and/or irregular labor, and adherence to quality standards for products and services. [GRI 2-23](#)

To ensure compliance, the cooperative conducts internal and external audits of some of its production units and selected suppliers and service providers. These assessments include checks on social responsibility practices. For instance, suppliers of inputs to the fish, processed food, and poultry plants undergo a qualification program assessing food safety, documentation, process controls, product quality, and professional training. Audits are conducted both through document review and on-site inspections. [GRI 2-23](#)

In addition to periodic audits, specific farming sectors—such as fish, poultry, and swine—are subject to inspections and audits conducted by technical analysts. These professionals verify compliance with safety standards on rural properties and assess working conditions for third-party companies responsible for poultry catching, fish harvesting, and swine loading. Any nonconformities identified during inspections are communicated to the responsible parties, based on the Supplier Code of Conduct and national legislation, for appropriate corrective actions. [GRI 2-23](#)

C.Vale is also a member of SEDEX (Supplier Ethical Data Exchange), which mandates social and environmental responsibility audits through the SMETA (Sedex Members Ethical Trade Audit) protocol at poultry, processed foods, and fish production plants. These audits evaluate labor practices, environmental management, occupational health and safety, and business ethics. [GRI 2-23](#)

The audits examine working conditions and respect for human rights, including the absence of child, slave, or forced labor, as well as discrimination and harassment. Some third-party companies that provide services to the cooperative are also audited to ensure shared responsibility in sustainable practices at audited facilities.

In 2018, C.Vale's poultry plant was the first of its facilities to undergo this audit, reaffirming the cooperative's commitment to ethical trade. [GRI 2-23](#)



## ANTI-CORRUPTION

C.Vale combats corruption in compliance with all applicable national and sectoral legislation. The cooperative has mechanisms in place for reporting and investigating corruption, conducts regular audits to ensure compliance with anti-corruption standards, and monitors its supply chain to uphold integrity practices. Leadership actively supports and promotes ethical conduct and anti-corruption practices, integrating them into the cooperative's corporate strategy.

Recently, C.Vale established the Governance, Risk, and Integrity Department (DEGRI) and launched its Compliance Program, reinforcing its commitment to transparency and integrity.

### **C.Vale launches Compliance Program to strengthen governance and ethical conduct**

*In November 2024, the Governance, Risk and Integrity Department (DEGRI) of C.Vale launched its Compliance Program to guide the conduct of employees and managers in dealings with suppliers, public institutions, and other partners. Joberson de Lima e Silva, DEGRI manager, presented the program's key elements. The launch event was attended by 130 participants, either in person at the main auditorium or virtually at regional offices and production units. President Alfredo Lang and Executive Director — CEO Édio José Schreiner were also present.*

## Financial Performance and Economic Impact

C.Vale evaluates its financial performance and economic impact through multiple practices and discloses the results in annual reports and on its corporate website. Compliance is ensured by the Internal Audit department, the Board of Directors, and the Fiscal Council.

An audited financial report is published annually, reviewed by an independent external auditing firm (KPMG), ensuring transparency and financial integrity.

**GRI 2-2** **GRI 207-2**

The cooperative also verifies tax compliance through document collection and analysis, comparison with internal records, and external validation when necessary. Robust internal controls are maintained and continuously monitored, ensuring clear communication with stakeholders. **GRI 207-2**

In addition, C.Vale monitors and reports its economic impact on local communities, highlighting contributions such as job creation and support for local businesses, and continuously evaluates its supply chain for more sustainable practices.

**ANUAL REPORT  
2024**

*Access the Annual  
Report of 2024*





## ETHICAL TAX PRACTICES AND FISCAL STRATEGY

### Tax Strategy

Tax compliance is the foundation of C.Vale's fiscal policy, ensuring adherence to established regulations. The cooperative's tax strategy guides accurate tax calculation, payment, and reporting, serving as the starting point for all tax compliance efforts. [GRI 207-1](#)

The strategy covers tax planning at municipal, state, and federal levels, considering regional specifics and benefits of each activity in accordance with applicable legislation. C.Vale strives to ensure the best tax structure, always within legal frameworks. [GRI 207-1](#)

Once compliance is ensured, the cooperative aims to optimize its tax burden through legal tax planning practices (tax avoidance), including the use of tax incentives and choosing the most advantageous legal framework for each business segment. [GRI 207-1](#)

Tax avoidance: legal planning aimed at reducing the tax burden payable by a company. Learn more at: <https://www12.senado.leg.br/manualdecomunicacao/guia-de-economia/elisao-fiscal#:~:text=Planejamento%20que%20visa%20reduzir%20a,cont%C3%A1veis%2C%20mas%20sem%20cometer%20il%C3%ADcito>





Tax planning is approached with caution, requiring a thorough analysis of incentives and careful selection of legal structures. C.Vale practices tax avoidance transparently and ethically, without legal distortion, ensuring confidence in its tax obligations and credit recovery processes. The cooperative remains open to inquiries from tax authorities and cooperates fully in audits and investigations.

**GRI 207-3**

C.Vale also engages in public policy discussions, especially on tax matters, through participation in trade organizations such as OCEPAR (Paraná State Cooperative Organization) and OCB (Brazilian Cooperative Organization).

**GRI 207-3**

To gather and assess stakeholder concerns, the cooperative maintains open communication channels — in person and online — and shares information through announcements and meetings, including on-site field visits. These initiatives foster feedback, promoting alignment and tax compliance.

#### Tax Governance Decision-Making Structure **GRI 207-1**

- *Operational Level:* Day-to-day analysis of ancillary obligations to ensure proper tax payment and recordkeeping.
- *Management Level:* Managers are responsible for developing and implementing tax strategies aligned with cooperative goals. Daily oversight.
- *Board Level:* Board members approve tax strategies and ensure compliance with tax regulations. Weekly oversight.
- *Executive Board/Presidency Level:* Overall review for tax governance, approving strategies and ensuring ethical conduct. Performed as needed.
- *General Meeting:* Cooperative members vote on key decisions, including those affecting tax governance. The assembly is held annually or extraordinarily when needed.



## TAX APPROACH

The cooperative's tax approach plays a fundamental role in shaping business strategies, as the tax impact of each operation and target audience must be carefully analyzed. In some cases, a high tax burden may render a business venture unfeasible.

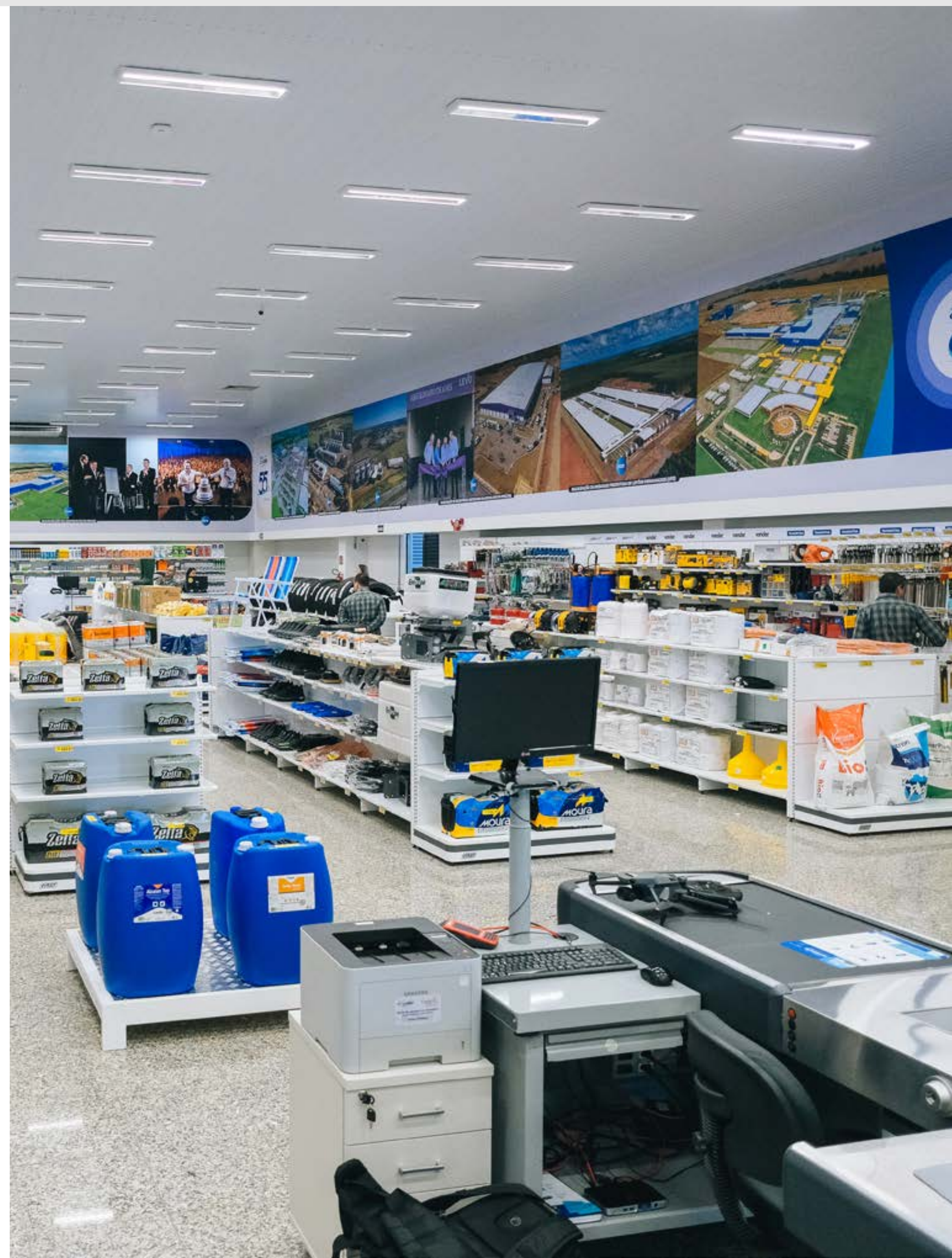
**GRI 207-1**

Every new activity is assessed by the tax department in terms of fiscal viability, considering taxes, tax incentives, special regimes, and presumed credits offered by individual states. Efficient management of ancillary obligations and tax credit recovery is aimed at improving the cooperative's cash flow, enabling new investments that generate employment opportunities and promote growth and sustainability.

**GRI 207-1**

The cooperative's regulatory compliance aligns with its ethical policy and includes a range of processes to ensure tax conformity, including:

- » Accurate recording of financial transactions, invoices, and documents to ensure traceability and equal treatment;
- » Timely calculation and payment of taxes to avoid interest and penalties;
- » Submission of ancillary obligations, as required by tax authorities;
- » Proper use of special tax regimes;
- » Support from external consultancies to review and validate the integrity of internal processes;
- » Ongoing education and training of staff;
- » Internal audits to correct noncompliant processes;
- » Internal manuals for fiscal standardization;
- » External audits by major firms (Big Four) to review financial statements.





## TAX CONTROL PROCESSES AND MECHANISMS

C.Vale adopts a robust approach to ensure tax compliance and fiscal integrity, with a continuous process of internal audits and external reviews. Tax management is handled strategically and is distributed among different departments, allowing each area to operate with specialized focus according to its responsibilities. Governance is periodically reviewed and adjusted to keep pace with the cooperative's expansion and operational developments [GRI 207-2](#)

### Governance Structure and Tax Integration:

Responsibility for tax governance is distributed across the organization, with the implementation of internal and external controls to ensure compliance with tax and accounting obligations. The tax department is responsible for evaluating the fiscal feasibility of new activities, as well as for monitoring tax incentives and special regimes. It also oversees the ongoing review of internal tax-related policies. Specialized consultancies support risk management and help ensure compliance with applicable legislation. [GRI 207-2](#)

### Tax Risk Managements:

The cooperative takes a proactive approach to monitoring and mitigating tax risks. Teams are continually trained to identify legislative changes and apply best practices in tax management. Identified risks are prioritized, and mitigation plans are developed and implemented based on internal controls, constant monitoring, and structured communication with senior management. Regular meetings and tax committees reinforce the effectiveness of the strategies in place. [GRI 207-2](#)

### Compliance Assessment:

Tax compliance is evaluated through internal verification processes and external audits. C.Vale's tax reports are initially reviewed by internal auditors and subsequently by independent external auditing firms. This dual verification ensures impartiality, transparency, and the reliability of financial information. Reviews cover tax documents, trial balances, and financial statements, ensuring data accuracy and alignment with applicable legal requirements. [GRI 207-2](#)



## WHISTLEBLOWING CHANNEL

To ensure ethical conduct, the cooperative offers a whistleblowing channel, guaranteeing that any issue is handled confidentially and efficiently. [GRI 207-2](#)

The cooperative has an external platform accessible via its website, phone, and mobile app for receiving reports, complaints, questions, and suggestions—either anonymously or with identification. Investigations are conducted with full confidentiality, in line with the Administrative Manual. Anyone—whether internal or external to the cooperative—can use the channel, which is widely promoted across units and on the website. In addition to the external channel, an internal department is responsible for monitoring investigations, with decisions made by relevant committees, such as the Ethics Committee, which addresses harassment and discrimination issues.

[GRI 2-25](#) [GRI 2-26](#)

**1. Contact Us:** On C.Vale's official website, a contact form is available for raising concerns or questions. This channel is open to everyone and forwards inquiries to the responsible team.

**Link:** [Fale Conosco \(Talk to Us\)](#)

**2. Secure Whistleblowing Channel ("Diz Aí"):** A confidential and dedicated platform for reporting irregularities or misconduct. Reports can be submitted anonymously via the online platform, ensuring full privacy. All submissions are handled according to internal policies, with seven committees responsible for investigations and follow-up actions.

**Link:** [Contato Seguro](#)

Executive boards receive monthly reports indicating the number of cases opened and closed, without departmental breakdowns due to the possibility of anonymous reports. All investigations and decisions are treated as confidential, regardless of anonymity.

In addition, through its Corporate University, the cooperative offers courses and training programs focused on preventing and addressing moral and sexual harassment, as well as on occupational health and safety, among other topics. [GRI 2-25](#)





# Risk Management and Compliance

C.Vale continuously updates its risk management methodology based on ISO 31000 and COSO standards. The cooperative implements ongoing improvements in the risk reporting process to senior leadership, with monthly meetings held by the Risk Committee. Compliance risks are also mapped, reinforcing C.Vale's commitment to efficient risk management and regulatory compliance.

## ***LABELING PROCEDURES***

To ensure compliance with current legislation, guarantee food safety for consumers, and reinforce commitments to environmentally responsible disposal, C.Vale applies comprehensive labeling procedures to its products. [GRI 417-1](#)

- **Component Origin:** Labels feature recycling symbols and material classification. Suppliers to the poultry slaughterhouse and processed food plant are certified under BRCGS (British Retail Consortium Global Standard).

- **Content:** All products are food-grade and free from harmful substances for human consumption or the environment. The company also adopts sustainable practices, such as compact packaging and waste reduction.
- **Safe Use:** Packaging includes preparation instructions, such as cooking processes for poultry products and safe handling of utensils and surfaces when preparing food.
- **Disposal and Environmental Impact:** Packaging includes symbols for selective collection and recycling, and food waste is classified as organic waste.
- **Other Information:** Labels also indicate certifications such as BAP (for the fish processing plant) and HALAL (for products destined for Islamic markets).

In 2024, there were no cases of non-compliance with labeling laws or marketing communication regulations that resulted in fines or warnings during the reporting period. The company remains in full compliance with both legal requirements and voluntary labeling standards, with no recorded penalties.



## LEGAL COMPLIANCE FOR AGRICULTURAL PESTICIDES

C.Vale strictly complies with the regulatory standards governing the commercialization of agricultural pesticides, following the guidelines established by the competent authorities: the Ministry of Agriculture and Livestock (MAPA), the National Health Surveillance Agency (ANVISA), and the Brazilian Institute of Environment and Renewable Natural Resources (IBAMA).

The cooperative constantly monitors legislative updates through official platforms such as the Agricultural Management Platform (PSAG/GSIF), the Official Federal Gazette, and specific portals of regional federations.

Before any product is marketed, it is essential that it is approved and registered according to the regulations of the state and municipality where it will be used. The issuance of the agronomic prescription is carried out by professionals duly authorized by the Regional Council of Engineering and Agronomy (CREA) or the Federal Council of Agricultural Technicians (CFTA), following a technical analysis of the specific situation of each crop. This process ensures the proper and safe use of pesticides.

Sales are formalized through invoices containing the details of the responsible professional and the issued prescription. Furthermore, C.Vale adopts rigorous management of empty packaging, preventing environmental contamination risks and guiding producers on the correct and responsible return of these materials.

The cooperative fully complies with specific regulations, including restrictions applicable to hormonal products. The transportation of pesticides is conducted in accordance with current safety standards, ensuring integrity throughout the entire logistics process.

With transparency and responsibility, C.Vale conducts its operations to preserve stakeholder trust and ensure the integrity of its production chain.



# Data Security and Information

C.Vale seeks maximum protection of personal data collected and processed in its operations, minimizing the risks of breaches and ensuring compliance with current legislation. C.Vale protects users' information and data in accordance with all applicable laws, including the General Data Protection Law (LGPD), the Brazilian Internet Civil Framework, and the Federal Constitution of Brazil.

The cooperative also has specific policies to guarantee data security and privacy and implements technical and organizational measures to protect data against unauthorized access. C.Vale has procedures to respond promptly to data security incidents and provides regular training for employees, so that data security is integrated into the company's strategy.

During the reporting period, the organization identified no substantiated external complaints regarding customer privacy violations, nor complaints from regulatory agencies on the same subject. Additionally, there were no records of data leaks, thefts, or losses of customer data. [GRI 418-1](#)

## *C.VALE'S PRIVACY AND PERSONAL DATA PROTECTION POLICY*

C.Vale's Privacy and Personal Data Protection Policy establishes the principles and practices to guarantee the security and privacy of personal data processed by the cooperative in its operations. It is based on pillars such as purpose, adequacy, transparency, security, non-discrimination, accountability, and responsibility. The policy covers the scope of data processed, its purposes, the rights of data subjects, and the security measures implemented. [GRI 418-1](#)

Furthermore, it establishes the figure of the Data Protection Officer to manage issues and complaints related to privacy and data protection, reflecting C.Vale's commitment to current legislation, such as the LGPD, and to an ethical and transparent approach to personal data processing. [GRI 418-1](#)



*People*

03



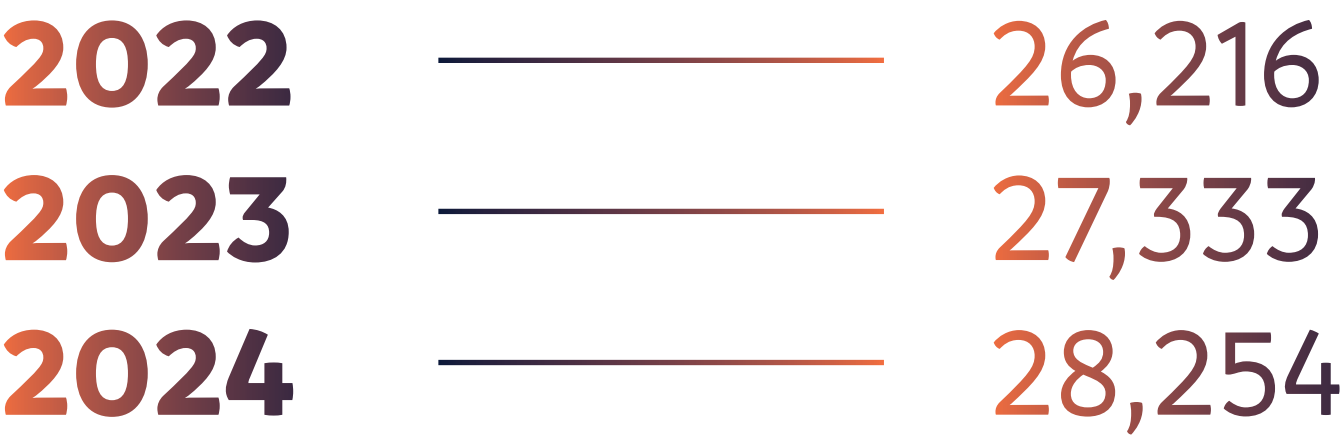


# Members

## MEMBERSHIP BASE

The cooperative's members form the foundation of the organization, ensuring that its essence and purpose are upheld. More than just members, they are owners, suppliers, and customers who equally and democratically share in the responsibilities and benefits of the cooperative. Each member contributes labor, capital, and active participation in General Assemblies and decision-making, fostering greater stability and promoting C.Vale's sustainability.

## TOTAL OF MEMBERS



## Number of members per region

REGION	2022	2023	2024
Santa Catarina	731	750	796
Mato Grosso do Sul	3,171	3,404	3,729
Mato Grosso	1,898	1,905	1,913
Rio Grande do Sul	4,235	4,532	4,750
Paraná	16,181	16,742	17,066



## COMMUNITY PROJECTS AND INITIATIVES

The cooperative incorporates community support into its strategy, encouraging leadership and employees to actively participate in local initiatives. C.Vale discloses its actions through reports and its corporate website, collaborates with local organizations, invests in community projects, and promotes volunteer programs and donations—such as the 19+ truckloads of supplies sent to families affected by the floods in Rio Grande do Sul.





### ***C.Vale Offers Training Course for Teenagers in Palotina.***

*Approximately 50 teenagers from Shirley Saurin State School in Palotina (PR) completed the Junior Firefighter course in 2024, promoted by Universidade C.Vale in partnership with the cooperative's Civil Firefighters. The three-month program aimed to foster inclusion through education.*

C.Vale also carries out various actions with members that include an environmental scope, such as encouraging the return of agrochemical packaging, environmental preservation, and the restoration of riparian forests.

For young audiences, including members' children, C.Vale runs a qualification program that addresses entrepreneurship, property management, family succession planning, and the development of new leaders.

The cooperative also maintains women's groups, intended for female members and spouses of members. These women receive professional training to promote income generation and employment opportunities. Additionally, they play a key role in donation campaigns involving clothing, food, and toys.

In turn, for children, the cooperative promotes the Cooperjovem Program, which aims to communicate the benefits of cooperativism and environmental education to students in public and private schools in the municipalities where the cooperative operates.





## Cooperjovem Program

C.Vale believes that building a solid future starts today. That's why it invests in initiatives that prepare the next generations to continue the cooperative legacy. The Cooperjovem program has already introduced cooperative principles and their benefits to nearly 38,000 students in over 25 editions. These young individuals receive training to improve succession planning on family farms and to prepare to take on leadership roles within the cooperative.

C.Vale also recognizes that education and information are key to development. Therefore, it invests in access to new technologies and in the personal and professional growth of its members and their families. Courses, seminars, and training sessions are part of the cooperative's routine, ensuring its membership base remains constantly updated.





## C.Vale Field Day

Between January and February 2024, C.Vale held its Field Day events in Palotina/PR and Cruz Alta/RS, bringing together over 12,600 visitors and more than 450 staff involved in organizing.

The event aims to promote technological innovation in equipment, machinery, digital platforms, and agricultural inputs for producers. The initiative also covers best practices and techniques related to the cultivation of soybeans, corn, cassava, and forage, as well as poultry, fish, swine, and dairy production.







## SOLIDARITY CONVOYS

In response to the floods that affected Rio Grande do Sul in 2024, C.Vale coordinated a major solidarity effort, sending 19 truckloads of donations to impacted families. The action involved members, employees, and local communities, who contributed clothes, food, water, hygiene products, cleaning supplies, blankets, and appliances.

The items were delivered to the state's Civil Defense and distributed through regional centers. Some of the trucks also carried refrigerated containers with chicken meat, donated by C.Vale in partnership with Pluma and Plusval. This initiative reaffirms the cooperative's commitment to social responsibility.



# Employees

In 2024, the cooperative created 1,132 new job openings, closing the year with a total of 15,069 employees. Of this total, 8,742 work in the industrial complex, and 6,327 are engaged in other cooperative activities. [GRI 207-4](#)

Compared to 2023, C.Vale grew by 8.52%, with an increase in the number of employees across all regions of operation, without significant fluctuations. The information is based on the general employee report dated December 31, 2024. [GRI 2-7](#)

By generating new employment opportunities, C.Vale contributes to improved access to resources and better living conditions, driving the economic growth of its members and employees. Furthermore, by providing employment to hundreds of people in various Brazilian states and even abroad, the cooperative helps reduce inequality and promote social inclusion. [GRI 2-7](#)

Number of employees by region [GRI 2-7](#)

REGION	2022	2023	2024
Mato Grosso	503	520	394
Mato Grosso do Sul	752	864	509
Santa Catarina	87	98	130
Rio Grande do Sul	435	494	477
Paraguay	72	92	116
Paraná	11,819	11,818	13,443
Total	13,668	13,886	15,069



C.Vale’s employment framework includes reduced working hours, applicable to interns and young apprentices. Fixed-term contracts are used for seasonal workers during harvest periods, while indefinite-term contracts apply to permanent staff.

GRI 2-7

In addition to its permanent staff, C.Vale also contracts services from companies in areas such as maintenance, landscaping, food service, and private security, over which the cooperative does not maintain headcount control. GRI 2-8

Of the total staff, 14,726 are permanent employees, 357 are on fixed-term contracts, and 343 work reduced hours. GRI 2-7

Employees by region and work schedule:

Full-time employees

REGION	2022	2023	2024
Mato Grosso	488	504	384
Mato Grosso do Sul	734	838	499
Rio Grande do Sul	415	470	457
Santa Catarina	84	96	126
Paraná	11,576	11,590	13,144
Paraguay	72	91	116

Part-time employees

REGION	2022	2023	2024
Mato Grosso	15	16	10
Mato Grosso do Sul	18	26	10
Rio Grande do Sul	20	24	20
Santa Catarina	3	2	4
Paraná	243	228	299
Paraguay	0	0	0

Total by work schedule

TYPE OF WORK SCHEDULE	2022	2023	2024
Part-time	299	296	343
Full-time	13,297	13,794	14,726



# Decades of C. Vale

## TESTIMONIALS

*"I celebrate another work anniversary full of joy and pride. It's been 45 years! I thank everyone who has contributed to my personal and professional growth. May C.Vale continue achieving the success it deserves!"*

**Leonice Inês Parisotto, 45 years at C.Vale, Central Administration**

*"I was only 17 when I began my journey at C.Vale. I never imagined the longevity and success that would follow. Over these four decades, I've balanced my energy between personal and professional life without losing my essence and values. Looking back, I realize it's through human-centered relationships that I've built a meaningful life story."*

**Neila D. Centenaro Cadore, IT Administrative Analyst, 40 years at C.Vale**

*"I happily mark another anniversary at work—35 years. I thank all those who have supported my professional and personal development. I hope C.Vale continues to enjoy great success."*

**Nivaldo Aparecido da Silva, Fiscal Assistant/ASCON, 35 years**

*"These have been 35 years of hard work, dedication, and overcoming challenges. I'm especially grateful to my family and team. I still have many projects to fulfill. I love my job and will always be ready for the challenges of this giant that is C.Vale."*

**Jeferson Candido da Silva, Agro Store Supervisor, 35 years at C.Vale**

*"I started my journey in this renowned organization 35 years ago. My professional path has been one of constant growth. I'm very proud to be part of C.Vale and believe we can achieve even more. Every second is a new moment. The past is history. The future is a mystery. But the present is a gift I live fully here."*

**Pedro Domingues, Agricultural Technician/Diamantino (MT), 35 years**



EMPLOYEE DIVERSITY

C.Vale values and fosters a diverse and inclusive work environment, reducing inequalities and enhancing the cooperative’s positive results.

In compliance with regulations and from a social responsibility perspective, C.Vale embraces the importance of diversity throughout its entire value chain. Accordingly, the cooperative employs people with disabilities, young apprentices, foreign nationals through the Operação Acolhida program, and supports initiatives aimed at promoting the inclusion of women in the community.

Affirmative job postings for people with disabilities (PwD) and young apprentices gained momentum in 2024. The cooperative proactively encourages young people to join its workforce by visiting local schools to offer career guidance and promote the Young Apprentice Program.

Women make up approximately 40.6% of C.Vale’s workforce. [GRI 2-7](#)

Employees by Region and Gender

REGION	2022		2023		2024	
	MEN	WOMEN	MEN	WOMEN	MEN	WOMEN
Mato Grosso	349	154	347	173	301	93
Mato Grosso do Sul	405	347	481	383	386	123
Rio Grande do Sul	331	104	393	101	364	113
Santa Catarina	61	19	76	22	105	25
Paraná	6,613	5,206	6,692	5,126	7,714	5,729
Paraguay	52	20	59	33	79	37



Employees by Gender and Work Schedule

WORK SCHEDULE	2022	2023	2024
M	7,818	5,850	8,870
F	8,048	5,838	6,083

Interns and Young Apprentices

CATEGORY	2022		2023		2024	
	MEN	WOMEN	MEN	WOMEN	MEN	WOMEN
Interns	26	31	21	27	26	25
Young Apprentices	119	128	119	125	132	160
Total	145	159	140	152	158	185





## INCLUSIVE ACTIONS

C.Vale also promotes initiatives for the inclusion of people with disabilities and provides support for refugees and immigrants.

### **Workshop on PPE Use in Brazilian Sign Language (Libras)**

*In October 2024, the Internal Commission for Accident Prevention (CIPA) conducted a training session on the use of Personal Protective Equipment (PPE) for 16 hearing-impaired employees.*

*The session was led by an interpreter and conducted in Brazilian Sign Language (Libras), covering safety, workplace culture, and C.Vale's organizational environment.*

Sandra Meneghete, a production assistant who participated in the training, shared:

"Today, I work and help guide my colleagues to avoid injuries," she emphasized. With five years at the cooperative, Sandra proudly says that C.Vale was her first job.





## Housing Program

Aware of the economic and humanitarian crisis in Venezuela since 2013, C.Vale has welcomed more than 520 Venezuelan immigrants to the state of Paraná.

To provide adequate support, C.Vale created the Housing Program, which offers fully furnished homes—fully funded by the cooperative—for six months in the city of Francisco Alves (PR). Currently, there are more than 48 homes and 198 available spaces for immigrants, who also receive assistance from the Federal Government's Operação Acolhida.

Thais Andressa, who coordinates the program alongside Diego de Araújo, explains:

“This is a voluntary, safe, orderly, and free relocation of people in vulnerable situations. Welcoming them reinforces our culture of inclusion, diversity, and social responsibility.”

The program also supports the recruitment of immigrant workers by providing documents in Spanish, salary advances, an initial R\$300 supermarket voucher, and free meals during work shifts.



By November 2024, a total of **915** Venezuelans had been relocated through the program.

<sup>1</sup>Operação Acolhida: a federal humanitarian initiative launched in 2018 to support Venezuelan refugees and migrants arriving at Brazil's northern border. The program ensures the voluntary, safe, and free relocation of individuals—mainly from Roraima—to other Brazilian cities. It seeks to improve social, economic, and cultural integration while easing pressure on local public services. The initiative involves the Federal Government, state and municipal authorities, Armed Forces, judicial bodies, international organizations, and over 100 civil society entities.

### C.Vale Honored for Inclusive Social Practices

*In December 2024, C.Vale received the SESI ODS Seal 2024 for its Housing Program. The initiative contributes to the United Nations Sustainable Development Goals (SDGs), particularly focusing on poverty eradication, sustainable economic growth, and the reduction of inequality. The award was presented during a conference in Curitiba (PR).*



## LABOR COMPLIANCE

Labor compliance is a core pillar at C.Vale. It ensures the protection of employees' rights and helps prevent labor-related risks—individual, collective, or reputational. C.Vale is committed to abiding by all applicable labor laws and maintaining a fair and equitable work environment, contributing to long-term sustainability. An effective compliance management system also significantly enhances the organization's culture.

**GRI 3-3**

Reducing labor costs—particularly those that could lead to legal claims—is a key priority for the cooperative. In this regard, C.Vale adopts a range of strategies, such as ensuring legal compliance, maintaining accurate records of working hours and internal policies, and seeking swift and effective conflict resolution. **GRI 3-3**

To assess the effectiveness of labor management and legal compliance, C.Vale monitors performance indicators such as employee turnover rate, the number of labor complaints, absenteeism rate, and the incidence of workplace accidents. Tracking these indicators helps identify areas for improvement and exposure to costly legal actions, and protects the cooperative's reputation. **GRI 3-3**

All cooperative employees are covered by collective bargaining agreements, reinforcing C.Vale's commitment to employee well-being and to the economic and social development of the regions where it operates. **GRI 2-30**

## Compensation and Benefits

C.Vale offers competitive salaries aligned with market standards, considering each employee's career progression, and recognizing their growth and development. The ratio between the total annual compensation of the organization's highest-paid individual and the average annual compensation of all other employees is 21 to 1.

**GRI 2-21**

The cooperative provides a comprehensive benefits package, including annual profit sharing, life insurance, meal vouchers, health plans, and childcare assistance.

- » Meal voucher
- » Health plan
- » Dental plan
- » Life insurance
- » Childcare assistance
- » Profit sharing
- » Funding for professional specialization
- » Sports and recreation association



## TRAINING AND EDUCATION

One of the principles of cooperativism is “Education, Training, and Information,” which guides C.Vale’s internal training and development initiatives.

C.Vale offers both mandatory and developmental training programs aimed at human and organizational development. [GRI 2-23](#)

These training sessions promote both personal and professional growth, foster inter-cooperation, and strengthen the cooperative movement as a whole.

[GRI 404-1](#)

In 2024:

**644,000** *training hours.*

**89.36%** *of employees received training.*

**35,439** *training sessions delivered.*

Training requirements apply to both C.Vale employees and contracted personnel. All employees, including outsourced workers, participate in the C.Vale Integration Program (PIA) on their first day, which includes training on the Code of Ethics and the Occupational Health and Safety Policy. The program aims to raise awareness about the cooperative’s core principles, including respect for human rights, sustainable practices, and the prevention of discrimination, harassment, and corruption.





## C.Vale On-Site Degree Program

In partnership with Sescop/PR and the Multiversa/Uespar University, C.Vale launched its first in-company undergraduate program in February 2024.

The Industrial Production Management Technology degree lasts three years and includes over 40 employees from the poultry and fish processing plants, thermoprocessed food industry, and feed factory.

Classes are held three times a week during working hours, allowing students to develop projects that meet the agro-industrial complex's needs. The cooperative subsidizes 65% of the tuition cost.

Daniele dos Santos, a Process Control Assistant at the Poultry Plant, shared:

"I'm very happy. The cooperative is helping me achieve my dream of attending university and become more prepared for new challenges."

Danilo Brito, from São Jorge do Patrocínio, added:

"This degree program is a unique opportunity to gain more knowledge and skills—both personally and professionally."

## Semeadores do Propósito Program (Purpose Seeders)

C.Vale's Purpose Seeders Program was launched over four years ago to help employees identify and align their personal purpose with the company's mission.

The initiative includes training sessions led by a team of internal multipliers, who facilitate self-awareness exercises and encourage their peers to reflect on purpose and meaning in the workplace. These insights are shared with colleagues, strengthening the connection between individual values and C.Vale's organizational purpose.

This program is an effective way to promote best practices, value people, and help employees find purpose in their work. It reinforces C.Vale's broader mission to inspire a more prosperous world—benefiting employees, members, partners, and the wider community.





## HEALTH, SAFETY, AND WELL-BEING

Workplace safety is one of C.Vale's core principles and values. The cooperative has a Health and Safety Policy aimed at the continuous improvement of working conditions, mitigation of occupational and process-related risks, and compliance with legal requirements. [GRI 3-3](#)

C.Vale has implemented an Occupational Health and Safety System (OHS), designed to promote preventive actions across all Business Units. [GRI 403-1](#)

C.Vale's OHS system is based on Brazilian Regulatory Standards (NRs) and governed by administrative manuals and standardized internal procedures. It is managed through digital systems that include technical inspections to monitor and control action plans in the units. These inspections are conducted using a mobile tool, which streamlines management and enhances process efficiency. [GRI 403-1](#)

Risk assessments are conducted monthly in all Business Units by qualified Occupational Safety Technicians. Any deviations identified during this process are recorded in the digital system, which automatically generates reports for the unit's direct manager. Together with the Safety professional, the manager develops an action plan to address the occurrences. [GRI 403-2](#)

The OHS Management System covers both permanent and temporary employees, including third-party companies operating at the cooperative's facilities. As a result, 100% of the permanent workforce and outsourced service providers — representing over 2,000 companies — are covered by the system. This ensures better conditions for all workers and partners involved in the cooperative's operations.

[GRI 403-1](#) [GRI 403-8](#)

The identification of occupational hazards is conducted in accordance with the Regulatory Standards (NRs), using both quantitative and qualitative analyses along with a detailed evaluation of work processes. Technical teams apply Occupational Safety checklists to promptly identify and correct any deviations, using the PDCA (Plan-Do-Check-Act) cycle as a tool to prevent and mitigate incidents and accidents. [GRI 403-2](#)

C.Vale not only monitors incidents and accidents to prevent recurrence, but also shares lessons learned with other units with similar operations. This practice allows for the continuous adjustment of procedures and internal policies, ensuring ongoing improvement of the occupational risk management system.

To support the management system, C.Vale employs over 170 professionals dedicated to the areas of Occupational Health and Safety and Fire Prevention and Response. These professionals are divided between two main departments: the Occupational Safety Department (DSEGT) and the Occupational Safety and Medicine Department (DSEMT). [GRI 403-1](#)

- **Occupational Safety Department (DSEGT):** responsible for managing Occupational Safety and Fire Prevention and Response in units handling inputs and grains. These operations include cereal intake, input and machinery sales, retail stores, and support departments for farmers, such as veterinary and agronomy departments.



- **Occupational Safety and Medicine Department (DSEMT):** manages Occupational Safety and Fire Prevention and Response in industrial units, including poultry and fish slaughterhouses, thermoprocessing units, feed factories, poultry hatcheries, poultry and fish breeders, swine production units, soybean crushing unit, and starch factories. This department is also responsible for corporate management of Occupational Medicine across all business units and support areas of the cooperative.

C.Vale ensures worker participation and consultation in the OHS management system through various initiatives, including:

- **Committees and Working Groups:** created for themes such as safety, ergonomics, and chemical leak prevention, including:
  - o CIPA (Internal Commission for Accident Prevention): prevents occupational accidents and illnesses by identifying risks, proposing preventive measures, and promoting awareness.
  - o CTSA (Technical Committee on Safety and Adaptations): analyzes solutions for the regulatory compliance of grain units, focusing on safety and technical feasibility.
  - o OHS Committee for Industrial Units: identifies weaknesses in safety management and promotes continuous improvement in processes, infrastructure, and training.
  - o CAMS (Committee for Safety Evaluation and Improvements): integrates safety into strategic planning, monitors risks and incidents, standardizes procedures, and strengthens the safety culture.
  - o Ergonomics Committee: active in industrial plants, adapts working conditions to reduce ergonomic risks and improve employee well-being.
  - o Chemical Spill Committee: acts in the prevention, containment, and mitigation of leaks, ensuring operational and environmental safety.

- o Continuous Improvement Groups in the Industrial Directorate: develops initiatives focused on improving workplace and equipment safety.
- o OHS Facilitators: employees designated to monitor risks and work alongside managers and the safety team.
- o Regular Meetings: periodic meetings among OHS teams, managers, and employees for alignment and continuous improvement.
- o Whistleblower Channel (“Diz Ai”): a secure and anonymous platform for reporting deviations and suggesting improvements.
- o Training and Education: ongoing programs to raise awareness of risks and safety measures, including the Risk Management Program (PGR), which identifies unit-specific risks and serves as a basis for training and refresher courses, ensuring each employee receives appropriate training to mitigate risks in their work environment.
- o Communication and Bulletins: dissemination of important health and safety information.
- o Signage and Access to Information: signage exceeding NR requirements to facilitate employee access to safety information.
- o Corporate Occupational Safety Week (SIPAT): organization of broad events to promote a prevention culture across all units.

The cooperative promotes ten internal safety commandments, with those directly addressing risk reduction being: 1st Respect life, protect yourself; 2nd When in doubt, stop and ask; 4th Work only under safe conditions; and 6th Do not improvise. [GRI 403-2](#)



### **C.Vale launches the SEGURO Program (Efficient Unified Occupational Risk Management System)**

*In the first quarter of 2025, C.Vale launched the SEGURO Program, which aims to promote a safe and healthy environment for all employees, ensuring the protection of their health and physical integrity. Key guidelines include: developing a safety-oriented organizational culture in compliance with regulations; implementing effective processes to identify and control risks, supported by continuous and specific training; establishing a cycle of monitoring and continuous improvement of safety practices; developing and training emergency response plans; ensuring process and equipment integrity through preventive and corrective maintenance; and promoting sustainable practices that contribute to social responsibility, with clear and transparent communication about safety policies and practices.*

*As part of SEGURO, under the verification pillar, the company launched the SEGTOP project — an internal Occupational Safety certification program — which certifies the cooperative's Business Units in bronze, silver, and gold categories. The initiative aims to drive continuous improvement in prevention practices and strengthen the safety culture. Units certified in the gold category will be eligible to begin the ISO 45001 certification process for occupational health and safety management.* [GRI 403-7](#)

## Accident Investigation

C.Vale uses the “5 Whys” methodology to investigate accidents, seeking to identify and eliminate root causes to prevent recurrence. The process follows five fundamental steps, which may vary depending on whether the Internal Commission for Accident Prevention (CIPA) is present in the unit. [GRI 403-2](#)

Accident investigations follow four main stages. First, data collection is conducted by Occupational Safety Technicians, who analyze the event, interview witnesses, and record key information; in units with CIPA, its members also participate. Next is the problem definition stage, where the accident is described objectively and root causes are identified through successive questioning.

Based on this analysis, an action plan is developed, including corrective and preventive measures such as operational adjustments, training, and structural improvements. Finally, during the monitoring and review phase, the effectiveness of implemented actions is evaluated through periodic reports, ensuring continuous safety improvement in the workplace.

Applying this methodology allows C.Vale to perform structured and effective incident analysis, ensuring that corrective actions eliminate accident causes. CIPA's involvement enhances employee engagement and contributes to a safer and more preventive work environment. [GRI 403-2](#)



## C.Vale's Occupational Health Service GRI 403-3

C.Vale's Occupational Health Service plays a key role in identifying and mitigating workplace risks through:

- Risk Assessment: continuous monitoring of factors such as exposure to hazardous substances, poor ergonomics, and excessive noise.
- Occupational Medical Exams: conducting pre-employment, periodic, return-to-work, and termination exams to ensure employee fitness.
- Health Promotion: preventive programs, vaccination campaigns, and encouragement of healthy habits.
- Training and Education: occupational health training in areas such as ergonomics and best work practices.
- Qualified Team: professionals including physicians, nurses, physiotherapists, and ergonomists.

C.Vale ensures the quality of these services by monitoring health deviations, identifying risk factors, and implementing action plans to eliminate or reduce unhealthy agents, whether from the work environment or from processes. GRI 403-7

## C.Vale's Occupational Health and Safety Numbers GRI 403-9

C.Vale maintains a strong commitment to employee safety and health. During the reporting period, employees worked a total of 31,420,224 hours. No work-related fatalities were reported during this time, including commuting accidents involving company-provided transportation.

There were nine work-related accidents with serious consequences, all duly reported to the appropriate authorities, as required by law. The main types of accidents among employees were: collision with objects (32%), friction or abrasion of body parts (23%), falls (15%), body part entrapment (14%), exposure to chemicals (6%), high temperatures (3%), involuntary body movements (5%), exposure to electricity (1%), animal attacks (1%), and non-ionizing radiation (0.36%).

For non-employed workers operating in facilities controlled by the organization, no fatalities were recorded.



## *Measures to Eliminate and/or Mitigate Occupational Risks*

GRI 403-9

C.Vale adopts various measures to eliminate or mitigate risks in the workplace, following the hierarchy of controls established by health and safety best practices. Among the implemented actions, the following stand out: process modifications and replacement of hazardous equipment; investments in automation and technologies to reduce workers' exposure; and the use of sensors and monitoring systems to detect unsafe conditions in real time.

Additionally, the company implements administrative controls, such as policies, manuals, and Standard Operating Procedures (SOPs), as well as a safety deviation reporting channel accessible to all employees. Continuous training and emergency drills are also conducted, alongside regular audits and inspections performed by technical teams and incident analyses to prevent recurrences.

## *Occupational Health Issues*

GRI 403-10

C.Vale has identified some cases of occupational diseases related to ergonomic factors and noise exposure. Although these risks are present, the cooperative remains committed to protecting its employees' health.

Risks were identified through occupational health and management programs and ergonomic analyses of workstations. The main contributing factors include repetitive tasks and continuous exposure to high noise levels.

To reduce these risks, C.Vale has adopted significant preventive practices such as automation and modification of production processes to minimize employee exposure. Additionally, regular breaks and job rotation have been implemented to mitigate the effects of repetitive work. Intensive noise monitoring is also prioritized, with corrective actions including equipment replacement, machine enclosures, and improvements in available hearing protection.

These measures reflect C.Vale's commitment to promoting a safer and healthier work environment, aligned with best occupational health practices.



## Health Promotion Campaigns and Initiatives

For non-occupational health matters, C.Vale provides health plans for its employees and promotes health campaigns featuring lectures and informative materials. [GRI 403-6](#)

The cooperative runs the “Laços” Program, which addresses a different health topic each month across all business units. Campaign themes include Dengue, Hypertension, Healthy Habits, Mental Health, among others. [GRI 403-6](#)

In industrial plants (representing 65% of the workforce), there are meetings for pregnant employees, offering guidance and preparation for motherhood and newborn care. [GRI 403-6](#)

In partnership with Sesi, campaigns against breast cancer include screenings and clinical care for women. [GRI 403-6](#)

Annual influenza vaccinations are conducted at units with the highest employee densities, reaching over 70% of the cooperative’s workforce. [GRI 403-6](#)

Workplace physical exercises are encouraged through group activities during work hours. In the industrial complex, scheduled breaks for physical and mental rest are observed. [GRI 403-6](#)

The “Cuide-se + Nutritional Monitoring” program promotes knowledge about nutrition and healthy lifestyles, providing individualized nutritional support for employees with chronic non-communicable diseases (NCDs). Additionally, the “Cuide-se + Cancer Prevention” program, in partnership with Sesi Paraná, performs early detection exams for cervical, prostate, breast, and skin cancers via Mobile Units, following strict safety protocols for exams and clinical care. [GRI 403-6](#)

The cooperative also offers leisure spaces and promotes sports and recreational activities through the C.Vale Employees Association (ASFUCA), fostering a healthy and well-being-focused work environment. [GRI 403-6](#)

### **C.Vale offers training for Firefighting and Risk Management**

*On December 5, 2024, after 310 hours of training in medical emergencies, firefighting, and risk analysis, 17 C.Vale employees graduated from the fourth class of the Professional Civil Firefighter Class I course, held at the Commercial Association of Palotina (PR).*



*Product  
Quality and  
Supply Chain*

04





# Product Quality and Supply Chain

C.Vale ensures the quality and safety of food products across various segments, including chicken (fresh, seasoned, and thermoprocessed), fish (chilled and frozen), pork, milk, cassava starch, and modified starches for the food industry. **GRI 3-3**

Through the Quality and Food Safety Policy, the cooperative commits to meeting the expectations of members, suppliers, customers, consumers, employees, and the community by maintaining a safe, legal, and authentic system that promotes a culture of food safety and quality, as well as continuous improvement of people, processes, and products. **GRI 3-3**

Continuous improvement is a priority, with C.Vale seeking excellence in products and processes. Using the cooperative's Quality and Food Safety Systems, products are analyzed and monitored to comply with strict criteria and standards. This includes adherence to international certifications, supplier qualification and approval, channels for suggestions and complaints, and compliance with applicable legislation for animal-origin food industries. **GRI 3-3**

*C.Vale provides a dedicated section on Quality and Food Safety on its website. Access at: <https://www.cvale.com.br/site/nossa-empresa/qualidade>*

C.Vale applies a systematic approach to ensuring consumer health and food safety throughout the product lifecycle. This approach is assured through compliance with standards and certifications such as BRCGS Food Safety Issue 9, HACCP ISO 9001:2015, Halal, Alo Free (poultry slaughterhouse), and BAP (fish slaughterhouse). Processing plants are inspected by the Ministry of Agriculture and Livestock (MAPA) and operate in compliance with national legislation, following guidelines from the Ministry of Health, Anvisa, and Inmetro. **GRI 416-1**

Product analysis extends to suppliers. Products purchased by C.Vale are traceable nationwide. All raw materials, chemical reagents, and primary packaging are traced from suppliers to the end customer, ensuring effective transparency. The SAP system is used for traceability, enabling efficient and integrated supply chain control.

**GRI 13.23.2**



# Food Safety Assurance

To ensure food quality and safety, C.Vale adopts essential control mechanisms to guarantee product integrity and compliance. Products intended for consumption are analyzed, and industrial products comply with sector-specific regulations. [GRI 416-1](#)

According to Decree No. 9,013/2017<sup>1</sup> and supplementary requirements, guidelines are established for food quality and safety self-control in animal protein plants such as slaughterhouses. These self-control elements include:

- » Maintenance, lighting, ventilation, wastewater treatment, and equipment calibration;
- » Proper storage and distribution facilities for water supply;
- » Integrated pest control;
- » Industrial and operational hygiene;
- » Employee hygiene and habits;
- » Sanitary operational procedures;
- » Control of raw materials, ingredients, and packaging;
- » Temperature control;
- » Hazard analysis and critical control points;
- » Laboratory analyses;
- » Product formulation control and fraud prevention;
- » Traceability and product recall;
- » Support for official certification;
- » Animal welfare.

These elements are essential to ensure compliance with food safety standards and protect consumer health.

The decree regulates industrial and sanitary inspection of animal-origin products.

Access at:

[https://www.planalto.gov.br/ccivil\\_03/\\_ato2015-2018/2017/decreto/d9013.htm](https://www.planalto.gov.br/ccivil_03/_ato2015-2018/2017/decreto/d9013.htm)

Due to C.Vale's commitment to quality and compliance with strict criteria and inspections, no food safety-related recalls or product withdrawals from the market occurred from 2021 to 2024. [GRI 13.10.5](#) [GRI 416-1](#)





# Poultry and Fish Production Chain

The cooperative has an extensive production chain, encompassing everything from seed production to product delivery to consumers. To ensure effective control over all procedures related to poultry and fish farming, C.Vale employs a traceability system that allows detailed identification from inputs used in the fields, medications administered, to animal management. [GRI 416-1](#)

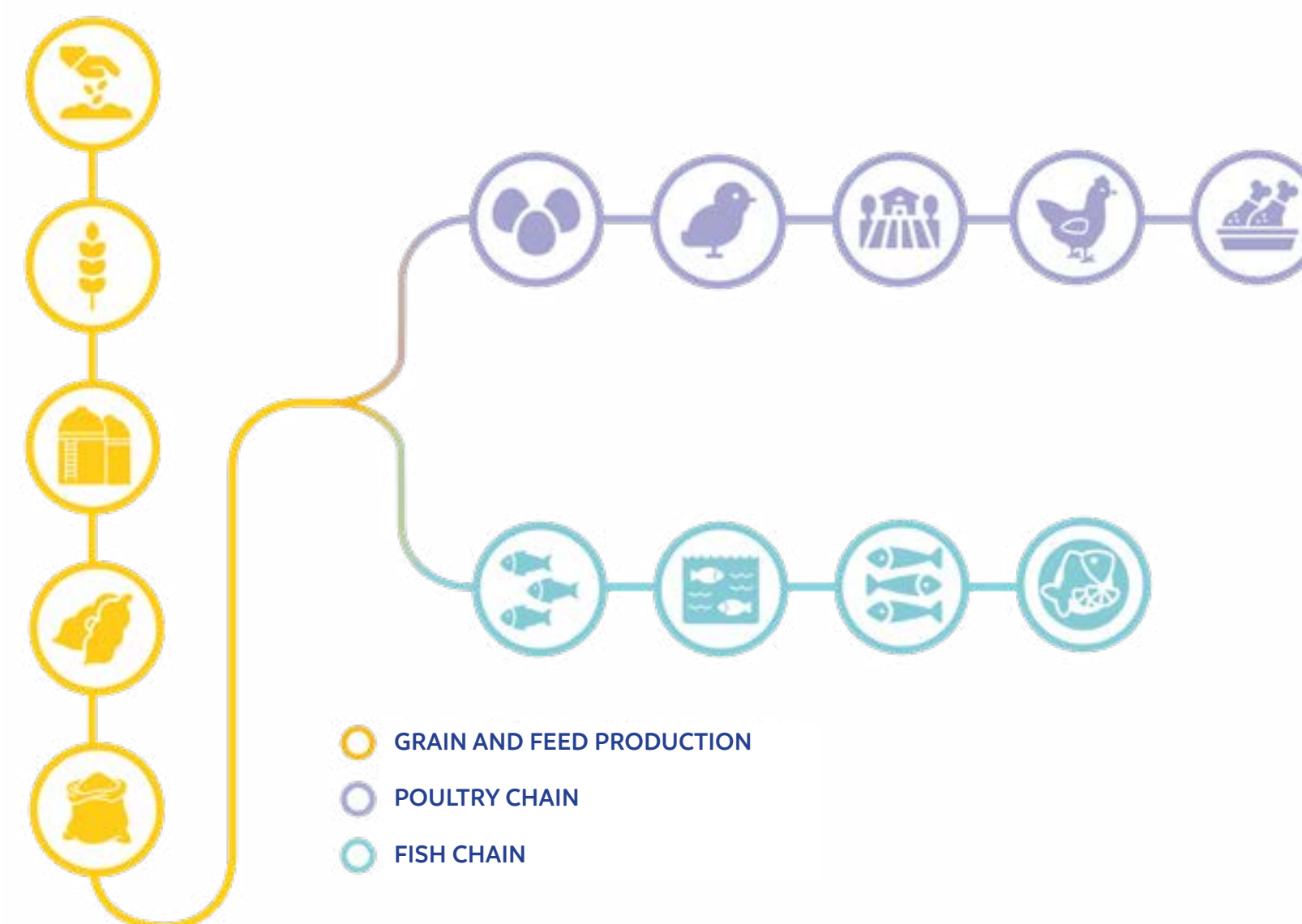
In the case of poultry, production occurs on separate lines, and each finished product receives a specific batch with detailed information, enabling complete tracking through mass balance. Thus, C.Vale's poultry development guarantees 100% traceability of the origin of animals (such as breeders and eggs) through a monitoring system, quality programs, and internal controls described in administrative manuals. [GRI 13.23.2](#)

All inputs and raw materials, including packaging, are tracked from the supplier to the final product, also ensuring reverse traceability. Periodic simulations are performed to verify the system's effectiveness, aligning with quality standards. Furthermore, technologies such as barcodes and QR codes on labels ensure transparency for consumers and regulatory agencies. [GRI 13.23.2](#)

*In poultry feeding, feed from C.Vale's own factories is used, along with part of the volume sourced from third parties, allowing detailed traceability that directly reflects on the quality of the finished product.*

Additionally, the cooperative is certified to guarantee compliance with safety and hygiene standards. [GRI 416-1](#)

Regarding fish, the survival rate of aquatic animals raised in farms is 94%, with losses associated with health, water quality, management, and operational failures. To mitigate risks, a vaccination and counting machine was acquired, covering 30% of the stocked volume. Moreover, technical monitoring has been strengthened to raise producers' awareness about equipment verification and maintenance. [GRI 13.11.3](#)





## SEED PRODUCTION

C.Vale seeds stand out for their genetic, physical, physiological, and sanitary quality standards, which are fundamental to agronomic performance. Quality control spans from production to commercialization, with measures in all stages, including analyses in laboratories accredited by the Ministry of Agriculture and Livestock (MAPA). These mechanisms ensure that only the best seeds reach farmers and promote successful cultivation.

C.Vale soybean seeds are produced in regions with edaphoclimatic conditions that enable high physiological quality levels, ensuring greater production potential. In addition to high-quality standards, C.Vale seeds also offer the option of Industrial Seed Treatment, providing greater practicality and efficiency during sowing, as well as reducing risks of human and environmental contamination. C.Vale has seven industrial treatment and distribution centers located in the states of PR, GO, SC, and RS, which carry out seed treatment using the main market reference products.

The machines used feature cutting-edge technology, guaranteeing uniform coating, dose accuracy, and safety for producers during the treatment process. C.Vale stands out in Industrial Seed Treatment, holding not only ISO9001 certification but also the Seed Solutions (BASF), Seedcare (Syngenta), Seed Growth (Bayer), and CSAT (Corteva) excellence seals. These certifications represent the commitment to quality, efficiency, and safety in every seed produced.

The Quality Manual, along with Standard Operating Procedures (SOPs) for all activities, ensures that the soybean quality system is standardized and complies with legal requirements, customer demands, and C.Vale's internal standards.

Positive impacts:

- » Profitability for farmers, who receive quality seeds and reduce the possibility of replanting.
- » Reduction of environmental contamination risk through Industrial Seed Treatment (IST).
- » Packaging, waste control, and product dose accuracy.
- » Reduction of human contamination risk during IST operations, complying with occupational safety legislation, good practices, and the use of Personal Protective Equipment (PPE).
- » Process control throughout the entire seed production chain.





## SOYBEAN CRUSHING PLANT

C.Vale's soybean crushing plant has a capacity to process up to 3,500 tons per day, consolidating itself as one of the largest in Brazil among single-line industrial plants and standing out as a national technology reference in the sector.

The soybean crushing process involves several stages, including reception, classification, storage, and raw material processing, resulting in the production of degummed soybean oil and soybean meal. These steps are carefully designed to optimize grain utilization, promoting operational efficiency and sustainability throughout the agricultural production chain.

The unit is certified with the GMP+ FSA (Good Manufacturing Practices + Feed Safety Assurance) seal, which establishes a rigorous set of standards and guidelines aimed at ensuring quality, safety, and consistency in animal feed production. [GRI 13.10.4](#)

Moreover, the entire process is fully traceable—from the arrival of loads at the sorting yard to the shipment of the final product. Traceability is ensured through data integrated into the SAP system, complemented by manual records, guaranteeing control and transparency at every production stage. [GRI 13.23.2](#)

[GRI 13.23.4](#)





## FEED MANUFACTURING

The industrial feed manufacturing process includes laboratory analyses, standard verification checklists, Good Manufacturing Practices (GMP), and compliance with the Ministry of Agriculture and Livestock (MAPA) regulations, as well as certifications such as AloFree and Global Gap (for poultry feed). Microbiological controls are regularly performed. [GRI 13.10.4](#)

C.Vale has an Internal Standard Procedure describing the entire traceability system, including tracking feed from raw material receipt. [GRI 13.23.2](#)

Feed manufacturing plays a crucial role in ensuring the quality and safety of C.Vale's animal feed, as it provides specific feed for each stage of animal development. The nutritional demands of each species are considered at every stage, ensuring higher quality and animal welfare. The various microingredients used in feed production have certifications guaranteeing compliance with recognized food safety standards. [GRI 13.23.3](#)

All feed produced is intended for internal consumption, serving cooperative members with integrated poultry farms and fish tanks. C.Vale is responsible for transporting and delivering feed to producers, using exclusive third-party trucks. This process ensures complete traceability of the feed production chain, guaranteeing quality at all stages.





# Poultry Production

## *POULTRY BREEDERS*

C.Vale's poultry breeders consist of 12 nuclei (4 rearing and 8 fertile egg production), where birds are genetically selected. Egg production begins once the birds reach 20 weeks, following strict biosecurity practices.

Access to the breeder facilities is limited to authorized vehicles and visitors who comply with hygiene protocols, including showers and wearing uniforms. The facilities maintain high control standards, with employees undergoing regular training and specific certifications, and are under constant inspection by official agencies.

## *POULTRY HATCHERY*

At the poultry hatchery, fertile eggs are received and undergo detailed inspection to ensure quality and traceability.

Upon receipt, eggs are stored under controlled temperature and humidity conditions. Quality is evaluated weekly, and incubation is scheduled considering batch, age, lineage, and sanitary conditions.

Incubation lasts between 18 and 19 days. Afterward, eggs are vaccinated following legislation and internal protocols, then transferred to the hatcher until hatching.

At hatching, chicks are removed from the hatcher, undergo selection and vaccination, and are prepared for dispatch to producers. The full incubation-to-hatch cycle takes 21 days, maintaining high biosecurity standards throughout.





## *POULTRY PROMOTION*

After eggs leave the breeder facilities, they enter the hatchery, where birds are hatched and ready to be raised in the coops on C.Vale members' farms. The cooperative provides full support, supplying certified materials and offering training on good practices, including free training for new farmers.

Additionally, C.Vale assists in designing new farm projects and conducts technical visits to ensure proper project implementation.

Bird reception is overseen by cooperative veterinarians to guarantee quality and safety. During growth, producers participate in the Organizational Monitoring and Biosafety Program (PROMOB), where quality criteria are evaluated to minimize contamination risks and ensure animal welfare.

C.Vale sets standards for poultry slaughter, including compliance with animal welfare regulations, and monitors the health and safety of outsourced workers involved in this process.

## *POULTRY SLAUGHTERHOUSE*

Procedures are controlled from bird arrival to finished product dispatch, ensuring food quality and safety, as well as animal welfare.

Certifications include ISO 9001:2015, BRCGS, HACCP, Halal, and animal welfare standards.

Quality management covers risk management, strategic planning with SWOT analysis, and actions to leverage strengths and overcome weaknesses. Internal and external audits, along with monitoring indicators, ensure compliance and process effectiveness.

Customer complaints are investigated, with regular satisfaction surveys conducted for both customers and suppliers.

All controls are performed by trained employees using appropriate instruments to guarantee measurement, accuracy and reliability.

## *HEAT-PROCESSED PRODUCTS*

The Thermoprocessed poultry industry maintains a quality and food safety management system designed to meet customer demands and Brazilian, EU, and other consumer countries' regulations.

BRCGS certification and compliance with Ministry of Agriculture and Livestock (MAPA) guidelines reinforce this system, which includes self-control programs covering various aspects.

Immediate and preventive actions are implemented to ensure compliance with predefined methods, parameters, and limits.

The plant's strategic planning prioritizes food quality and safety, using SWOT analysis led by a multidisciplinary quality management team.

Regular internal and external audits assess performance and implement corrective actions based on overall quality and safety indicators, alongside continuous monitoring of self-control programs.



# Fish Production

## *FISH BROODSTOCK*

C.Vale is responsible for producing over 74 million fingerlings per season, staggered between August and May to meet juvenile demand.

Broodstock selection is based on genetic mapping to minimize inbreeding and prevent production losses.

Egg collection is carried out using controlled and sterile incubation conditions to reduce contamination risks and ensure fingerling safety.

Fish are raised in excavated tanks, fed exact quantities of feed for efficient and sustainable growth, with daily water quality monitoring. After about 35 days, when they reach 1 gram, fingerlings are harvested and sent to juvenile producers.





## JUVENILE FISH PRODUCTION

Juvenile fish production starts with receiving fingerlings weighing approximately 1 gram. Feeding is carefully planned with high-quality feed to promote balanced growth, aiming for an average weight of 40 grams.

When the target weight is reached (about 90 days), juveniles are ready for the finishing stage with integrated producers.

Health and welfare are constantly monitored by qualified professionals through regular visits and inspections, ensuring good performance.

Measures such as disinfecting integrated facilities between batches and continuous water quality monitoring are essential to minimize contamination risks and ensure quality in rearing.

## FISH PROMOTION

In fish promotion, after leaving the juvenile production phase, fish are ready for finishing with integrated producers.

The entire fattening process is supervised by a technical specialist who analyzes water quality and animal growth, taking measures to ensure optimal development and production viability. Veterinarians also monitor animal health and welfare.

Once fish reach the ideal weight, they undergo harvesting, the process of removing animals from earthen ponds.

## FISH SLAUGHTERHOUSE

Fish arrive via specialized trucks to ensure compliance with animal welfare. The plant is certified by Best Aquaculture Practices (BAP), guaranteeing food quality and safety, traceability, and social responsibility in production.

The cooperative conducts internal and external audits to ensure compliance and process improvement, aiming to add value and customer satisfaction. Operations are carried out by a specialized team, ensuring indicator monitoring and maintaining high-quality standards.





Poultry Slaughterhouse: GRI 13.10.4 GRI 13.11.2 GRI 13.23.2

- Capacity of approximately 620 thousand birds per day.
- 100% certified in animal welfare, following NCC (National Chicken Council Animal Welfare Guidelines) and audited by a PAACO-certified auditor (Professional Animal Auditor Certification Organization).
- 99% certified BRC Global Standard and HACCP System.
- The remaining 1% without certification refers to processed products and marinated/seasoned chicken.

Fish Slaughterhouse:

- Capacity of 210 tons/day after completing environmental licensing for capacity expansion.
- 100% BAP (Best Aquaculture Practices) certified, a standard recognized by GFSI (Global Food Safety Initiative).

Thermoprocessed poultry industry:

- Production capacity of 220 tons/day. 100% of the plant is certified BRCGS v.9.

NON-CONFORMITY CASES <span>GRI 416-2</span>	POULTRY			FISH		
	2022	2023	2024	2022	2023	2024
Total number of non-compliances with laws that resulted in a fine or penalty.	6	0	0	0	3	0
Total number of non-compliances with laws that resulted in a warning.	10	4	2	0	0	0
Total	16	4	2	0	3	0



# Starch Production

The starch sector accounts for 2.35% of the total agricultural products received by C.Vale and represents significant diversification potential for cooperative members.

The Navegantes starch unit, located in Assis Chateaubriand (PR), is one of C.Vale’s cassava processing plants, responsible for producing starch and modified starches for the food industry.

The cooperative adopts a systemic approach to improve processes and ensure food safety. Detailed policies cover cassava processing, including hygiene and product transportation. Cleaning of facilities and employee protocols to prevent cross-contamination are strictly enforced.

Regarding regulatory compliance, C.Vale meets all local regulations and implements Good Manufacturing Practices (GMP) and Hazard Analysis and Critical Control Points (HACCP) systems. These criteria and inspections ensure product quality, safety, and compliance. [GRI 416-2](#)

Additionally, the cooperative continually seeks to optimize natural resource use, reduce waste, and minimize environmental impact. [GRI 416-2](#)

NON-CONFORMITY CASES <a href="#">GRI 416-2</a>	2022	2023	2024
Total number of non-compliances with laws that resulted in a fine or penalty	0	0	0
Total number of non-compliances with laws resulting in a warning	0	0	0
Total number of non-compliances with voluntary codes	1	0	0
Total	1	0	0



# Swine Production

C.Vale's swine production covers nursery, weaning, and finishing phases, with animals sent to Cooperativa Central Frimesa for slaughter upon reaching ideal weight.

All processes follow the Frimesa Certified Swine Program guidelines, ensuring quality and uniformity through compliance audits. [GRI 3-3](#)

To remain certified, producers must maintain good performance. If an audit identifies over 15% irregularities, they have 30 days for correction. If irregularities exceed 20%, the producer is suspended and must restart the certification process.

Severe infractions related to animal welfare, food safety, environmental impacts, or risks to physical and mental integrity lead to immediate suspension, requiring correction of non-conformities. [GRI 3-3](#)





# Traceability in the Grain Supply Chain

C.Vale stands out in the agribusiness sector as one of the leading grain marketing cooperatives, with activities ranging from receiving to processing, storage, and sales in both national and international markets. The grains processed by the cooperative come from different regions, including producers located in the Brazilian states of Paraná, Santa Catarina, Rio Grande do Sul, Mato Grosso, and Mato Grosso do Sul, as well as Paraguay, totaling 127 receiving units.

To meet international demand, driven by initiatives such as the European Union's Green Deal, the production chains of some commodities are encouraged to adopt traceability systems. This measure aims to reduce socio-environmental impacts, such as deforestation and human rights violations, becoming essential for the sustainability of the cooperative's business.

Thus, adopting good traceability practices improves transparency and enhances C.Vale's reputation, positively impacting its commercial relationships. C.Vale already traces part of the volume of soybeans and corn sourced directly and seeks to expand this control to indirect suppliers. This progress is an important step toward meeting market demands, even in the absence of specific national regulations on traceability in the grain supply chain.

Through investments in infrastructure, professional training, and technology, the cooperative aims to develop its own methodology to ensure traceability in its grain supply chain. C.Vale intends to structure the logistics and production management processes of grains across all its units. [GRI 13.23.4](#)

## Production in 2024:

Receiving:

**5,174,053** *tons of products.*

Reduction of

**15.68 %** *compared to 2023, due to drought.*

Representation:

**1.55 %** *of the Brazilian harvest.*



*Environment*

05





# Environmental Responsibility

C.Vale adopts a series of practices focused on responsible management of natural resources and environmental responsibility. Water and energy consumption are regularly monitored, allowing efficient tracking and identification of improvement opportunities. Additionally, specific measures are implemented to promote resource savings, reinforcing the commitment to sustainability. **GRI 3-3**

As part of these actions, the cooperative carries out awareness campaigns on the importance of environmental preservation and natural resource savings, including programs to reduce water consumption, initiatives to reduce effluents, waste reduction/recycling, and energy consumption reduction. C.Vale has corporate guidelines covering responsible consumption, aligning its practices with sustainable development and rational use of available resources. **GRI 3-3**

The cooperative gives special attention to actions to combat climate change, including identifying sources and quantifying Greenhouse Gas (GHG) emissions and investing in renewable energy. These efforts add to environmental conservation practices of natural areas and local biodiversity, such as the Springhead Recovery Program developed by the youth and women's nuclei. **GRI 3-3**

## **Cooperjunior and C.Vale join forces in Palotina for Springhead Revitalization.**

*Together, the springheads supply more than 24,000 liters of water, and the project includes environmental awareness actions, seedling planting, and waste collection on site. See more at: [https://www.youtube.com/watch?v=\\_\\_0n2V\\_LhNw](https://www.youtube.com/watch?v=__0n2V_LhNw)*





# Climate Strategy

Climate change is ongoing and must be considered in terms of mitigation and adaptation, as well as impacts on business models directly related to climate. For C.Vale, Climate Strategy is a material topic since the agricultural sector is subject to climatic factors such as rainfall patterns and average temperatures. [GRI 3-3](#)

Thus, C.Vale must consider natural phenomena like droughts, frosts, hail, and strong winds, which directly impact its activities, such as grain production, which holds great importance for the cooperative. [GRI 201-2](#)

To reduce effects and adapt to climate variations, C.Vale encourages members to diversify farm activities, including grain, poultry, fish, cassava, milk, and swine production. Additionally, the cooperative promotes the use of technologies and good agricultural practices that minimize the effects of climatic adversities, such as soil conservation, no-till farming, precision agriculture, conservation of springheads and riparian forests, among other actions. [GRI 201-2](#)

Recently, C.Vale began identifying the main sources of greenhouse gas emissions and collecting data to quantify emissions, following the Brazilian GHG Protocol Program methodology. This effort is necessary, especially as the cooperative's energy consumption increases due to expanded operations, including facility enlargement and increased productive activities. [GRI 201-2](#) [GRI 305-1](#) [GRI 305-2](#)

## ELECTRICITY CONSUMPTION [GRI 302-1](#)

YEAR	KWH/YEAR
2022	238,858,087.13
2023	258,061,788.46
2023	265,033,859.60

C.Vale's greenhouse gas (GHG) emissions inventory presents, in a structured manner, its direct emissions (Scope 1), indirect emissions from electricity consumption (Scope 2), as well as biogenic carbon dioxide (CO<sub>2</sub>) emissions and removals. This reflects the cooperative's commitment to transparency, climate management, and continuous improvement. [GRI 305-1](#) [GRI 305-2](#)

In the 2024 base year, the consolidated results were as follows:

- Scope 1 emissions: 90,777.19 tCO<sub>2</sub>e
- Scope 2 emissions: 0 tCO<sub>2</sub>e
- Biogenic CO<sub>2</sub> emissions: 247,928.64 t
- Biogenic CO<sub>2</sub> removals: 43,315.99 t

The acronym tCO<sub>2</sub>e stands for tons of carbon dioxide equivalent, a unit that expresses the amount of greenhouse gases (such as methane and nitrous oxide) converted into CO<sub>2</sub> based on their global warming potential. This allows for the standardized comparison and accounting of different gases in a single value.



### *100% of electricity from renewable-certified sources*

Scope 2 emissions were considered null in 2024 through the market-based approach, that is, due to the cooperative's decision to purchase electricity with certified renewable origin, proven through I-RECs (International Renewable Energy Certificates). These certificates ensure that 100% of the electricity consumed by C.Vale came from clean energy sources.

This result represents a potential reduction of 14,495.60 tCO<sub>2</sub>e, the volume that would have been emitted if the energy consumed had come from the conventional Brazilian electricity matrix. The continuation of this practice, already adopted in the previous year, reinforces the cooperative's commitment to decarbonizing its operations, promoting a clean energy matrix, and aligning with global climate change mitigation goals. [GRI 305-2](#) [GRI 201-2](#)

In addition to reporting zero Scope 2 emissions, C.Vale also accounts for biogenic CO<sub>2</sub> emissions and removals, associated with biomass such as agricultural residues, native vegetation, and productive areas. Emissions occur, for instance, during the decomposition of organic material, while removals refer to the absorption of atmospheric carbon through photosynthesis, carried out by crops, forests, and conservation areas maintained by the cooperative. This biogenic balance is significant, as it reflects C.Vale's efforts in nature-based solutions, contributing to carbon equilibrium within the natural cycle. [GRI 305-1](#) [GRI 305-5](#)

The cooperative maintains areas dedicated to both biomass production and environmental conservation, including legal reserves and permanent preservation areas, which contribute to CO<sub>2</sub> removal from the atmosphere. These initiatives demonstrate C.Vale's commitment to preserving natural resources and promoting sustainable rural development. [GRI 305-5](#)

Lastly, C.Vale continuously monitors developments in the climate regulatory landscape, including the enactment of Law No. 15,042/2024, which establishes the Brazilian Emissions Trading System (SBCE). The cooperative also tracks climate litigation cases in Brazil, paying close attention to the regions in which it operates, ensuring compliance with legal requirements and preparing for emerging climate-related risks. [GRI 201-2](#)



**Sustainability Highlight Case – C.Vale is nationally recognized for biogas generation.**

C.Vale won first place in the category “Best Biogas Plant/Generator – Industry” at the 2024 Best Biogas Awards, granted during the South Brazilian Biogas and Biomethane Forum. This recognition celebrates the success of the environmental strategy adopted by the cooperative, which implemented systems to use biogas generated from industrial effluents in its cassava processing units in Assis Chateaubriand and Terra Roxa. By replacing firewood with renewable energy, C.Vale reduced firewood chip costs by about 75%, avoiding the cutting of more than 50,000 trees per year, reinforcing its commitment to sustainability.





## RENEWABLE ENERGY AND ENERGY RECOVERY

The cooperative encourages the integration of sustainable practices in the production process, such as energy production from residues by utilizing biogas from modified starch production units and swine farming. [GRI 201-2](#)

Thus, C.Vale invests in technology to harness methane gas from biogas generated during the degradation of organic matter in the treatment of industrial effluents. In cassava processing units, this biogas is used as fuel in steam boilers, reducing eucalyptus biomass use. [GRI 201-2](#)

In swine farming activities, biogas powers energy generators, reducing costs associated with electricity acquisition by using a renewable energy source. The cooperative invests in its own photovoltaic energy production units in several locations, including supermarkets, fish broodstock, fuel stations, and the C.Vale Employees Association in Palotina, Paraná (ASFUCA). [GRI 201-2](#)





## Energy Efficiency

Regarding electricity use, since 2016 C.Vale has maintained the Rational Use of Electricity Program (PUREE), which aims to promote a culture of conscious consumption through systematic energy planning and control. The initiative seeks to reduce operational costs and contribute to the cooperative's sustainable growth. As part of the program, the energy management team conducts annual training and refresher courses with business units, reinforcing the commitment to energy efficiency. [GRI 201-2](#)





# Water and Effluents

C.Vale manages water and effluents with technical rigor and a focus on business sustainability, environmental preservation, and community well-being. The cooperative's operations depend on water sources for industrial activities, making governance over water use and discharge a strategic priority. [GRI 3-3](#)

Water is sourced from surface bodies such as the São Camilo and Santa Fé rivers, and from underground sources via wells. The captured water is treated in three Treatment Stations (ETAs) located within the industrial complex and then stored in cisterns to supply industrial units, including poultry slaughter, fish slaughter, and thermoprocessed poultry industry operations. These facilities operate under environmental permits regulating flow and quality standards. [GRI 303-1](#) [GRI 303-3](#)

Effluent treatment in the industrial complex units (poultry, fish, and thermoprocessed poultry industry) includes physical-chemical and biological stages, highlighted by the activated sludge system. This system ensures liquid waste discharges comply with environmental legislation limits such as Ordinance 10525/2025/OD-GOUT, BAP Certification, and licenses from the Water and Land Institute (IAT). Discharges occur into receiving water bodies under strict quality control. [GRI 303-2](#) [GRI 303-4](#)

Water resource monitoring in the industrial complex is continuous and structured through weekly administrative meetings, monthly indicator reviews, and target letters. Data monitoring is done via the RNBA system (Business and Good Service Meeting), involving analysts, supervisors, coordinators, and managers of poultry, fish, and thermoprocessed poultry industry units. Key indicators like water consumption targets and effluent Chemical Oxygen Demand (COD) are periodically reviewed. When deviations occur, corrective action plans based on the PDCA cycle (Plan, Do, Check, Act) are implemented. [GRI 303-2](#) [GRI 303-4](#)

Water consumption is monitored weekly using operational spreadsheets, based on data from flow meters and water meters installed on-site. Data structuring is under development, aiming at future automation to increase accuracy in water management. [GRI 303-3](#) [GRI 303-5](#)

In 2024, the cooperative's 3 industrial ETAs produced 5,343 megaliters of treated water, used to supply poultry slaughter, fish slaughter, and thermoprocessed poultry industry units. At the soybean crushing plant, industrial water is produced from treated effluent of the activated sludge system, passing through reverse osmosis and ultrafiltration systems before use in the unit processes. Potable water is sourced from underground wells and treated with chlorine according to current sanitary standards. Recorded consumption was 2.4 megaliters/year of potable water and 74.34 megaliters/year of industrial water. [GRI 303-1](#) [GRI 303-3](#) [GRI 303-5](#)

Given that the São Camilo and Santa Fé river intake locations are classified by IAT as critical areas regarding water resource use, the cooperative adopts additional water efficiency and reuse measures, reinforcing its commitment to water resilience and sustainable operational continuity. [GRI 303-1](#)



SOURCE	WATER WITHDRAWAL BY SOURCE (M³/YEAR) <span>GRI 303-3</span>			
	FOUNTAIN	2022	2023	2024
Poultry Slaughter + Fish Slaughter + thermoprocessed poultry industry + Feed Mill + Hatchery + Broodstock + Starch Plants + Piglet Production Unit + Crushing Plant	Surface Freshwater	4,097,870	4,093,667	4,326,400
	Ground Freshwater	2,191,488	2,022,621	2,384,879
	TOTAL	6,289,358	6,116,288	6,711,279

SOURCE	TOTAL WATER CONSUMPTION (M³/YEAR) <span>GRI 303-5</span>		
	2022	2023	2024
Poultry Slaughter + Fish Slaughter + thermoprocessed poultry industry + Feed Mill + Hatchery + Broodstock + Starch Plants + Piglet Production Unit + Crushing Plant*	5,677,996	5,662,918	5,598,952
TOTAL	5,677,996	5,662,918	5,598,952

\* The Zero Effluent system applied at the soybean crushing plant consists of complete recirculation of liquid effluents generated in industrial processes through a closed circuit. Effluents are treated and reused for process steam production, eliminating disposal needs and promoting significant gains in water efficiency and environmental sustainability.



SOURCE	WATER DISCHARGE BY DESTINATION (M <sup>3</sup> /YEAR) <span>GRI 303-4</span>			
	DESTINATION	2022	2023	2024
Poultry Slaughter + Fish Slaughter +thermoprocessed poultry industry + Feed Mill + Hatchery + Broodstock + Starch Plants + Piglet Production Unit	Surface water	5,032,596	5,379,797	5,407,400
	<b>TOTAL</b>	<b>5,032,596</b>	<b>5,379,797</b>	<b>5,407,400</b>

SOURCE	WATER DISCHARGE BY TREATMENT LEVEL (M <sup>3</sup> /YEAR) <span>GRI 303-4</span>			
	TREATMENT LEVEL	2022	2023	2024
Poultry Slaughter + Fish Slaughter + thermoprocessed poultry industry + Feed Mill + Hatchery + Broodstock	Preliminary and physico-chemical treatment by flotation, anaerobic lagoons, and activated sludge system	3,104,796	3,478,457	3,494,000
Starch Plants	Biodigesters, anaerobic lagoons, aerated lagoons, and final polishing	1,139,400	1,112,940	1,188,000
Piglet Production Unit	Biodigester, anaerobic lagoon, facultative lagoon, polishing lagoon, and wetlands	788,400**	788,400**	1,188,000
	<b>TOTAL</b>	<b>5,032,596</b>	<b>5,379,797</b>	<b>5,407,400</b>

\*\* During the review and consolidation process for the 2024 Sustainability Report, C. Vale updated the water discharge data by treatment level for the Piglet Production Unit for 2022 and 2023. This update results from improved assessment criteria and data refinement, ensuring greater accuracy and operational reality adherence.



# Solid Waste

C.Vale adopts an integrated and standardized approach to waste management across all its operations, in compliance with current environmental legislation and the guidelines of the National Solid Waste Policy. The practices adopted include source segregation, environmentally appropriate disposal, and partnerships with licensed companies for transportation and final disposal. The process is supported by leadership and monitored through internal systems, with periodic reviews conducted by environmental and quality teams. [GRI 3-3](#) [GRI 306-1](#)

All waste is managed according to its typology. Recyclable waste, such as metals, plastics, paper, and organic materials, is selectively collected and sent to certified recycling companies. Organic waste is partly reused as a byproduct and partly sent to industrial composting. Non-recyclable waste, including Class 1 (hazardous) and Class 2 materials, is sent to licensed industrial landfills or subjected to incineration in accordance with legal requirements. Sludge generated from water and effluent treatment is also directed to composting. [GRI 306-2](#) [GRI 306-3](#)

The cooperative is associated with the Institute for Promotion and Support of Recycling, through which it develops actions aimed at reverse logistics of post-consumer packaging. It also maintains a specific program for collecting agricultural pesticide packaging, ensuring the safe return of these materials in accordance with applicable sector regulatory frameworks. [GRI 306-1](#)

Operational control is carried out through records in spreadsheets and systems such as SAP, with periodic monitoring of generated volumes and disposal methods. Each operational unit is responsible for recording its own data, but all processes follow unified standards defined by the cooperative, such as the use of monthly spreadsheets, issuance of disposal certificates, and participation in meetings focused on environmental indicators. Monitoring covers industrial waste as well as healthcare and hazardous waste, handled by duly licensed specialized companies. [GRI 306-2](#)

Performance indicators are analyzed in monthly meetings. When results fall below established targets, corrective action plans are developed. Information generated from this analysis serves as a basis for continuous process improvement and contributes to the standardization of practices among operational units. [GRI 306-2](#)

In 2024, C.Vale's manufacturing units generated a total of 1,617 tons of waste, according to data extracted from the SAP system. Of this total, 1,028 tons were sent for recycling (including metals, plastics, paper, and organic waste), 378 tons for composting (composed of ashes and organic waste), and 211 tons were sent for final disposal in industrial landfills. Waste management through sustainable routes covers volumes sent to recycling, composting, and oil refining, totaling 1,406.76 tons.

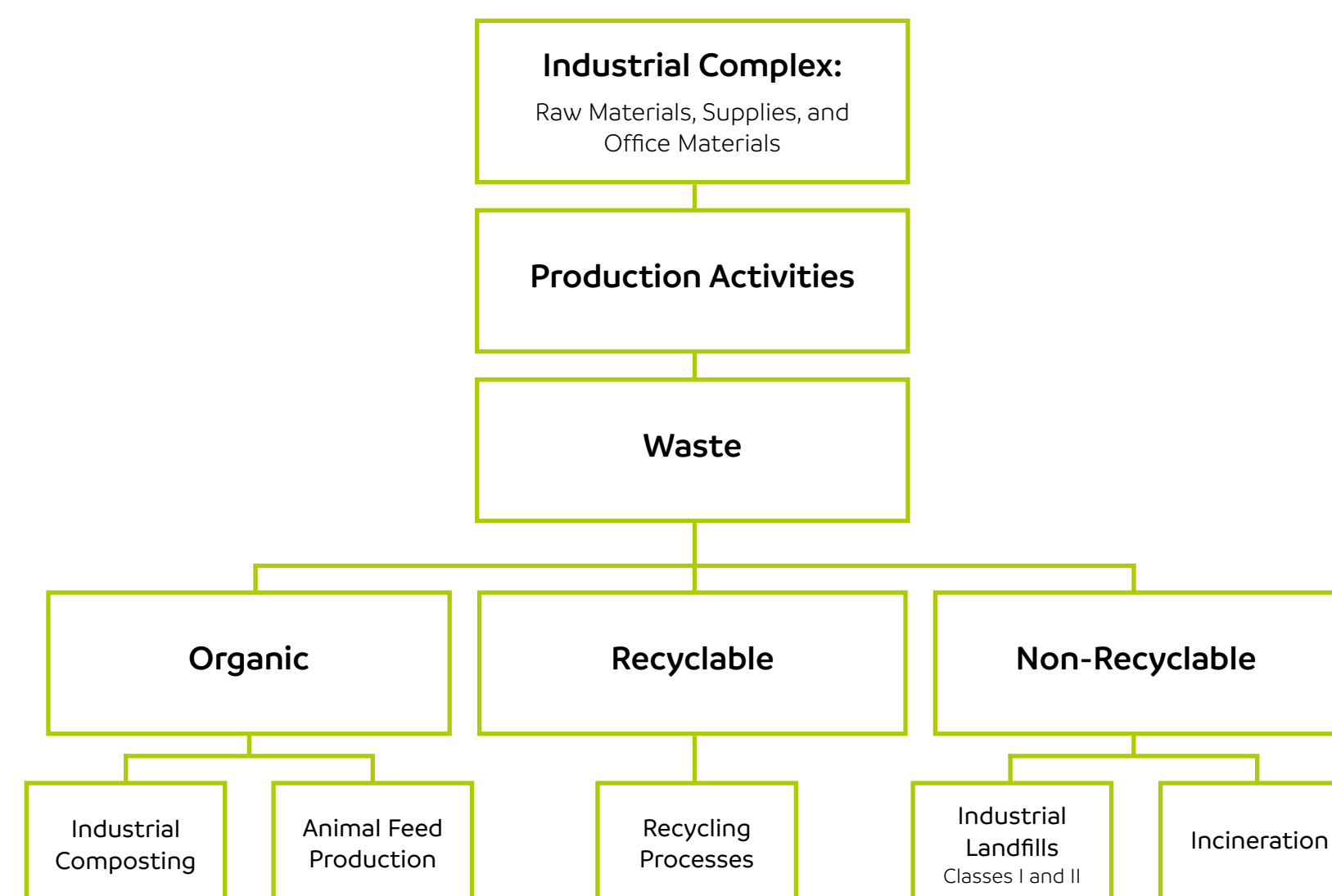
[GRI 306-2](#) [GRI 306-4](#) [GRI 306-5](#)



The approval of service providers for waste collection, transportation, and disposal is conducted by the quality and environmental areas, verifying environmental licenses and registration in the National Solid Waste Management Information System (SINIR). In some cases, waste such as organics may be donated or sold without the need for disposal monitoring by the cooperative, provided legal criteria are respected. [GRI 306-2](#)

In general, waste management at C.Vale follows a standardized flow: the industrial complex receives raw materials, supplies, and office materials, and from the production activities, waste is generated and classified as organic, recyclable, and non-recyclable. Part of the organic waste is directed to industrial composting, while another portion is sent to specialized companies for animal feed production. Recyclable waste is sent to licensed companies for recycling processes, and non-recyclable waste is transported by authorized companies to industrial landfills (Classes I and II) or for incineration, according to its typology. [GRI 306-2](#)

## WASTE MANAGEMENT





### **Sustainable Packaging as a Vector of Efficiency and Environmental Responsibility** GRI 306-2 GRI 306-4

In 2017, with a strong presence in the poultry sector, C.Vale decided to expand into aquaculture, focusing on tilapia production. This initiative aimed to diversify its productive activities, strengthen local income generation, and supply consumers with a high-value nutritional protein source.

With the implementation of the fish processing plant, the cooperative underwent a phase of automation in packaging lines, which required the adoption of more resistant materials. The initial technical solution involved the use of nylon-based films, which ensured machinability and tear resistance. However, this choice had a side effect: the packaging became non-recyclable, resulting in Class II waste and a high average monthly cost for landfill disposal.

In 2019, the challenge intensified with the automation of IQF frozen chicken packaging lines (fillet, chicken wings, drumsticks, and thighs). These products are rigid, have sharp surfaces, and are frozen—requiring packaging with high resistance and performance. From this point, C.Vale began a journey of sustainable innovation. In partnership with suppliers and with the support of R&D, packaging, and production teams, new 100% recyclable film structures were tested and validated, composed of high- and low-density polyethylene, eliminating nylon from the composition.

The result was the creation of a groundbreaking packaging solution for the frozen protein segment: tear-resistant, excellent machinability, high-quality sealing, air evacuation capacity, and the potential to be reintroduced into the production cycle through recycling. This solution delivered both operational and environmental benefits by reducing costs and eliminating the need for landfill disposal.

During the development process of the new packaging, C.Vale not only sought out new suppliers but also supported existing partners in innovating and creating new material. In addition to the suppliers, other stakeholders benefited from this initiative: the cooperative as a whole—through reduced operational costs; the local community—by eliminating waste sent to landfills; and most importantly, the environment—through reduced pollution and greater material circularity.

#### **Key results include:**

- Implementation of new packaging materials for fish and IQF chicken;
- 100% reduction in landfill disposal of packaging for these product lines;
- Increased efficiency in packaging lines, with lower failure rates;
- Potential for replication across other animal protein lines within the cooperative;
- Reduced costs associated with industrial landfill waste disposal.



**WASTE DESTINATION TABLE — HAZARDOUS AND NON-HAZARDOUS WASTE**
GRI 306-2
GRI 306-4
GRI 306-5

WASTE TYPE	DESTINATION	OPERATION	WEIGHT (TONS)
Hazardous	Not destined for disposal	Other recovery operations	3
	Destined for disposal	Incineration (without energy recovery)	13
	Destined for disposal	Landfilling	67
	Destined for disposal	Other disposal operations	13
	Destined for disposal	Class 1 (lamps, oil, paint, etc.)	47
	Subtotal - Hazardous		143
Non-Hazardous	Not destined for disposal	Recycling	6,682
	Not destined for disposal	Other recovery operations	6,147
	Destined for disposal	Landfill confinement	625
	Destined for disposal	Other disposal operations	6
	Destined for disposal	Class 2 (sweeping waste, PPE, plastic, etc.)	164
	Subtotal - Non-Hazardous		13,624
TOTAL			13,767



## MEASURES FOR WASTE REDUCTION AND REUSE

Beyond disposal routes, the cooperative implements systematic actions to reduce waste generation, aiming to minimize waste and increase material reuse. Although there is not yet a specific circularity indicator, the adopted practices reinforce the commitment to more efficient resource use.

In the poultry and fish slaughter units, simple and effective practices are adopted, such as using both sides of paper sheets, reusing paper drafts, reducing plastic packaging sizes, and reusing drums and equipment for new internal purposes.

At the soybean crushing plant, the “zero effluent” extraction project stands out, along with the implementation of an ash reduction system in boilers and the digitization of operational processes through tablets, aiming to eliminate paper use. In starch factories, swine farming units, and other business units, reuse actions for parts and materials are promoted, combined with proper segregation of waste at the point of generation. [GRI 306-2](#)





*Annexes*

06





# GRI Content Summary

GRI STANDARD	SECTOR STANDARD – 13: AGRICULTURE, AQUACULTURE AND FISHING SECTORS 2022	GRI CONTENT	PAGE
GRI 2: General Disclosures		2-1 Organizational details	6;11;12;13;16
		2-2 Entities included in the organization's sustainability reporting	6;11;42;
		2-3 Reporting period, frequency, and contact point	6;
		2-4 Restatements of information	6;
		2-6 Activities, value chain and other business relationships	11;15;16;18;19;23;41
		2-7 Employees	58;59;61;
		2-8 Workers who are not employees	59;
		2-9 Governance structure and composition	32;33;34;36;37
		2-10 Nomination and selection of the highest governance body	34;36;37;
		2-11 Chair of the highest governance body	34;35;36;37;
		2-16 Communication of critical concerns	35;
		2-18 Evaluation of the performance of the highest governance body	35;
		2-21 Annual total compensation ratio	65;
		2-22 Statement on sustainable development strategy	5;
		2-23 Policy commitments	35;39;40;41;66
		2-24 Embedding policy commitments	38;39
		2-25 Processes to remediate negative impacts	47;
		2-26 Mechanisms for seeking advice and raising concerns	47;
		2-29 Approach to stakeholder engagement	7;
		2-30 Collective bargaining agreements	65;
GRI 3: Material Topics 2021		3-1 Process to determine material topics	8;
		3-2 List of material topics	8;
		3-3 Management of material topics	31;65;68;75;87;90;91;96;99
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GRI 207: Tax 2019		207-1 Approach to tax	43;44;45
		207-2 Tax governance, control, and risk management	42;46;47
		207-3 Stakeholder engagement and management of concerns related to tax	44;
		207-4 Country-by-country reporting	58;
Material Topic: Climate Strategy			
GRI 305: Emissions 2016	13.1.2	305-1 Direct (Scope 1) GHG emissions	91;92
	13.1.3	305-2 Energy indirect (Scope 2) GHG emissions	91;92
	13.1.6	305-5 Reduction of GHG emissions	92
GRI 302: Energy 2016		302-1 Energy consumption within the organization	91
GRI 201: Economic Performance 2016	13.2.2	201-2 Financial implications and other risks and opportunities due to climate change	91;92;94;95;
Material Topic: Supplier Traceability			
Material Topic: Supplier Traceability	13.23.2	Describe the traceability level in place for each product purchased (e.g., whether it can be traced to a national, regional, local, or specific origin such as farms, hatcheries, nurseries, or feed factories).	75;77;79;80;85;
	13.23.3	Report the percentage of purchased volume that is certified by internationally recognized standards that trace the product throughout the supply chain, disaggregated by product, and list these standards.	80;
	13.23.4	Describe improvement projects to certify suppliers according to internationally recognized standards that trace the product's path throughout the supply chain to ensure the full purchased volume is certified.	79;88



Material Topic: Water and Effluent Management			
GRI 303: Water and Effluents 2018		303-1 Interactions with water as a shared resource	96;
		303-2 Management of water discharge-related impacts	96;
		303-3 Water withdrawal	96;97
		303-4 Water discharge	96;98
		303-5 Water consumption	96;97
Material Topic: Food Safety			
GRI 416: Customer Health and Safety 2016	13.10.2	416-1 Assessment of the health and safety impacts of product and service categories	75;76;77
	13.10.3	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	85;86;
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022 Food safety reporting	13.10.4	Report the percentage of production volume from operational units certified under recognized food safety standards, and list these standards.	79;80;85;
	13.10.5	Report the number of recalls due to food safety issues and the total volume of products recalled.	76;
GRI 417: Marketing and Labeling 2016		417-1 Requirements for product and service information and labeling	48;
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GRI 403: Occupational Health and Safety 2018	13.19.2	403-1 Occupational health and safety management system	68;
	13.19.3	403-2 Hazard identification, risk assessment, and incident investigation	68;69;70;
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	13.19.8	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	70;71
	13.19.9	403-8 Workers covered by an occupational health and safety management system	68;
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GRI 404: Training and Education 2016		404-1 Average hours of training per year	66;
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022 Animal health and welfare reporting	13.11.2	Report the percentage of production volume from organizational units certified by third parties under health and animal welfare standards, and list these standards.	85;
	13.11.3	For aquaculture: Report the survival rate of farmed aquatic animals and the main causes of mortality.	77;
Material Topic: Waste Management			
GRI 306: Waste 2020		306-1 Waste generation and significant waste-related impacts	99;
		306-2 Management of significant waste-related impacts	99;100;101;102;103;
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# Credits

## **EDITORIAL**

Department of Governance, Risk and Integrity  
Joberson Fernando de Lima Silva, Jonis Everton Centenaro, Fernando Carvalho dos Santos, Ana Paula Tomadon e Hygor Massuqueto Fornazari.

## **QUALITY AND SOCIAL COMMUNICATION CONSULTING**

Mirna Klein Furio, Sara Ferneda Messias, Luciano Campestrini , Almir Trevisan, Renan Tadeu Pereira, Rafael Clarindo, Alison Gorris, Emanuelli Wisnieski Daniel, Marcio Ribeiro e Marlon Schefer.

## **TECHNICAL SUPPORT FOR GRI CONTENT**

Great People ESG.

## **GRAPHIC DESIGN**

KDB Estúdio.

## **LAYOUT**

KDB Estúdio.

## **CONTACT**

imprensa@cvale.com.br  
marketing@cvale.com.br  
esg@cvale.com.br

## **PHOTOS AND ILLUSTRATIONS**

C.Vale image bank and collection.



