



GRI Content Report

2025

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Message from the President GRI 3-3

What is the most important virtue for a human being? Adaptability, creativity, strategic vision, or interpersonal skills?

All of them matter, but only one has the power to strengthen the rest: discipline. It is discipline that gets us up every morning, that helps us overcome challenges each day, and that helps us respond to every setback.

At C.Vale, people are our greatest asset. It is on the discipline of these people that we rely to improve our products and processes day after day. When discipline is cultivated on an ongoing basis, excellence follows. And with it, we are able to fulfill our purpose of generating value and prosperity in the communities where we operate.

Our sense of discipline and willingness to overcome challenges drove solid growth, bringing us to R\$ 25.2 billion in revenue in 2025, a 14.69% increase over the previous year. This performance was accompanied by an 83.21% increase in surplus and benefits, reaching a record R\$ 274.4 million.

These strong results were achieved alongside an effort to revitalize our organizational culture. This movement is part of a broader strategy grounded in a governance model firmly anchored in transparency in our actions, greater agility in decision-making, and more rigorous management of the risks involved in our activities.

We understand that prosperity must be paired with ethical principles to become lasting. We want a cooperative that generates results, where the pursuit of competitiveness goes hand in hand with transparency, ethics, risk management, and environmental sustainability.

Alfredo Lang
Chairman of the Board of Directors

The Report

We are pleased to present C.Vale's third Sustainability Report, prepared with reference to the standards of the Global Reporting Initiative (GRI). This report covers the period from January 1 to December 31, 2025, and includes the Financial Statements for the period ended December 31, 2025, so that the financial and sustainability reports cover the same period.

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

In this edition, the report begins to cover new material topics and, as a result, new indicators, such as economic performance and impact, anti-corruption practices, and energy management. In previous years, these topics were addressed more indirectly. In addition, we present updated cooperative values. 2025 was marked by internal changes aimed at strengthening C.Vale's culture and advancing initiatives and programs launched in prior years.

The annual publication of this report reaffirms our commitment to communication and transparency with stakehold-

ers, enabling them to track the cooperative's goals and performance across the social, environmental, and governance pillars. [GRI 2-3, GRI 2-4](#)

We thank everyone who contributed to the development of this document and invite you to explore and engage with the content presented.

For questions, suggestions, or more information about the topics covered, please contact us by email at: esg@cvale.com.br. [GRI 2-3](#)

Enjoy your reading!



Global Reporting Initiative (GRI)

This report was prepared in accordance with the guidelines of the Global Reporting Initiative (GRI), the global benchmark standard for sustainability reporting.



Materiality

Material topics are those that matter most to an organization, whether from an economic, environmental, or social standpoint, and become central to defining strategy and action plans. Accordingly, to ensure responsible management of the cooperative's activities and reduce exposure to risks and negative impacts, the materiality matrix was based on the active participation of stakeholders, who identified the priority topics most relevant to C.Vale's business model.

The entire methodology was conducted in accordance with reference standards, such as GRI and ABNT 2030, which guides the adoption of sustainable practices within organizations.

GRI 2-29

Sphere of influence analysis

GRI 3-1; GRI 3-2

The sphere of influence was the tool used to map stakeholders and identify those with the greatest impact on the company's activities. Six parameters were applied to assess stakeholders (dependence, responsibility, tension, influence, representativeness, and illegitimacy), considering five criteria: influence, impact, responsibility, dependence, and relationship. Each criterion was scored from 1 to 3.

Factors such as the ability to influence operations, the impact generated, the type of responsibility established, the degree of dependence on corporate activities, and the level of interaction were also taken into account.

Through this process, stakeholders were prioritized and dialogue forms were applied to collect data, with the participation of 616 people, covering 29 topics across the environmental, social, and governance pillars. This is how C.Vale's materiality matrix was built.

The analysis of this data, together with other studies and consultations with nationally and internationally recognized institutions, enabled the cooperative to assess the impacts and relevance of ESG topics related to the business.

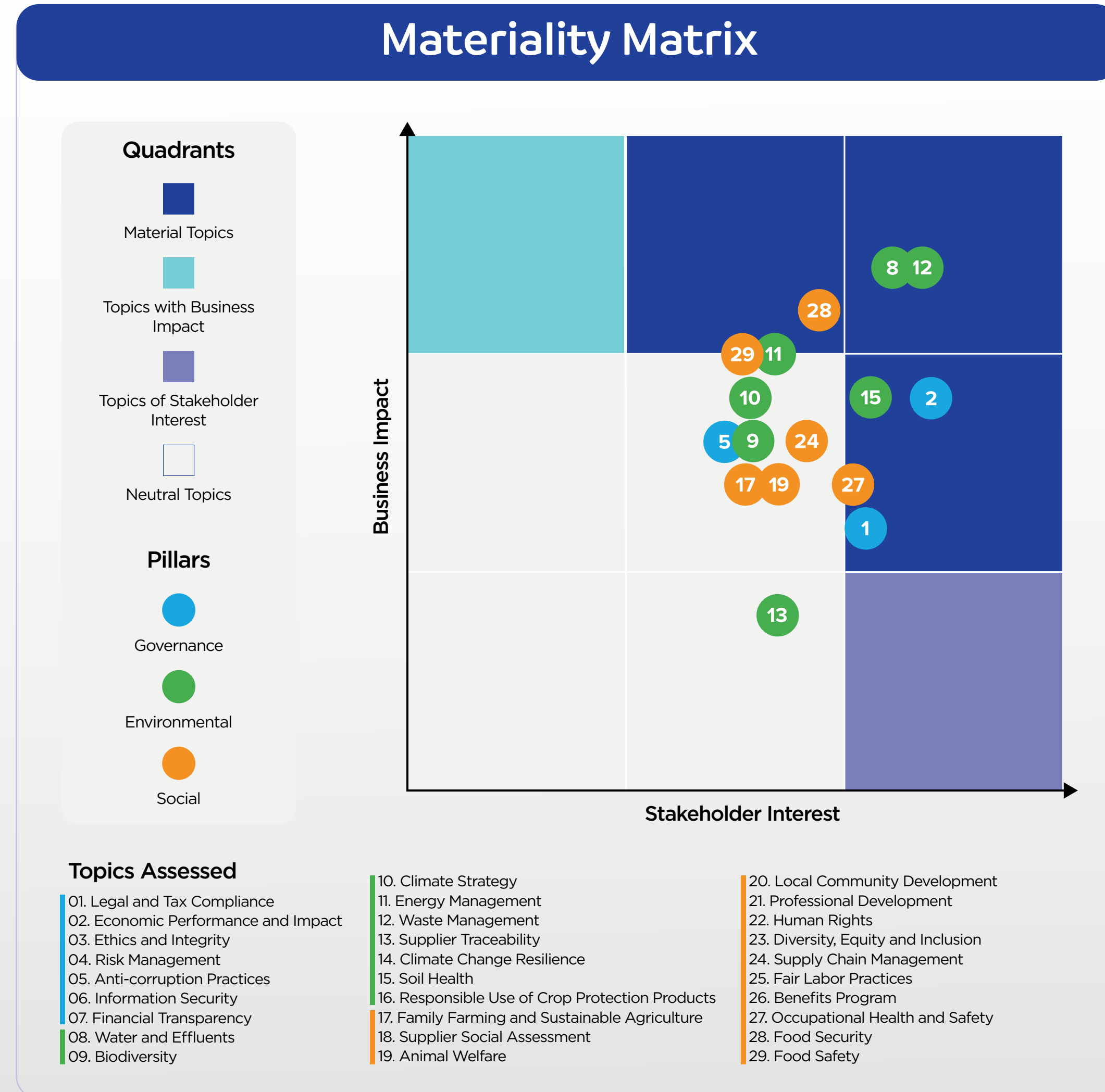
Based on the results and impact assessments, 11 topics were prioritized: **Food Safety; Occupational Health and Safety; Animal Welfare; Supplier Traceability; Waste Management; Energy Management; Climate Strategy; Water and Effluent Management; Anti-Corruption Practices; Economic Performance and Impact; and Legal and Tax Compliance**, which can be aligned with the Sustainable Development Goals (SDGs).

It is based on these topics that C.Vale has built and tracked the evolution of its reports, which, in this edition, now cover **11 of the cooperative's 16 material topics**, addressing subjects relevant to both the business and its stakeholders.



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.



MATERIAL TOPICS

- Legal and Tax Compliance
- Economic Performance and Impact
- Anti-corruption Practices
- Water and Effluents
- Biodiversity
- Climate Strategy
- Energy Management
- Waste Management
- Supplier Traceability
- Soil Health
- Family Farming and Sustainable Agriculture
- Animal Welfare
- Supply Chain Management
- Occupational Health and Safety
- Food Security
- Food Safety



C.Vale



196
business units



+30,000
members



+15,000
employees



R\$25.2 billion
in revenue



+14.7%
revenue growth
(2025 vs. 2024)

C.Vale

C.Vale is an agro-industrial cooperative made up of more than 30,000 members who voluntarily come together to pursue economic activities of common interest, following cooperative principles. [GRI 2-1](#)

The cooperative stands out in the production of soybeans, corn, wheat, cassava, milk, poultry, fish, and swine, and also provides services through a team of more than 500 professionals who offer agronomic, veterinary, commercial, and operational support to its members. [GRI 2-6](#)

In the industrial segment, C.Vale maintains an industrial complex in Palotina (PR) that includes feed production units, hatchery units for chicks, fish fry, and piglets, poultry and fish slaughter units, and a soybean crushing plant. The cooperative also engages in the industrial production of modified cassava starch through two starch plants located in the municipalities of Assis Chateaubriand (PR) and Terra Roxa (PR). There is also industrial production of soybean and wheat seeds, with units in Paraná, Santa Catarina, Rio Grande do Sul, and Goiás. [GRI 2-6](#)

About Us [GRI 2-1](#)

Legal name:

C.Vale – Cooperativa Agroindustrial

Corporate structure and legal form:

Civil cooperative societ

Founding date:

November 7, 1963

CNPJ:

77.863.223/0001-07

Registered address:

Av. Independência, 2347, Centro,
CEP 85952-064, Palotina, Paraná - Brazil.

Website: www.cvale.com.br

Purpose, values, and culture

GRI 2-1

C.Vale began a process of cultural evolution following a change in its governance model, amid market challenges and the need to evolve from a results-driven model to one that integrates results and sustainability. To support this transformation, an organizational diagnosis was conducted, revealing strengths and opportunities for improvement related to performance and value creation.

Based on this process, five new values were defined in line with the cooperative's strategy and vision. Safety took on a leading role, while the other values reinforce the focus on the customer, efficiency, and innovation.

Implementation of the new culture is being carried out in a structured way, integrated with people management processes, training initiatives, and strong leadership engagement, which plays a central role in embedding the values into the organization's day-to-day operations.

C.Vale's history

Founded on November 7, 1963, C.Vale has established itself as a force in Brazilian cooperativism. Its origins trace back to Cooperativa Agrícola Mista de Palotina Ltda (Campal), founded by a pioneering group of 24 farmers. At that time, the goal was to overcome severe structural obstacles, such as a lack of storage infrastructure, difficulties in moving production to market, and a shortage of credit and technical assistance in the field.

The 1970s marked a strategic turning point with the construction of the first company-owned warehouse. Under the new legal name Cooperativa Agrícola Mista Vale do Piquiri Ltda (Coopervale), the organization began a cycle of growth and positive impact in the sector. On November 21, 2003, the institution adopted its permanent name: C.Vale - Cooperativa Agroindustrial, keeping its headquarters in Palotina (PR).

This 2003 milestone changed more than just the name – it drove a new era of expansion. From this period on, C.Vale intensified its technical and operational development, turning regional challenges into a model of agro-industrial excellence with global reach.

Purpose

To awaken a more prosperous world in people.



Vision

To be a diversified, sustainable cooperative and a global benchmark that values people and pursues the transformation of agribusiness by generating prosperity.



Values

Safety First: caring for oneself and one another.

Credibility: doing what is right.

Results: achieving goals that generate prosperity.

Generating value for the customer: commitment to the customer experience.

Open mind: learning and teaching to evolve.



Cultural evolution toward more sustainable growth



Timeline

1963

Founding of Campal, in Palotina (PR), with 24 members.

1969

Start of the cooperative's activities with wheat intake.

1974

Expansion to other municipalities in western Paraná and legal name changed to Coopervale.

1981

Start of activities in the state of Mato Grosso.

1984

Start of activities in the state of Santa Catarina.

1990

Start of construction of the Modernization Plan.

1995

Alfredo Lang becomes president and begins implementing the Modernization Plan.

1997

Opening of the Agro-Industrial Complex.

1998

Expansion into Paraguay (PY).

2001

Start of activities in the state of Mato Grosso do Sul.

2002

Opening of the Navegantes Starch Plant.

2003

Legal name changed to C.Vale - Cooperativa Agroindustrial

2005

Expansion of the Agro-Industrial Complex and opening of the Poultry Feed Mill (PR).

2009

Expansion to other regions of the state of Paraná - Coopermibra.

2013

Opening of the C.Vale Hypermarket in Palotina.

2015

Start of activities in Rio Grande do Sul - Marasca.

2017

Opening of the Fish Slaughterhouse and opening of the Fish Feed Mill (PR).

2020

Opening of the C.Vale Hypermarket in Assis Chateaubriand (PR).

2021

Expansion in western Paraná with the incorporation of Cooatol.

2023

Opening of the Weaned Piglet Production Unit (UPD).
Opening of the C.Vale Soybean Crushing Plant in Palotina (PR).

2024

Renovation of the administrative headquarters in Palotina (PR).

2025

Start of soybean seed processing activities in Catalão (GO).



The cooperative's operations

C.Vale is an agro-industrial cooperative operating in the states of Paraná, Santa Catarina, Mato Grosso, Mato Grosso do Sul, Goiás, and Rio Grande do Sul. Internationally, C.Vale operates in Paraguay and maintains an office in Luxembourg, in Europe, and in Uruguay, in South America.

GRI 2-1, GRI 2-6

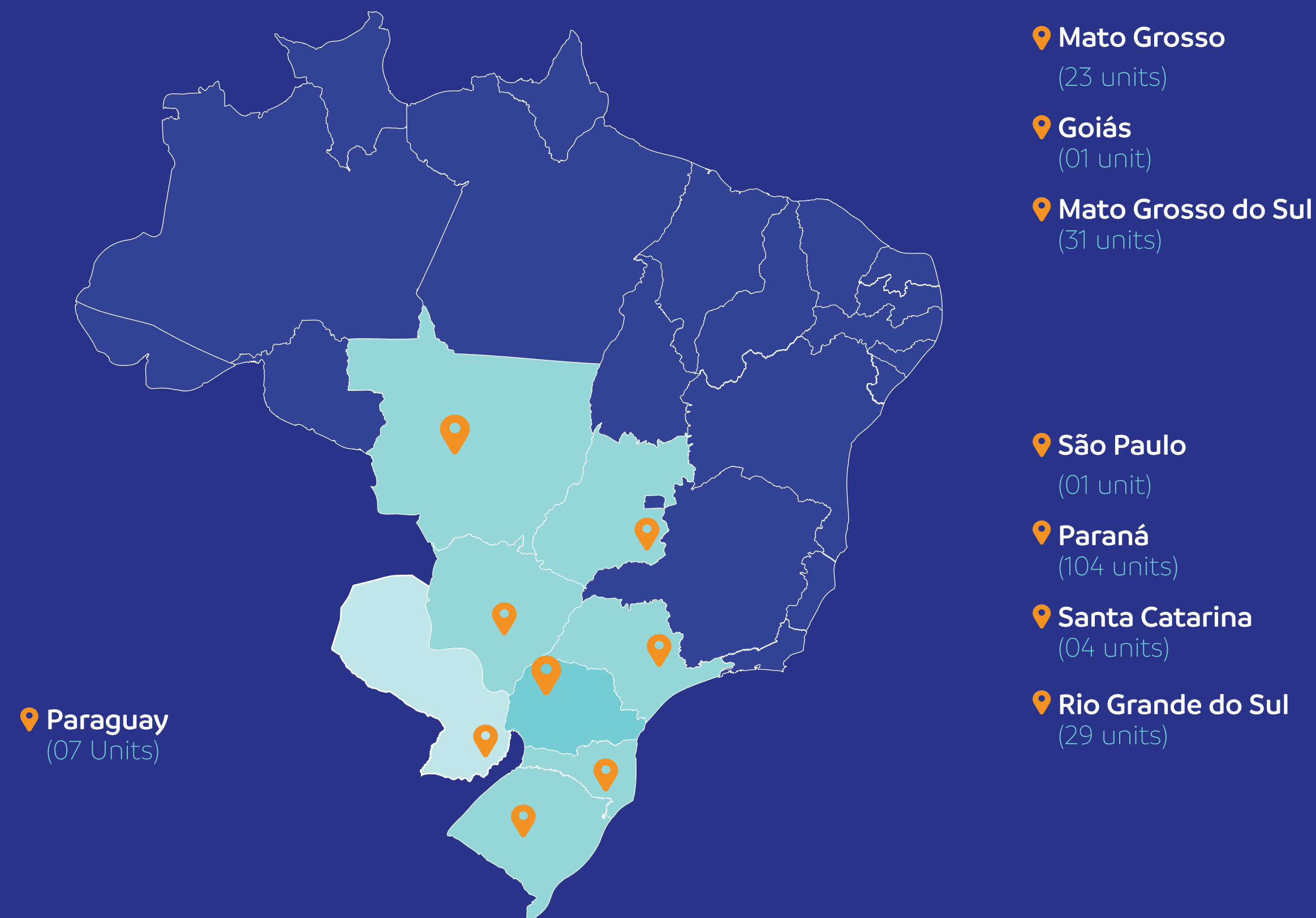
Map of operations

- Paraná
- Santa Catarina
- Mato Grosso
- Mato Grosso do Sul
- Goiás
- Rio Grande do Sul
- Paraguay

*C.Vale also has offices in Luxembourg and Uruguay.

C.Vale Area of Operation

196
Business Units



Diversification in agro-industrial production

To meet the sector's diverse demands, in addition to food production through agriculture and livestock farming, the cooperative **provides agronomic, veterinary, commercial, and operational assistance** to its members through a specialized team. Courses, lectures, training sessions, and field days are held, along with technical visits to identify each producer's specific needs and support the adoption of new technologies. **GRI 2-6**

The cooperative also offers financing for agro-industrial production, **extending credit to members**, especially small producers, who represent its main customer base. The cooperative is also involved in the **sale of inputs, parts, and accessories, and in the resale of agricultural machinery**, ensuring more competitive conditions and helping strengthen activities in the field. **GRI 2-6**

In order to expand its reach and closeness to communities, the cooperative maintains a supermarket chain with ten stores, located in the states of Paraná, Mato Grosso, and Mato Grosso do Sul. **GRI 2-6**

In this way, C.Vale structures its business processes across different strategic areas, integrating production, services, marketing, and support for its members, ensuring service to customers across various Brazilian states and abroad.

Vale's Strategic Areas of Operation:

GRI 2-6

Agricultural and Livestock Production:

- Cultivation of grains (soybeans, corn, wheat) and cassava, including the supply of agricultural inputs, storage, and marketing of production.
- Production of broiler chickens, fish, swine, and dairy cattle through an integration system with members, in addition to feed production for poultry, fish, swine, beef cattle, sheep, goats, and dairy cattle.
- Raising and processing of poultry, fish, swine, and dairy.

Services and Technology for Members:

- Precision agriculture: use of technology to optimize inputs.
- Technical assistance: team specialized in agronomy, veterinary science, and commerce.
- Training: courses, lectures, and events to keep members up to date.

Infrastructure and Sales:

- Supermarkets, fuel station, and credit for members.
- Sale of machinery, parts, and agricultural implements.

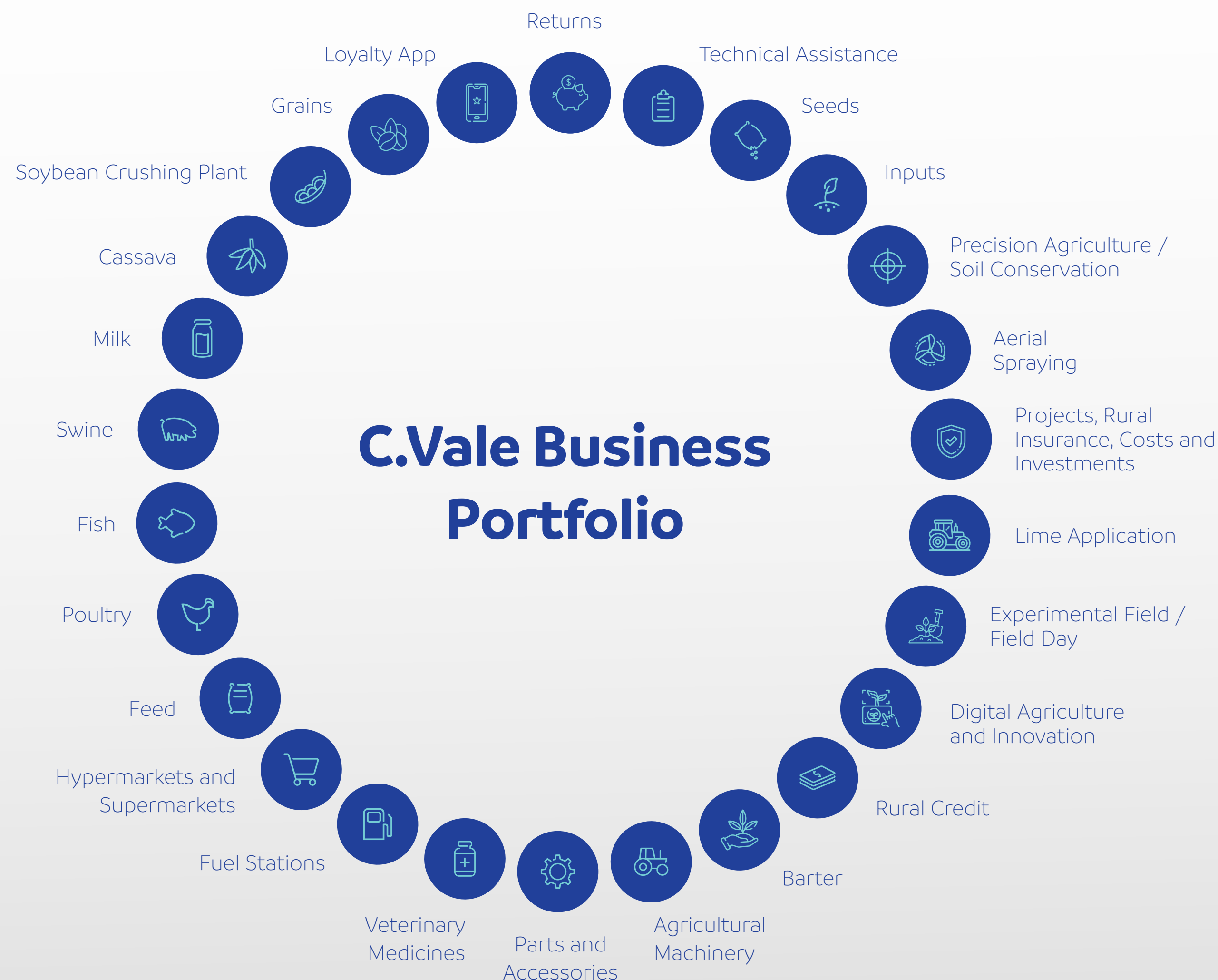
Product Industrialization:

- Soybean processing to produce meal, degummed oil, and pelletized hulls.
- Soybean and wheat seed production and processing units.
- Feed production and marketing plants.
- Poultry and fish slaughtering plants.
- Ready-to-eat poultry products plant.
- Piglet production units.
- Cassava processing units (starch plants).

Strategic alliances for production

We strengthen C.Vale's operations through strategic partnerships with central cooperatives, a model that enables the vertical integration of the production process and increases the value added to members' products. In the dairy and animal protein segment, pork and milk are processed and marketed via Frimesa. The central cooperative Cotriguaçu, maintained in partnership with other cooperatives, serves as the logistics arm for grain and meat exports via rail terminal, in addition to wheat processing. [GRI 2-6](#)

Expansion in the poultry sector is bolstered by Plusval, a joint venture with Pluma. This operation concentrates poultry processing in the municipalities of Umuarama (PR) and Iporã (GO), and also includes a technology-driven hatchery in Iporã and a poultry development program in Capanema (PR). [GRI 2-6](#)



C.Vale by the numbers

GRI 2-6

At C.Vale, grain production — including soybeans, corn, and wheat — reaches the scale of millions of tons, cementing the cooperative's strategic role in food supply and in strengthening the national agricultural landscape.

This performance is amplified by the diversification of the cooperative's portfolio of proteins and processed products. The cooperative delivers thousands of tons of ready-to-eat products, fish, pork, and poultry to the market, along with millions of liters of milk. These numbers reflect the cooperative's commitment to bringing quality, nutritionally safe food to the tables of millions of Brazilians and to the global market.

Grain Production

Indicator	2023	2024	2025
Soybean intake (tons)	3,041,643	2,724,554	3,225,880
Corn intake (tons)	2,756,037	2,197,504	3,012,299
Wheat intake (tons)	203,867	127,740	174,170

Poultry Production

Indicator	2023	2024	2025
Chicken meat sold (Kg)	397,115,851	389,574,279	370,511,059

Fish Production

Indicator	2023	2024	2025
Fish slaughtered (Kg)	40,197,390	47,608,879	54,261,323

Ready-to-Eat Products

Indicator	2023	2024	2025
Ready-to-eat products (Kg)	51,438,611	46,728,320	51,252,000

Swine Production

Indicator	2023	2024	2025
Swine production (kg)	59,332,483	65,490,759	72,534,380

Milk Production

Indicator	2023	2024	2025
Milk delivery (L)	14,203,691	10,144,414	19,821,677



Participation in associations

GRI 2-28

C.Vale participates in industry associations, technical entities, and representative organizations at the national and regional levels, aiming to contribute to the development of cooperativism, agribusiness, technological innovation, sustainability, and good production practices.

Among the main entities the cooperative participates in are:

- ABSAP – Brazilian Association of Precision Agriculture;
- SINDAG – National Union of Agricultural Aviation Companies;
- CREA – Regional Council of Engineering and Architecture;
- CFTA – Federal Council of Agricultural Technicians;
- OCEPAR – Organization of Cooperatives of the State of Paraná;
- ABPA – Brazilian Animal Protein Association;
- SINDIAVIPAR – Union of Poultry Product Industries of Paraná;
- PEIXEBR – Brazilian Aquaculture Association.

2025 Highlights

2025 Investments

Agro-Industrial Complex

- **Poultry slaughterhouse:** process automation (receiving, dispatch, and processing) and improvements to employee common areas.
- **Ready-to-eat products:** modernization of structures and equipment for producing chicken cuts (boiled, fried, and roasted).
- **Fish slaughterhouse:** expanded production with a new tilapia filleting line and acquisition of processing, freezing, packaging, and weighing equipment.
- **Feed mills:** integration with the soybean crushing plant and resumption of Unit I operations.

Grain and Business Units

- Modernization of operational structures (receiving, grading, drying, and storage) in the states of PR, MS, MT, RS, and GO.
- Administrative and operational improvements at the units.

Industrialization (Cassava)

- Expansion of the Navegantes (PR) starch plant with a new production line.
- Installation of a new power station at the São José (PR) starch plant.

Logistics and Distribution

- Expansion of the supermarket chain's Distribution Center (+6,634 m² and greater dispatch efficiency).
- Fleet renewal with the acquisition of 76 vehicles (trucks, trailers, and light utility vehicles).

Commercial Expansion

Opening of farm-supply stores in:

- Chapadão do Sul (MS).
- Fátima do Sul (MS).
- Sinop (MT).

Infrastructure

The ring road consists of 15.2 kilometers of paved connections linking Palotina (PR) with Francisco Alves (PR), Terra Roxa (PR), Assis Chateaubriand (PR), and Maripá (PR). These sections will form the PR-975 highway, which will connect to C.Vale's agro-industrial complex via an overpass above the PR-182.

The project was designed to facilitate access to the cooperative's industrial facilities and to divert heavy traffic away from Palotina's (PR) urban roads. The need to complete the ring road gained momentum with the start-up of the cooperative's soybean crushing plant in 2024. The year 2025 ends with the works 87% complete, with new lanes, an overpass, and logistics improvements to support the flow of production.



Awards and recognitions

In 2025, C.Vale maintained its track record of excellence, earning 15 awards and 19 certifications, reinforcing the cooperative's tradition of innovation and high performance.

In terms of **certifications**, the cooperative maintained important seals, such as Great Place to Work (GPTW), ISO 9001:2015 (Quality Management System), ISO 45001:2018 (Occupational Health and Safety Management System), ASC certification for the fish slaughterhouse, and the SESI SDG Seal.

The cooperative received important awards in 2025, notably Estadão Empresas Mais, SomosCoop Excelência em Gestão, CONACREDI Awards, and LIDE Paraná, in addition to ranking among the largest in the sector in Forbes Agro100 and among the largest companies in Paraná in the Amanhã magazine ranking.

It was also named the best company in Brazil in Agriculture and Livestock by TIME magazine, certified by GPTW for the seventh consecutive year, and recognized for initiatives related to customer experience, sustainability, and inclusion, such as the Cliente Recomenda award, the ACP Sustentabilidade award, and the Migrant Partner Industry seal.



C.Vale and GPTW

For the seventh consecutive year, C.Vale earned the Great Place to Work (GPTW) seal, which recognizes companies as excellent places to work based on employees' own views. C.Vale ranked 14th among large companies in Paraná.





GPTW Mental Health Seal

C.Vale received the Great Place to Work Mental Health Seal, based on the Emotional Well-Being Index, which measures employees' emotional state through comments analyzed by AI with expert curation. The result reflects the organization's collective emotional well-being.



Winning the Best Swine Farming Cooperative Member and Best Operations Manager awards, with bronze in Female Leadership

Two employees and three members of C.Vale were honored on October 29 with the Prêmio Quem é Quem, during AveSui América Latina 2025, at the Cascavel (PR) Convention and Events Center. Leonir Benincá won first place in the Best Cooperative Member – Swine Farming category, and the Poultry Production Department Coordinator, Fernando Varolo, took gold in Best Operations Manager.

Also on the podium, in second place in the Best Technical Assistant – Swine category, was the technical supervisor of the Swine and Dairy Department, Leonardo Nitri. Valdeci Breier took silver as Best Cooperative Member – Poultry Farming, and member Raquel Claus won bronze in Female Leadership.

The event and awards are promoted by the magazines Avicultura Industrial and Suinocultura Industrial, published by Gessulli Agrimídia, in technical partnership with Cepea/Esalq-USP, with institutional support from the Organização das Cooperativas Brasileiras (OCB) and sponsorship by Boehringer.

Over nine editions of the award, C.Vale has won 21 first-place trophies, two second-place, and one third-place.



Best company in Brazil in the Agriculture and Livestock category

The cooperative was named the best company in Brazil in the Agriculture and Livestock category in the Brazil's Best Employers 2025 ranking, conducted by TIME magazine.

This award highlights C.Vale as a national benchmark in Human Resources practices, a healthy work environment, and growth opportunities. Topping this ranking reinforces that the cooperative's production efficiency goes hand in hand with respect and care for people.



Awards

- **Estadão Empresas Mais:** 1st place in the Innovation and Technology, and Sustainability and Climate Change categories; 2nd place in Agriculture and Livestock.
- **SomosCoop Excelência em Gestão (OCB):** recognized in the Commitment to Excellence category – Gold Tier.
- **Orgulho da Terra:** Marlene Benincá (1st place – Swine Farming) and Pedro Lessa (1st place – Fish Farming); technicians Lucas Pinheiro and Alencar Crespão honored.
- **Forbes Agro100:** C.Vale ranked as the 19th largest agri-business company in Brazil.
- **CONACREDI Awards:** 1st place in the Agro Cooperative category.
- **GPTW 2025 (Great Place to Work):** certified for the 7th consecutive year and ranked 14th among large companies in Paraná.
- **TIME Magazine – Brazil's Best Employers 2025:** named the best company in Brazil in the Agriculture and Livestock category.
- **Exportador do Ano (Diário 5 Días – Paraguay):** recognized for outstanding export performance.

- **LIDE Paraná:** Líderes Regionais award as Best Company of the Year in the Agribusiness category.
- **Amanhã Magazine:** recognized among the largest companies in Paraná, ranking 6th by Weighted Size Value, and among the leaders in net revenue and equity.
- **Cliente Recomenda (Experience Awards / SoluCX):** certification awarded to CVale Alimentos with the “O Cliente Recomenda” seal, recognizing excellence in customer experience.
- **Sistema FIEP - Indústria Parceira do Migrante:** recognized with the Indústria Parceira do Migrante seal, highlighting the cooperative's role in the socioeconomic inclusion of migrants and refugees. Seal received for the 2nd consecutive year.
- **Prêmio Tito Muffato:** winner in the Perishables category at the Prêmio Melhores Fornecedores Tito Muffato 2025, demonstrating the quality of CVale Alimentos products.
- **ACP Sustentabilidade:** 3rd place in the Medium and Large Companies category at the Prêmio ACP de Sustentabilidade, promoted by the Associação Comercial do Paraná.

Certifications in operational areas: 2025	
Certification	Reference (Units / Areas)
ISO 9001	Poultry Slaughterhouse; Seed Department; Navegantes Starch Plant
HACCP	Poultry Slaughterhouse
BRCGS for Food Safety	Poultry Slaughterhouse; Poultry Processed Products
HALAL	Poultry Slaughterhouse; Fish Slaughterhouse; Poultry Processed Products
PAACO	Poultry Slaughterhouse
ISO 45001	Poultry Slaughterhouse
BAP	Fish Slaughterhouse
ASC	Fish Slaughterhouse; Fish Department – Development Program
GLOBAL S.L.P	Poultry Department
GLOBAL G.A.P – CFM	Poultry Department
ALO FREE	Poultry Department
ISO 17025	Poultry Department
KOSHER	Navegantes Starch Plant
GMP+ FSA	Soybean Crushing Plant

ISO 9001:2015

The cooperative complies with International Organization for Standardization (ISO) 9001:15, certifying the effectiveness of its quality management system and its commitment to continuous improvement.

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

Kosher

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

Area: Navegantes Starch Plant.

BRCGS

The cooperative follows the standards of the British Retail Consortium Global Standard (BRCGS) in its production, certifying the safety and quality of the food offered to consumers.

Area: Poultry Slaughterhouse (fresh) and Ready-to-Eat Products.

HACCP

The Hazard Analysis and Critical Control Points (HACCP) system was certified to identify and control food safety risks in production processes.

Area: Poultry Slaughterhouse.

GLOBAL S.L.P.

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

Area: Farms, poultry breeding stock, and hatchery.

ISO/IEC 17025

The laboratories are certified in accordance with ISO/IEC 17025, ensuring the technical competence and accuracy of test and calibration results.

Area: Poultry Department.

Halal

Products certified as Halal, meeting Islamic requirements in production, processing, and distribution.

Area: Poultry Department.

Professional Animal Auditor Certification Organization (PAACO)

C.Vale holds an animal welfare audit certification, with auditors qualified by the Professional Animal Auditor Certification Organization (PAACO), an 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 free)

Area: Farms, hatchery, poultry feed mill, and poultry slaughterhouse.

Aquaculture Stewardship Council (ASC)

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

Area: Fish Farming Development Program and Fish Slaughterhouse.

ISO 45001: 2018 — Occupational Health and Safety Management System

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

SESI SDG Seals

C.Vale received 3 SESI SDG awards seals in 2025.

Seals under the Social Pillar: Moradia Program and Bombeiro Mirim Program.

Seal under the environmental pillar: high-performance recyclable film for IQF products.

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 feed.

Area: Soybean Crushing Plant.

EcoVadis Seal

International recognition of the commitment to sustainability.

Area: Navegantes and São José Starch Plants.



Approvals for supply: 2025

SEDEX (Supplier Ethical Data Exchange) – SMETA Audit Protocol (Sedex Members Ethical Trade Audit)

Confirms that the cooperative follows ethical and labor standards, ensuring transparency and accountability throughout its supply chain.

Area: Poultry Slaughterhouse, Fish Slaughterhouse, and Ready-to-Eat Products.

Costco Wholesale Corporation – Supplier Social and Environmental Responsibility

The social and environmental responsibility audit for Costco Wholesale Corporation suppliers follows a rigorous, proprietary model based primarily on the Costco Supplier Code of Conduct (CoC) and the guidelines of the International Labour Organization (ILO). Its evaluation pillars include requirements such as labor practices and human rights, occupational health and safety, document management, and compliance.

Area: Fish Slaughterhouse.

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

Approval 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 standards. Among the criteria evaluated are business integrity, occupational health and safety, social and labor practices, environmental impacts, and respect for Human Rights, as set out in the McDonald's Supplier Code of Conduct.

Area: Poultry Slaughterhouse.

YUM! Brands

Area: Poultry Slaughterhouse and Poultry Department.





Governance



Corporate Governance

The year 2025 marks significant progress in the maturity of C.Vale's governance model, with the consolidation of initiatives focused on reviewing practices, strengthening institutions, and aligning the cooperative's strategy.

The **governance evolution project**, carried out with the support of external consulting and benchmarking against other cooperatives, focused on reviewing and improving the cooperative's main existing instruments, including the Bylaws, internal regulations, and governance body practices.

As part of this process, standardized nomenclature, job titles, and organizational structures were implemented, with emphasis on clearly defining roles and responsibilities between the Board of Directors and the Executive Board.

Additionally, a review of the committee structure was initiated, distinguishing between bodies providing strategic advisory support to the Board and those focused on operational management. This practice reinforces adherence to good corporate governance practices.

The project was structured in three phases:

- Review and update of governance instruments;
- Implementation and integration of practices into management systems;
- Consolidation of the model, with a focus on sustainability and the transition to new board member cycles.

This movement strengthens C.Vale's governance system, expanding its capacity for strategic direction, risk management, and long-term value creation for stakeholders, such as cooperative members, employees, communities, customers, and partners.

Governance Structure

C.Vale's governance structure consists of the General Assembly of Cooperative Members, the Board of Directors, the Fiscal Council, and the Executive Board, in accordance with the Bylaws. [GRI 2-9](#)

The General Assembly is the highest decision-making body, responsible for key strategic decisions and for electing the members of the governance bodies.

The Board of Directors is responsible for defining strategic guidelines and overseeing management, while the Executive Board conducts the administration and operation of the business. [GRI 2-9](#)

C.Vale separates the roles of Board Chairman and executive management, which contributes to decision-making independence and the mitigation of conflicts of interest. [GRI 2-11](#)



C.Vale maintains formal mechanisms for preventing and addressing conflicts of interest, as set out in the Bylaws and internal regulations. Members of the Board of Directors and the Executive Board must act in the cooperative's best interest, observing internal rules and applicable legislation.

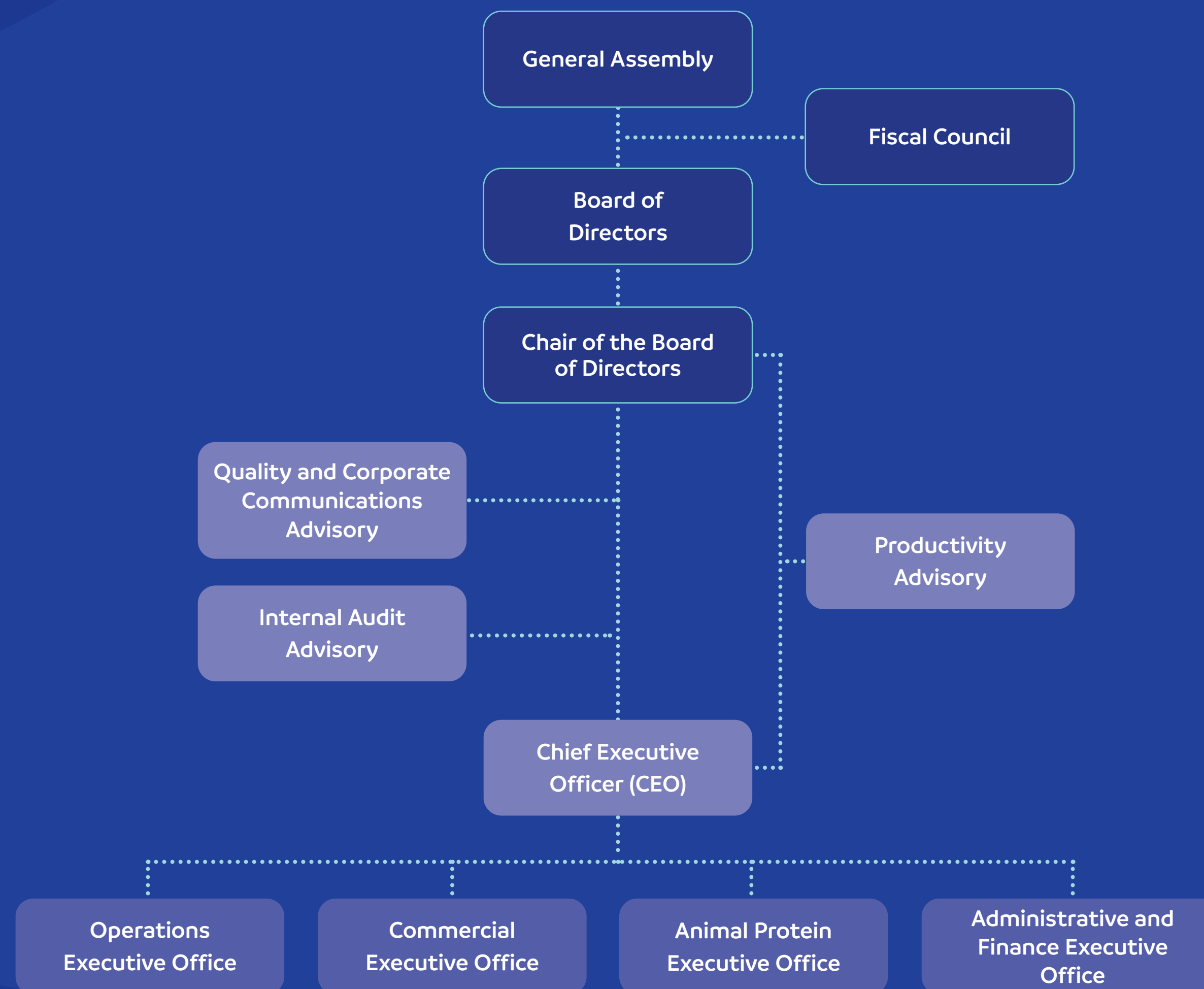
These mechanisms cover situations involving related parties, cross-shareholdings, and significant economic interests, and are analyzed by the competent bodies in accordance with internal regulations and applicable legislation.

Due to its cooperative nature, control of the organization is exercised collectively by its members, so there is no controlling shareholder.



Economic, environmental, and social topics are addressed by the Board of Directors and the Executive Board, supported as needed by specific committees, such as those for Ethics, Risk, and others related to audit, labor relations, food safety, the General Data Protection Law (LGPD), and operational matters. [GRI 2-9](#)

Functional Organizational Chart



Support Departments



General Assemblies

Cooperatives are governed by the Brazilian Civil Code and by the General Cooperatives Law No. 5,764/71, with the General Assembly serving as the main decision-making forum. The Assemblies ensure the democratic participation of members, based on the principle of "one member, one vote," regardless of their share in the cooperative's capital.

Ordinary General Assemblies (AGO) are held annually to deliberate on financial reporting, the election of members, and the allocation of results. Extraordinary General Assemblies (AGE), in turn, are convened to address specific matters, including bylaw amendments and other significant strategic decisions. **GRI 2-9**

Board of Directors

The Board of Directors is made up of cooperative members elected at the General Assembly, with no executive functions. **GRI 2-9**

There is no formal distinction of independence among members due to the cooperative's nature; board members are required to act in the cooperative's best interest, in accordance with internal rules. **GRI 2-9, GRI 2-10**

Board members hold a term of office defined by the Bylaws and are elected based on criteria including experience in the agro-industrial sector, knowledge of the cooperative's activities, and representativeness of its members, as well as good standing and the prevention of conflicts of interest. **GRI 2-9, GRI 2-10**

Members' competencies particularly take into account their experience and knowledge of operations, ensuring an adequate understanding of economic, environmental, and social impacts and enabling strategic oversight aligned with the cooperative's activities. **GRI 2-9, GRI 2-10**

Board of Directors in 2025

- Alfredo Lang
Chairman
- Ademar Luiz Pedron
Vice Chairman
- 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

Fiscal Council

The Fiscal Council is responsible for overseeing operations and verifying the compliance of management actions. Its responsibilities include ongoing assessment and transparent communication with members.

The Fiscal Council is elected annually by the AGO, and its structure comprises three full members and three alternates, all drawn from the cooperative's membership. To ensure renewal of the Fiscal Council, only one-third of its members may be re-elected.

Fiscal Council 2025

- Ari Patel – Full Member
- Gilson Lussani – Full Member
- Volmar Paulo Hendges – Full Member
- Antônio José Moura – Alternate Member
- Beno Zanon – Alternate Member
- Dirceu dos Santos – Alternate Member

Executive Board

Under C.Vale's Bylaws, the Executive Board is responsible for conducting the cooperative's operational activities and acts in accordance with the guidelines established by the Board of Directors.

The executive structure is led by the Chief Executive Officer (CEO), responsible for the integrated management of the business, coordination of the executive departments, and implementation of the organizational strategy.

The CEO serves as the cooperative's chief executive, ensuring the execution of strategic guidelines, operational efficiency, and alignment across business areas. The CEO reports to the Board of Directors.

The other members of the Executive Board have specific responsibilities according to their areas of activity and contribute to the cooperative's efficient and sustainable management.

Executive Board in 2025

- Édio Jose Schreiner – Chief Executive Officer (CEO)
- Alexandre Tormen – Commercial Director
- Luciano Trombetta – Production Director
- Marcelo Afonso Riedi – Chief Financial Officer
- Reni Eduardo Girardi – Animal Protein Director

Risk and Impact Management

C.Vale continuously updates its risk management methodology, using as reference the principles set out in the ISO 31000 standard and the COSO ERM (Enterprise Risk Management) framework, which guide best practices on the subject.

The cooperative has managed risk in a structured way since 2010, when the Risk Committee's first meeting minutes were recorded. Between 2010 and 2024, this management was carried out in a decentralized way by each area and evolved according to business needs. In 2024, the cooperative made progress by creating the Governance, Risk, and Integrity Department (DEGRI), which marked the start of standardizing risk management at the corporate level. In 2025, this process was strengthened through the mapping of departmental macro-processes and the development of risk matrices, consolidating a more integrated and structured approach. **GRI 2-25**

The precautionary principle is applied in identifying and managing risks, with preventive measures and continuous monitoring, including throughout the production chain. The cooperative follows a continuous improvement process for identifying, assessing, and communicating risks to senior management through monthly **Risk Committee** meetings. **GRI 2-23**

In 2025, C.Vale carried out a broad risk mapping exercise across 38 departments in its administrative and industrial areas. The approach structured the analysis around processes, assessing probability, impacts, causes, and consequences, in order to define controls and action plans. The model was designed to facilitate adoption by the different areas and integrate risk management into day-to-day operations.

With the direct support of senior leadership, improvements were observed in the quality of the analyses and in team engagement. This new perspective increased visibility into evolving strategic matters, especially regarding LGPD (data protection law), ESG, and compliance. As a result, processes are clearer, and the capacity for continuous improvement of adopted practices has been strengthened.

Next steps include expanding the mapping to the inputs and grain units, as well as deepening the analyses carried out, with the goal of consolidating risk management as a strategic corporate pillar for C.Vale.

Role of the Highest Governance Body in Overseeing the Management of Impacts

C.Vale's Board of Directors sets strategic guidelines, approves institutional policies, and monitors the management of economic, environmental, and social impacts. It also takes part in developing and updating topics such as sustainability, compliance, and risk management. **GRI 2-12**

The Executive Board, in turn, is responsible for implementing these guidelines and for operational management (distributing these responsibilities among areas and managers according to their competencies), and periodically reports performance and impact information to the Board, enabling oversight and decision-making. **GRI 2-12, GRI 2-13**

The Board oversees impact management based on established guidelines and on information presented by the Executive Board, which conducts risk identification and management, compliance, and socio-environmental matters. Stakeholder relations are managed at the executive level, with relevant topics reported to the Board according to materiality. **GRI 2-12, GRI 2-14**

The results of these processes are assessed by the Board based on periodic reports, which support performance monitoring, verification of strategy implementation, and any adjustments to policies and priorities. These

reports are presented at Board meetings, based on data consolidated by the Executive Board from the responsible areas, ensuring a continuous flow of information for oversight. **GRI 2-12, GRI 2-13, GRI 2-14**

The effectiveness of these processes is continuously assessed at the Board's periodic meetings, based on reports from the Executive Board, enabling deliberations on strategic adjustments, policies, and organizational priorities. **GRI 2-12**



At C.Vale, the process for monitoring the Board of Directors' performance in overseeing economic, environmental, and social impacts takes place through monitoring of statutory practices, resolutions of the General Assembly of Cooperative Members, and compliance with legal and bylaw obligations, with the assessment tied to the accountability provided to members. The evaluation of management processes and the monitoring of results is carried out in accordance with governance practices and assemblies. **GRI 2-18**

Collective Knowledge of the Highest Governance Body on Sustainability

GRI 2-17

The development of C.Vale's Board of Directors' competencies on sustainability topics takes place through members' practical experience in the agro-industrial sector, participation in strategic meetings, access to technical information from the Executive Board, and training provided by organizations such as the Organization of Cooperatives of the State of Paraná (Ocepar).

These initiatives ensure ongoing updates on economic, environmental, and social matters and support strategic oversight. In 2025, training on civil liability and risk management was provided to all board and fiscal council members.

Internal Audit plays an essential role in governance, providing technical support, assurance, and advice to the Board of Directors and the Fiscal Council, operating independently and comprehensively across all areas of the cooperative. Its activities include the assessment and monitoring of internal controls related to security, operations, credit, contracts, inventory, and legal, regulatory, and socio-environmental compliance.

Through periodic reviews, compliance testing, and technical procedures, Internal Audit assesses processes, identifies risks, proposes improvements, and monitors the implementation of recommendations.

The results are formalized in technical reports presented to the audited areas and to the Chairman of the Board, to ensure transparency, reliable information, and stronger internal controls and corporate management.

Responsible Business Conduct

C.Vale adopts responsible business conduct policies based on its Code of Ethics, Supplier Code of Conduct, and Compliance guidelines, which establish standards of integrity, transparency, socio-environmental responsibility, and legal compliance. **GRI 2-23**

The cooperative maintains a strong commitment to responsibility across its entire value chain, including service providers and suppliers. Documentary due diligence and on-site inspections are conducted throughout the value chain, especially for outsourced activities, to verify labor compliance, working conditions, and respect for human rights, preventing violations and ensuring decent conditions. **GRI 2-23**

Respect for human rights is ensured through institutional documents covering employees, outsourced workers, cooperative members, suppliers, and communities, based on principles of dignity, integrity, and legal compliance. **GRI 2-23**

The commitments approved by the Board of Directors, in turn, apply to all business activities and relationships and are disseminated through training, employee onboarding, supplier guidance, internal and external communication, and institutional channels, ensuring implementation and alignment throughout the organization. **GRI 2-23**

In this way, C.Vale ensures that its ethics, integrity, responsibility, and socio-environmental protection policies are effectively implemented in its direct operations and throughout the entire production chain, reinforcing its commitment to responsible and sustainable management. **GRI 2-23**

The cooperative's website provides documents such as:

- Code of Ethics;
- Bylaws;
- Member Onboarding Manual;
- Annual Report;
- Compliance Handbook;
- Sustainability Report.

Compliance and Integrity

Governance, Risk, and Integrity Department (DEGRI)

In 2024, C.Vale took an important step by creating the Governance, Risk, and Integrity Department (DEGRI), aimed at centralizing the cooperative's corporate governance, risk management, and compliance and integrity efforts. Since then, the department has established itself as an advisory and guidance area for all of the cooperative's operations.

This structure was designed to operate independently, promoting process analysis, identifying improvement opportunities, and ensuring alignment with socio-environmental and regulatory requirements.

DEGRI supports the different areas in reviewing and drafting internal documents, such as the Code of Ethics, the Supplier Code of Conduct, and other corporate policies, seeking to meet the expectations of all stakeholders and align with best governance practices.

The department is responsible for supporting socio-environmental audits, including planning, monitoring, and addressing non-conformities, covering topics such as labor and environmental practices, business ethics, and occupational health and safety. As a result, improvements were observed in the organization of processes and supporting evidence throughout the period analyzed.

In addition to its work in audits, DEGRI supports the interpretation of regulations, the implementation of best practices, and risk prevention. This work contributes to building a structured risk management approach focused on identifying, monitoring, and mitigating operational, reputational, and regulatory impacts.

DEGRI's work is backed by senior leadership, with direct alignment with the CEO and integration with the Executive Board and the Board of Directors. This support has been essential for implementing initiatives and advancing the organization's maturity in governance and sustainability.

Integrity Program

In 2025, the **Integrity Program** was formalized, with the implementation of clear policies on conduct, risk, and compliance. The cooperative's integrity program is directly linked to stakeholders' growing demands for transparency, especially in the context of audits and socio-environmental protocols.

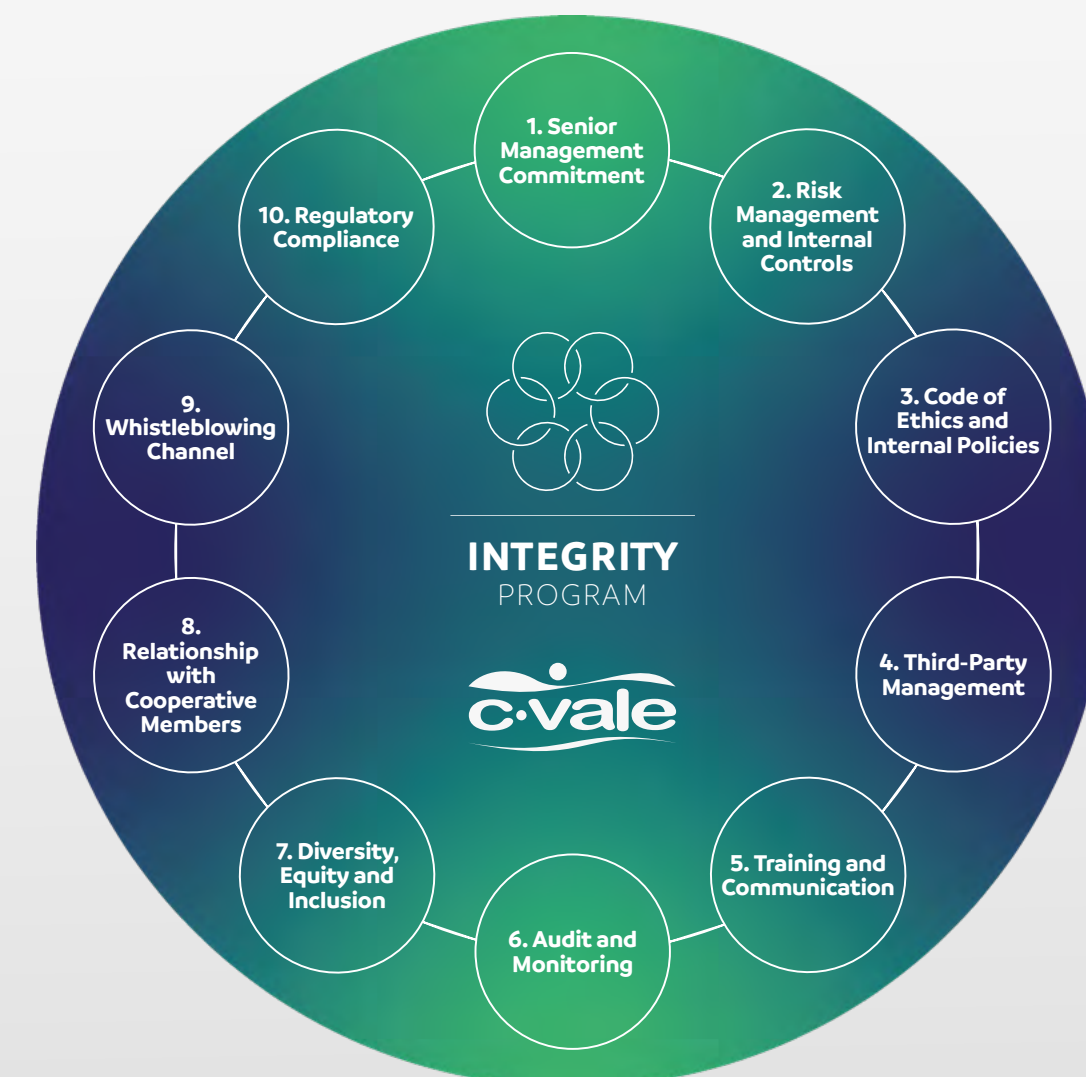
One of the main milestones was the creation and distribution of a guidance handbook on gifts, presents, and hospitality, which was shared with all of the cooperative's suppliers, detailing expectations and rules on these topics. This document is also available on the cooperative's website.

The formalization of the compliance program, combined with strengthened risk management and the centralization of social responsibility audits, helped make the compliance and governance culture more robust, increasing transparency in operations and ensuring that all areas of the cooperative were aligned with the new practices.

The adaptation of the different areas to the new policies was gradual, but necessary for compliance practices to be effectively integrated into daily operations. Ongoing train-

ing on ethics and compliance is essential for engaging all employees.

For 2026, C.Vale will continue expanding the Integrity Program, emphasizing continuous improvement of compliance processes and integrating governance policies into day-to-day business operations. The cooperative will also seek to step up communication on ethics and compliance, as well as expand its work with suppliers and members, always with the goal of strengthening the organizational culture and ensuring compliance with rules and regulations.



10 pillars of the Integrity Program

- 1. Senior Management Commitment:** Active involvement of senior management, which sets the ethical tone, ensures resources, oversees the program, and guarantees alignment between integrity, governance, and strategy.
- 2. Risk Management and Internal Controls:** Continuous identification, assessment, and monitoring of risks, with structured internal controls, periodic audits, and integrated action by DEGR.
- 3. Code of Ethics and Internal Policies:** Clear guidelines on conduct, integrity, prevention of wrongdoing, conflicts of interest, and socio-environmental responsibility, supported by formal oversight.
- 4. Third-Party Management:** Assessment and monitoring of suppliers and service providers based on legal, ethical, labor, and socio-environmental criteria, including audits and corrective actions.
- 5. Training and Communication:** Ongoing training and structured communication on ethics, compliance, risk, internal policies, and whistleblowing channels, fostering engagement among the various audiences.
- 6. Audit and Monitoring:** Independent action by internal audit as the third line of defense, with risk-based assessment, reporting to governance, and continuous improvement of controls.
- 7. Diversity, Equity, and Inclusion:** Promotion of a respectful environment, free from discrimination and harassment, with actions focused on inclusion, equal opportunity, and human development.
- 8. Relationship with Cooperative Members:** Cooperative governance based on transparency, democratic participation, clear rules of conduct, conflict-of-interest prevention, and permanent channels of dialogue.
- 9. Whistleblowing Channel:** An independent, confidential, and accessible channel, with good-faith protection, impartial investigation, application of corrective measures, and reporting to senior leadership.
- 10. Regulatory Compliance:** Continuous monitoring of legal and regulatory obligations, with process updates, evidence records, and technical support to ensure regulatory adherence.

C+ Integridade Podcast

The C+ Integridade Podcast, held in 2025, was broadcast live to employees over three days and later converted into online training within C.Vale's virtual learning environment. The initiative engaged more than 700 employees.

Created by DEGRI, the C+ Integridade program aims to spread the good practices adopted by the cooperative on topics such as corporate governance, ethics, integrity, ESG, social responsibility, and sustainability.

In the 2025 edition, the main focus was raising managers' awareness of their strategic role in promoting and strengthening a culture of integrity across the cooperative's different areas, using accessible language, a digital format, and practical examples applicable to C.Vale's various operations.



5S MOVEMENT

The 5S method originated in Japan in the early 1950s, in the post-World War II period, as a tool aimed at industrial reorganization, waste reduction, and productivity recovery.

At C.Vale, the method was formally implemented in 1995 as part of the Modernization Plan, aligned with the Total Quality model.

After decades of continuous application, structural limitations were identified in the Program's traditional model. As the cooperative's operations expanded, it became necessary to evolve this management model so that 5S would stop being just a standalone program and would instead become effectively integrated into the organizational culture, directly contributing to business results. This context highlighted the need for a structured, strategic review of 5S at C.Vale.

In October 2024, C.Vale carried out an institutional diagnostic of the 5S Program, conducted by an outside consulting firm. The results were presented to leadership in December 2024, formally marking the start of the 5S restructuring process.

Still in December 2024, 5S was officially integrated into C.Vale's Organizational Culture

pyramid, together with Compliance and Integrity, forming the cooperative's pillars.

In March 2025, the cooperative began transitioning from the 5S Program to the 5S Movement, marked by a conceptual, strategic, and cultural shift. From that point on, 5S began to be treated as a continuous process focused on people's behavior rather than mere compliance, while also strengthening leadership's role as an agent for spreading the organizational culture and actively developing employees.

As a governance measure, the 5S Movement Steering Committee was established, made up of 16 professionals appointed by the executive departments and advisory teams, responsible for defining strategic guidelines, drafting and monitoring the work plan, tracking the execution of actions, and identifying and mitigating risks. The Committee holds monthly meetings to monitor progress, report on actions, and make new decisions.

Structured around a 12-month PDCA cycle, it ensures traceability, control, and continuous improvement. This cycle includes training, standardization, defining routines, and monitoring through indicators and audits.

This evolution in the management model establishes the 5S Movement as a structuring instrument for C.Vale's culture, integrity, and compliance. More than physical organization, 5S promotes the organization of mindset, behavior, and responsibility, while also contributing to sustainable results.



Ethics and Transparency

C.Vale has public guidelines, such as the Code of Ethics and the Supplier Code of Conduct, which guide the conduct of the cooperative, its employees, and stakeholders, establishing standards of ethics and integrity in the cooperative's relationships with its stakeholders. [GRI 2-24](#)

These documents address topics such as occupational health and safety, environmental practices, anti-corruption, the prohibition of improper advantages, all forms of harassment and discrimination, as well as commitment to sustainability and social responsibility, responsible use of natural resources, and community relations. [GRI 2-24](#)

All employees receive the Code of Ethics upon hiring and take part in onboarding training, with ongoing reinforcement through the intranet, bulletin boards, internal magazines, workshops, and training through the corporate university. [GRI 2-23](#)

For suppliers, an integrity assessment is carried out, considering criteria such as forced or child labor, compensation and working hours, improper advantages, and product quality. [GRI 2-24](#)

Suppliers are instructed to read, understand, and confirm acceptance of the Supplier Code of Conduct guidelines at the time the contract is signed, ensuring alignment with ethics and compliance guidelines. [GRI 2-23](#)

C.Vale Code of Ethics

C.Vale's Code of Ethics sets out the principles, values, and conduct that guide relationships with employees, members, customers, suppliers, service providers, and society.

The cooperative values professional relationships based on courtesy, cooperation, trust, and professionalism. Conflicts of interest, discrimination, harassment, corruption, and the improper use of corporate resources, information, and systems are prohibited. [GRI 2-23](#)

The document also sets out clear guidelines on occupational health and safety, notably the mandatory proper use of protective equipment, respect for restricted areas, and the prevention of occupational risks. In the field of Human Resources, the cooperative adopts practices grounded in ethics, impartiality, valuing internal development, and protecting employees' personal information. [GRI 2-23](#)

Reports of code violations are referred for evaluation by the **Ethics Committee**, responsible for reviewing conduct, issuing opinions, and guiding corrective measures, ensuring confidentiality, impartiality, and independence in decisions. The Committee is made up of four members from the Human Resources area, the Executive Board, and audit representatives, who serve without extra compensation for this service. [GRI 2-23](#)

Compliance with these guidelines is mandatory. Any violations are subject to disciplinary measures. After reviewing cases, the Committee issues an opinion within 30 days, and any situations not covered are referred to the Executive Board for a decision.



Supplier Code of Conduct

The cooperative's main suppliers are its own members, who supply raw materials to the poultry, fish, starch, feed, and soybean crushing facilities. About 80% of members are small-scale rural producers, with properties smaller than 50 hectares. [GRI 2-6](#)

C.Vale has adopted a Supplier Code of Conduct designed to ensure quality, integrity, operational excellence, and socio-environmental responsibility throughout the supply chain. The document establishes mandatory minimum requirements and reinforces compliance with current legislation, corporate principles, and ethics in business relationships.

Suppliers undergo an integrity assessment, which includes a documentary review of legal compliance, prohibition of child, forced, or irregular labor, and quality requirements for products and services provided. To ensure adherence to the defined criteria, the cooperative conducts internal and external audits, including documentary checks and on-site inspections.

Suppliers of inputs for the heat-processed poultry unit, the poultry and fish slaughterhouses, the soybean crushing plant, and the starch plants take part in approval and qualification programs that assess aspects such as food safety, process control, product quality, and professional training. Farming program teams also carry out periodic technical inspections at rural properties and outsourced companies to verify working conditions and compliance with safety standards. [GRI 2-23](#)

In addition, C.Vale is a member of the Supplier Ethical Data Exchange (SEDEX) and applies the Sedex Members Ethical Trade Audit (SMETA) protocol at the poultry and fish slaughterhouses and at the processed poultry unit (INDAV), which assesses labor, environmental, occupational health and safety, and business ethics practices.

These audits ensure respect for human rights, the absence of abusive practices, and shared socio-environmental responsibility throughout the production chain.

Anti-Corruption and Transparency

C.Vale adopts rigorous anti-corruption practices, in compliance with national legislation and the regulations applicable to its sector. The cooperative has structured mechanisms for reporting and investigating irregularities, in addition to periodic audits that ensure compliance with anti-corruption standards.

Preventive action also extends to the supply chain, with the monitoring of business partners to ensure ethical conduct aligned with integrity principles. Senior leadership actively supports and promotes these practices, embedding ethics and transparency into the corporate strategy. [GRI 3-3](#)

Transparency stands out as an intrinsic element of C.Vale's organizational culture, tied to the cooperative's integrity and credibility. This transparency is put into practice through accountability assemblies, external audits, and the publication of sustainability reports.



Tax Compliance

C.Vale has its own tax structure, with a tax compliance area made up of around 90 professionals, integrated with all business areas and the information technology department, to ensure efficiency and compliance.

In 2025, significant improvements were implemented, such as process automation and robotics, as well as systems adjustments, especially with the adoption of the System Analysis Program (SAP) and adaptation to the new requirements of the 2026 tax reform.

The 2025 tax reform regulations brought important changes that will affect processes starting in 2026, including the addition of the Tax on Goods and Services (IBS) and the Contribution on Goods and Services (CBS) to tax documents. In 2025, new ancillary obligations were also added, such as the Declaration of Tax Incentives, Waivers, Benefits, and Immunities (DIRBI).

To reduce the impact of these changes, the cooperative carried out tax planning to explore future scenarios for using accumulated tax credits and made adjustments to its operational structure. Adapting to the new rules also required quick changes to

invoices, systems, and contracts with suppliers and customers, along with active efforts to guide these groups, especially those less familiar with tax matters.

C.Vale maintains continuous monitoring of financial, operational, and reputational risks, with a focus on transparency and compliance.

For 2026 and 2027, the cooperative will prioritize fully adapting to the new legislation, automating processes, and continuously training suppliers and customers. It is also preparing for Authorized Economic Operator (AEO) certification, which aims to strengthen customs compliance and expand operational benefits, especially in exports.

Legal and Tax Compliance

As such, the cooperative's regulatory compliance comprises a structured set of processes aimed at tax compliance, including:

- Accurate and complete recording of financial transactions, invoices, and documents, ensuring traceability, transparency, and fairness;
- Timely assessment and payment of taxes, in order to avoid interest, fines, and penalties;

- Compliance with ancillary obligations, in accordance with the requirements of current tax legislation;
- Appropriate use of special tax regimes, when applicable;
- Support from specialized external consultants, responsible for reviewing and validating the integrity of tax processes;
- Promotion of continuing education and technical training for employees involved in tax processes;
- Conducting periodic internal audits to identify and correct any non-conformities;
- Preparation and maintenance of internal manuals, focused on standardizing and strengthening tax procedures;
- Submission of financial statements to independent external audit, conducted by large audit firms (Big Four), ensuring the reliability of financial information.

Tax Practices

C.Vale has a tax strategy based on full compliance with tax obligations, maintenance of accounting records in accordance with Brazilian standards, and the adoption of lawful tax avoidance practices, such as the use of tax incentives and appropriate legal structuring. **GRI 207-1**

The strategy encompasses tax planning at the municipal, state, and federal levels, taking into account regional factors and business specifics, always guided by ethics and integrity. **GRI 207-1**

Tax governance is structured across different levels: operational (daily routines), managerial (strategy implementation), directorships (approval and weekly monitoring), the Executive Board (oversight and risk management), and the Board of Directors (strategic review), in addition to the General Assembly, which deliberates on significant decisions. There is no fixed frequency for all levels, except for the Assembly, which is held annually and may be convened on an extraordinary basis when necessary. **GRI 207-1**

* Tax avoidance: planning aimed at legally reducing the tax burden paid by a company.

Regulatory compliance involves proper accounting records, tax assessment and payment, filing of ancillary obligations, correct use of special tax regimes, internal and external audits, consulting support, continuing education, and standardization through internal manuals. **GRI 207-1**

The tax approach is directly linked to business strategies and is factored into the feasibility of new activities, tax burden analysis, tax incentives, and location decisions. Efficient management contributes to cash flow, new investments, job creation, and the promotion of sustainability. **GRI 207-1**

Fiscal Control

C.Vale adopts a governance and fiscal control structure based on compliance, with comprehensive analysis of operations, internal audits, double checks, and support from external advisors to address legal questions. The cooperative has administrative manuals for standardization and assesses compliance by monitoring the fulfillment of tax obligations and adherence to internal processes. **GRI 207-2**

The tax approach is integrated into the organization in a distributed manner across areas

and managers, with responsibilities defined according to the organizational structure. There is ongoing review of policies and the org chart, use of specialized consultants, control systems, updated indicators, and practices such as double checks, periodic meetings, and rigorous compliance with standards to ensure conformity. **GRI 207-2**

Tax risks are identified through continuous monitoring of legislation, team qualification, use of technology, and internal policies. Once identified, they are assessed, prioritized, and addressed with mitigation plans, internal controls, and ongoing monitoring, and are communicated to senior management through committees or meetings with directors. **GRI 207-2**

Compliance is assessed through internal verification processes and independent external audit (KPMG), with detailed document analysis, cross-reviews, and the issuance of reports with conclusions and recommendations, to ensure transparency and adherence to standards. **GRI 2-2**

Verification of tax reporting involves collecting and analyzing documents, internal and external validation, continuous monitoring, and communication with stakeholders, with reports and financial statements made publicly available. **GRI 207-2**



C.Vale is headquartered in Palotina (PR) and has branches in the states of Rio Grande do Sul, Mato Grosso, Mato Grosso do Sul, São Paulo, Goiás, and Santa Catarina, in addition to being registered as a tax substitute in Rio de Janeiro and Minas Gerais. Federal tax assessment is centralized at the headquarters, while state-level assessment takes place in each jurisdiction.

The main economic activity is the wholesale trade of processed cereals and legumes. In 2025, total revenue was R\$ 25,209,894,732, with financial statements available in the annual report, covering the period from January 1 to December 31, 2025.

As such, C.Vale adopts a transparent and ethical stance in its relationship with tax authorities. The cooperative remains open to inquiries, proactively provides information, and cooperates with audits and investigations. It also takes part in pilot programs and contributes to improving technical procedures, maintaining a close relationship with tax authorities as a large taxpayer. **GRI 207-3**

In its engagement with public policy, the cooperative participates through representative entities such as Ocepar and the Organization of Brazilian Cooperatives (OCB) to defend the interests of the cooperative sector, such as during the tax reform, seeking to preserve benefits and avoid negative impacts on the sector. **GRI 207-3**

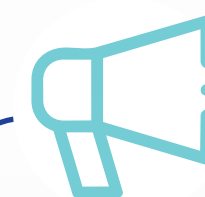
Stakeholder engagement takes place through open communication channels, both in person and online, along with guidance initiatives on legislative changes. On relevant topics, C.Vale holds meetings and practical initiatives, contributing to compliance, process alignment, and knowledge sharing. **GRI 207-3**

Communication Channels

To ensure responsible business conduct at all levels, the cooperative maintains reporting channels that reinforce its commitment to integrity and continuous improvement.

C.Vale's whistleblowing channel was designed to strengthen organizational governance, ethics, and transparency, serving both internal staff and external stakeholders, such as partners, members, and customers. **GRI 2-25, GRI 2-26**

The cooperative provides channels for reporting concerns, including its website, intranet, app, and phone, such as "Fale Conosco" (Contact Us) and the confidential "Contato Seguro" (Safe Contact) channel, which allows anonymous reports. **GRI 2-16**



Fale Conosco (Contact Us): Available on C.Vale's official website, this channel allows questions, requests, or concerns to be submitted through an electronic form. It is accessible to everyone and routes submissions to the responsible team for review and response.

Whistleblowing Channel – Contato Seguro ("Diz Aí"): A specific, confidential, and independent channel for reporting irregularities, inappropriate conduct, or violations of internal policies and legislation. Reports can be made anonymously through an online platform that guarantees full protection of the whistleblower's identity.

Data and Information Security

C.Vale seeks to ensure maximum protection of the personal data collected and processed in its operations, minimizing the risk of breaches and ensuring compliance with current legislation, including the General Personal Data Protection Law (LGPD), the Brazilian Internet Civil Rights Framework (Marco Civil da Internet), and the Federal Constitution of Brazil.

Information Security

The cooperative adopts specific security and privacy policies and implements technical and organizational measures to protect data against unauthorized access and respond swiftly to any incidents. Information security is integrated into the organization's strategy and is reinforced by regular employee training and a dedicated structure.

In 2024, the information security area was officially created, initially linked to the Information Technology (IT) area. Since then, the team has worked on implementing an IT risk matrix, focused on threats such as data leaks and security failures, while also actively participating in new projects, assessing digital risks, and establishing mitigation guidelines.

Notable initiatives include integrating security solutions into the cooperative's e-commerce platform, developing a digital platform for managing member data, adopting multi-factor authentication, and improving the management of access, devices, and systems. These actions strengthen data integrity, operational continuity, and the mitigation of operational and reputational risks, in coordinated action with the IT and governance areas.

In 2025, C.Vale advanced its LGPD compliance by implementing a platform dedicated to personal data protection, replacing manual controls with more structured and efficient processes.

This tool enabled detailed mapping of the data processed, risk identification, and guidance on proper data handling, while also facilitating responses to data subject requests and compliance with legal transparency and privacy requirements. Coordinated action

between areas, especially IT and Legal, ensures greater efficiency and adherence to legal requirements, while also helping mitigate legal and financial risks.

Personal Data Privacy and Protection Policy

C.Vale's Personal Data Privacy and Protection Policy establishes principles such as purpose limitation, suitability, transparency, security, non-discrimination, and accountability. The document defines the scope of the data processed, the purposes, data subjects' rights, and the security measures adopted, and it also establishes the role of the data protection officer to manage privacy-related matters.

During the reporting period, no substantiated external complaints regarding privacy violations were recorded, nor were there any incidents of leaks, theft, or loss of customer data. **GRI 418-1**

For 2026, the cooperative plans to continue improving its processes, focusing on automation, integrating compliance practices, expanding the protection of sensitive data, and implementing new incident detection systems.

It also intends to expand awareness initiatives and strengthen collaboration between areas, to establish information security as a fundamental strategic pillar for the cooperative's future.





People

Cooperative Members

C.Vale's governance model is sustained by the direct participation of its members, who act simultaneously as owners, suppliers, and consumers. Active engagement in collective decisions is the distinguishing factor that promotes operational stability and the cooperative's longevity.

Number of cooperative members by region

Region	2023	2024	2025
Santa Catarina	750	796	800
Mato Grosso do Sul	3,404	3,729	4,072
Mato Grosso	1,905	1,913	1,929
Rio Grande do Sul	4,532	4,750	5,108
Paraná	16,742	17,066	17,744
Goiás	-	-	30

Total cooperative members

2023	2024	2025
27,333	28,254	29,683

Community Impact

C.Vale's social initiatives reflect the cooperative's commitment to human development, citizenship, and strengthening the communities where it operates. Through structured programs focused on education, youth development, volunteering, and social inclusion, the cooperative helps build a fairer society.

The cooperative actively works to promote the economic inclusion of farmers and integrated producers through a business model that combines technical assistance, input supply, access to credit, and guaranteed markets. Notable initiatives include credit lines with special terms for integrated producers, technical training programs such as Field Day, and structured support for the poultry, fish, pig, and dairy chains, enabling income diversification in rural areas. [GRI 13.22.1](#)

C.Vale also places special focus on family succession and developing new leaders, with specific programs for members' children and for children and young people from public schools in the communities where it operates.

As such, these initiatives reach employees, members, their families, and the community at large, reinforcing cooperative values and the creation of shared value.

C.Vale Institute

The C.Vale Institute is a strategic initiative created to strengthen and organize the cooperative's social responsibility efforts, serving as a link between economic development, innovation, and positive social impact. With a hybrid operating model that combines business vision and social commitment, the Institute coordinates projects aimed at developing the communities where C.Vale operates.

Its work covers areas such as education, social inclusion, professional training, culture, and sustainability, while also encouraging partnerships with public authorities, civil society organizations, and private institutions. By structuring and expanding social investments, the C.Vale Institute contributes to the creation of shared value and reinforces the cooperative purpose and the promotion of citizenship.



Institutional Projects and Programs

CooperJovem

C.Vale believes that strengthening cooperativism depends on preparing new generations. That is why it continually invests in initiatives that support youth development, encourage succession on family farms, and ensure the continuity of the cooperative model. Through the Cooperjovem Program, the principles and benefits of cooperativism have already reached more than 39,000 students over 26 editions, contributing to the development of the cooperative's future leaders.

In 2025, Cooperjovem engaged 1,732 students and 85 teachers from 54 schools in Paraná.



CooperJúnior

The CooperJúnior Program aims to foster cooperativism among the new generations of C.Vale members, preparing young people for family succession and the continuity of rural activities.

In 2025, two cohorts completed stages of the program, with a total of 62 young people graduating after taking part in modules on cooperative principles, leadership, teamwork, and organization. The initiative strengthens the bond between the cooperative and families and promotes civic education.

Since it was created in 2014, CooperJúnior has already reached 976 young people.



Conecta Jovem

Conecta Jovem is C.Vale initiative focused on engaging and training the new generations of members, with an emphasis on family succession and strengthening cooperativism. In its second edition, the event brought together more than 600 young people in Palotina (PR), combining training, dialogue, and networking in a dynamic, participatory environment.

In 2025, the program featured the participation of cooperative leaders, who shared experiences and guidance on management, innovation, financial planning, and opportunities in agribusiness, along with talks that encouraged reflection on purpose, business continuity, and personal development.



C.Vale Field Day in Palotina (PR)

C.Vale promotes structured training and knowledge-sharing initiatives through Field Day, a technical event that brings together producers, business partners, and various institutions to exchange information, demonstrate technologies, and share good agricultural practices.

The initiative encourages innovation in the field and contributes to the technical and productive development of participants, reinforcing the cooperative's leading role in agribusiness.

2025 Highlights:

20,000
visitors

4
financial
institutions

147
exhibiting
companies

390 m²
of new facilities
built

4
research
institutions

1
educational
institution

Social Impact Initiatives

Donations

Support for Tornado Victims

In 2025, C.Vale collected more than 28,600 items donated to families in Rio Bonito do Iguaçu (PR), affected by a tornado. Donations included items such as clothing, food, drinking water, toys, and hygiene products, delivered for immediate support to victims of winds that reached 333 km/h. C.Vale also provided the logistics structure for transporting the donations and mobilized different areas of the cooperative to support the effort.



Blood Donations

During the month of June, the cooperative promoted the Junho Vermelho (Red June) campaign, with initiatives to raise awareness about the importance of blood donation. The initiative encouraged employees to visit blood centers and donate, reinforcing solidarity and social commitment.



Winter Clothing Drive

The Campanha do Agasalho - Aqueça Corações (Winter Clothing Drive – Warming Hearts), run by C.Vale for 23 years, benefited charitable organizations in the states of Paraná, Santa Catarina, Mato Grosso do Sul, and Rio Grande do Sul.

Held during May and June, the initiative mobilized employees from the cooperative's plants, supermarkets, and other units, resulting in the collection and distribution of 17,000 items, including clothing, blankets, and footwear.



Cooperation Day

Dia de Cooperar (Cooperation Day, or Dia C) is an initiative that reinforces volunteering and C.Vale's social commitment to the communities where it operates. Held annually in July, the day mobilizes employees, partners, and institutions in solidarity actions, such as food drives, recreational activities, and initiatives to support families in vulnerable situations.

Among the activities carried out, in 2025 more than one ton of food was collected and turned into basic food baskets for families in socially vulnerable situations in São Pedro do Iguaçu (PR), along with 330 kg of food donated to Hospital São Luiz Gonzaga and to Lar Escola Nossa Senhora Conquistadora, in São Luiz Gonzaga (RS).

Awareness and Education

An important step forward in 2025 was the expansion of social initiatives, such as the **Bombeiro Mirim** (Junior Firefighter) project, which engaged children from the community in educational activities on safety and accident prevention, and the CIP Escolar program, which aims to educate teachers and students on first aid and other safety practices in public schools in Palotina (PR).



In 2025, 100 students completed the junior firefighter course and took part in more than 100 hours of theoretical and practical training outside of regular school hours.

These projects have great potential for positive social impact, especially given the involvement of C.Vale employees' families. This helps build a culture of safety from the ground up, one that extends beyond the boundaries of the cooperative.



Employees

Employee Profile

In 2025, C.Vale closed the year with 15,346 employees¹ from nearly every Brazilian state and 14 countries. Besides Brazil, Venezuela, Haiti, and Paraguay are the countries with the largest numbers of employees. It is precisely this cultural and geographic diversity that makes the cooperative's culture unique.

The State of Paraná has the largest share of employees, accounting for about 90% of the workforce. Among the other regions, Mato Grosso do Sul, Mato Grosso, and Paraguay saw growth in employee numbers, reflecting the expansion of operations in those locations. Goiás also became part of the cooperative's operating footprint in 2025, with 45 employees. Santa Catarina and Rio Grande do Sul, on the other hand, saw a reduction in headcount compared to the previous year.

Number of employees by region **GRI 2-7**

Region	2023	2024	2025
Goiás	-	-	45
Mato Grosso	520	538	557
Mato Grosso do Sul	864	944	981
Santa Catarina	98	130	125
Rio Grande do Sul	494	540	465
Paraguay	92	116	133
Paraná	11,818	12,801	13,040
Total Employees	13,886	15,069	15,346

¹ This information was drawn from the general employee report, dated December 31, 2025. The figures for 2024 were revised in 2025 after improvements to consolidation filters and database updates, which now also include supermarket employees.



At C.Vale, working conditions vary according to the type of employment arrangement. Reduced working hours apply to Young Apprentices and Interns, in accordance with current legislation and with a focus on educational and professional development.

Fixed-term contracts are used mainly for temporary workers, hired according to operational demand, especially during harvest periods. Indefinite-term contracts, in turn, correspond to permanent employees, who maintain an ongoing relationship with the cooperative.

Of the total workforce, 14,702 are permanent employees, 644 have fixed-term contracts, and 644 work reduced hours.

Full-Time			
Region	2023	2024	2025
Goiás	-	-	45
Mato Grosso	504	384	535
Mato Grosso do Sul	838	499	931
Rio Grande do Sul	470	457	439
Santa Catarina	96	126	119
Paraná	11,590	13,144	12,500
Paraguay	91	116	133

Part-Time			
Region	2023	2024	2025
Goiás	-	-	-
Mato Grosso	16	10	22
Mato Grosso do Sul	26	10	50
Rio Grande do Sul	24	20	26
Santa Catarina	2	4	6
Paraná	228	299	540
Paraguay	0	0	0

Total by Work Schedule Type			
Work Schedule Type	2023	2024	2025
Part-Time	296	343	644
Full-Time	13,794	14,726	14,702



Workers Who Are Not Employees

In 2025, C.Vale had 5,861 outsourced workers registered in the system shared with contracted companies. Workers without a formal CLT employment relationship with C.Vale fall into four categories: independent contractors (RPA), temporary labor under Law 6,019/74 (which governs temporary work at urban companies), workers from the Cargo Handling Union, and fixed service providers. [GRI 2-8](#)

Each category has its own form of control and reporting. Independent contractors are managed by the business areas through accounting reports; temporary workers are hired through specialized companies, mainly for seasonal harvest demands; the union supplies workers' services; and fixed service providers work on the cooperative's premises under periodic oversight by both the contracting teams and the occupational safety team. [GRI 2-8](#)

All outsourced workers go through C.Vale's onboarding process. Additionally, checks are carried out on the tax and labor compliance of contracted suppliers. In 2025, **8,854 onboarding sessions** were held covering safety standards and ethical conduct. [GRI 2-8](#)

C.Vale does not directly manage the compensation of outsourced, temporary, or independent workers. The administration of these professionals is the sole responsibility of the contracted companies, which must observe the minimum wage floors set by collective bargaining or the national minimum wage. [GRI 13.15.3](#)

Diversity and Inclusion

In compliance with current legislation and aligned with the principles of social responsibility, the cooperative recognizes the importance of diversity throughout its value chain. In this context, it maintains initiatives focused on the inclusion of People with Disabilities (PCD), Young Apprentices, immigrants supported through Operação Acolhida, and programs aimed at strengthening women's participation in the communities where it operates.

In 2025, the cooperative closed the year with 15,346 employees, of whom 6,287 were women — approximately **40.97% of the total workforce**. Compared to 2024, the number of women grew by 3.35%, higher than the growth in male headcount over the same period (2.13%), reflecting the continued advancement of women's representation at C.Vale.

Number of Employees by Region and Gender						
Region	2023		2024		2025	
	Men	Women	Men	Women	Men	Women
Goiás	-	-	-	-	32	13
Mato Grosso	347	173	301	93	376	181
Mato Grosso do Sul	481	383	386	123	546	435
Rio Grande do Sul	393	101	364	113	359	106
Santa Catarina	76	22	105	25	102	23
Paraná	6,692	5,126	7,714	5,729	7,555	5,485
Paraguay	59	33	79	37	89	44



Total Employees by Gender

Gender	2023	2024	2025
Men	5,850	8,949	9,059
Women	5,838	6,120	6,243

Interns and Young Apprentices

Type	2023		2024		2025	
	Men	Women	Men	Women	Men	Women
Interns	21	27	26	25	14	20
Young Apprentices	119	125	132	160	302	308
Total	140	152	158	185	316	328

Recruitment and Selection

C.Vale's recruitment process is conducted entirely by the cooperative, without the use of employment agencies, guided by the ethical principles of the Code of Ethics. No fees are charged to candidates at any stage of the selection process, and all hired workers sign a written employment contract. [GRI 13.20.1](#)

Internal rules prohibit discriminatory practices and any conduct that limits access to employment, in accordance with Law 9,029/95. The cooperative maintains the "Diz Aí" Whistleblowing Channel to investigate irregular conduct or violations of internal and legal rules. [GRI 13.20.1](#)

Moradia Program - Operação Acolhida

The Moradia Program with Operação Acolhida began in January 2022, driven by the need for labor for production assistant roles at C.Vale's Industrial Complex. The initiative combines the cooperative's workforce supply strategy with its commitment to social responsibility, inclusion, and diversity.

The first group of refugees arrived in the municipality of Palotina (PR) on October 27, 2022, with hiring completed on November 1, 2022. In 2025, the cooperative relocated 148 refugees inland, all from Venezuela, who had previously been in Boa Vista (RR).

The hiring of Venezuelan refugees takes place in the context of the socioeconomic, political, and humanitarian crisis in Venezuela, which resulted in an intense migration flow to Brazil. By bringing these people into its workforce, C.Vale contributes to rebuilding lives, while also strengthening an organizational culture grounded in diversity, inclusion, and social development.

The recruitment process is carried out in partnership with Operação Acolhida, a

humanitarian effort coordinated by the Federal Government, created in 2018, aimed at welcoming, protecting, and promoting the voluntary, safe, and free relocation of Venezuelan refugees and migrants to other parts of Brazil. The initiative involves federal, state, and municipal agencies, the Armed Forces, the Judiciary, international organizations, and civil society entities, based on Law No. 13,684/2018.

As for housing, employees are accommodated in houses rented by C.Vale, located in the municipality of Francisco Alves (PR). There are currently 30 residences, with 120 spots available. Occupancy is determined by the number of bedrooms, with up to two employees allocated per room.

During the first 30 days, each residence receives two basic food baskets containing perishable and non-perishable items. The first basket is provided when employees move into the residence, and the second is delivered after 15 days.

Additionally, until hiring is finalized, ready meals (lunch and dinner) are provided. Each employee also receives a personal hygiene kit with essential items. The residences are fully furnished by C.Vale, including bed and bath linens, household items, and a gas cylinder.

The program is ongoing and rotational in nature, allowing spots to be refilled as employees move out. The length of stay in the housing is determined by each participant's profile, up to four months for employees with families and up to six months for single individuals. At the end of these periods, new hires and placements can be made to ensure the sustainability and continuity of the initiative.

Through the Moradia Program with Operação Acolhida, C.Vale reinforces its commitment to human development, social integration, and the creation of opportunities, contributing concretely to socially responsible business practices.

Bem Viver Palotina Project

C.Vale, in partnership with Construtora Pacaembu, is developing a large-scale housing project aimed at serving employees and the community, especially those working in the plants who currently live outside Palotina (PR). The development includes the construction of 1,028 houses, spread across a subdivision made up of 1,051 lots, of which 1,040 are earmarked for sale. The project covers a total area of 377,209 m².

Interested buyers can access important housing incentives, such as the Casa Fácil Paraná Program and the benefits of Minha Casa Minha Vida, depending on each buyer's eligibility. To make housing even more accessible, Construtora Pacaembu offers special purchase terms, allowing the down payment to be fully financed. With 90% of construction already complete, the project is scheduled to be finished in 2026.

In addition to its social benefits, the development also generates positive economic impacts for the municipality of Palotina (PR), boosting sectors such as trade, services, and construction, strengthening the local economy through the circulation of resources, and creating direct and indirect jobs.

The initiative's central purpose is to provide quality housing, improve employees' living conditions, and offer an affordable housing option for those who face difficulties finding a place to live in the region. The project makes a significant contribution to the safety, stability, and well-being of the families it serves.

This set of initiatives reinforces C.Vale's commitment to promoting quality of life, community development, and appreciation for its employees.

Cultural Evolution

C.Vale's cultural evolution began with the change in its governance model and was grounded in a structured mapping of the organizational culture. Based on this diagnostic, new values were defined and an organizational vision was built to establish C.Vale as a diversified, sustainable cooperative and global benchmark, focused on people and the transformation of agribusiness.

The implementation of the new culture is advancing through an integrated set of initiatives: creating a culture guidebook, online training for all employees, standardizing communication, and establishing a Culture Committee with regional representatives. Leadership has played a central role in this process, with monthly meetings dedicated to internalizing the values, recognizing that cultural change starts with senior management's own behavior.

In 2025, the main achievements were the implementation of more agile decision-making processes and a clear separation of responsibilities between the board and the executive team. This shift brought greater clarity and reduced conflicts, enabling faster and more efficient decision-making.

For upcoming periods, the priority is to consolidate the new culture and advance integrated strategic planning across the executive departments, with goals, indicators, and objectives cascaded throughout the entire cooperative.

Recognition, Appreciation, and Benefits

Compensation and Benefits

C.Vale adopts market-aligned compensation practices that take into account each employee's professional trajectory. The cooperative values performance, growth, and development throughout each employee's career.

In addition, 100% of C.Vale's employees are covered by collective bargaining agreements, ensuring formal terms aligned with current legal and union standards. **GRI 2-30; GRI 13.21.2**

The ratio between the annual compensation of the highest-paid individual and the average compensation of all other employees is 16 to 1. The ratio between the percentage increase in that individual's compensation and the average increase for all other employees is 0.9. **GRI 2-21**

C.Vale offers a comprehensive range of employee benefits, focused on well-being, safety, and professional development. Key benefits include annual profit sharing, health support, education incentives, and initiatives that contribute to quality of life.



Benefits offered:

- Meal/food vouchers;
- Christmas gift;
- Transportation vouchers;
- Meals at industrial units;
- Corporate University
- Employee referral recognition program;
- Health insurance;
- Dental insurance;
- Life insurance;
- Daycare reimbursement;
- Profit-Sharing Program (PPR);
- Funding for specializations and training;
- Sports and recreation association.

During the reporting period, C.Vale distributed R\$ 30 million to employees through the Profit-Sharing Program (PPR). The program encouraged performance, productivity, and alignment with the cooperative's strategic objectives, recognizing the results achieved.

Recognition and Appreciation

C.Vale develops several initiatives focused on employee well-being, engagement, and appreciation, notably structured programs for recognition, team building, and human development.

Notable initiatives include recognition programs based on criteria such as attendance and length of service (**the Eu sou mais C.Vale Program**), which include progressive awards and formal recognition moments. The cooperative also holds team-building events that strengthen the organizational culture, such as drawing contests involving family members, internal talent shows, and activities aimed at fostering interaction among employees.

C.Vale also recognizes its employees on special dates throughout the year, celebrating International Women's Day, Mother's Day, Labor Day, Father's Day, length-of-service recognition (five-year milestones), and a Christmas celebration with employees' families at the administrative headquarters. In 2025, **more than R\$ 600,000 was invested in these appreciation initiatives.**

In 2025, 1,241 longer-tenured employees were recognized during the celebrations marking the cooperative's 62nd anniversary. The celebration included employees with 5 to 45 years of service, who over the years have contributed to the cooperative's journey and legacy.

These initiatives create spaces for expression, belonging, and connection among people from different areas and levels of the organization.

Compensation of the Board of Directors and Executive Board

The compensation of the members of C.Vale's Board of Directors and Executive Board is defined by the Bylaws and by resolutions of the General Assembly, consisting exclusively of fixed amounts.

Under Article 27 of the cooperative's Bylaws, the Ordinary General Assembly is responsible for setting, when applicable, the management fee, expense allowance, or representation allowance for the Chairman of the Board of Directors, as well as the attendance fee for the other members of the Board of Directors and the Fiscal Council for attending their respective meetings. **GRI 2-19, GRI 2-20**

Compensation policies are not tied to targets or performance indicators related to economic, environmental, and social impacts; instead, they are based on statutory criteria, internal practices, market conditions, and the cooperative's financial sustainability.

Also under the Bylaws, per Article 31, paragraph 8, the Board of Directors is made up of 9 full members: one Chairman and eight Board Members, all of them individual cooperative members, elected by the General Assembly for a four-year term. The Board of Directors and its Chairman may draw on specialized advice through the Advisory Council, under the first paragraph of Article 47 of Law No. 5,764/71, a body whose sole function is analysis and advisory support, serving as a tool for efficiency. **GRI 2-19, GRI 2-20**





Development and Training

C.Vale structures its training initiatives as an essential part of its operations. This principle guides internal training and development initiatives, which include both mandatory courses and programs aimed at promoting human and organizational development.

In terms of human development, the cooperative has invested in structured programs aimed at strengthening technical, behavioral, and management skills, as well as education such as technical courses, undergraduate, and graduate programs, which consistently expand employees' opportunities for growth and development. At the same time, internal initiatives and institutional programs help strengthen engagement, a sense of belonging, and connection to the organization's purpose.



In 2025, C.Vale delivered **714,711 hours of training**. The activities reached **14,966 employees**, representing **97.52% of the workforce**, through **1,451 distinct training programs**, resulting in approximately **265,000 participations**. **GRI 404-1**



Employee training programs: **GRI 404-2**

- **Corporate University:** Serves as a strategic pillar for human development, promoting continuous employee training through courses, learning tracks, and structured programs.
- **Management Development Programs:** Strengthens leadership skills in people management, communication, and decision-making, structured in modules that follow the leadership pipeline (Leader of Self, Leader of Processes, and Leader For All).
- **Mentoring and Coaching:** Accelerate professional development through individualized guidance, focused on goals, self-management, business acumen, and spreading the organizational culture.
- **Nosso Jeito de Ser e Atender (Our Way of Being and Serving):** Develops behavioral and customer service skills and reinforces the commitment to excellence in the customer and member experience.
- **Gente que se Importa (People Who Care):** Aimed at the Animal Protein Division (DIPAN), reinforces the culture and the value of people to the business through three modules: Self-Knowledge; Communication and Cooperation; and Values That Generate Results.

C.Vale University

C.Vale's Corporate University is a strategic tool for human development, responsible for connecting employee training to business needs and the cooperative's cultural drivers. Its work is geared toward developing technical, behavioral, and management skills that support strategy execution and the evolution of the organizational culture.

Through structured in-person and distance-learning (EAD) training programs, leadership development, partnerships with educational institutions, and a corporate library, the University promotes continuous learning and strengthens employees' ability to deliver results at all levels of the organization. More than just offering training, this initiative integrates the business's needs, supporting the different areas in building and sharing the knowledge required to achieve results.

Nosso Jeito de Ser e Atender Program

C.Vale promotes training and team-building activities through the Nosso Jeito de Ser e Atender Program, a culture-focused offering within the Corporate University's portfolio, which brings employees together to align practices, strengthen the organizational culture, and improve internal and external service. The sessions encourage the exchange of experiences, the development of behavioral skills, and team engagement, while also contributing to continuous process improvement and the consolidation of cooperative values.

Prosperar Academy

In December 2025, C.Vale launched the Prosperar Academy, an arm of the Corporate University aimed at encouraging internal volunteering to spread knowledge, in which employees volunteer to share their knowledge with colleagues in a structured way.

The initiative is structured in three stages: **Inspire** (spark interest and engagement); **Connect** (bring together people, areas, and knowledge); and **Transform** (apply learning and generate real impact on people's lives and the cooperative).



5 and 12 Stars Programs

The 5 Stars and 12 Stars Programs are internal initiatives created to recognize and reward employee attendance (production assistants), meaning regular attendance at work without absences or medical certificates.

The 5 Stars Program operates on a monthly basis. For every 30 days worked without any absence or medical certificate, the employee receives 5 stars. The recognition takes place on stage with managers present, including the presentation of gifts and a special shared snack.

The 12 Stars Program, in turn, is annual and recognizes a higher level of attendance. It honors employees who go the entire year without any absences or medical certificates. Because it reflects sustained performance over a longer period, this program offers more significant recognition, held on stage in front of colleagues and managers, to celebrate those who choose to make a difference every day. This program also covers employees with 10 to 15 years without absences or medical certificates.

In this way, the two initiatives work in a complementary manner: while the 5 Stars Program rewards monthly effort and ongoing discipline, the 12 Stars Program recognizes consistency and commitment throughout the entire year.

The main goal is to encourage regular attendance and strengthen a culture of responsibility and commitment. By recognizing employees who maintain exemplary attendance, the company helps foster a more productive, organized, and collaborative environment.

This program applies to the Production Assistant role at the Poultry, Fish, and Pig production units.

Performance Evaluation

C.Vale conducts regular performance and career development evaluations through structured programs such as Evolua, Evolua Prime, and Feedback Indústria, aimed at developing skills, identifying potential, and aligning employee growth with business needs. **GRI 404-3**

The evaluations consider performance criteria, organizational competencies, and development potential, and include steps such as manager review, calibration, development conversations, and individual development plans (IDPs). The programs cover different job categories, respect the specific needs of each group, and reinforce the cooperative's commitment to valuing people and continuous improvement. **GRI 404-3**

Organizational Climate

The organizational climate survey is a management tool that allows the cooperative to monitor, in a structured way, employees' perceptions of the work environment and leadership practices. The results guide the development of action plans aimed at continuously improving the work climate, strengthening the organizational culture, and mitigating people-management risks.

Corporate Happiness Program

In 2025, the **Corporate Happiness Program** was launched, with continuation planned for 2026, built on specific methodologies and involving different levels of the organization. The program includes training activities, leadership development, and the implementation of pilot projects at industrial units, focusing on topics such as emotional safety, recognition, and communication.

Initial results show greater leadership engagement, stronger relationships between teams, and an increased sense of belonging among employees. For upcoming periods, C.Vale intends to establish the Program as a strategic guideline, expand its reach, and strengthen the organizational culture.

Internal Services Survey

The Internal Services Survey is an important management tool designed to structurally capture internal customers' perceptions of service quality and interaction among C.Vale's different areas. The initiative aims to identify opportunities for continuous process improvement, strengthen relationships between areas, and foster internal cooperation.

Conducted quarterly, the survey assesses aspects related to responsiveness, clarity of communication, technical knowledge, problem-solving attitude, empathy, and courtesy in service, providing objective input for decision-making. At the end of each cycle, managers of the areas assessed receive the consolidated results, analyze the indicators, and establish structured action plans focused on raising performance levels, improving the quality of services provided, and strengthening relationships with the assessing areas.

Through this practice, the cooperative reaffirms its commitment to actively listening to internal customers, continuous improvement, and management excellence. It also helps strengthen the organizational culture, increase operational efficiency, and generate sustainable results.

In addition to improving relationships and efficiency among internal areas, the Internal Services Survey has a direct impact on the external customer experience. By encouraging continuous improvement of internal processes, alignment between areas, and better service between departments, the cooperative strengthens its ability to deliver more agile, effective, and consistent solutions to the market.

Health, Safety, and Well-Being

Occupational Health and Safety (OHS)

C.Vale has a strategically implemented **Occupational Health and Safety (OHS)** management system to manage preventive actions covering permanent and temporary employees, as well as service providers working on the cooperative's premises or on its behalf. **GRI 3-3 GRI 403-1, GRI 403-8**

Only after document validation and completion of the safety onboarding process are outsourced workers cleared to work on the cooperative's premises. **GRI 403-7**

The system is structured around Administrative Manuals, Standard Operating Procedures (SOPs), and computerized systems that support the management of programs such as the **Risk Management**

Program (PGR) and the Occupational Health Medical Control Program (**PCMSO**), along with tracking technical inspections and action plans through digital tools. Management is grounded in the Regulatory Standards (NRs) applicable to the cooperative's operations, which guide risk prevention and the protection of workers' health and safety.

GRI 403-1

Through its **Occupational Health and Safety Policy**, C.Vale maintains an ongoing commitment to continuously improving working conditions, mitigating occupational risks, meeting legal requirements, and strengthening a culture of prevention, with management engagement and active employee participation.

C.Vale's **Occupational Safety and Health Department** has 179 employees, organized into four coordination units: occupational health; workplace safety at industrial units; fire prevention and firefighting; and asset security and documentation management

for third-party OHS. The team works in partnership with areas such as maintenance and engineering to monitor processes and reduce operational risks.

Starting in 2024, to ensure greater effectiveness in the management system of the cooperative's inputs and grain operational units, C.Vale created the **Occupational Safety Department (DSEG)**, whose technical staff of 43 employees is dedicated to centralizing and strengthening safety management across its more than 140 units.

DSEG was structured around three areas: workplace safety, structural safety upgrades, and Fire Prevention and Firefighting (PCI), ensuring greater centralization of actions.

In addition, DSEG implemented several actions at the business units under its responsibility:

- VISÃO Program (Smart Safety Verification in Operations Monitoring): aims to provide general guidelines for leaders to address and manage behavioral deviations related to Health, Occupational Safety, Organization, and the Environment;

- Risk Perception Training: provided to all leaders at the business units under DSEG's responsibility;
- Work Permit Hierarchy: determines the level of management responsible for authorizing special activities, according to the approval hierarchy table, ensuring that such actions are known to the appropriate level of management based on their criticality and that the necessary safety measures are taken for safe execution.

In 2025, C.Vale made significant investments in Occupational Health and Safety, totaling around **R\$ 88 million dedicated to protecting employees**. The funds were applied to structural initiatives, such as infrastructure improvements, the purchase of safety equipment, training, and accident prevention and occupational health programs.



C.Vale reinforces its safety culture through ongoing awareness and prevention initiatives, notably the **Internal Week for the Prevention of Accidents at Work (SIPAT)**. The initiative engages employees on topics related to safety, health, well-being, and safe behavior, strengthening collective responsibility and care for people. In 2025, more than 7,000 employees took part in SIPAT.

Starting in 2025, new safety indicators were implemented to enable consistent monitoring across all units and greater transparency in reporting results. Early progress is already visible: a reduction in the severity of accidents and fewer leaves of absence, even as the number of units and employees increased.

In 2025, no fatalities or serious accidents were recorded among employees or outsourced workers. The total hours worked by employees was 23,425,337 hours. **GRI 403-9**

The main types of accidents recorded were: impact against objects (32%); friction or abrasion (23%); falls (15%); body part entrapment (14%); chemical substances (6%); bodily reaction to movement (5%); high temperatures (3%); electricity (1%); animal attacks (1%); and non-ionizing radiation (0.36%). **GRI 403-9**

Integration among the safety, maintenance, and engineering areas was essential for solving complex problems and improving operational safety. The main resistance to change was cultural. However, the implementation of the Programa Seguro, which brings together a series of initiatives to foster an OHS culture, along with behavioral training for managers, helped overcome this barrier.

For 2026, the priority is to consolidate progress, expand the safety culture at all levels, and continue adapting the units with the support of new systems and indicators.

Occupational Hazard and Risk Assessment

C.Vale's Occupational Health Service works preventively and in an integrated manner to protect employee health, through occupational risk assessments, occupational medical examinations, and health promotion.

GRI 403-3

C.Vale adopts a systematic approach to hazard identification and occupational risk assessment, covering both routine and occasional activities, in accordance with the guidelines of Regulatory Standard (NR) 1. The process includes mapping activities, identifying hazards, analyzing risks, and applying the hierarchy of controls, which prioritizes eliminating hazards and reducing risks.

GRI 403-2

The hazards with the highest risk of serious accidents are working at height, confined spaces, electricity, chemical products, and machinery and equipment, identified through the PGR via systematic analysis, direct observation, and review of incident history. **GRI 403-9**

The results of these assessments are used for continuous monitoring, improving controls, updating procedures, developing training,

and analyzing incidents and accidents, with lessons learned shared across similar units.

GRI 403-2

The cooperative develops disease prevention programs, educational initiatives, and training focused on healthy habits and workplace safety. These activities are carried out by a multidisciplinary team that continuously monitors potential occupational illnesses and implements action plans to mitigate or neutralize risk agents. **GRI 403-3**

OHS training is structured based on the PGR, developed specifically for each business unit. Based on the hazards identified and risks assessed, a training matrix is developed to ensure that each worker receives training appropriate to their level of exposure.

GRI 403-5

In addition, the Safety Policy and the 10 Safety Commandments guarantee workers' right to stop unsafe activities, reinforcing the prevention culture and the commitment to safe, healthy work environments. **GRI 403-2**

In 2025, 78% of C.Vale's security team received formal training on policies and procedures specifically related to human rights and their application in security activities. [GRI 410-1](#)

These training requirements also apply to contracted companies that provide security personnel. All outsourced professionals must go through C.Vale's onboarding process, which covers the cooperative's principles and guidelines on social practices and human rights. In 2025, 66.19% of outsourced workers completed the institutional onboarding process. [GRI 410-1](#)

Incident Investigation

C.Vale investigates workplace incidents through a structured root cause analysis process, which identifies the underlying cause of events and associated risks. Investigations involve the immediate collection of on-site information, interviews, and technical analysis, with the participation of the Internal Accident Prevention Commission (CIPA) at business units where it is established, and follow-up by the Occupational Safety Engineers responsible for operations at the unit where the event occurred. [GRI 403-2](#)

Based on the results, corrective and preventive actions are defined, prioritized according to the hierarchy of controls, including procedure adjustments, training, and operational improvements. [GRI 403-2](#)

Worker Participation and Consultation on Occupational Health and Safety

C.Vale ensures worker participation in health and safety management through thematic committees, OHS facilitators designated at each unit, periodic meetings between technical teams and managers, ongoing training programs, and safety signage supplementing the Regulatory Standards (NRs). In addition, the "Diz Ai" channel allows any employee to report deviations and suggestions safely, and anonymously if they wish. [GRI 403-4](#)

The cooperative maintains formal OHS committees with distinct responsibilities: [GRI 403-4](#)

- **Safety Assessment and Improvement Committee (CAMS):** maps weaknesses and drives continuous improvement; the Committee integrates safety management into corporate strategy, monitoring indicators and managing critical events;
- **Technical Safety and Upgrades Committee:** reviews structural safety upgrade solutions at the inputs and grain units;
- **Industrial Units OHS Committee:** works on accident and illness prevention, as well as promoting structural safety upgrades;
- **Ergonomics Committees** operate at the industrial plants with the highest employee density (poultry and fish slaughterhouses and processed products facilities);
- **Chemical Spill Committee** prevents and responds to emergencies involving hazardous substances at food production units.

Occupational Safety Initiatives

In 2025, C.Vale implemented a set of initiatives in the field of workplace safety, notably the expansion of the "**SegTop**" program, aimed at internally certifying operational and industrial units based on their adherence to safety standards.

The program aims to assess compliance with OHS requirements, promote a culture of safety and continuous improvement, and prepare units for external audits, with a focus on maturity toward ISO 45001 certification. The program ranks units into levels, recognizing best safety practices.

Number of production units by program level



Diamond = 1
(Poultry Slaughterhouse)

Gold = 32

Silver = 64

Bronze = 38

The **training matrix** was also restructured, aligning training with daily practices and regulatory requirements. The work of occupational physicians was redirected toward a more preventive approach, focused on occupational health and mitigating the risk of illness.

In addition, an **internal communication platform** was created with podcasts and ongoing safety education programs through the Prosperar Academy, expanding the reach of awareness initiatives to all levels of the cooperative.

However, C.Vale still faces cultural challenges, particularly regarding resistance to change. Although safety is well established as a core value of the cooperative, full adoption of new operational behaviors and safety practices remains an area of attention. A reduction in the severity of accidents has been observed; however, their frequency still requires monitoring, due to some employees not fully complying with protocols.

For 2026, priorities include modernizing internal communication with regular technical meetings, implementing artificial intelligence for environment monitoring and risk diagnosis, and creating a crisis management plan to prepare C.Vale for potential emergencies, such as climate-related crises or large-scale accidents.

Health and Well-Being

In the area of health and well-being, initiatives are carried out to encourage healthy habits and promote quality of life, including group physical activities and internal campaigns.

C.Vale offers health insurance plans in three tiers (gold, silver, and managerial) and promotes campaigns with talks and informational materials on topics such as dengue, hypertension, healthy habits, and mental health.

GRI 403-6

At the industrial plants, which account for 65% of the workforce, a support group for pregnant employees is held, along with breast cancer awareness initiatives in partnership with SESI, using a mobile unit equipped for clinical exams. The annual flu vaccination campaign reaches more than 70% of employees. **GRI 403-6**

C.Vale also runs initiatives such as **Pedalada (group cycling)**, **Caminhada Saudável (Healthy Walk)**, and **Semana da Gente (People's Week)**, which encourage healthy habits and promote moments of relaxation and collective care. In addition, the cooperative has made progress in structuring a psychological support and welcoming channel, expanding the emotional support network available to employees.



Semana da Gente (People's Week) is an internal C.Vale initiative focused on strengthening the organizational culture and recognizing employees. Held simultaneously across all units, the program includes practical and inspiring content, such as workshops, talks, and motivational sessions covering topics like health, safety, financial education, purpose, resilience, and well-being.

The cooperative also runs the **Laços program**, which addresses health topics monthly across all units, along with the **Cuide-se + Nutritional Monitoring** and **Cuide-se + Cancer Prevention programs**, the latter in partnership with SESI in Paraná, offering early detection exams for cervical, prostate, breast, and skin cancer through Mobile Units.

GRI 403-6

Workplace stretching exercises are encouraged through group activities during the workday, with breaks for physical and mental rest at the industrial complex. The C.Vale Employees' Association (ASFUCA) complements these initiatives by promoting sports, recreational activities, and leisure spaces for employees. **GRI 403-6**



Traceability in the Supply Chain

Supply Chain

C.Vale maintains an ongoing commitment to traceability and socio-environmental compliance throughout its supply chain, which spans its own production, production by cooperative members, and purchases from third parties. This control covers different stages of operations, from receiving raw materials and inputs to processing, storage, manufacturing, and sales in the domestic and international markets.

The cooperative's supply operations and practices are guided by compliance with Brazilian environmental legislation, especially the Forest Code, and by the guidelines set out in the Supplier Code of Conduct, which requires suppliers to maintain environmental compliance and legal adherence regarding land use, protected areas, and preservation of native vegetation. C.Vale is also developing a specific methodology to formalize commitments related to reducing the conversion of natural ecosystems, evaluating tools and systems to expand monitoring and control of this issue throughout the production chain. [GRI 13.4.1](#)



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Key items tracked include grains, industrial raw materials, chemical reagents, and packaging, ensuring batch-level control, information integrity, and greater reliability for customers and other stakeholders. The cooperative receives products from producers located in Paraná, Santa Catarina, Rio Grande do Sul, Mato Grosso, Mato Grosso do Sul, and Paraguay, with 127 receiving units. In 2025, C.Vale recorded a record receiving volume, totaling 6,560,771 tons, equivalent to 109,346,183 sacks, representing about 2% of the national harvest.

[GRI 13.23.4](#)

The cooperative continuously works to improve its traceability systems, with a focus on environmental,

social, and regulatory compliance, especially in the soybean and meal chains. This process began in 2016 with the mapping of supplier properties and advanced in 2024 with the development of a proprietary platform integrated with the SAP system. The tool consolidates field information, georeferenced data, and environmental documentation, enabling control of information from the origin of agricultural raw materials through to sale. The system also performs checks related to embargoed areas, conservation units, illegal deforestation, and restrictive lists.

In 2025, new features expanded visibility and control over properties and shipments, including the automatic blocking of product receipt when pending issues related to the cooperative's criteria are identified. At the same time, C.Vale is evaluating the adoption of additional technologies, such as blockchain, and monitoring regulatory developments and sector best practices, with the goal of strengthening full chain traceability, meeting domestic and international market requirements, and reinforcing the transparency and integrity of its operations. [GRI 13.23.2](#), [GRI 13.23.4](#)





Seed Production

C.Vale seeds are produced according to strict genetic, physical, physiological, and sanitary quality standards, with controls at every stage (from production to sale), including analyses performed at a laboratory accredited by the Ministry of Agriculture and Livestock (MAPA).

Produced in regions with favorable edaphoclimatic conditions (a combination of soil and climate factors), C.Vale soybean seeds ensure high production potential, guaranteeing that only the best reach farmers for successful cultivation.

To further ensure seed quality, C.Vale offers Industrial Seed Treatment (TSI), available at seven centers strategically located in the states of Paraná, Goiás, Santa Catarina, and Rio Grande do Sul. The process uses high-tech machinery to ensure uniform coating, accurate dosing, greater ease during planting, and reduced risk of human and environmental contamination. Treatments are carried out

with the market's leading reference products, providing greater safety and efficiency for producers.

Excellence in TSI is widely recognized: in addition to ISO 9001 certification, C.Vale holds the Seed Solutions (BASF), Seedcare (Syngenta), Seed Growth (Bayer), and CSAT (Corteva) seals, attesting to its commitment to quality, efficiency, and safety in every treated seed. The entire system is standardized through the Quality Manual and Standard Operating Procedures (SOPs), ensuring compliance with legal requirements, customer demands, and C.Vale's internal standards.





Agricultural Production

The grain receiving process covers grading, intake, processing, storage, and shipping, with each stage structured to ensure the safety of processes, people, and the product. Processes are guided by Standard Operating Procedures (SOPs), and operational performance and the application of good practices are monitored through performance indicators, ensuring compliance and operational efficiency.

Grain received at the facilities carries information on its production origin, ensuring traceability for later stages of C.Vale's production chain. Rural properties are mapped through management systems that ensure legal compliance of production at the time the grain is received. Throughout the production process, a complete history of movements, treatments applied, and quality parameters is maintained, meeting legal, commercial, food safety, and C.Vale production chain requirements.

Through its fieldwork, C.Vale seeks to promote the development and adoption of technologies that increase productivity and stability in agricultural pro-

duction. Notable among these technologies are soil management and agricultural practices such as the No-Till System, water and soil conservation management, crop phytotechnical management, precision agriculture, crop rotation, and the use of cover crops. In addition, managing chemical, physical, and biological factors is one of the alternatives recommended by the cooperative, as it helps preserve and improve soil fertility and sustain crop productivity over time.

GRI 13.5.1

These practices also help maintain soil properties and mitigate risks arising from environmental conditions, reducing losses of water, soil, and nutrients caused by water erosion, which compromise the sustainability of production systems. They also promote the technical and economic viability of rural properties through the more efficient use of inputs and natural resources, resulting in a lower environmental impact. **GRI 13.5.1**

The use of agricultural inputs, especially organic and mineral fertilizers, has gained importance in the cooperative's fertilization research efforts. The balance between nutrient input and output in rural properties' production systems requires attention

not only to the quantities used, but also to how these inputs are applied.

Precision agriculture, a technical support area within the cooperative, provides recommendations based on the interpretation of soil fertility and plant nutrition. Targeted correction of nutritional deficiencies in specific plots has transformed fertilization management, helping reduce errors and promote the rational use of soil amendments and fertilizers, with a focus on productivity, cost savings, and reduced environmental risk. **GRI 13.5.1**





Research is also advancing through new findings using metagenomic analysis, used as a tool to correlate the microbial community present in different soil environments. These studies help identify the composition of microorganisms and the roles each plays in that environment. These technologies are recent examples aligned with the work carried out by the cooperative's departments, which aim to maintain the profitability and sustainability of rural properties supported by C.Vale's technical staff. [GRI 13.5.1](#)

Agricultural production is affected by various biotic and abiotic factors. Damage caused by pests, diseases, and weeds is traditionally addressed through the use of pesticides. This intervention is guided by Integrated Pest Management (IPM), combined with the correct and safe use of these products, which helps preserve predators, parasites, and pollinators, while also helping reduce pest resistance to different active ingredients. IPM is one of the strategies adopted by the cooperative's technical assistance team, allowing the application of products and methods suited to the needs of each environment or rural property, to ensure environmental, social, and economic safety. [GRI 13.6.1](#)

The trend in modern agriculture is toward developing more selective, targeted, and effective pesticides, ensuring greater safety for people and the environment. In this context, tests with biological products, metabolites, and toxins derived from fungi, bacteria, and viruses, as well as synthetic pheromones and natural substances, have been the subject of studies for evaluation and validation in the cooperative's research areas. [GRI 13.6.1](#)

Guidance on the correct and safe handling of pesticides is reinforced through courses, education programs, and training offered by the cooperative, focused on protecting the environment and the health of workers and consumers. The use of Personal Protective Equipment (PPE) is reinforced as an essential tool for preventing accidents in the field and protecting workers' health and well-being, and is a routine procedure carried out by field teams. In addition, the proper disposal of empty containers, in partnership with companies responsible for collection, is among the actions guided and monitored by the cooperative. [GRI 13.6.1](#)





Soybean Crushing Plant

With a processing capacity of 3,500 tons per day, C.Vale's soybean crushing plant stands out as a national benchmark in the sector.

C.Vale's soybean crushing process covers everything from receiving, grading, and storage to processing the raw material, resulting in the production of degummed oil and soybean meal. Each stage is carefully structured to optimize the use of the grain and promote operational efficiency and sustainability throughout the production chain.

The unit is certified under the GMP+ FSA seal (Good Manufacturing Practices + Feed Safety Assurance), which sets standards for quality, safety, and consistency in animal feed production. Reinforcing this commitment, the entire process is fully traceable, with data integrated into the SAP system and complemented by manual records.

GRI 13.10.4, GRI 13.23.2 GRI 13.23.4

The soybean meal produced fully meets the demand of C.Vale's feed plants, ensuring a continuous, standardized supply with strict quality control. The cooperative also serves customers in both the domestic and export markets, expanding its reach and competitiveness globally. Degummed oil, in turn, is sold mainly for biodiesel production, contributing to the renewable energy chain.

The industrial unit has a well-structured, fully equipped laboratory responsible for continuously monitoring the crushing process stages. This analytical monitoring ensures product compliance, process stability, and fast, accurate decision-making, reinforcing C.Vale's commitment to food quality and safety throughout its production chain.

Animal Production Department

In 2025, C.Vale's animal production underwent a significant structural reorganization, with centralized leadership and the unification of previously separate production areas, accompanied by the creation of dedicated management roles for each production chain — poultry, fish, pig, dairy, and feed. This reorganization aimed to standardize processes and indicators, optimize talent allocation, and strengthen governance of strategies related to quality, animal welfare, and food safety.

C.Vale's animal production area plays a central role in the cooperative's operations, being responsible for the entire production chain that supplies its industrial facilities, from feed production to the delivery of animals for processing in the pig, poultry, fish, and dairy chains.

The model adopted is based on integration with rural producers, in which the producer is responsible for building the facilities and managing the animals during rearing, while the cooperative supplies animals, inputs, feed, and technical assistance, and subsequently collects them for slaughter or processing.

This model allows for decentralized production growth and directly contributes to income diversification for the cooperative's members.

Feed Manufacturing

Feed manufacturing at C.Vale follows strict control standards, including laboratory analyses, verification checklists, Good Manufacturing Practices (GMP), and MAPA regulations, along with certifications such as AloFree and Global GAP CFM for poultry feed. Microbiological controls are performed regularly, and all micro-ingredients used are certified to comply with recognized food safety standards, ensuring reliability at every stage of the feed manufacturing process. [GRI 13.9.2](#)

Traceability is ensured through a Standard Internal Procedure covering everything from raw material receipt to product shipment. Formulations are developed based on the specific nutritional needs of each species and life stage, ensuring quality and animal welfare.

Most of the volume produced is for internal use and serves the cooperative's integrated members. C.Vale is responsible for transporting and delivering feed through outsourced trucks, ensuring full traceability and quality throughout the production chain.





Poultry Production

Poultry Breeder Farms

The breeder farms consist of 12 units, four for rearing and eight for fertile egg production, with genetically selected birds and production beginning at 20 weeks of age.

The facilities follow strict biosecurity practices, with access restricted to authorized vehicles and visitors subject to hygiene protocols. Employees undergo regular training and specific certifications, and the units are under constant inspection by official agencies.

Poultry Hatchery

At the hatchery, incoming fertile eggs undergo detailed inspection and are stored under controlled temperature and humidity conditions. Incubation is scheduled based on batch, age, strain, and sanitary conditions, with quality assessed weekly. After 18 to 19 days of incubation, the eggs are vaccinated in accordance with legislation and internal protocols and transferred to the hatcher.

Once hatched, the chicks undergo selection, vaccination, and preparation for shipment to producers. The full cycle (from incubation to hatching) takes 21 days, with high biosecurity standards maintained at every stage.

Poultry Farming Program

After hatching, the birds are sent to the poultry houses of C.Vale's members. The cooperative provides comprehensive support to producers, including certified materials, training in good practices, free training for new poultry farmers, assistance designing new poultry houses, and technical visits.

The receipt of birds is monitored by the cooperative's veterinarians, and during growth, producers take part in the Organizational Monitoring and Biosecurity Program (PROMOB), which assesses quality criteria to minimize contamination risks and ensure animal welfare. C.Vale also monitors the health and safety of outsourced workers involved in the slaughter process to ensure compliance with OHS standards.





Poultry Slaughterhouse

Process control in C.Vale's poultry operation covers every stage, from the arrival of the birds to product shipment, ensuring quality, food safety, and operational efficiency. The system is backed by recognized certifications, such as ISO 9001:2015, BRCGS, HACCP, Halal, and animal welfare [GRI 416-2](#); [GRI 13.112](#).

Quality management includes internal and external audits, identification of improvement opportunities, customer and supplier satisfaction surveys, and complaint handling, with controls carried out by trained professionals.

The cooperative has an approximate processing capacity of 645,000 birds per day. In addition, 100% of the operation is certified for animal welfare in accordance with the National Chicken Council Animal Welfare Guidelines (NCC), with assessments conducted by a PAACO-qualified auditor. It also holds 99% certification under the BRC Global Standard and HACCP System, with the remaining 1% relating to the processed sausage and marinated/seasoned chicken product lines. [GRI 13.10.4](#); [GRI 13.11.1](#); [GRI 13.11.2](#)

Heat-Processed Products

C.Vale's heat-processed poultry products facility operates with a quality and food safety management system structured to meet customer requirements and the regulations applicable in Brazil, the European Union, and other consumer markets. This model ensures high operational standards and strengthens the cooperative's competitiveness across different markets. [GRI 3-3](#)

The system is supported by BRCGS certification and compliance with the requirements of the Ministry of Agriculture and Livestock (MAPA), and includes self-monitoring programs, continuous process monitoring, and preventive and corrective actions aimed at complying with previously established methods, parameters, and limits. [GRI 416-1](#)

The unit's strategic planning prioritizes food safety and operational excellence, using management tools to identify risks, opportunities, and areas for improvement. This process is carried out by a multidisciplinary team, with integrated participation from the responsible areas. [GRI 3-3](#)

Internal and external audits are conducted regularly to assess the performance of the management system, support decision-making, and promote continuous process improvement, based on quality and food safety indicators. [GRI 416-2](#)

The unit has a production capacity of 220 tons per day, with 100% of the plant certified under the BRCGS standard, version 9.





Fish Production

Fish Broodstock Facility

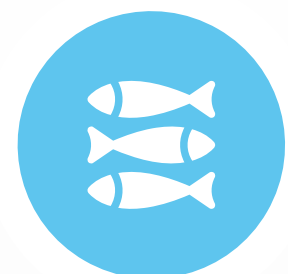
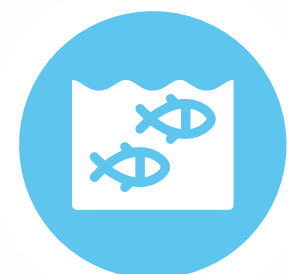
C.Vale produces fingerlings with a focus on genetic quality, biosecurity, and production efficiency, contributing to strengthening the aquaculture chain. Production exceeds 74 million fingerlings per season, carried out on a staggered schedule between August and May to meet demand from juvenile fish producers.

Broodstock selection is based on genetic mapping, aiming to minimize inbreeding, preserve zootechnical performance, and reduce production losses. This process contributes to greater productivity and sustainability of the operation.

Eggs are collected and incubated under controlled, sterile conditions to reduce the risk of contamination and ensure the sanitary quality of the fingerlings. After hatching, the fish are raised in earthen ponds, with feed provided in appropriate amounts and daily monitoring of water quality, ensuring animal welfare and suitable conditions for development.

After approximately 35 days, once they reach about one gram, the fingerlings are harvested and sent to juvenile fish producers, continuing the chain's production stages.





Juvenile Fish Production

In juvenile fish production, C.Vale adopts processes focused on health, animal welfare, and production performance. This stage begins with the receipt of fingerlings, with an average weight of approximately one gram, which undergo structured technical management to ensure healthy, efficient development.

Feeding is planned using high-quality feed aimed at balanced growth until the fish reach an average weight of 40 grams. After about 90 days, the juveniles are ready to move on to the finishing stage with integrated producers.

Animal health and welfare are continuously monitored by qualified professionals through technical visits and regular inspections, contributing to good zootechnical performance in production.

Key preventive measures include disinfecting facilities after each batch and continuously monitoring water quality. These actions are essential for reducing contamination risks and ensuring the quality of the production process and welfare at every stage of the production chain.

Fish Farming Program

During the finishing stage with integrated producers, C.Vale maintains continuous technical support to ensure production performance, health, and animal welfare, a key factor for fish integrity. After the juvenile production phase, the fish move on to the grow-out stage, carried out with specialized support throughout the entire cycle.

Management is overseen by technicians specialized in aquaculture, responsible for monitoring water quality, fish growth, and other production conditions, adopting measures aimed at optimal development and production viability. The average density in earthen ponds is 6.5 fish per square meter, with an oxygen level of 3 mg/L. To ensure this minimum level, the fish farms use equipment to add dissolved oxygen to the water, along with probes to trigger the equipment.

C.Vale adopts preventive measures to avoid the escape of aquatic organisms from its ponds. Key controls include the use of screens on pond monk drains and a settling process, with periodic checks on structural integrity during technical visits. Integrated producers are advised on the importance of this control as part of good management practices. **GRI 13.3.1**

Veterinarians also monitor this stage and help maintain health standards and apply practices aligned with animal welfare.

Once they reach the ideal weight, the fish are harvested, a stage in which they are removed from the earthen ponds and sent to the slaughterhouse for continued processing. Transport trucks carry approximately 850 kg per transport container.

An annual Animal Welfare training session is held for drivers, loading crews, and technicians who oversee the harvest, to comply with the Seafood Processing Standard (SPS), version 6.0, including its modules and annexes, and ASC.

The survival rate of aquatic animals during farm handling is nearly 100% (reaching 94%). Losses are associated with water quality, health, handling, or operational failures. To reduce mortality risks, a vaccinating and counting machine handles about 30% of the fish volume, along with reinforced equipment inspection and maintenance.

GRI 13.11.3



Fish Slaughterhouse

When the fish reach the appropriate weight for slaughter, they are harvested, a process in which trained teams remove the animals from the earthen ponds and transport them to the processing plant in appropriate trucks for continued processing. Throughout the finishing stage with integrated producers, C.Vale maintains continuous technical support, focused on production performance, health, and animal welfare conditions. [GRI 13.11.1](#)

At the slaughterhouse, fish arrive in specialized trucks, with conditions designed to ensure animal welfare during transport, and are unloaded into tanks with water in ideal conditions to keep the fish alive until slaughter. At the time of slaughter, the fish are removed from the water on a conveyor that leads to electronarcosis stunning equipment, and are bled immediately after stunning, ensuring the fish does not feel

pain during bleeding, in compliance with animal welfare guidelines. The unit holds Best Aquaculture Practices certification, which ensures food quality and safety standards, traceability, social responsibility, and animal welfare. [GRI 13.11.2](#)

The species farmed is Nile tilapia (*Oreochromis niloticus*), raised in net cages and earthen ponds on members' properties across 21 municipalities in western Paraná. In 2025, 51,641 tons of fish were processed.

[GRI 13.3.6](#)

The cooperative conducts internal and external audits periodically to ensure compliance and drive continuous process improvement. Operations are carried out by a specialized team responsible for monitoring indicators and maintaining high quality standards, with a focus on generating value and customer satisfaction.



Pig Production

C.Vale's pig production is structured as an integrated system covering the nursery, growing (post-weaning), and finishing phases, ensuring efficient growth to the ideal slaughter weight. The pigs are sent for processing at Frimesa Cooperativa Central, a strategic partnership that is continuously strengthened as the foundation for consistent, sustainable growth of the production chain.

This inter-cooperation reaffirms the joint commitment to quality, competitiveness, and structured expansion of the pig sector, driving economies of scale, technological innovation, and value creation for producers and consumers.

The entire production process follows the guidelines of the Frimesa Certified Pig Program, which sets strict standards for quality, biosecurity, animal welfare, food safety, and environmental sustainability. Compliance is ensured through periodic audits, guaranteeing standardization and traceability across the entire chain.

C.Vale consistently performs well in Frimesa Cooperativa Central's program audits and remains among the top

results. This standing reflects standardized processes, producer engagement, and continuous technical support, increasing reliability and operational excellence. To remain a certified supplier in 2025, integrated producers must show consistent performance in the program's periodic audits.

Regardless of the percentages assessed in audits, critical non-conformities related to animal welfare, biosecurity, food safety, environmental impacts, or risks to physical and mental integrity result in immediate suspension, with reinstatement conditional on verification of corrective actions.

In 2025, C.Vale and Frimesa Cooperativa Central stepped up their joint efforts to expand pig production, focused on increasing production capacity, incorporating new technologies, improving efficiency at integrated farms, and strengthening the producer base. This effort is carried out responsibly, aligning growth with sustainability, efficient resource use, and the sector's best ESG practices.

Milk Production

C.Vale provides technical assistance to dairy producers, mainly in the areas of nutrition, reproduction, and animal health. Production is then sent to Cooperativa Central Frimesa, which is responsible for pricing, collection, and processing of this raw material. To comply with health and quality regulations, federal legislation sets certain requirements describing milk characteristics, and Frimesa requires monitoring and control of parameters such as: **I)** temperature at loading and upon arrival at the dairy plant; **II)** heat-resistance testing; **III)** fat, protein, lactose, and solids content; **IV)** acidity; among others.

When loading at the farm, the carrier checks the temperature, homogenizes the milk, performs the alizarin test, and collects a sample from each producer. If the milk does not meet the requirements, it is not loaded.

The collected sample is sent to the dairy plant and analyzed for the presence of water, antibiotics, and other components. In case of any non-conformity, the producer is identified and a visit is made to identify the problem and its solution. Each month, a sample from every producer is sent to an outside laboratory for more detailed analysis, including standard tests and MUN (milk urea nitrogen).



Product Quality

C.Vale ensures the quality and safety of its products across all segments through its Food Quality and Safety Policy and the Food Quality and Safety Systems implemented at its industrial units, where products are analyzed and monitored to meet established criteria and standards.

Product quality is ensured through compliance with international certifications, supplier qualification and approval, channels for suggestions and complaints, and controls established under the legislation applicable to the animal-based food industry.

Animal protein 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](#)

In addition to mandatory legal compliance, the cooperative adopts rigorous food quality and safety systems, with internationally recognized certifications such as BAP, ASC, Halal, ISO 9001, ISO/IEC 17025, BRCGS, GMP+FSA, and Kosher, among others, across the various processes in its food production chains and other food products (see the "C.Vale" chapter for details on certifications by process). [GRI 13.9.1](#)

In the field and at industrial units, C.Vale also adopts animal welfare practices at every stage of production, from rearing to slaughter. Teams follow protocols aligned with technical recommendations and market requirements, with periodic training and continuous monitoring, ensuring appropriate conditions for the animals and contributing directly to the final quality of the products.

Compliance Management

Regulatory Affairs | Animal Protein Division

Legal compliance management in food production at C.Vale is handled centrally, with cross-functional work spanning production, industrial, and commercial areas. The regulatory affairs area is responsible for liaising with agencies such as the Ministry of Agriculture and Livestock (MAPA), Anvisa, and the Ministry of Fisheries, in addition to working alongside industry associations to monitor and engage on issues relevant to the sector.

This work includes continuous monitoring of official publications, such as ordinances, public consultations, and regulatory changes, followed by technical interpretation of applicable requirements and dissemination of information to the responsible areas. The structure also centralizes internal requests and supports the cooperative's institutional positioning with public authorities through representative entities.

This area's work also stands out for anticipating regulatory and institutional risks, through

participation in technical committees, sector chambers, and specialized forums, as well as engagement with national and international authorities. Among the main challenges monitored are the volatility of the regulatory environment, the speed of market information, and the need to meet the requirements of different foreign markets.

In 2024 and 2025, the cooperative faced challenges related to Newcastle disease and avian influenza, which affected access to international markets and resulted in trade restrictions, suspended exports, and the need to redirect production. To respond to this scenario, a multidisciplinary committee was set up with representatives from regulatory affairs, production, quality, logistics, and commercial areas, enabling agile, coordinated decisions. Despite the complexity of the situation, there were no production losses, and operations were maintained through logistics and commercial adjustments. [GRI 3-3](#)

The experience gained from these events helped strengthen the cooperative's response capacity, with improved internal protocols, greater integration between areas, and the continuous evolution of the regulatory area's technical and strategic work.

Labeling Procedures

In order to comply with current legislation, ensure the safety and quality of the food offered to consumers, and reinforce its commitment to environmentally responsible disposal, C.Vale adopts strict labeling criteria for its products, covering the following aspects:

- **Content:** products are classified as food grade and contain no substances harmful to human health or the environment. The cooperative also adopts sustainable practices, such as using compact packaging and initiatives aimed at reducing waste;
- **Safe use:** packaging for chicken products provides clear instructions on proper preparation and handling, including a warning on the importance of consuming products only after they are fully cooked, fried, or roasted, along with good food storage and preparation practices;
- **Final disposal and environmental impact:** labels display symbols related to selective collection and recycling, along with guidance on proper waste disposal, with edible products classified as organic waste;
- **Other relevant information:** labeling includes recognized certifications, such as BAP (for the fish slaughterhouse) and HALAL and BEA (poultry slaughterhouse), for products intended for the Islamic market;

- **Origin of components:** C.Vale states the origin of products on packaging from its three industrial plants, in accordance with RDC No. 727/2022 (which governs labeling of packaged foods), also including the batch number to ensure traceability. [GRI 417-1](#)

Barcodes and QR codes on product labels ensure full transparency for regulatory agencies and consumers.

Regarding content, labeling meets legal requirements with allergen and gluten disclosures, and there are no substances harmful to the environment, as these are food products. The cooperative adopts sustainable design practices, with reduced materials, more compact packaging, and sustainability and recyclability policies.

[GRI 417-1](#)

Packaging includes safe-use instructions, such as not consuming raw products, preparation instructions, proper handling, a prohibition on refreezing, and home storage information. [GRI 417-1](#)

For product disposal, recycling and selective collection symbols are used. General and nutritional labeling regulations are also followed, along with disclosure of certifications such as WQS (poultry), BAP (fish), and HALAL (poultry and fish). [GRI 417-1](#)

- All products (100%) are covered and assessed for compliance with these procedures. [GRI 417-1](#)
- During the reporting period, no cases of non-compliance with laws or voluntary codes related to product and service information and labeling were identified. [GRI 417-2](#)
- During the reporting period, no cases of non-compliance with laws or voluntary codes related to marketing communications were identified. [GRI 417-3](#)



Compliance Indicators

Between 2023 and 2025, there were no reported food safety complaints or product recalls, reflecting the cooperative's commitment to quality standards, technical criteria, and applicable inspections.

GRI 13.10.5

Non-conformity cases, Poultry and Fish Farming GRI 416-2						
Indicator	Poultry			Fish		
	2023	2024	2025	2023	2024	2025
Total number of non-conformities with laws resulting in fines or penalties	0	0	1	0	0	0
Total number of non-conformities resulting in a warning	4	2	0	0	0	0
Total number of non-conformities with voluntary codes	7	10	4	4	2	0

The 2023 and 2024 figures were revised through internal processes and reflect only non-conformities related to animal welfare and food safety.

Food Safety

Food safety management at C.Vale is structured across two complementary levels: a strategic level, responsible for managing standards, audits, and protocols, and an operational level, focused on day-to-day execution of controls at the production plants. Activities are carried out by trained teams, with continuous process monitoring through systems and operational records.

Controls are carried out based on parameters defined by legislation, certifications, and internal guidelines, ensuring traceability and compliance throughout production. This model allows for the structured identification and correction of deviations, helping maintain product quality and safety.

Between 2024 and 2025, significant changes were made to production processes. At the poultry slaughterhouse, notable changes include the automation of cutting lines and unloading platforms, structural renovations, and adjustments to animal welfare processes. At the fish slaughterhouse, the main 2025 initiatives included expanding production capacity, installing an additional automatic filleting machine, new freezing tunnels, installing an additional X-ray unit for bone detection, and revamping the automatic packaging process.

These initiatives, combined with the start of the restructuring of field operations described in the Animal Production section, resulted in improved product standardization and consistency, fewer customer complaints, greater operational efficiency, enhanced food safety, and reduced physical strain on teams, while maintaining strong audit performance.

C.Vale also complies with **Decree No. 9,013/2017**, which regulates the industrial and sanitary inspection of animal-based products. Self-control elements include: infrastructure and equipment maintenance; water and pest control; operational and employee hygiene; sanitary procedures; control of inputs and temperatures; risk management (HACCP); laboratory analyses; formulation control and fraud prevention; traceability and product recall; and animal welfare.

For upcoming periods, the cooperative plans to gradually continue its automation and modernization initiatives, focused on reducing operational strain, expanding production capacity, strengthening product quality and safety, and adapting to market conditions and new certifications, to maintain its commitment to food safety and animal welfare.

Legal Compliance for Agrochemicals

C.Vale ensures strict compliance with all legal standards applicable to the sale of agrochemicals and operates in accordance with the guidelines set by the relevant regulatory bodies, such as 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 continuously monitors legislative changes through official channels, including the Agricultural Management Platform (PSAG/GSIF), the Federal Official Gazette, and specialized regional federation portals.

No product is made available for sale without being duly approved and registered in accordance with the legal requirements of the state and municipality where it will be used. Agronomic prescriptions are issued exclusively by professionals licensed with the Regional Council of Engineering and Agronomy (CREA) or the Federal Council of Agricultural Technicians (CFTA), following a thorough technical assessment of the specific conditions of each crop, to ensure the correct and safe use of agrochemicals.

Sales transactions are formalized through the issuance of agronomic prescriptions, followed by an invoice identifying the professional responsible for recommending each product. In addition, C.Vale promotes and supports empty container management practices, guiding producers on proper container return and preventing environmental contamination risks. Agrochemical transport follows current safety regulations, ensuring integrity throughout the entire logistics chain. [GRI 13.6.1](#) [GRI 13.6.2](#)

Animal Welfare

In terms of animal welfare, C.Vale adopts practices aimed at reducing stress and suffering, using proper stunning methods, stocking density control, appropriate transport conditions, and careful handling. Measures include proper management, ongoing technical support, environmental control, balanced nutrition, quality water, and procedures that reduce stress during transport. Although the level of regulatory requirements varies across production chains, these principles are applied consistently, with special attention given to fish and poultry production.

The cooperative's risk management covers both operational aspects and external factors, in a context that requires constant adaptability. Internally, sanitary and regulatory risks are mitigated through certifications, continuous monitoring, strict controls, and preventive actions focused on safety and quality at every stage of production.

This preparedness is reinforced by the integrated work of qualified technical teams and the strength of internal processes, enabling agile, coordinated, and preventive responses to different adversities. The combination of technical training, continuous monitoring, and robust processes strengthens the cooperative's operational resilience and its ability to maintain high standards of quality and safety. [GRI 3-3](#) [GRI 13.11.1](#) [GRI 13.11.2](#) [GRI 13.11.2](#)





Cassava Starch and Modified Starch Production

Compliance management also covers specific operations, such as the starch plants, which account for 2% of the total agricultural products received by the cooperative and represent an important diversification avenue for members. At the Navegantes unit, located in Assis Chateaubriand (PR), starch and modified starch products for the food industry are produced, with controls covering sanitation, transport, cross-contamination prevention, and facility cleaning.

In line with applicable requirements, the operation adopts Good Manufacturing Practices (GMP) and the Hazard Analysis and Critical Control Points (HACCP) system. During the reporting period, the Food-Grade Cassava Starch and Food-Grade Modified Cassava Starch produced by C.Vale had no cases of non-conformity related to product health and safety.

Impact Assessment

C.Vale systematically assesses impacts related to health and food safety across its significant categories of products and services, focusing on identifying opportunities for continuous improvement throughout its production processes.

GRI 416-1

In the modified starch segment, 19% of the volume produced by the starch plants corresponds to food-grade products, and 100% of that volume undergoes health and food safety impact assessment. In the animal protein plants, the assessment covers 99% of poultry slaughterhouse products, 100% of the volume produced at the heat-processed products plant, and 100% of fish slaughterhouse products. **GRI 416-1**

Non-conformity cases in starch production **GRI 416-2**

Indicator	2023	2024	2025
Total number of non-conformities with laws resulting in fines or penalties	0	0	0
Total number of non-conformities with laws resulting in a warning	0	0	0
Total number of non-conformities with voluntary codes	0	0	0



Environmental

Environmental Commitment

C.Vale is committed to initiatives focused on the efficient use of natural resources and sound environmental management. Notable actions include water resource management, waste management, energy efficiency programs, and environmental risk mapping, as well as measures to reduce and offset emissions, all supported by corporate guidelines aligned with sustainable development. **GRI 3-3**

Water and electricity consumption are monitored on an ongoing basis, allowing for greater control and the identification of optimization opportunities. Actions are implemented to reduce resource consumption and minimize the generation of effluents and waste, together with incentives for energy efficiency.

In 2025, approximately R\$ 6.7 million in investments were approved for improvements to effluent treatment plants, focused on expanding treatment facilities, operational improvements, and structural safety. Expansion and improvement work began in 2025 and is expected to be completed during 2026.

The cooperative also promotes awareness campaigns to strengthen a culture of environmental preservation among employees and communities. Notable initiatives in this context include Environment Week and the periodic disclosure of environmental indicators, which help engage employees.

This effort has helped strengthen the cooperative's environmental agenda, reflected in the increased demand for technical support and the area's greater involvement in new projects and decision-making.

On the climate front, the cooperative works to identify and measure Greenhouse Gas (GHG) emissions, alongside investments in renewable energy sources. These initiatives are complemented by environmental and biodiversity conservation actions.

Looking ahead, C.Vale plans to strengthen environmental governance at the corporate level, expanding teams and management capacity, developing consolidated strategic indicators, improving production chain traceability, and continuously improving proof of waste disposal, promoting greater consistency and efficiency in environmental practices. **GRI 3-3**





C.Vale brings Brazilian cooperativism to COP30

C.Vale was invited to represent Brazilian cooperativism at the United Nations Climate Change Conference (COP30), held in Belém (PA) in November 2025, in recognition of the consistency and relevance of its sustainability practices. This participation reinforces the cooperative's leading role in the global debate on climate and food production.

During the event, it became clear that stakeholders are increasingly demanding concrete data, reliable metrics, and measurable results, going beyond institutional commitments and rhetoric. In this context, C.Vale's experience highlighted the importance of building indicators that make it possible to transparently track the impacts of operations.

This participation also came at a significant moment for the climate agenda, marked by the growing inclusion of food systems in COP discussions. This shift broadens the view of the sector's positive and negative impacts and reinforces the strategic role of cooperatives like C.Vale in building more sustainable, evidence-based solutions.



Environmental Risk Management

At C.Vale, environmental risks are classified as strategic risks, given their potential to impact operational continuity, legal compliance, institutional reputation, and the long-term sustainability of the business. In an agribusiness context, these risks are intrinsically linked to the use of natural resources, waste management, pollution prevention, and interaction with local communities and ecosystems.

Environmental risk management is carried out in a structured way, integrated into the corporate governance system, through continuous operational monitoring, crisis response plans, preventive procedures, and the systematic identification of potential incidents. Monitored events include occurrences such as leaks, equipment failures, environmental incidents, and other situations requiring an immediate response, with the goal of mitigating impacts, reducing losses, and ensuring compliance with legal and regulatory requirements.

In addition to formal grievance and governance mechanisms, C.Vale promotes and collaborates with structured initiatives to remediate and mitigate negative socio-environmental impacts, contributing to the sustainable development of the communities where it operates. [GRI 2-25](#)

C.Vale embeds its commitment to the environment and sustainability in its public policies and expects the same from its stakeholders. The cooperative's Sustainability Policy guides food production with a focus on reducing and optimizing the use of natural resources, economic, social, and environmental development, and preserving communities for future generations. The Supplier Code of Conduct reinforces this commitment by requiring suppliers to operate in compliance with current environmental legislation and to adopt sustainable agricultural practices and production systems, including water conservation programs. [GRI 13.13.1](#)

Climate Change

Climate change poses significant challenges and requires mitigation and adaptation measures, especially in sectors directly dependent on weather conditions, such as agriculture. For C.Vale, climate strategy is a material topic, given its exposure to variables such as rainfall patterns and temperatures, as well as extreme events like droughts, frosts, hail, and strong winds, which directly impact operations. [GRI 3-3](#)

In animal production, the impacts of extreme weather events have intensified, affecting production structures, especially poultry house roofs. In response, C.Vale has guided producers on adapting and structurally reinforcing their facilities, in addition to providing financial incentives for upgrading electrical grids and adopting generators, contributing to the continuity and safety of operations. [GRI 3-3](#)

In this context, the cooperative adopts general measures to reduce risks and increase the resilience of its activities. Notable among these is encouraging production diversification in the field (including crops and livestock such as grains, poultry, fish, cassava, dairy, and pig), as well as promoting technologies and good agricultural practices, such as soil conservation, no-till farming, precision agriculture, and the preservation of springs and riparian forests. [GRI 201-2](#)

GHG Inventory

C.Vale's Greenhouse Gas (GHG) emissions inventory presents, in a structured way, direct emissions (Scope 1), indirect emissions from electricity consumption (Scope 2), as well as biogenic carbon dioxide (CO₂) emissions and removals.

C.Vale accounts for biogenic CO₂ emissions and removals associated with biomass consumption and production and the natural processes of decomposition and carbon absorption. This balance reflects the cooperative's work on nature-based solutions, including production areas and environmental conservation areas, such as legal reserves and permanent preservation areas. [GRI 305-5](#)

In 2025, the cooperative began a new data collection cycle to update its greenhouse gas emissions inventory. During the process, opportunities for improvement were identified related to the collection, consolidation, and traceability of the information used to quantify emissions.

Given the need to strengthen methodological consistency and data reliability, the cooperative chose not to disclose the results of the 2025 cycle in this report. The lessons learned during the process will be incorporated into future inventory cycles, contributing to the continuous improvement of climate management and the quality of the data used to measure emissions. [GRI 305-1](#), [GRI 305-2](#)

Emissions Inventory

Indicator	2024
Scope 1 (tCO ₂ e)	121,252.49
Scope 2 (tCO ₂ e)*	0.00
Biogenic CO ₂ emissions (t)	251,479.55
Biogenic CO ₂ removals (t)	43,315.99

By acquiring I-REC (International Renewable Energy Certificate) certificates, the cooperative ensured that **100% of its electricity consumption in 2025 came from renewable sources**, neutralizing Scope 2 CO₂ emissions. The certificates also ensure traceability of the energy's origin, meet external customer requirements, and reinforce compliance with environmental standards.

Note: Scope 2 indirect emissions were considered zero under the market-based approach, through the purchase of electricity with a guarantee of renewable origin.

GHG emissions figures for 2024 were revised due to improvements in the data collection process.

Energy

In 2016, C.Vale created the Electric Energy Program (PURE), focused on five main pillars: consumption management, energy contract management, knowledge management, energy efficiency projects, and energy generation. This program has made the cooperative more energy-efficient and significantly reduced operating costs.

GRI 3-3

Starting in 2017, C.Vale migrated its industrial complex to the Free Energy Market, resulting in savings of 20 to 25% on total consumption. The cooperative continued migrating other units, leading to additional savings of 15 to 20%. GRI 3-3

In addition, the cooperative began investing in solar power plants, aiming to generate its own energy and reduce dependence on external sources. This contributes to more sustainable, self-sufficient energy production. GRI 3-3

As next steps, the cooperative will intensify efforts to optimize consumption across all units, replacing motors and equipment with more efficient technologies, and expand its own generation with new solar plants, moving toward energy self-sufficiency. Investments in real-time monitoring systems are also planned, enabling greater control, operational efficiency, and more agile decision-making.

Energy Consumption

In 2025, the cooperative's total electricity consumption reached 298,260,368 kWh. The data is calculated based on audited monthly bills from utility providers and CCEE metering reports, consolidated in a corporate spreadsheet with a monthly double-check process, ensuring traceability and historical comparability.

GRI 302-1

Energy consumption outside the organization was not measured during the reporting period and is considered zero for reporting purposes. GRI 302-2

Energy intensity is monitored monthly by production unit, based on the relationship between electricity consumption and physical production indicators: tons handled at storage and grain units, and animals slaughtered at processing units. This model makes it possible to identify performance deviations, compare results between similar units, and support internal energy efficiency targets, with traceable and auditable data. GRI 302-3

Electricity consumption GRI 302-1	
Year	KWh/year
2023	258,061,788.46
2024	265,033,859.60
2025	298,260,368.71





Renewable Energy

C.Vale encourages the integration of sustainable practices into its production processes, notably the energy recovery of waste through biogas. The methane gas generated by the decomposition of organic matter during effluent treatment is used as fuel in the boilers at the cassava processing units, reducing biomass consumption.

At the pig production units, biogas is used to generate electricity, helping reduce costs and improve operational efficiency. In addition, the cooperative invests in photovoltaic energy systems at various units, expanding the use of renewable sources and strengthening its sustainability strategy.

In 2025, 3,846,510 kWh were generated through the cooperative's own photovoltaic and thermoelectric plants, at supermarket units, the fuel station, and pig production. This generation corresponds to 1.3% of the total consumed by the cooperative.

Water and Effluents

C.Vale manages water and effluents using a structured technical approach, prioritizing operational sustainability, environmental conservation, and community quality of life. Since industrial activities depend directly on water resources, controlling water use and its disposal after treatment is considered a strategic business topic. [GRI 3-3](#)



Water Withdrawal, Production, and Consumption

C.Vale withdraws and uses water in a way that is integrated with its operations, with variations depending on the type of unit. At the soybean crushing plant, two main sources are used: industrial water, from the reuse of effluents treated through reverse osmosis and ultrafiltration systems, and potable water, drawn from artesian wells and treated in accordance with legislation. To supply the poultry slaughterhouse, fish slaughterhouse, and heat-processed poultry products units, water is withdrawn from surface sources (the São Camilo and Santa Fé rivers) and groundwater. At the starch plants and pig production units, water is obtained through groundwater withdrawal. [GRI 3-3](#) [GRI 303-1](#)

In the agro-industrial complex, to supply the poultry and fish slaughterhouses and the heat-processed products plant, withdrawn water is treated at the Water Treatment Plants (ETA 1, ETA 2, and ETA 3) before being distributed to production processes. The effluents generated undergo treatment ranging from primary stages to an activated sludge system, and may be discharged into a water body or reused industrially. [GRI 303-1](#)

The withdrawal areas located on the São Camilo and Santa Fé rivers are classified as critical for water resource use, under current regulations. Despite this, no significant changes in water storage indicating additional material impacts have been identified. [GRI 303-3](#), [GRI 303-5](#)

All water withdrawn is classified as freshwater, with total dissolved solids levels within established limits ($\leq 1,000$ mg/L). [GRI 303-3](#)

Total water consumption during the period was 78.114 megaliters of potable water and 424.11 megaliters of industrial water at the soybean crushing plant, while at the poultry slaughterhouse, INDAV, and fish units, consumption reached 4,378.98 megaliters per year. [GRI 303-5](#)

Data monitoring is carried out using flow meters distributed throughout operations, with periodic records kept in spreadsheets and internal systems. The cooperative is in the process of automating these measurements to increase accuracy and enable real-time monitoring. [GRI 303-3](#), [GRI 303-5](#)

At the industrial units, data on water withdrawal, consumption, and effluent discharge are consolidated from specific measurements at the water treatment plants and treatment systems, ensuring greater control and traceability of information. [GRI 303-3](#), [GRI 303-5](#)

Water Withdrawal by Source (m³/year) GRI 303-3				
Location	Source	2023	2024	2025
Poultry slaughterhouse + fish slaughterhouse + Heat-processed products + Feed plant + Hatchery + Breeder farms + Starch plants + Weaned Piglet Production Unit + Soybean crushing plant	Freshwater (surface)	4,093,667	4,326,400	4,608,639
	Freshwater (groundwater)	2,022,621	2,384,879	2,080,249
	TOTAL	6,116,288	6,711,279	6,688,888

Total Water Consumption (m³/year) GRI 303-5			
Local	2023	2024	2025
Poultry slaughterhouse + Fish slaughterhouse + Heat-processed products + Feed plant + Hatchery + Breeder farms + Starch plants + Weaned Piglet Production Unit + Soybean crushing plant*	5,662,918	5,598,952	6,040,766
TOTAL	5,662,918	5,598,952	6,040,766

Water Management

In terms of water resource management, C.Vale uses consumption indicators by unit, with defined targets and periodic monitoring. At the crushing plant, consumption per ton processed is monitored daily and evaluated monthly at performance meetings, with action plans triggered in the event of deviations. **GRI 303-1**

At the poultry and fish slaughter and processing units, this topic is addressed in weekly and monthly meetings, using indicators such as water consumption and chemical oxygen demand (COD), applying the PDCA methodology to correct deviations. Results are widely communicated at meetings and through internal channels, such as corporate TVs. **GRI 303-1**

Water-related impact management is carried out through continuous monitoring, systematic water meter readings, and control of withdrawals, to ensure compliance with regulatory limits. This model is reinforced by indicators, monitoring routines, and internal communication that promote integrated management across units. **GRI 303-1**

Among recent advances, notable progress includes the installation of individual meters at wells, increasing the accuracy of monitoring and compliance with legal requirements. In addition, water quality controls are carried out at water treatment plants and reservoirs, with laboratory analyses and operational improvements, such as automating chlorine dosing.

Water Efficiency

Water consumption goals and targets are set based on each unit's operational history. At the soybean crushing plant, the target was revised based on 2025 performance, decreasing from 417 liters per ton of soybean crushed to 260 liters per ton (a 37.65% reduction), reflecting improvements in the plant's operational efficiency. **GRI 303-1**

At the poultry and fish slaughter and processing units, targets are set and monitored through key indicators, with periodic reviews and structured action plans to ensure compliance with established parameters and the local water context. **GRI 303-1**



Water Discharge

Treated effluents are discharged exclusively into surface water bodies, notably at the poultry slaughterhouse, fish slaughterhouse, and heat-processed products plant, which discharge into the Santa Fé River. At the Navegantes and São José starch plants, effluents are also discharged into a water body. The soybean crushing plant does not carry out direct surface discharge.

GRI 303-4

All discharged volume is classified as freshwater, with total dissolved solids within established limits ($\leq 1,000$ mg/L). GRI 303-4

Effluents fully meet the quality standards required by environmental licenses and discharge permits, as well as specific requirements such as the Best Aquaculture Practices (BAP) standard for fish operations. No non-conformities were recorded during the period, nor was the presence of priority substances of concern identified. GRI 303-4

Discharge monitoring is carried out using flow meters, with data consolidated in spreadsheets and internal systems, ensuring control and traceability of information. GRI 303-4

Water Discharge by Destination (m³/year) GRI 303-4				
Local	Destination	2023	2024	2025
Poultry slaughterhouse + Fish slaughterhouse + Heat-processed products + Feed plant + Hatchery + Breeder farms + Starch plants + Weaned piglet production unit	Surface water	5,379,797	5,407,400	5,472,400
	TOTAL	5,379,797	5,407,400	5,472,400

Water Discharge by Treatment Level (m³/year) GRI 303-4				
Local	Treatment level	2023	2024	2025
Poultry slaughterhouse + Fish slaughterhouse + Heat-processed products + Feed plant + Hatchery + Breeder farms	Preliminary and physicochemical treatment via flotation, anaerobic lagoons, and activated sludge system	3,478,457	3,494,000	3,496,000
	Biodigesters, anaerobic and aerated lagoons, and final polishing	1,112,940	1,188,000	1,188,000
Starch plants	Biodigester, anaerobic lagoon, facultative lagoon, polishing lagoon, and wetlands	788,400**	788,400	788,400
Weaned Piglet Production Unit				
	TOTAL	5,379,797	5,407,400	5,472,400



Waste Management

C.Vale recognizes waste-related impacts arising from its industrial operations as material. An integrated, standardized approach to waste management is adopted, in compliance with current legislation and the National Solid Waste Policy.

GRI 3-3 GRI 306-1

At the soybean crushing plant, notable inputs include soybeans and wood chips used in boilers, which generate waste sent to landfills and ash sent for composting. At the slaughterhouses, INDAV, fish units, feed plants, and hatcheries, waste comes from the use of packaging, operational inputs, and support materials, resulting in paper, plastic, organic, and maintenance waste streams.

GRI 306-1

These processes involve risks such as the use of natural resources and improper disposal, but also generate positive impacts, such as strengthening the recycling chain.

GRI 306-1

To reduce waste generation, the cooperative implements practices such as source segregation, material reuse, and process digitalization, in addition to initiatives aligned with the 3Rs concept (reduce, reuse, and recycle). At the crushing plant, notable practices include a zero-effluent production system and ash emission control. At other units, actions such as input reuse, conscious use of materials, and ongoing training reinforce operational efficiency and team awareness.

GRI 306-2

Waste is disposed of by licensed third-party companies responsible for recycling, composting, incineration, or disposal at industrial landfills, depending on the type. The approval of these partners includes verification of environmental licenses and registration in official systems, ensuring legal compliance.

GRI 306-2

The cooperative also develops reverse logistics initiatives, such as institutional partnerships and programs for collecting post-consumer packaging, such as agrochemical containers. In some contexts, especially in regions with less infrastructure, supplier availability remains a point of attention for improving this management.

GRI 306-2

C.Vale monitors packaging reuse by product category, notably in the poultry, fish, and heat-processed products plants. In 2025, the volume to be offset was 1,261.43 tons for Poultry and INDAV and 445.55 tons for Fish at the Palotina (PR) slaughterhouse, and 13.25 tons at the Nova Prata do Iguaçu (PR) slaughterhouse, with an average offset rate of 31%. This process is carried out in partnership with the Institute for the Promotion and Support of Recycling (Ínpar), through support for recycling cooperatives and environmental education initiatives.

GRI 301-3

Volume of reused packaging and total to be offset

GRI 301-3

Category	Plastics (Tons/Year)	Paper (Tons/Year)	Total Placed on Market (Tons/Year)	To Be Offset (Tons/Year)	% Offset
Poultry + heat-processed products	1,192.74	2,843.28	4,036.02	1,261.43	31.25%
Palotina Fish Slaughterhouse	490.83	942.00	1,432.83	445.55	31.10%
Nova Prata Fish Slaughterhouse	-	-	41.0035	13.25	32.3
Consolidated Total	1,683.57	3,785.28	5,509.85	1,720.23	31.22%



Data consolidation occurs through integrated work between internal areas: the costs department supplies information on products sold by state, while the supply department calculates the corresponding packaging volumes. This data is sent to the responsible partner to calculate the offset, ensuring traceability and consistency of information. [GRI 301-3](#)

Waste monitoring is carried out through internal systems and platforms such as SINIR, based on Waste Transport Manifests (MTRs), as well as records in corporate systems such as SAP. Each unit is responsible for entering data, following corporate control standards that include monthly spreadsheets, disposal certificates, and indicator tracking. [GRI 306-2](#)

Waste is classified in accordance with NBR 10,004:2024 as hazardous (Class I) or non-hazardous (Class II), and is sent for recycling, composting, landfill disposal, or specific treatment. Collection is carried out according to the nature of each type of waste and is recorded in internal systems, ensuring traceability and reliable information. Units have dedicated teams to support segregation, storage, and final disposal, promoting standardization and continuous process improvement across operations. [GRI 306-3](#), [GRI 306-4](#), [GRI 306-5](#)

Disposal of hazardous and non-hazardous waste

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

	Total Waste Generated (tons)	2024*	2025**
Class 1	Class 1 landfill	114	275
Class 1	Incineration	13	40
Class 1	Other (autoclaving, re-refining, lamp decontamination)	16	7
Class 2	Landfill	795	2,012
Class 2	Recycling	6,682	4,715
Class 2	Composting	6,147	10,938
Class 2	Other (biodigestion, animal feed)	-	118
TOTAL		13,767	18,106

*Includes generation at the following units: poultry slaughterhouse, Palotina fish slaughterhouse, Navegantes starch plant, São José starch plant, soybean crushing plant, feed plant 1, feed plant 2, feed plant 3, hatchery, INDAV, poultry breeder farms, pig production units.

**Units included in the 2025 report: Nova Prata fish slaughterhouse, experimental field, C.Vale farm, fish broodstock facilities, and fuel station.



Appendices

GRI Content Index

Statement of use	C.Vale Cooperativa Agroindustrial has reported in accordance with the GRI Standards for the period January 1, 2025 to December 31, 2025.		
GRI 1 used	GRI 1: Foundation 2021		
GRI Standard	GRI 13 Sector Standard	Disclosure	Location (Page in the PDF)
GENERAL DISCLOSURES			
GRI 2: General Disclosures 2021		2-1 Organizational details	4, 8, 9, 11
		2-2 Entities included in the organization's sustainability reporting	4, 36
		2-3 Reporting period, frequency and contact point	4
		2-4 Restatements of information	4
		2-6 Activities, value chain and other business relationships	8, 11, 12, 13, 14, 34
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