



GRI Content Report 2023

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Message from the Board

SUSTAINABILITY AND PROFITABILITY GRI 2-22

The search for efficiency is a constant challenge for companies in a globalized economy. Good performance indicators are essential to the survival and growth of any business organization.

With this purpose, C.Vale managed to increase its revenue in 2023 and present surpluses to its associates, although in numbers below what we had planned. The reduction in grain and meat prices limited our performance..

The value of a company, however, is not measured solely by its ability to generate revenue and distribute dividends in the short term. A company also needs to have long-term prospects if it wants to remain competitive. This condition depends on its capacity for innovation, sustainability and social inclusion.

Since agro-industrialization became C.Vale's main focus, the cooperative's activities have become more re-

levant for generating income and creating new jobs, with consequent gains in quality of life.

By adding value to our members' production, we create conditions, especially for small producers, to keep their children on the property. The alternatives we propose have already generated more than eight thousand jobs, and provided opportunities for social inclusion and professional growth for thousands of people.

This process was accompanied by programs for the rational use of natural resources. Implementing ESG concepts is not a fad for C.Vale; it means expanding the possibility of using natural resources, improving our efficiency and guaranteeing us access to the most demanding markets in the world, which demand this type of initiative from us..

C.Vale has decided to formalize its commitments in this area by creating an ESG consultancy. We understand that it is necessary to create parameters for monitoring results in order to establish goals and measure the efficiency of our actions.

We want to reconcile short-term results and profitability with the long-term sustainability of our business.

Our activities require large-scale natural resources. When we can rationalize their use, while remaining competitive, it means we are being efficient.

This means, above all, that sustainability can go hand in hand with profitability.



Alfredo Lang
PRESIDENT DIRECTOR OF C.VALE

GRI Content Report

This is C.Vale's first Content Report, prepared based on the Global Reporting Initiative (GRI) standards. Its preparation highlights the company's commitment to responsible practices, the well-being of the communities where it operates and environmental preservation. It also reinforces the company's recognition of the importance of sustainability in its operations and long-term strategies.

In 2023, the priority was to engage stakeholders in materiality analysis to guide approaches to environmental, social and governance (ESG) issues.

This report covers information for the period January 1, 2023 to December 31, 2023, including the Financial Statements as of December 31, 2023 **GRI 2-1** **GRI 2-2**

Here, C.Vale reiterates its commitment to transparency and regular communication, through the annual publication of the GRI Content Report, strengthening its transparency on performance and management practices. **GRI 2-3**

The cooperative thanks everyone who contributed to this process and invites you to explore this GRI Content Report.

For questions, suggestions or more information on any topic presented in this report: esg@cvale.com.br **GRI 2-3**





GLOBAL REPORTING INITIATIVE (GRI)

The Global Reporting Initiative (GRI) guidelines direct the production of this report, standardizing information globally.

This is the first year that the cooperative reports its sustainable actions based on international standards, reflecting its transformation and maturity in reporting to society, in accordance with global guidelines.

MATERIALITY

To ensure sustainable and effective management at C.Vale, a solid materiality framework was established, based on the active participation of stakeholders, to identify priority themes for its business model.

Materiality allows the identification of opportunities and risks associated with the cooperative's activities, enabling the development of proactive action plans and providing a competitive advantage..

This entire process was conducted following a methodology based on reference standards, such as GRI and ABNT 2030. **GRI 2-29**

ANALYSIS OF THE SPHERE OF INFLUENCE AND MATERIALITY

The sphere of influence was used as a tool to map the relationship with stakeholders and identify those that have the greatest impact on the company's activities.

In this context, six parameters were applied - dependence, responsibility, tension, influence, representativeness and illegitimacy - to assess stakeholders, considering five criteria: influence, impact, responsibility, dependence and relationship, to which scores from 1 to 3 were assigned. Aspects such as the ability to influence operations, the impact generated, the type of responsibility established, dependence on corporate activities and the level of interaction were taken into account. **GRI 3-1** **GRI 3-2**

With this process, it was possible to prioritize stakeholders and proceed with data collection through dialogue forms, which had the participation of 616 people and addressed 29 topics in the environmental, social and governance axes. Thus, C.Vale's materiality matrix was constructed. **GRI 3-1** **GRI 3-2**

The analysis of this data, together with other research and consultation with nationally and internationally recognized institutions, allowed the cooperative to evaluate, with the sustainability working group, the impacts and relevance of ESG themes related to its business.

Combining the results and impact assessments, the following topics were prioritized: **Legal and Tax Compliance, Climate Strategy, Supplier Traceability, Water and Effluent Management, Food Safety and Occupational Health and Safety**, which can be aligned with the Sustainable Development Goals (SDGs). **GRI 3-1**

This made it possible to create this report, grouping together relevant topics for both the business and stakeholders. **GRI 3-2**



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



CHAPTER 1

C.Vale

Innovation and sustainability in the agro-industrial sector

Since its founding on November 7, 1963, C. Vale has played a significant and innovative role in the agro-industrial sector. It was initially conceived under the name Cooperativa Agrícola Mista de Palotina Ltda (Campal) by a group of 24 farmers motivated to find solutions to challenges such as lack of storage, difficulties in harvesting and shortage of credit and technical assistance. Since then, the company has demonstrated resilience and determination to overcome such obstacles, thus establishing a solid foundation for future development. **GRI 2-1**

The construction of the first warehouse in the early 1970s marked a significant turning point, as it was the moment when the cooperative adopted the change of its corporate name to Cooperativa Agrícola Mista Vale do Piquiri Ltda (Coopervale), symbolizing the beginning of a journey characterized by growth and innovation. On November 21, 2003, through a new amendment to its bylaws, the cooperative became known as C. Vale - Cooperativa Agroindustrial, headquartered in Palotina, Paraná. **GRI 2-1**

As C. Vale, the company has a presence in the agro-industrial sector not only in Brazil - covering states such as Paraná, Santa Catarina, Mato Grosso, Mato Grosso do Sul, Rio Grande do Sul and São Paulo - but also on the international scene, with operations in Paraguay and an office in Luxembourg (Europe). Its extensive network is made up of 189 business units, more than 27 thousand associates and 13 thousand employees, and the diversity of production is one of its major differentiators, including crops such as soybeans, corn, wheat and cassava, in addition to dairy farming, chicken, fish and pigs. **GRI 2-1**

In the industrial segment, the cooperative manages the production of cassava starch and modified cassava starch, animal feed, and operates a poultry complex with the capacity to slaughter 620,000 birds per day. This complex is the first in Brazil to implement automated processes for environmental control on a commercial scale. At the same time, the fish slaughterhouse is in the licensing process to expand its slaughtering capacity to 210,000 tons per day. **GRI 2-1**

C. Vale's soybean seeds are produced in carefully selected locations, such as Abelardo Luz and Faxinal dos Guedes in Santa Catarina, and Tapera in Rio Grande do Sul, where the climate and soil are ideal for cultivation. This strategic choice ensures that the seeds present excellent vigor and germination rates, which are essential for high production potential in the associates' crops. **GRI 2-1**

MAP OF OPERATIONS

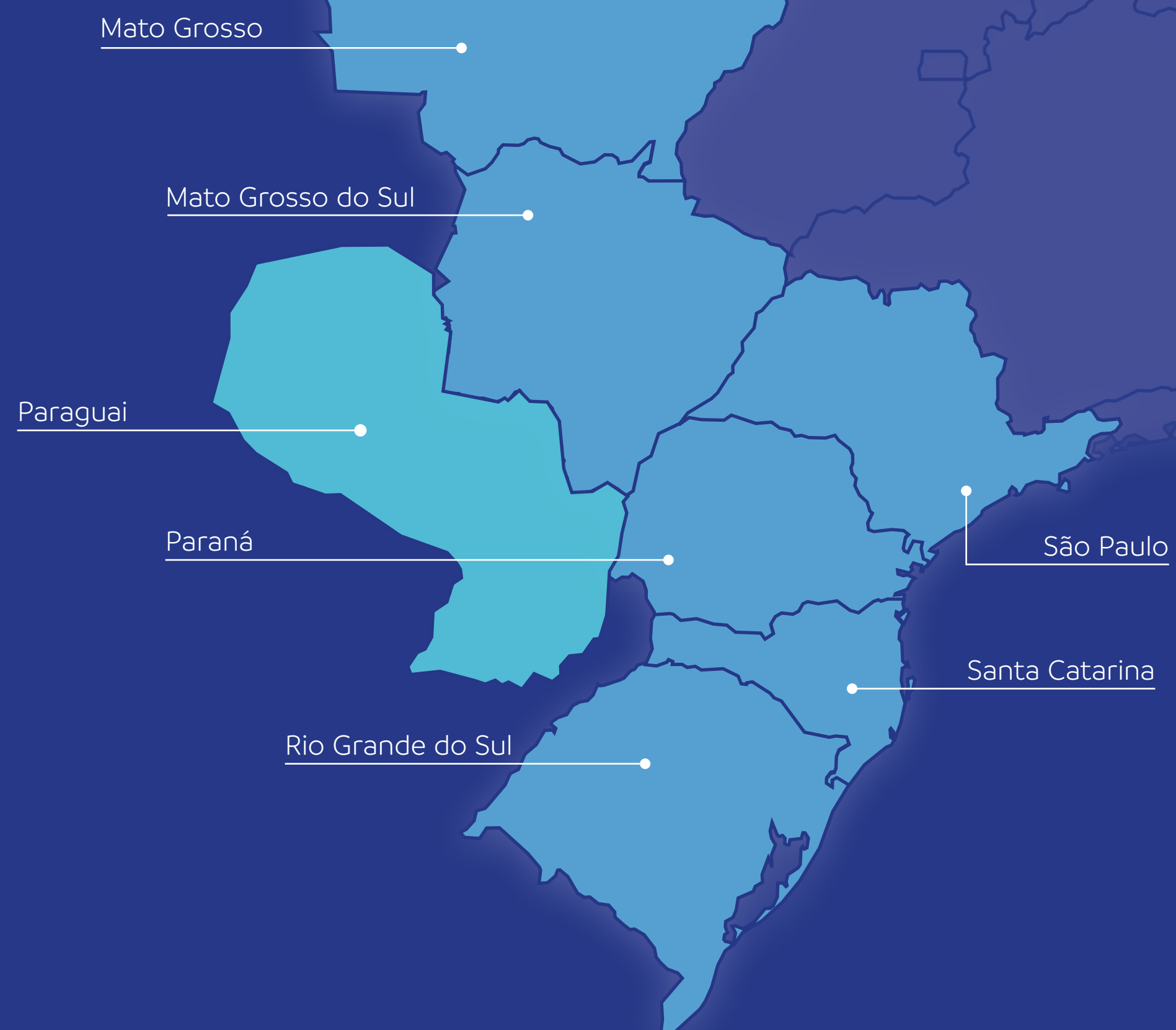
C.Vale is an agro-industrial cooperative operating in:

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

● International Offices*

● Business Units

*C.Vale also has an office in Luxembourg



VALUES AND CULTURE

GRI 2-1

Purpose

To awaken a more prosperous world in people.

Mission

Produce excellent food for the consumer.

Vision

To be the best company in the food segment for our customers.

Principles and Values

- » Customer focus;
- » Be committed;
- » Act honestly;
- » Act respectfully;
- » Practice sustainability.

Philosophy

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

HIGHLIGHTS IN 2023

Invoicing*

R\$24,42 billion

27.333

associates

189

units

INVESTMENTS 2023

Improvements in the Agro-industrial Complex:

- » Installation of machinery and equipment to modernize and improve the processing and shipping of chicken meat at the poultry slaughterhouse;
- » Expansion and revitalization of areas for common use by employees;
- » Adaptation of facilities and modernization of production and storage equipment in the thermally processed chicken food industry;
- » Modernization of the structure and expansion of the refrigeration system for industrializing tilapia meat at the fish slaughterhouse;
- » Installation of new equipment for modernization in feed factories I and II.

*From 2022 onwards, industrial revenue will include C.Vale and controlled companies





Improvements in grain units and business areas:

- » Replacement of equipment to improve cassava root processing in starch factories;
- » Adaptation of the fire prevention and fighting system, in addition to operational safety systems in units in Paraná, Mato Grosso and Mato Grosso do Sul;
- » Automation of grain handling systems in bulk warehouses in units in Paraná;
- » Structural improvements in input and grain units in Paraná, Santa Catarina, Rio Grande do Sul, Mato Grosso and Mato Grosso do Sul, with adjustments to administrative offices, classification systems, receipt, drying and grain storage;
- » Fleet renewal with the acquisition of 138 vehicles, including trucks, pickup trucks, utility vehicles, light vehicles and others.

2023 ENTERPRISES

C.Vale Weaned Piglet Production Unit (UPD)

In 2023, a new piglet production unit was opened, located in the Floresta district, in Palotina (PR). With a total area of 31,250 square meters, the facility has the capacity to house 5,000 sows, resulting in an estimated annual production of 160,000 animals.

Equipped with air conditioning and advanced automation, the new structure has four sheds for gestation and one for maternity. In addition, the unit includes the implementation of biodigesters* with the capacity to generate 5,700 kWh/day of energy.

*A **biodigester** is a system that transforms organic matter, such as animal manure and agricultural waste, into biogas and biofertilizer through anaerobic digestion. Biogas can be used as fuel for power generation, while biofertilizer is a nutrient-rich fertilizer. This technology is used in several areas for waste treatment and the production of renewable energy.





C.VALE SUPERMARKET: A NEW INTEGRATED CONCEPT IN MARIPÁ

In Maripá (PR), a new establishment model was presented that integrates a supermarket, restaurant, brewery, parts and accessories store, pharmacy, veterinary clinic and administrative area of grain and input units.

With an area of 5,125 square meters, customers have access to a wide variety of products, and all the energy used comes from photovoltaic panels.

C.VALE SOYBEAN CRUSHER

In 2023, C. Vale reached an important milestone by inaugurating its soybean crusher, fulfilling a long-held dream of its members.

Located on a 12-hectare plot of land within the cooperative's agro-industrial complex, the crusher has the capacity to process 60,000 bags per day and represented an investment of over R\$1 billion between 2021 and 2023.

Standing out as the third largest in terms of production capacity on a single line and the technology leader in Brazil, its construction involved 1,100 people and 35 companies over two years.

The inauguration ceremony, which attracted six thousand guests, was attended by the governor of Paraná, Ratinho Junior, politicians, representatives of entities, financial institutions, suppliers, customers from Brazil and abroad, as well as members and employees of the cooperative.

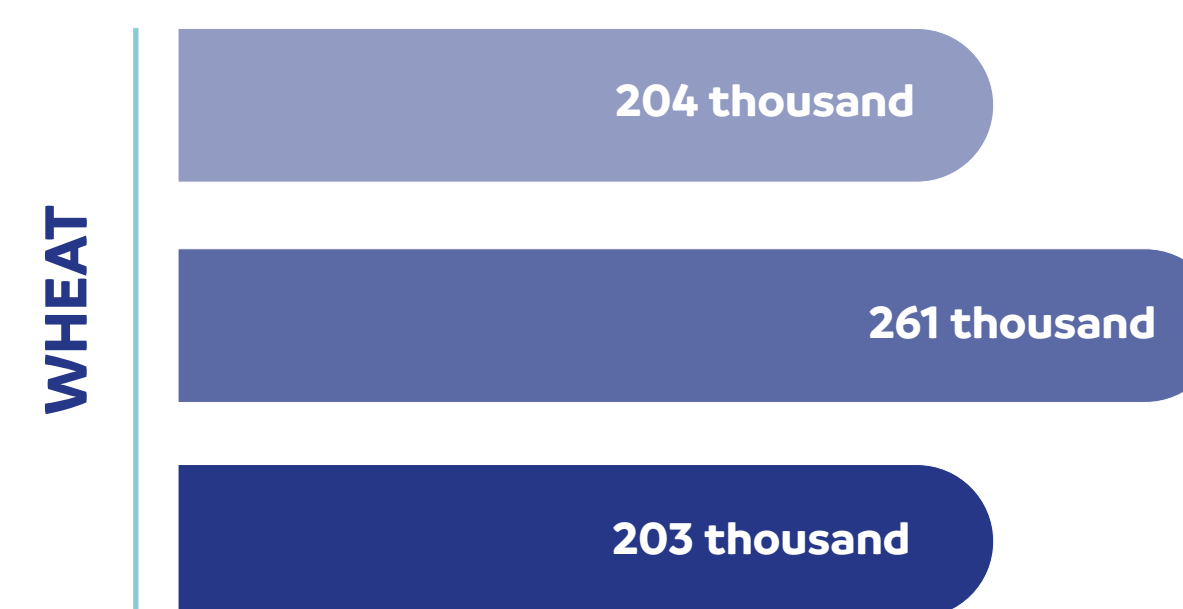
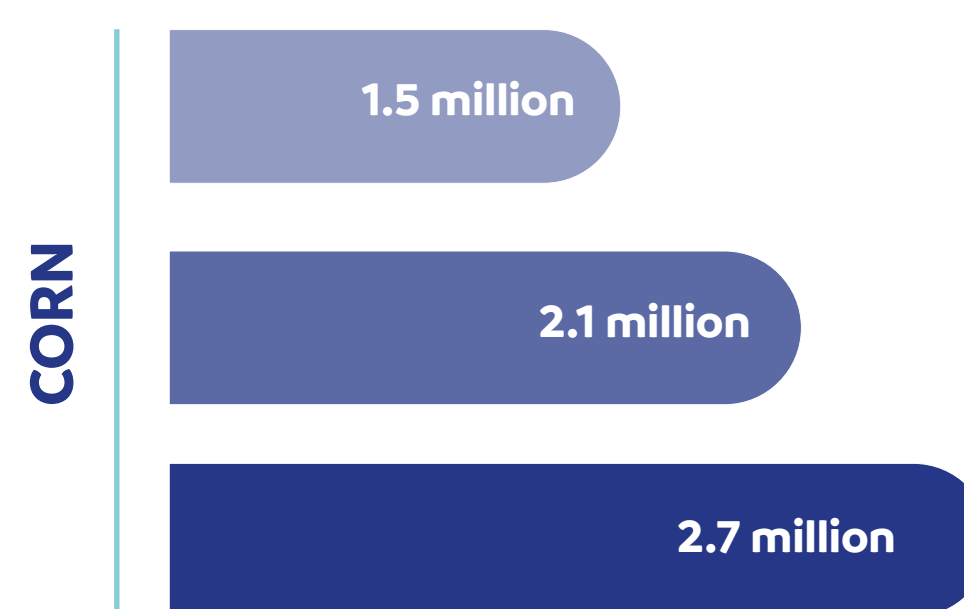
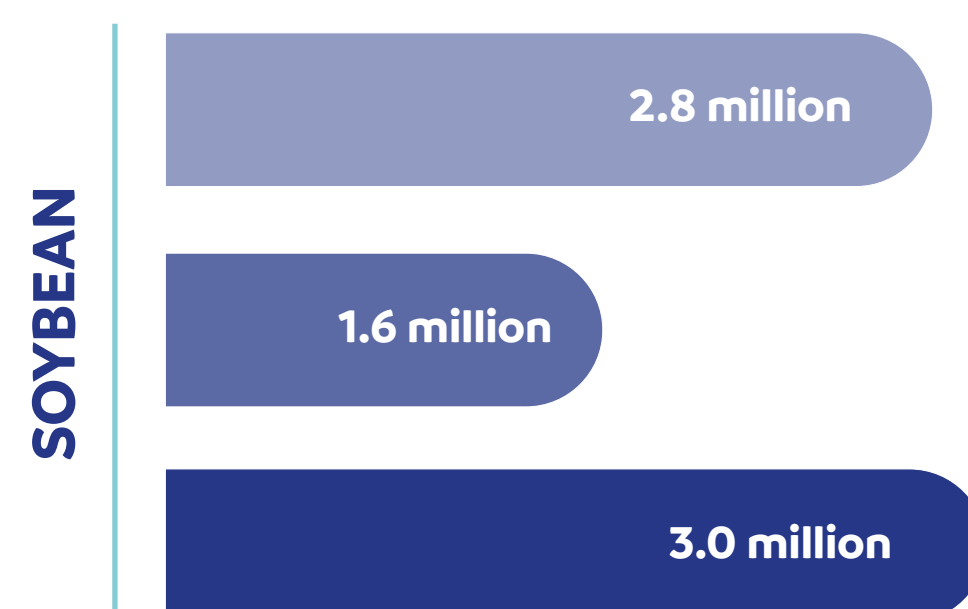


How C.Vale generates value

Within the agro-industrial sector, C. Vale has several businesses that make up its operations, enabling joint action to achieve the mission of producing food with excellence. **GRI 2-2**

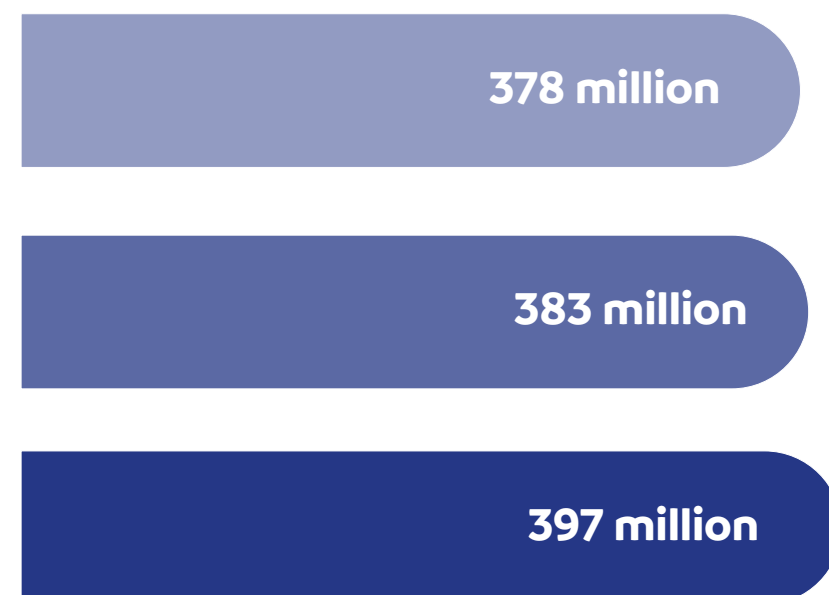


GRAIN PRODUCTION (TONS)

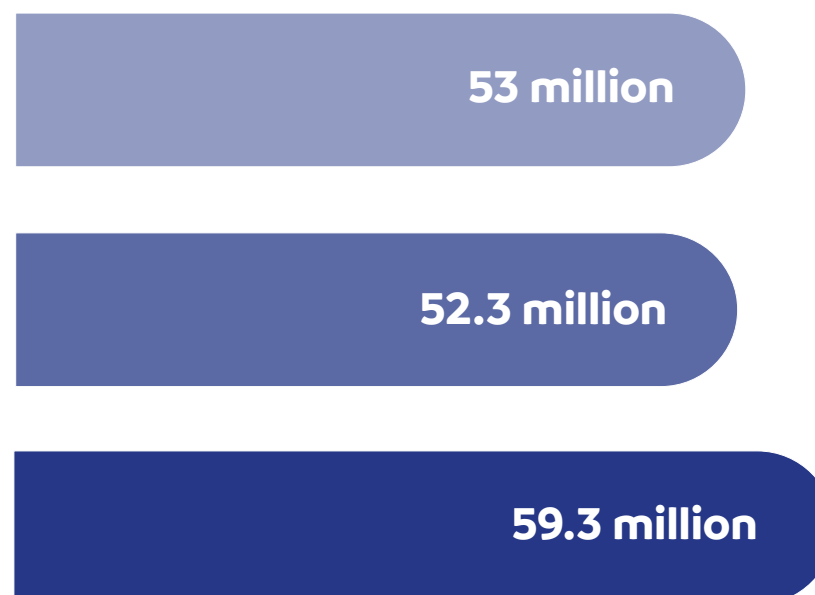


● 2021 ● 2022 ● 2023

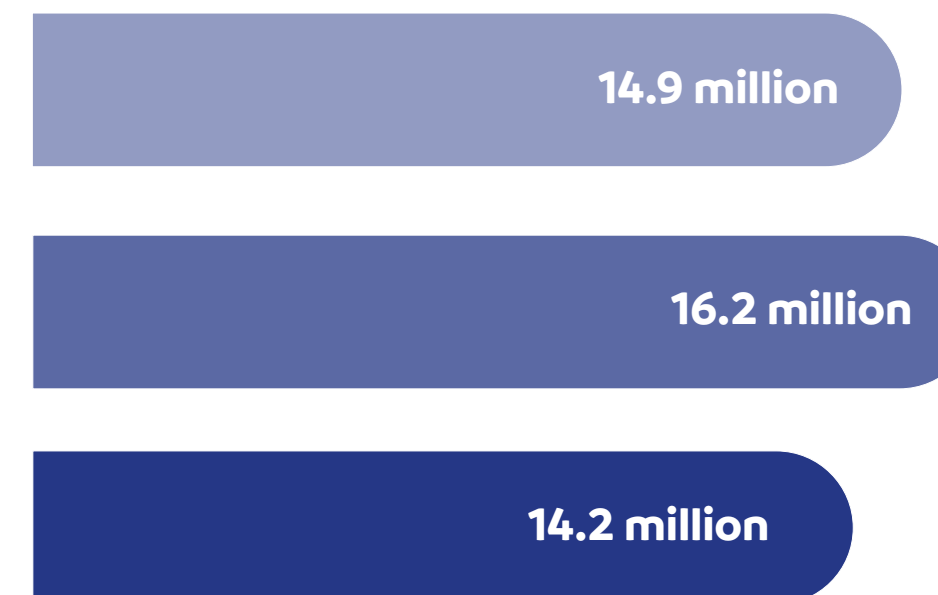
POULTRY (KILOS)



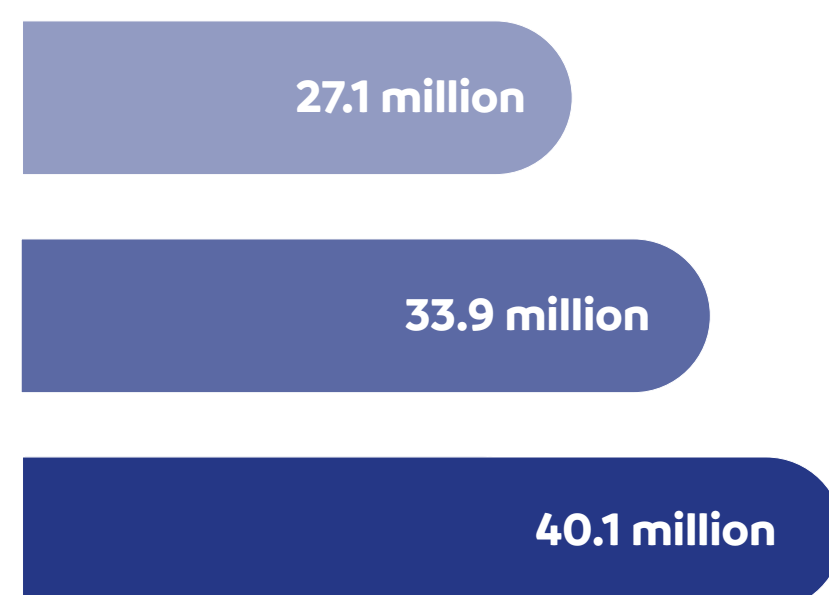
PIGS (KILOS)



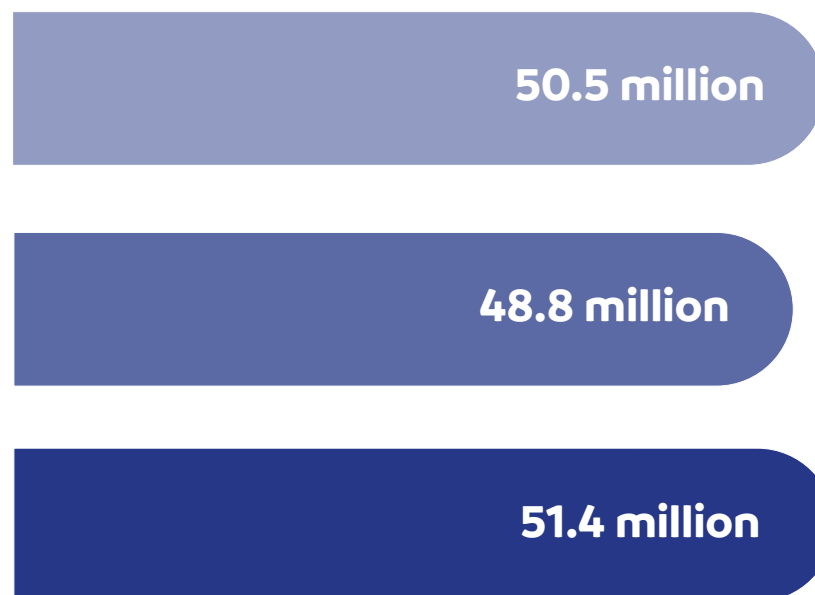
MILK (LITERS)



FISH (KILOS)



THERMOPROCESSED (KILOS)



- 2021
- 2022
- 2023



CERTIFICATIONS AND QUALIFICATIONS

GRI 2-6

Great Place to Work:

For the fifth consecutive time, C. Vale is recognized as one of the best companies to work for in the state of Paraná. This recognition was formalized during an event held in Curitiba (PR), on October 9, 2023.

C.Vale recognizes the importance of adhering to international standards of excellence and quality in its operations as an integral part of its corporate strategy.

In addition, it constantly seeks to meet high standards of quality and food safety, and aims for excellence in all areas of its operations, through the renewal and obtaining of new certifications recognized worldwide. **GRI 2-6**



“This achievement is the result of the commitment of more than 13,600 employees who are pleased and proud to work at the cooperative, both for the source of their income and for the mission of producing prosperity,” says **Luciano Trombetta**, manager of the cooperative’s Human Resources Advisory Department.

Main certifications in operational areas:

ISO 9001

The cooperative follows the International Organization for Standardization (ISO) standard, which attests to the effectiveness of the quality management system and the commitment to continuous improvement.

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

Kosher

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

Area: Navegantes Starch Factory

BRCGS

The cooperative follows British Retail Consortium (BRC-GS) standards in its production, ensuring the safety and quality of the food offered to consumers.

Area: Poultry slaughterhouse (in natura) and thermo-processed products

HACCP

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

Area: Poultry Slaughterhouse

Global Gap

The commitment to sustainable agricultural practices is recognized through GLOBAL GAP certification, which ensures compliance with food safety, environmental protection and worker well-being standards.

Area: Poultry Department

ISO/IEC 17025

The laboratories are certified according to ISO/IEC 17025, guaranteeing technical competence and accuracy of test and calibration results.

Area: Poultry Department

Halal

Products certified as Halal, complying with Islamic requirements in their production and processing.

Area: Poultry Department

Professional Animal Auditor Certification Organization (PAACO)

PAACO certification demonstrates commitment to auditing and animal welfare standards in the agricultural industry.

Area: Poultry Slaughterhouse



Best Aquaculture Practices (BAP)

Attests to the commitment to sustainability and social responsibility in the production of aquatic foods.

Area: Fish Slaughterhouse

Agricultural Labelling Ordinance (ALO)

Ensures that agricultural products marketed in Switzerland comply with the requirements set out in Swiss law SR916.51. This legislation requires that products be environmentally friendly and free from substances prohibited in agricultural production, such as hormones and antibiotics. In addition, commercial eggs must comply with Swiss animal welfare standards.

Area: Poultry Department

Qualifications

SEDEX (Supplier Ethical zData Exchange)

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

Area: Poultry Slaughterhouse

Social Workplace Accountability (SWA) - McDonald's

SWA certification reinforces integrity in business, health and safety at work, social and environmental management of the workplace and respect for Human Rights.

Area: Poultry Slaughterhouse



C.VALE'S ACHIEVEMENTS AND RECOGNITIONS

WHO'S WHO: BIGGEST AND BEST COOPERATIVES

C.Vale stood out in two categories of the "Who's Who: Biggest and Best Cooperatives" award, organized by Gessulli Agribusiness, winning first place in the categories of "Best Poultry Cooperative", with Ademir Schlemmer, from Toledo (PR), and "Poultry Technical Assistance", with veterinarian Marli Hetkowski.

Over the course of seven editions of this award, the cooperative has accumulated a total of 18 first-place trophies.

"ORGULHO DA TERRA 2023" PRIZE

Maria Regina Rodrigues Varolo, resident in Terra Roxa (PR), and technician Rogério Luiz Zilli were honored in the "Large Fish Farming" category by the "Orgulho da Terra" Prize in 2023. This recognition was granted by RIC TV Record, the Paraná Rural Development Institute and the Ocepar System.

CESB SOYBEAN PRODUCTIVITY COMPETITION

The Griss Family, a C.Vale member dedicated to grain production in Santa Catarina and Paraná, has won the title of champion in the Southern region in the CESB (Brazilian Strategic Soybean Committee) soybean productivity competition.

In addition, it came in second place nationally, with an impressive yield of 133.2 bags per hectare. This achievement represents a notable achievement for the family and reflects its commitment to excellence in agriculture.

AMANHÃ MAGAZINE

It was one of the companies highlighted in the "500 Maiores do Sul - Grandes e Líderes" award, reaching second place in net revenue in the state of Paraná and 12th place in net equity.

VALOR 1000

According to the Valor 1000 survey, published by Valor Econômico magazine, C.Vale is the seventh largest company in the southern region of Brazil.

In addition, the 23rd edition of the yearbook positions the cooperative as the 56th largest company in Brazil in terms of net revenue, highlighting its relevance and solidity in the national economic scenario.

C.VALE AS NATIONAL HIGHLIGHT IN WHEAT BY A GRANJA MAGAZINE

For the 33rd time, the company received the title of national highlight in wheat, granted by the magazine A Granja, based in Porto Alegre (RS).



A full-page background image showing the silhouettes of two men in hard hats shaking hands against a bright sunset sky. The man on the left is wearing a plaid shirt and a tool belt, while the man on the right is holding a clipboard.

CHAPTER 2

Corporate Governance

C.Vale's governance model is designed to ensure the sustainability of its business by generating long-term positive impacts for all stakeholders, including associates, the community, employees, customers and suppliers, based on the principles of integrity and socio-environmental responsibility. To ensure high-quality management and promote trust among all stakeholders, the cooperative has a broad set of formal policies, guidelines and procedures. C.Vale recognizes the importance of maintaining ethical and compliance standards and continually invests in improving its internal processes and tools. **GRI 3-3**

This report will show our governance structure for 2023 and the structure that will represent us in 2024.





Governance structure

C.Vale's governance structure ensures that strategic decisions, policies and values are aligned with the **seven principles of cooperativism**. In addition, the cooperative promotes courtesy, respect, team spirit and cooperation among colleagues, mutually contributing to the full performance of activities. **GRI 2-9**

PRINCIPLES OF COOPERATIVISM

1. Voluntary and free membership.
2. Democratic management by members.
3. Economic participation of members.
4. Autonomy and independence.
5. Education, training and information.
6. Cooperation between cooperatives.
7. Concern for the community.

Cooperative societies, governed by the Brazilian Civil Code and the General Cooperative Law No. 5,764/71, are led by collegiate bodies elected during the general assembly, considered the sovereign body in these circumstances. At this meeting, members discuss and vote on issues of interest to the membership, following a structured process to ensure transparency, democracy and effectiveness in decision-making. **GRI 2-9**

GENERAL ASSEMBLY

General assemblies, whether ordinary or extraordinary, play different roles in governance. Ordinary meetings are held annually, where topics such as accountability, election of administrative bodies and distribution of profits are discussed. On the other hand, extraordinary meetings are called when necessary and deal with urgent or significant matters, such as changes to the bylaws and partnership and merger strategies, contributing to the comprehensive and efficient management of the cooperative.

The meeting can be called by the CEO, the fiscal council or twenty percent of the members. During the meeting, the President Director is usually the one who leads the meeting, with the possibility of replacement in specific cases. Decisions by the President Director are made by a simple majority, unless there is a statutory requirement for a qualified majority.

ASSEMBLIES	2023
Number of events	2
Participating members	960*
Average number of participating members per assembly	790

*Number of participants at the last assembly in 2023



ADMINISTRATIVE COUNCIL

The board of directors of C.Vale, as established in Article 34 of its Bylaws, is responsible for the strategic direction of the cooperative, within the limits of the law or the Bylaws, and complies with the decisions or recommendations of the general assembly, guiding the planning for the effectiveness of the cooperative's operations and services, aiming to protect and enhance the collective assets of the members, maximizing their return on economic and social investment, as well as their operations with the cooperative. **GRI 2-11** **GRI 2-18**

Regular meetings are held monthly, while extraordinary meetings are called by the CEO, by the majority of the

board itself or by the fiscal council, whenever necessary. Deliberations are taken with the majority of members present, and decisions are recorded in detailed minutes. The President Director has the casting vote. In cases of impediment or absence, the vice-president replaces the CEO, and other replacements are made by directors elected by the Board itself. **GRI 2-11**

The board of directors is composed of a President Director and eight directors, all members, individuals, elected by the general assembly for a term of 04 (four) years. It is chaired by a member elected at the general assembly, with exclusive dedication, to perform the disciplined functions. **GRI 2-10**

ADMINISTRATIVE COUNCIL 2023

GRI 2-9

Alfredo Lang	President director
Ademar Luiz Pedron	Vice President
Walter Andrei Dal'Boit	Secretary
Adelar Viletti	Advisor
Ademir Gênero	Advisor
Airton José Moreira	Advisor
Celso Utech	Advisor
Edmir Antônio Soares	Advisor
João Teles Morilha	Advisor





EXECUTIVE BOARD

According to Article 36 of the Bylaws, the Executive Board, a statutory body subordinate to the President Director and the board of directors in the structure of segregation of functions between ownership and management, has the primary function of directing and executing the organizational and operational activities of the cooperative. **GRI 2-11**

The President Director and the board of directors are elected, following the process established in the bylaws, which includes the formation of an electoral committee responsible for examining the regularity of the competing lists and analyzing any challenges, issuing an opinion for consideration by the assembly. **GRI 2-9** **GRI 2-10**

EXECUTIVE BOARD 2023 **GRI 2-9**

Alfredo Lang President Director

Ademar Luiz Pedron Vice president

Walter Andrei Dal'Boit Secretary

FISCAL COUNCIL

C.Vale’s fiscal council, as established in Articles 39 and 42 of the bylaws, plays a key role in overseeing the co-operative’s operations and services, ensuring financial compliance and promoting good governance. Its responsibilities include the ongoing evaluation of operations and transparent communication with members, demonstrating its commitment to the integrity and success of the cooperative. **GRI 2-11**

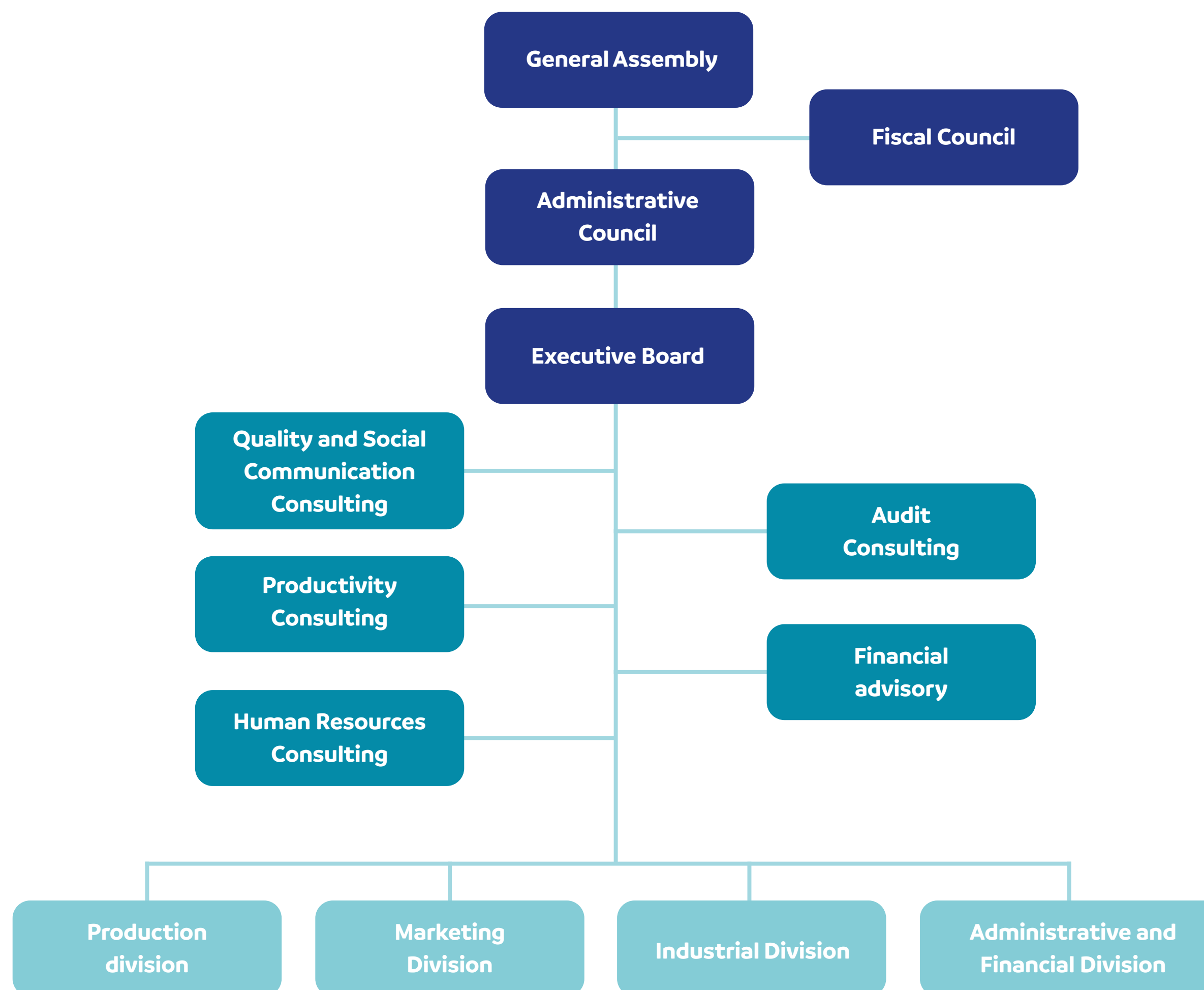
Members are elected annually by the ordinary general assembly and their structure consists of three full members and three alternates, all of whom are associates. To ensure constant renewal, only one third of the members may be re-elected, and there are specific restrictions on eligibility, such as the prohibition of members of the board of directors or their close relatives from simultaneously serving on the supervisory board. This structure ensures the independence and transparency of the supervisory board, reflecting the cooperative’s commitment to integrity and organizational success. **GRI 2-9** **GRI 2-10**

FISCAL COUNCIL 2023

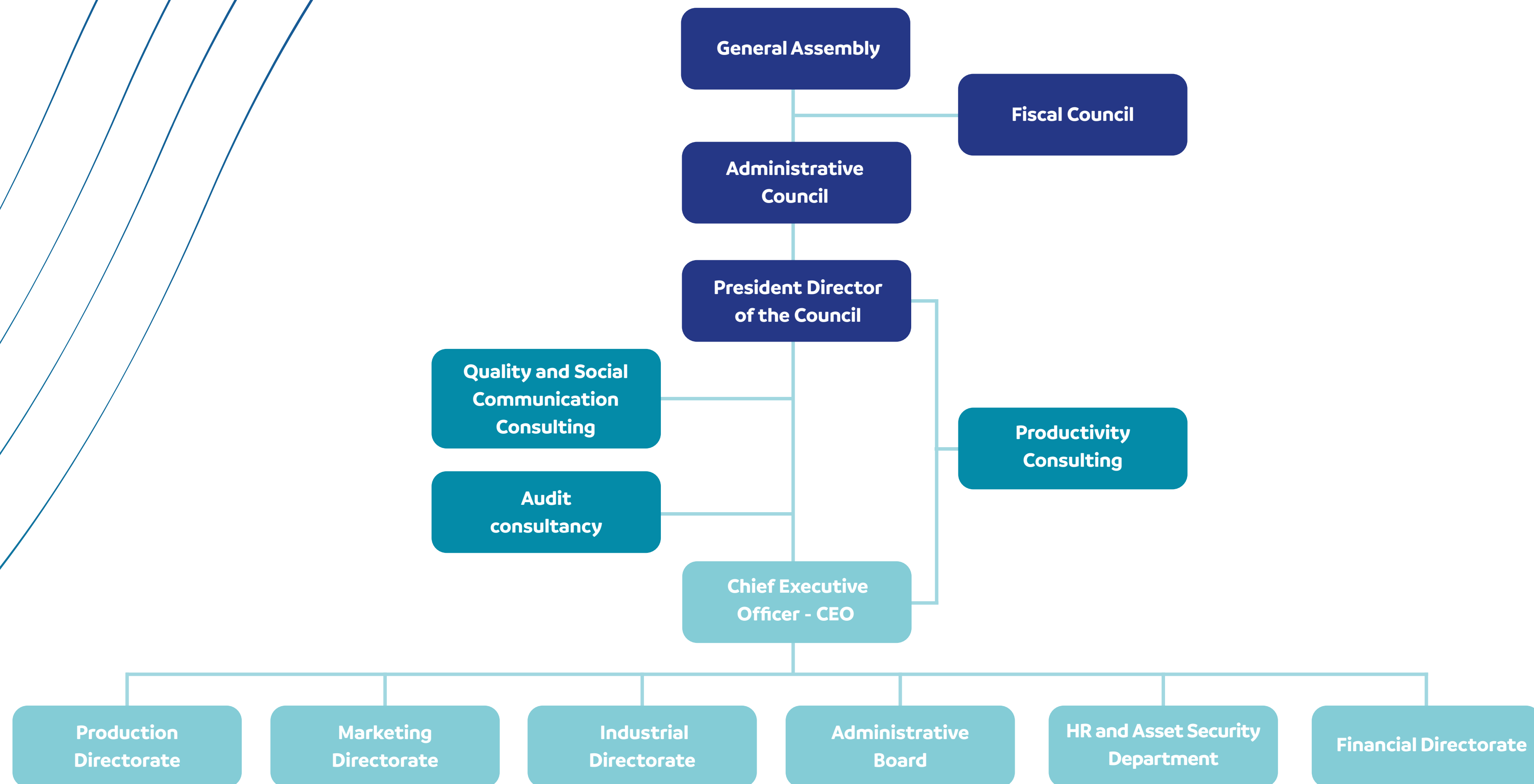
Beno Zanon	Effective member
Claudinei Hafemann	Effective member
José Antônio Tondo	Effective member
Carlos Alfredo Kaiser	Alternate member
Gilmar Alves dos Santos	Alternate member
Nelson Lauersdorf	Alternate member



GOVERNANCE STRUCTURE 2023



GOVERNANCE STRUCTURE 2024



EDUCATIONAL COMMITTEES

The Educational Committees play essential roles at C.Vale, acting as a link between members and management. Although they do not have decision-making power, they are essential in guiding members, providing feedback to the board of directors and supporting cooperative activities. Distributed across several locations, these committees represent local interests, contributing to the socioeconomic and cultural development of members. Their active participation in annual elections and regular meetings highlights the importance of members' voices in the management of the cooperative. **GRI 2-11**

The Education Committee Integration Commission (CICE) plays a key role in coordinating and guiding these committees, facilitating communication and collaboration between them and the boards of directors and the supervisory board. In addition, CICE plays a crucial role in preparing and organizing general meetings, ensuring that the interests of members are represented. **GRI 2-9** **GRI 2-10**



NÚCLEO JOVEM

The Núcleo Jovem is an advisory body that promotes communication between young members and the cooperative's administrative bodies. Although it does not have decision-making power, it represents the opinions and needs of young people. **GRI 2-11**

Participants hold regular integration meetings with young people of different ages in order to engage them in the cooperative system. Essentially, the Youth Group ensures that the next generation of members has a voice and contributes to the progress of the cooperative. **GRI 2-9 GRI 2-10**



NÚCLEO FEMININO

Núcleo Feminino is a space for the development and strengthening of female members, wives and daughters of members. The members represent the interests of the female cooperative class and assist in socio-environmental actions in the communities. **GRI 2-11**

The objectives include promoting family integration and encouraging the active participation of women, raising awareness about the benefits of cooperativism and acting as a link between members and the cooperative. Under the leadership of a coordination team elected every two years, they actively participate in training sessions, immersion trips and strategic meetings. This structure reinforces the commitment to ensuring that women have a voice and influence in all cooperative decisions and activities. **GRI 2-9 GRI 2-10**



Ethical compliance

C.Vale's tax approach is marked by a balance between compliance with its tax obligations and the adoption of business practices aligned with ethical values. This implies operating within Brazilian accounting laws and standards and acting with integrity and transparency in all business transactions. **GRI 3-3**

Based on the fundamental values of ethics and responsibility that guide all operations and the provision of products and services, the cooperative has implemented the C. Vale Code of Ethics. This code serves as a guide for members, employees, customers, suppliers, service providers and all stakeholders who maintain any type of relationship with the cooperative. Its main objective is to disseminate guidelines aligned with corporate governance to prevent misconduct and conflicts of interest. **GRI 2-9 GRI 2-10**

To ensure the application of these principles, C. Vale has an Ethics Committee, made up of four members: representatives from the audit department, human resources department and board of directors, who may rely on consultants to provide technical support. The members act independently and confidentially, without remuneration for their services. The committee meets

as necessary and issues a conclusive opinion within 30 days after analyzing the case, with any omissions being decided by the Executive Board. **GRI 2-9 GRI 2-10**

ETHICS IN TAX PRACTICES

TAX STRATEGY

Tax compliance serves as the foundation of tax policy, prioritizing compliance with established rules. Once compliance is ensured, the focus is on seeking legitimate opportunities to optimize the tax burden. In this context, tax avoidance is approached with caution, involving careful analysis of tax incentives and selection of the most advantageous legal framework for the cooperative. This approach requires management that is attentive to the particularities of each business segment, allowing the formulation of tax strategies that are as specific as they are effective. **GRI 207-1**

Due to the diversity of segments in which C.Vale operates, comprehensive tax planning is essential, encompassing municipal, state and federal levels. This planning is significantly influenced by regionalization and the specific advantages of each activity developed, while remaining in strict compliance with current tax legislation. **GRI 207-1**

Ethics is a central pillar of C.Vale organizational culture, especially with regard to tax practices. Integrity in tax operations not only reinforces the cooperative's positive image, but also extends its commitment to ethics to all stakeholders. The importance of this commitment is evidenced by the adoption of a code of conduct for suppliers, which reflects the ethical standards by which the cooperative is governed and ensures its integrity in all operations and tax practices. The commitment to ethics and transparency is a differentiator that reinforces trust and mutual respect between the cooperative and all those who participate in it or are impacted by its activities. **GRI 207-1**

We can hierarchically list the decision-making structure in relation to the tax aspect:





OPERATIONAL LEVEL

This is the most basic level, in which accessory obligations are analyzed daily, aiming at the correct collection, payment and maintenance of tax records.

MANAGEMENT LEVEL

At this level, managers are responsible for developing and implementing tax strategies aligned with the cooperative's objectives. Monitoring occurs on a daily basis.

EXECUTIVE BOARD LEVEL

The boards are responsible for approving tax strategies, aiming at their compliance and compliance with tax regulations. Monitoring takes place on a weekly basis.

BOARD/PRESIDENCY LEVEL

At this level, there is a general review seeking tax governance, approving strategies and ensuring that the cooperative is acting ethically and responsibly. Whenever necessary, activities and plans necessary for the growth of the cooperative are prospected. This review occurs without a specific frequency, whenever necessary.

ASSEMBLY LEVEL

In a cooperative, members have the right to vote on certain decisions, including those related to tax governance. At this point, an assembly can be held to approve major decisions that aim to change the cooperative's economic situation. The assembly takes place annually, but can be called in extraordinary session if necessary.

Today, the tax approach is a factor directly related to decision-making in the business strategies adopted by C.Vale. This is due to the fact that, depending on the business activity to be structured, an analysis of the impact of taxes on this operation and on the target audience is required. In some cases, implementation may be unfeasible due to the high tax cost of the product or service, or even due to the regional specificities of the locations where they are prospecting. **GRI 207-1**

Every new prospective activity is subject to scrutiny by the tax department, which conducts a detailed analysis regarding taxation and fiscal viability. In addition to the taxes involved in the operation, C.Vale considers the concessions offered by the respective state, such as tax incentives, special regimes and presumed credits aimed at the prospective activity. **GRI 207-1**

The effective management of ancillary obligations and the recovery of tax credits aim to improve the cooperative's cash flow and enable new investments, which return to society through new employment opportunities, fair remuneration and promote the sustainable growth of the cooperative. This approach, in addition to strengthening C.Vale financially, also contributes to the socioeconomic development of the communities where the cooperative is located, ensuring a cycle of prosperity and sustainability. **GRI 207-1**





PROCESSES AND MECHANISMS TO GUARANTEE INTEGRITY AND TRANSPARENCY

C.Vale seeks to improve its processes to ensure legal compliance and transparency in all operations. To this end, it conducts internal audits and double checks to eliminate errors, omissions or ambiguous interpretations of the legislation, seeking guidance from external tax and legal advisors when necessary.

The standardization of processes, based on internal policies described in administrative manuals, is essential to disseminate knowledge and ensure compliance with tax obligations. Fiscal governance and control are continually assessed, ensuring compliance with ancillary obligations and collections within the legal deadline, in addition to ensuring compliance and verifying compliance with administrative manuals in all activities. **GRI 207-2**

The verification of tax content reports is carried out in a systematic and transparent manner. After the preparation of tax reports and financial statements, they are subjected to a rigorous internal verification process and then by an independent external audit specialized in tax and regulatory compliance as governed by accounting standards. **GRI 207-2**

During the internal audit, detailed analyses of the tax data and information presented in the reports are performed. This includes reviewing supporting documents, balances contained in the balance sheets, financial statements and accounting records. Cross-reviews between different departments responsible for preparing the tax reports ensure the consistency and accuracy of the information. External auditors perform additional tests and issue formal opinions on the compliance of the reports with applicable standards and regulations. **GRI 207-2**

The results of the verification, both internal and external, are documented in verification reports that include conclusions, recommendations and, where applicable, areas for improvement identified during the process. These reports are publicly available, demonstrating C. Vale's commitment to transparency and compliance in its tax practices. **GRI 207-2**

Controls and indicators are kept up to date, while periodic meetings and active consultations are held to ensure continued compliance with established standards and norms. Such practices solidify the cooperative's competitive position in the market and also strengthen the trust placed by stakeholders, playing a crucial role in C.Vale's sustainability and long-term growth. **GRI 207-2**

Additionally, the cooperative cultivates an open and transparent relationship with both tax authorities and stakeholders. Tax avoidance practices are conducted within strict legal parameters, emphasizing responsibility and transparency in complying with tax obligations. C.Vale actively engages in tax reforms and other public policies through professional bodies, exerting a positive influence on decisions that affect both the cooperative and agribusiness sectors. **GRI 207-3**

The cooperative values and proactively responds to stakeholders' views and concerns through a variety of communication channels, including direct consultations and briefings on legislative changes and tax practices. These interactions help ensure that stakeholders' concerns are adequately considered and managed, strengthening the commitment to responsible and inclusive fiscal governance. **GRI 207-3**

Legal Compliance for Agricultural Defensives

C.Vale maintains strict compliance with regulatory standards for the marketing of agricultural pesticides, following the guidelines established by the Ministry of Agriculture and Livestock (MAPA), the National Health Surveillance Agency (ANVISA) and the Brazilian Institute of the Environment and Renewable Natural Resources (IBAMA). The cooperative constantly monitors legislative updates through official platforms, such as the Agricultural Management Platform (PGASIGSIF) and the Official Gazette of the Union, in addition to specific websites of regional regulatory agencies.

Before any product is sold, it is essential that it is duly approved and registered in accordance with the regulations of the state and municipality where it will be used. Professionals qualified by the Regional Council of Engineering and Agronomy (CREA) or the Federal Council of Agricultural Technicians (CFTA) are responsible for issuing prescriptions after a detailed assessment of the situation of each crop. This ensures the proper and safe application of pesticides.

PUBLIC CONSULTATIONS

Paraná, Mato Grosso do Sul, Mato Grosso:
[Ministério da Agricultura, Pecuária e Abastecimento](#)

Rio Grande do Sul:
[PROCERGS - Centro de Tecnologia da Informação e Comunicação do Estado do Rio Grande do Sul S.A.](#)

Sales are documented on invoices that record the details of the responsible professional and the prescription issued. In addition, C.Vale adopts strict management of empty packaging to prevent environmental contamination, providing clear instructions to producers on how to return it responsibly.

The cooperative complies with specific regulations, including restrictions on hormonal products in certain states, to ensure full compliance. The transportation of pesticides is carried out in accordance with strict standards that guarantee safety throughout the entire process of moving these products.

At C.Vale, we prioritize legal compliance to ensure corporate responsibility and mitigate risks. The cooperative maintains transparency and rigor in all operations to ensure the integrity and trust of stakeholders. In the event of non-compliance, sanctions may include fines and the suspension of commercial activities related to agricultural pesticides. Therefore, it is essential to always be aware of the regulations and act in accordance with them to avoid such consequences.



Information security

GRI 3-3

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

C.VALE PRIVACY AND PERSONAL DATA PROTECTION POLICY

Outlines the principles and practices to ensure the security and privacy of personal data that the cooperative processes in its operations. Based on pillars such as purpose, adequacy, transparency, security, non-discrimination, accountability and accountability, the policy covers the scope of the data processed, its purposes, the rights of the data subjects and the security measures implemented. **GRI 418-1**

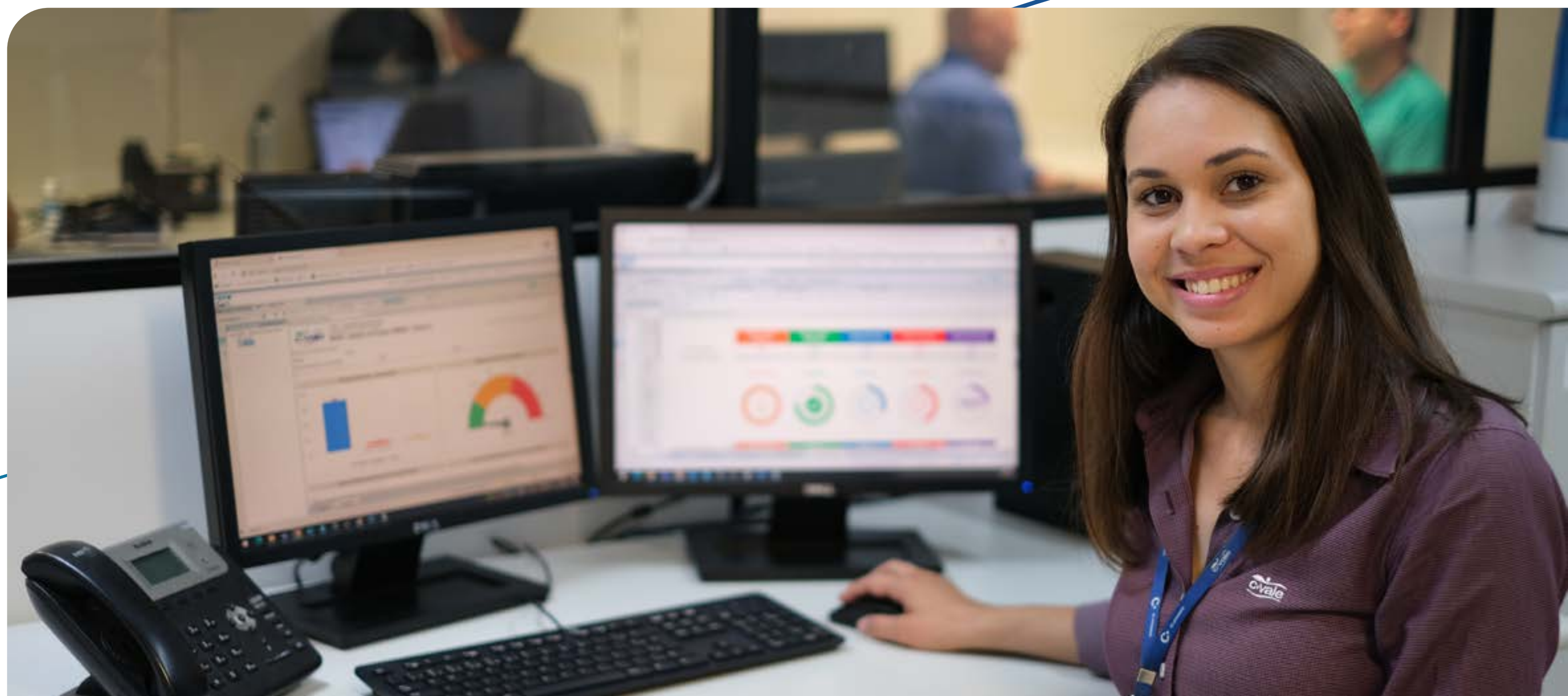
Furthermore, it establishes the role of the person in charge of personal data to manage issues and complaints related to privacy and data protection. This policy reflects C.Vale's commitment to current legislation, such as the LGPD, and to an ethical and transparent approach to the processing of personal data. **GRI 418-1**

CONTACT PHONE NUMBER

(44) 3649-8181

E-MAIL

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CHAPTER 3

People

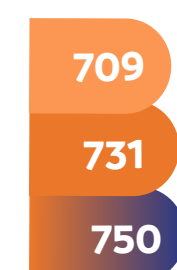
Social framework

Associates are the foundation of C.Vale and represent its essence and purpose. They are more than members; they are owners and managers who share responsibilities and benefits equally and democratically. They contribute with work, capital and active participation in decision-making, ensuring stability and sustainability for the cooperative.

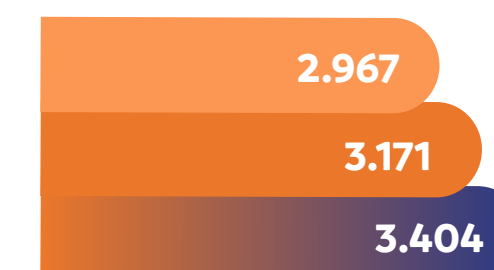


NUMBER OF ASSOCIATES BY REGION

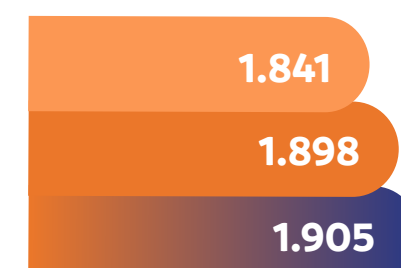
Santa Catarina



Mato Grosso do Sul



Mato Grosso



Rio Grande do Sul



Paraná



● 2021
 ● 2022
 ● 2023

TOTAL OF ASSOCIATES



COOPERJOVEM PROGRAM

C.Vale understands that the present shapes the future and, therefore, maintains a series of initiatives aimed at ensuring continuity among new generations. The Cooperjovem program guides students on the principles of cooperativism and the benefits that this model can bring to communities.

Over its 25 editions, Cooperjovem has already engaged almost 38 thousand students. At the same time, young cooperative members receive training to continue and improve succession activities on the property, in addition to preparing themselves to assume future leadership positions within C.Vale.

Recognizing that qualification and information are essential for development, C.Vale invests in initiatives that guarantee access to new technologies and promote the personal and professional growth of members and their families. Courses, seminars and training are tools frequently used by the cooperative to keep its membership constantly updated.



C.Vale Employees

Compliance with labor laws is an essential pillar at C. Vale, ensuring the protection of employees' rights and avoiding potential labor risks, whether individual, collective or even reputational. The constant pursuit of effective management in this regard involves complying with current laws and cultivating a fair and equal work environment for all employees. Ensuring that the cooperative complies with national labor standards protects employees' rights and contributes to its reputation and long-term sustainability. **GRI 3-3**

In addition, effective labor compliance management has significant impacts on organizational culture. When employees perceive that they are treated fairly and that their rights are respected, they tend to be more engaged, productive and loyal. **GRI 3-3**

To assess the effectiveness of labor management and legal compliance, key performance indicators are established, such as employee turnover rate, number of labor complaints, absenteeism rate and incidence of work accidents, among others. Regularly monitoring these indicators allows you to identify areas for im-

provement and act proactively to mitigate risks, ensuring a safe, fair and productive work environment for all employees. **GRI 3-3 GRI 207-1**

Monitoring key performance indicators ensures legal compliance and the effectiveness of labor management, and it is crucial to address specific strategies to deal with legal labor costs. Given the growing concern about potential litigation, C.Vale takes preventive measures to minimize legal risks and protect its reputation in the market. **GRI 3-3**

Highlighting actions aimed at managing labor costs, especially those that may result in lawsuits, is of paramount importance to the cooperative. Such issues represent a significant concern, requiring preventive measures to avoid excessive spending on litigation. In this regard, C.Vale adopts a series of strategies, including ensuring legal compliance, maintaining accurate records of hours worked and internal policies, as well as seeking agile and effective resolution of disputes before they turn into legal proceedings. **GRI 3-3**

By managing legal labor costs, it is possible to reduce exposure to costly lawsuits and at the same time protect C.Vale's reputation in the market. **GRI 3-3**



By creating job opportunities, C.Vale contributes to access to better resources and living conditions, stimulating the economic growth of its members and employees. Furthermore, by providing opportunities to many people in different states of Brazil and in other countries, it contributes to reducing social inequality. **GRI 2-7**

All employees of the cooperative are covered by the collective agreement, reinforcing the commitment to the satisfaction and well-being of each team member. This practice promotes a fair, equitable and safe work environment, strengthening ties within C.Vale and demonstrating its commitment to the economic and social development of the regions where it operates. **GRI 2-30**

NUMBER OF EMPLOYEES BY REGION

MATO GROSSO

441	503	520
2021	2022	2023

SANTA CATARINA

82	87	98
2021	2022	2023

MATO GROSSO DO SUL

520	752	864
2021	2022	2023

RIO GRANDE DO SUL

388	435	494
2021	2022	2023

PARANÁ

10.898	11.819	11.818
2021	2022	2023

PARAGUAI

59	72	92
2021	2022	2023

TOTAL OF EMPLOYEES

2021 **12.388**

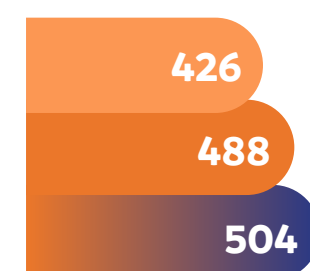
2022 **13.668**

2023 **13.886**

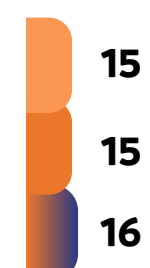

NUMBER OF EMPLOYEES BY REGION AND WORKING DAY

MATO GROSSO

Full-time

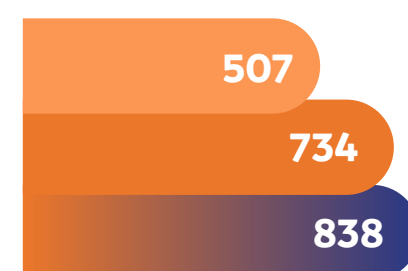


Part time

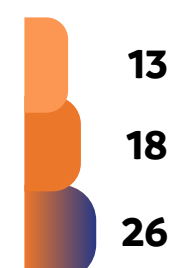


MATO GROSSO DO SUL

Full-time



Part time

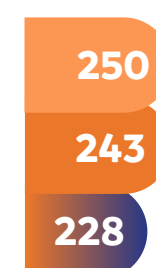


PARANÁ

Full-time



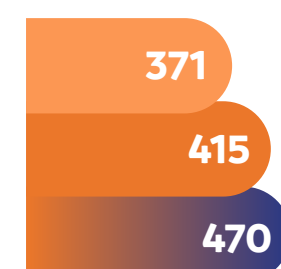
Part time



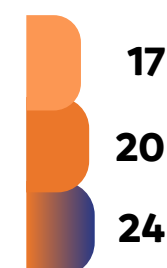
● 2021 ● 2022 ● 2023

RIO GRANDE DO SUL

Full-time



Part time



SANTA CATARINA

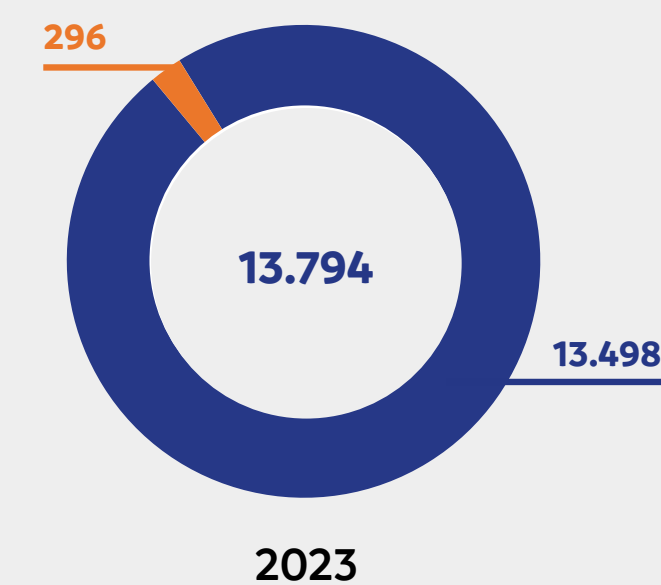
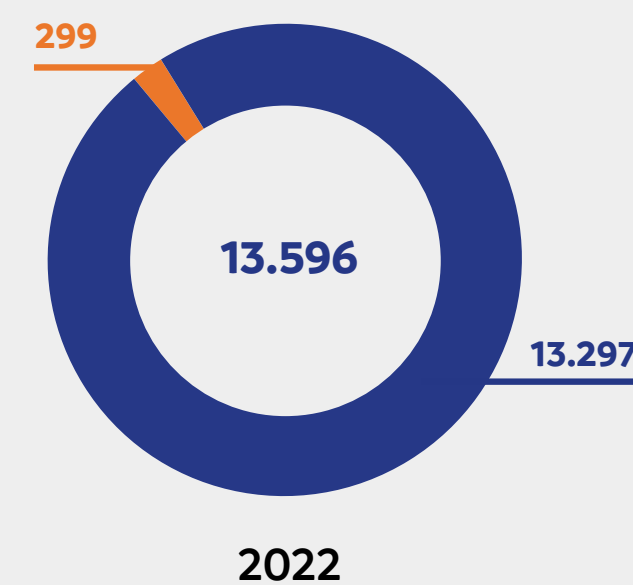
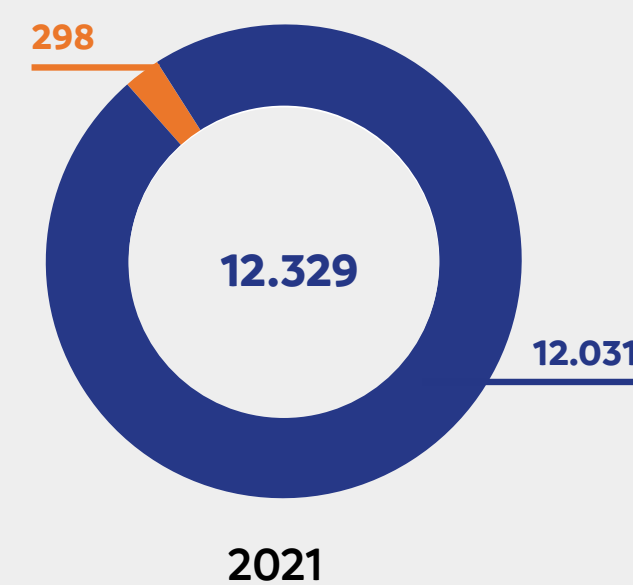
Full-time



Part time



TOTAL BY TYPE OF WORKING DAY



● Part time ● Full-time

In 2023, when C.Vale celebrated its 60th anniversary, one of its employees completed 50 years of service at the company. Ademir Vendruscolo, operational assistant at the Seed Department (Desem), became the first employee to reach five decades dedicated to the cooperative. In a special ceremony to honor him, a plaque was presented by Vice President Ademar Pedron, Production Director Armando Lang, and Seed Department Manager Renato Figueiroa.

Coworkers recorded video testimonials expressing their gratitude to Vendruscolo. “We did not imagine or expect this moment. It was a great surprise and a great joy,” they commented. Vendruscolo highlighted that, like C. Vale, he faced and overcame challenges throughout his journey, but revealed that he had no idea that the cooperative would achieve “this greatness and this value.”

Wearing a commemorative shirt for the date given to him by C.Vale, Ademir Vendruscolo encouraged persistence in the face of adversity as well as joy. “The company’s doors are open to those who wish to work and progress. I hope that others will also reach 50 years of service as employees,” concluded the employee who literally wore the C.Vale shirt for the longest time.



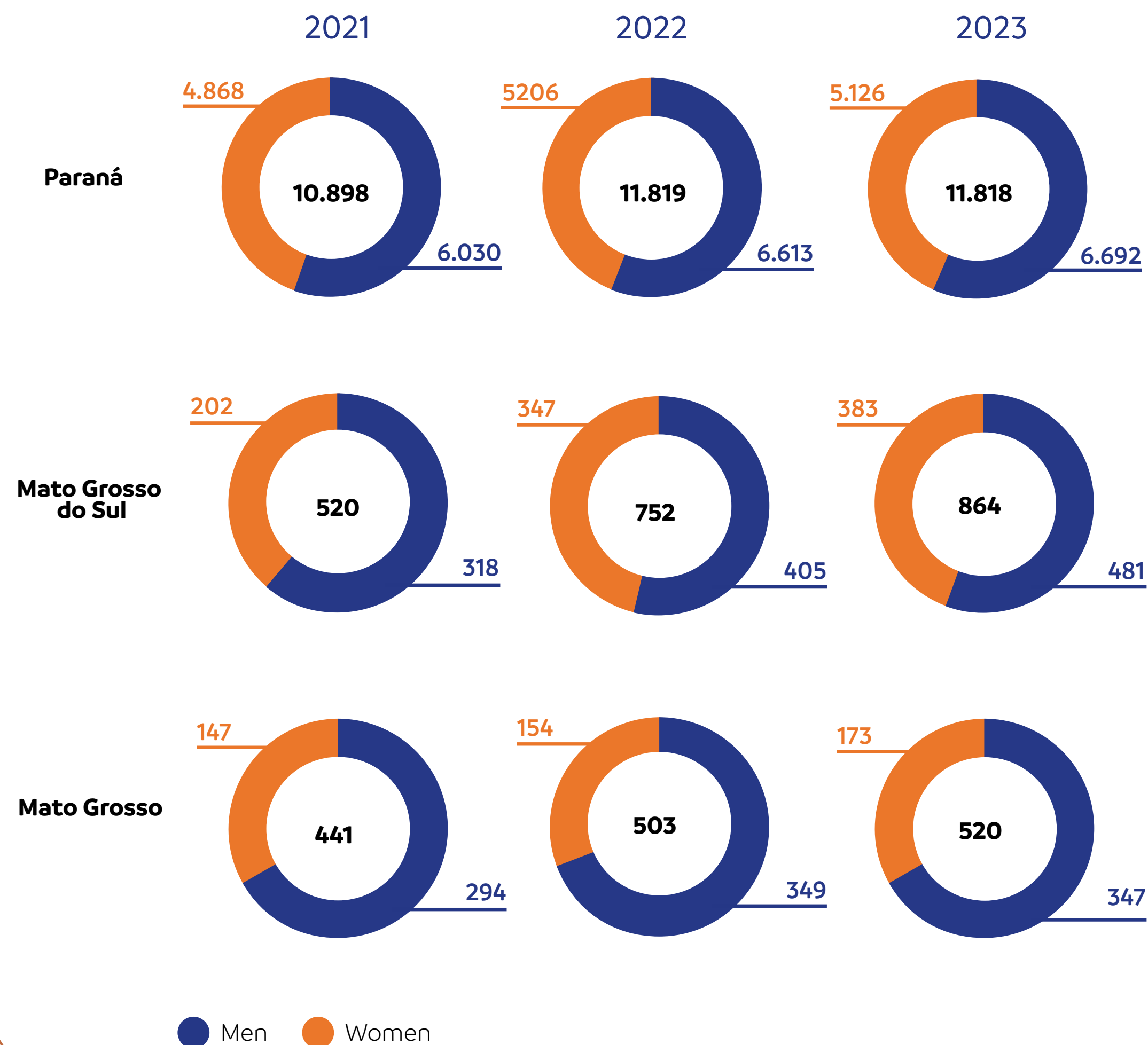
Learn more at:
[Ademir Vendruscolo](#)
[completa 50 anos de C.Vale](#)



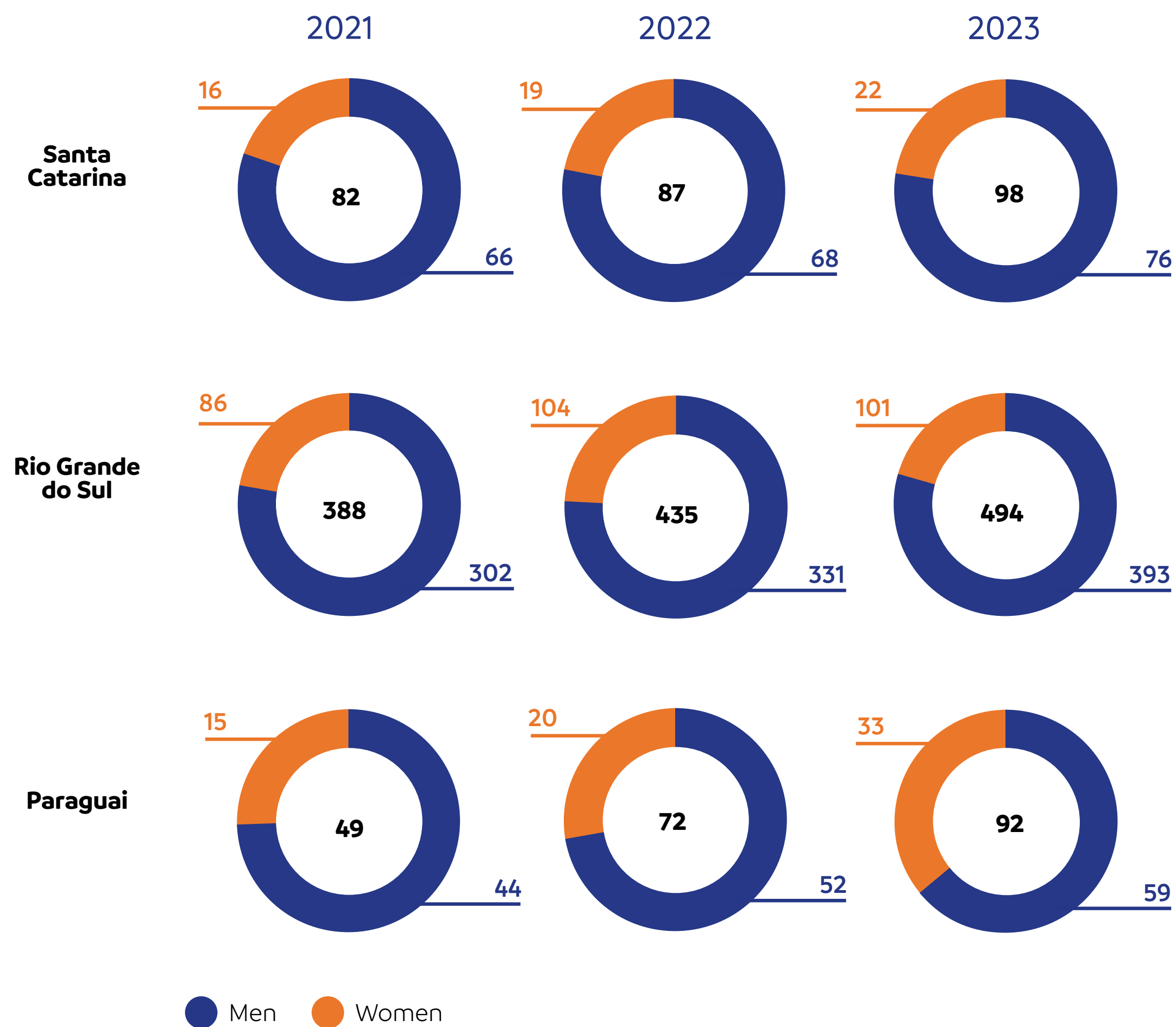
EMPLOYEE DIVERSITY

C.Vale believes that a diverse environment can generate positive impacts on the workplace.

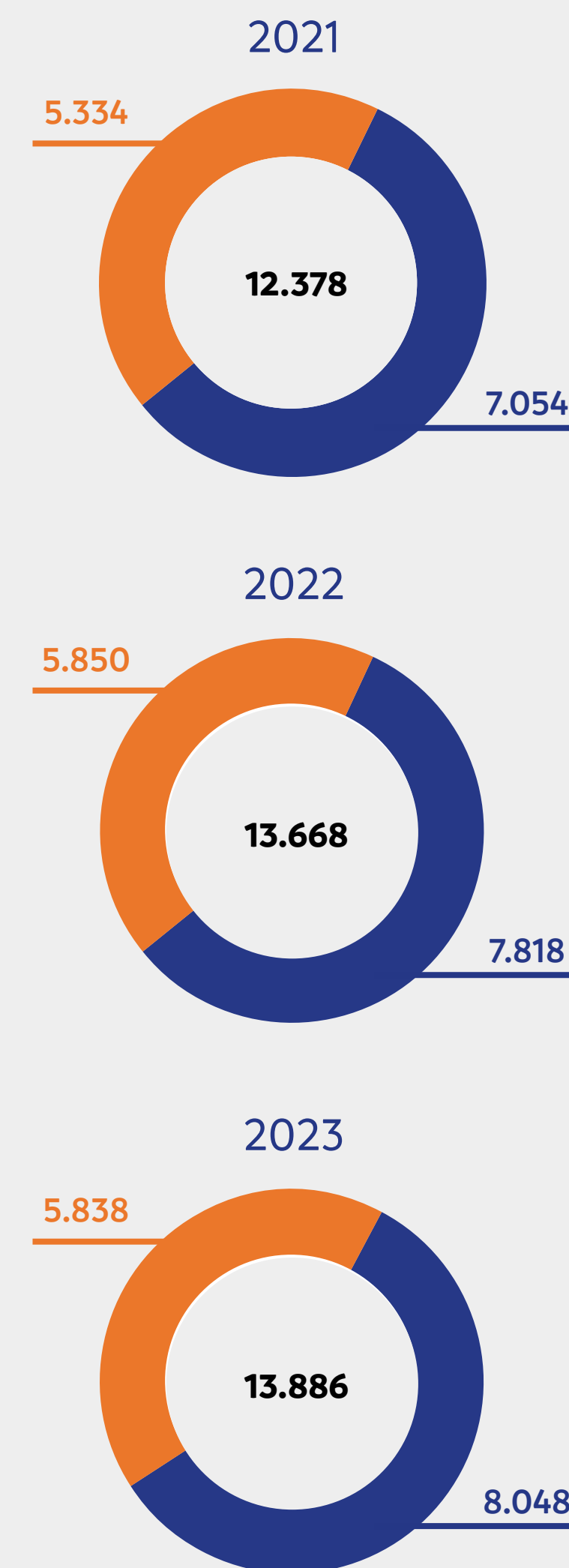
NUMBER OF EMPLOYEES BY REGION AND GENDER



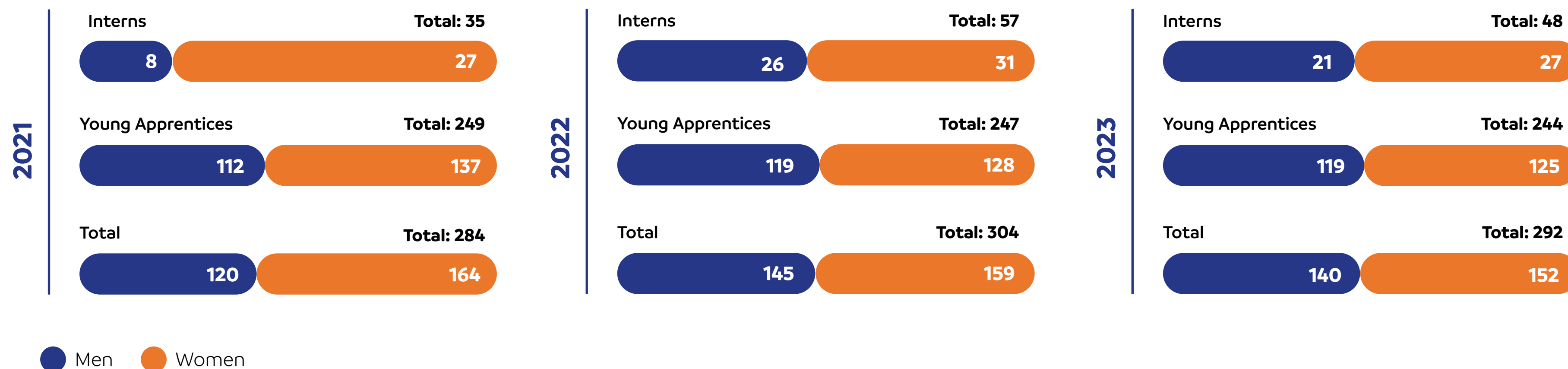
NUMBER OF EMPLOYEES BY REGION AND GENDER



TOTAL



INTERNS AND YOUNG APPRENTICES GRI 2-8



BENEFITS

C.Vale offers a variety of benefits to its employees, including annual profit sharing, workplace exercise, life insurance, food vouchers, health and dental plans, assistance for pregnant women and assistance with maintaining daycare centers for employees' children.

Food vouchers

Health plan

Dental plan

Assistance for pregnant women

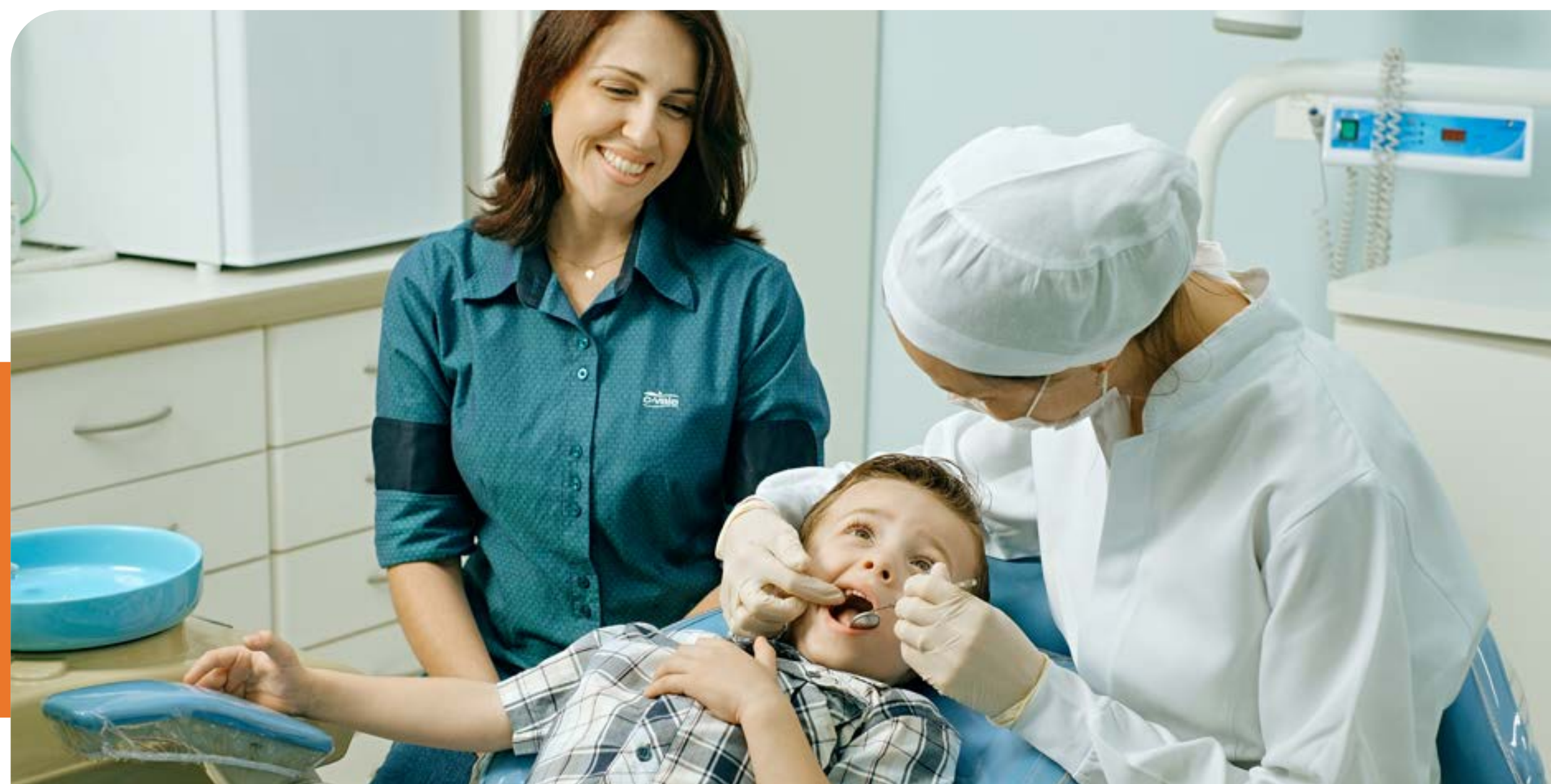
Life insurance

Workplace gymnastics

Daycare assistance

Profit sharing

Financing for specializations;
Sports and recreational association.



HEALTH AND WELLNESS

C.Vale implements the Laços program, which addresses one health topic per month, each associated with a specific color. These topics are disseminated through in-person and online lectures, printed banners, posters, and health blitzes in all of the company's business units.

In addition, it offers a Pregnancy Group for employees of the Agroindustrial Complex, with guidance on the pregnancy period and care for newborns. It provides care to employees in cases of sudden illness, treating simple conditions such as headaches or stomach upsets. Acute problems are referred to the city's referral hospital for care, with the entire process monitored by C.Vale. **GRI 403-6**

The influenza vaccination campaign is carried out, covering more than 70% of the cooperative's staff. Voluntary practice of workplace gymnastics (in the business units) is encouraged, with physical activities carried out collectively during the workday, and breaks are taken in the industrial complex for physical and mental rest. **GRI 403-6**

The Cuide-se + Nutritional Monitoring program aims to promote knowledge about nutrition and a healthy lifestyle, offering individualized nutritional support to employees with Chronic Noncommunicable Diseases (NCDs). There is also Cuide-se + Cancer Prevention program, a partnership with Sesi in Paraná, which performs exams for the early detection of cervical, prostate, breast and skin cancers in Mobile Units, with specific safety protocols. **GRI 403-6**

In addition, the cooperative encourages volunteer service for charitable organizations as a way of fostering a sense of cooperation among employees. It also provides leisure facilities and promotes sports and recreational activities through the C.Vale Employees Association (ASFUCA), providing a healthy and balanced work environment for its employees.

Learn more at: [Voluntariado que transforma](#)

In July 2023, C.Vale held Cooperation Day, a solidarity event that brought together employees, associates, and several entities in charitable actions. In partnership with the OCB System and Ocepar, the event celebrated the International Day of Cooperatives, aligning with the UN Sustainable Development Goals. The initiative included food and hygiene item collection, blood donations, environmental revitalization activities, and support for local charities. This effort reinforces C.Vale's commitment to the community and the environment.



Development and education

C.Vale operates in accordance with the seven principles of cooperativism, one of which is the principle of “Education, training and information”.

This principle guides our training and capacity building initiatives, enabling employees to perform their roles in a consultative manner. This not only promotes individual growth, but also strengthens the principle of inter-cooperation, driving cooperatives to serve their members and strengthen the cooperative movement. **GRI 404-1**



More than

431
thousand hours
of training 2023

86%
of employees
received training

Approximately

11.000 hours
of training offered



SEMEADORES DO PROPÓSITO PROGRAM

C.Vale's Semeadores do Propósito Program is a project that reflects the cooperative's core values. The program, established just over 3 years ago, aims to help employees identify and connect their individual purpose to the company's purpose, which is to "awaken a more prosperous world in people."

The initiative is carried out through training conducted by the team of internal multipliers, who are responsible for disseminating knowledge and helping to awaken purpose among colleagues. During the training, employees are invited to reflect on their lives and work, using self-knowledge tools. These reflections and learnings are then replicated for other colleagues, strengthening the connection between individual purposes and that of the company.

The Semeadores do Propósito Program is deeply connected with C.Vale's mission, to produce food with excellence, and its vision of being the best company in the food segment for customers. In addition, it aligns with the cooperative's philosophy, which considers everyone's satisfaction and profit as priorities.

The five pillars that support the cooperative - customer focus, commitment, honesty, respect and sustainability - are constantly reinforced in the company's communication channels and are present in the Semeadores do Propósito Program. HR Director Luciano Trombetta emphasizes that, when there is an important decision to be made, the company's principles and values guide the path to be followed.

This program is a tangible and effective way to promote social practices, valuing people and helping them find purpose in their work. Through initiatives like this, C.Vale strengthens its mission of awakening a more prosperous world in people, with benefits that extend to employees, associates, partners and the community.



PROJETO MORADIA

Throughout its history, C.Vale has played an important role in promoting social responsibility in the communities where it operates, carrying out several initiatives that help generate income and employment and improve people's quality of life. The example we chose to illustrate the value of "Acting with Respect", taking into account important factors such as social inclusion and the company's purpose of improving people's quality of life and bringing prosperity to them, is the integration of refugees. C.Vale, in partnership with Projeto Moradia, located in Roraima, has dedicated itself to promoting this integration.

The program aims to employ refugees from Venezuela to work at the company. The Recruitment & Selection process, carried out by C.Vale's HR department in partnership with Projeto Moradia from the Brazilian Army, was fully structured by the Cooperative and focused on details such as: documentation in Spanish, salary advances and even housing in rented, furnished houses fully funded by C.Vale.

The houses, which can accommodate up to 4 people per unit, are offered by the Cooperative for a period of

6 months. After this period, the new employees look for a new place, freeing up space for a new hire to be accommodated.

"The company offers a very humanized work environment. We believe that 6 months is the time needed for the employee to organize themselves financially to cover their expenses, such as rent, water, electricity and other expenses in the new residence. To this end, we also hire a service provider who helps these employees find houses to rent and provides information on health, food, finances, work, etc.," reports the Human and Organizational Development Manager, Sandra Hendges.

It is worth mentioning that, immediately after being hired, these employees receive a bonus of R\$300.00 in supermarket vouchers and, during working hours, C.Vale offers breakfast and lunch to the 1st shift and afternoon tea and dinner to the 2nd shift. The first Venezuelans were relocated in October 2022, and in 2023, C.Vale welcomed 261 refugees. This is yet another example of the value of "Acting with Respect" and living proof of C.Vale's purpose of "Awakening a closer world in people".



Health, safety and well-being

C.Vale strictly complies with the legal requirements related to the documentation required by the standards applicable to its activities. This is evidenced by the mapping of occupational risks carried out through the Risk Management Program (PGR), which is complemented by specific records, such as Confined Space Work Records, Work at Height Records, Work Safety and Service Orders (OSST), Respiratory Protection Programs (PPR), Preliminary Ergonomic Assessments (AEP) and Work Ergonomic Analyses (AET). **GRI 3-3**

In order to ensure adherence to the stipulated procedures, the technical teams of the Department of Occupational Health and Safety (DSEMT) and the Department of Occupational Safety (DSEGT) are organized by regions of operation, covering industrial units and several regions of Paraná, Mato Grosso do Sul, Mato Grosso, Santa Catarina, Rio Grande do Sul and Paraguay. Each occupational safety technician is responsible for providing advice to designated business units and/or production sectors, with an annual training and field inspection schedule. The progress of these activities

is monitored by Occupational Health and Safety (OHS) management indicators, ensuring continuous and effective assessment. **GRI 3-3**

Safety inspections are carried out monthly at all branches, assessing safety conditions and employee behavior in relation to procedures with the aim of mitigating or neutralizing risks. The results of these inspections are recorded in a computerized system, which is also used to manage action plans and correct deviations, ensuring compliance with deadlines established between unit managers and technical teams. In the event of non-conformities, safety managers are involved in the process with the aim of finding the necessary measures to ensure the execution of the agreed actions. **GRI 403-1**

C.Vale promotes workplace safety through the active participation of employees, especially through Internal Accident Prevention Committees (CIPAs). These committees hold regular meetings where workers are involved in the process of assessing working conditions and verifying unsafe acts. This results in action plans to drive continuous improvements in the work environment.

As part of the dissemination of information and actions on workplace safety, **GRI 403-4** campaigns are carried out to promote a culture of accident prevention and healthy habits. Special CIPA meetings are called when safety deviations occur, such as accidents or incidents. On these occasions, a detailed analysis of the facts is carried out together with the technical teams responsible for occupational safety, aiming to mitigate the risk of new occurrences. **GRI 403-4**

Another important initiative is the Internal Week for the Prevention of Accidents at Work (SIPAT), held annually in all of the cooperative's business units. This activity is organized and implemented in conjunction with the members of the CIPAs, highlighting the cooperative's commitment to the safety and well-being of its employees. In addition, the company maintains committees with the industrial units in the poultry and fish segment, which comprise 65% of the workforce. These committees include the Ergonomics Committee, the NR 12 Committee and the Safety Committee.

With regard to training, the Department of Safety and Occupational Medicine (DSEMT), in collaboration with Human Resources and the Corporate University, developed an OHS training matrix. This software-managed tool allows the cooperative to identify the training needs of new employees, based on mandatory training for the performance of their functions or for activities that require specific training due to new risks. The matrix facilitates the management of training and retraining needs for all of C.Vale's job positions. **GRI 403-1**

Training management is conducted through the Risk Management Program (RMP), in which hazards are mapped and safety training is defined by a Homogeneous Exposure Group (HGE). All this information is recorded in a training matrix. **GRI 403-4**

By implementing a computerized Occupational Health and Safety (OHS) Management system, C.Vale aims

to comply with a broad set of Regulatory Standards (NRs) from the Ministry of Labor and Employment. It also incorporates standards from the Brazilian Association of Technical Standards (ABNT) related to fire safety, such as NBR 17240, which addresses fire detection and alarm systems. **GRI 403-1**

In Paraguay, C.Vale complies with Law No. 493/95 and its complementary regulations, such as Decree No. 14,390/96, which details the responsibilities of companies and workers in matters of occupational health and safety. In addition, resolutions from the Ministry of Labor, Employment and Social Security (MTESS) establish specific standards for different sectors and activities, covering everything from the handling of hazardous substances to ergonomics and the use of PPE and compliance with specific fire prevention and fighting legislation. **GRI 403-1**

This integrated OHS management system from C.Vale facilitates compliance with legal and technical requirements, in addition to promoting a culture of occupational health and safety, protecting its employees and ensuring the sustainability of its operations. **GRI 403-1** **GRI 403-3**





INTEGRATED OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT

The occupational health of employees is managed according to the guidelines of the Occupational Health Medical Control Programs (PCMSO), implemented in each business unit and prepared based on the risks identified by the Risk Management Program (PGR). These programs play an essential role in the management of health and safety at work. The occupational health routine, including admission, dismissal, change of function, periodic and return-to-work exams, is conducted by C.Vale's outpatient area. This sector has a qualified team, composed of occupational physicians, occupational nurses, occupational nursing assistants, physiotherapists, ergonomists, social workers and the administrative support team, dedicated to operationalizing, controlling and monitoring all demands related to the occupational health of employees. **GRI 403-1** **GRI 403-2**

The PGR aims to identify hazards and assess the risks associated with work activities, going through stages that include the identification of these hazards, the assessment of risks, control through technical and administrative measures, and the continuous monitoring

of working conditions, all with the purpose of ensuring the safety and health of workers. **GRI 403-5**

On the other hand, the PCMSO aims to promote and preserve the health of workers, acting in the prevention, early detection, monitoring and control of possible work-related health damages. Its actions include carrying out various types of medical examinations, monitoring the health of workers exposed to specific risks, developing preventive and corrective measures, in addition to analyzing medical records to assess the effectiveness of the control measures implemented. The integration between the programs ensures a holistic and efficient approach to the prevention of accidents and occupational diseases, promoting a safe and healthy work environment. **GRI 403-7**

All C.Vale employees enjoy full coverage under the occupational health and safety management system. For its more than seven thousand outsourced employees, the cooperative ensures access control to its facilities, ensuring compliance with the Regulatory Standards (NRs) of the Ministry of Labor and Employment. **GRI 403-8** **GRI 403-9**

Injury rates were calculated for 1,000,000 hours worked. The number of hours worked in 2023 was 30,206,598 hours. During the working day, 298 employees, out of more than 13,000 who work at the cooperative, were involved in accidents, all of which were duly reported to the competent authorities. Regrettably, three of these employees died. **GRI 403-9**

As identified in the accident hazard mapping, C.Vale faces two risks: dust explosions in confined spaces and falls resulting from working at heights. To prevent such incidents, the cooperative carries out hazard mapping through the Risk Management Program for both situations. In addition, several administrative and engineering measures are implemented with the aim of mitigating or neutralizing these risks. **GRI 403-9**

As for occupational diseases, two stand out throughout the workday: repetitive strain injury and noise exposure. To ensure employee safety, the cooperative invests in a variety of personal protective equipment and conducts regular monitoring, periodic examinations, and ergonomic assessments at workstations. These measures are essential to diagnose possible injuries early and prevent future complications. In 2023, 9 workers were diagnosed with occupational diseases. **GRI 403-10**



ACCIDENT AT THE PALOTINA/PR UNIT

On July 26, 2023, at 5:01 p.m., C.Vale – Cooperativa Agroindustrial was hit by a major accident at the grain receiving unit in Palotina, PR. This accident placed the cooperative in an unprecedented situation in its history. There was the loss of coworkers, friends, and people from the community.

Given this, from the first moment, the cooperative focused its efforts on rescuing and providing care to all victims and their families, having all the necessary means to do so. The actions included hospital monitoring and support for family members, providing transportation, accommodation and food to relatives of victims who were hospitalized in other municipalities, as well as support and contact with public social assistance services, and the provision of doctors, nurses and psychologists. At the same time, it was determined that the investigation into the causes of the accident would be fully undertaken by specialized agencies.

At the same time, with the support of specialized consulting, a Crisis Committee was created, consisting of the cooperative's directors, managers, advisors and technical team, with the aim of helping to understand the causes of the accident and planning support, repair and prevention actions.

C.Vale's obligation is to learn lessons from this accident in order to continue to be a more humane, safer and more sustainable cooperative. To this end, it will work to rethink its operations and safety standards.



CHAPTER 4

Product Quality and Supply Chain



C.Vale works to ensure the quality and safety of food in various segments, including the production of chicken (fresh, seasoned and heat-processed), fish (chilled and frozen), pork, milk, cassava starch and modified starches for the food sector.

Within the Food Quality and Safety Policy, the cooperative is committed to meeting the expectations of our members, suppliers, customers, consumers, employees and the community, through a safe, legal and authentic system, promoting a culture of food safety and quality and the continuous improvement of people, processes and products.

In order to meet the demands of global markets, products are subject to strict criteria and standards, which include compliance with international certification requirements, the use of mechanisms for qualifying and approving suppliers, the provision of channels for receiving suggestions and complaints, and the implementation of control elements as established in the legislation applicable to the animal food industry..

C.Vale is committed to maintaining excellence in all aspects of its operations, seeking to exceed expectations.

GRI 3-3

Ensuring food safety

The food quality and safety assurance process encompasses a series of essential self-control elements to ensure the integrity and compliance of food products. According to Decree No. 9013 of March 29, 2017 and complementary requirements, essential guidelines are established for quality control and food safety in animal protein plants, such as slaughterhouses. These self-control elements include:

1. Maintenance, lighting, ventilation, wastewater and equipment calibration;
2. Adequate facilities for storage and distribution of water supply;
3. Integrated pest control;
4. Industrial and operational hygiene;
5. Hygiene and hygiene habits of employees;
6. Operational sanitary procedures;
7. Control of raw materials, ingredients and packaging material;
8. Temperature control;
9. Hazard analysis and critical control points;
10. Laboratory analyses;
11. Control of product formulation and combating fraud;
12. Traceability and recall;
13. Support for official certification;
14. Animal welfare.



These elements are essential to ensure compliance with the highest food safety standards and protect the health of consumers.



POULTRY AND FISH PRODUCTION CHAIN

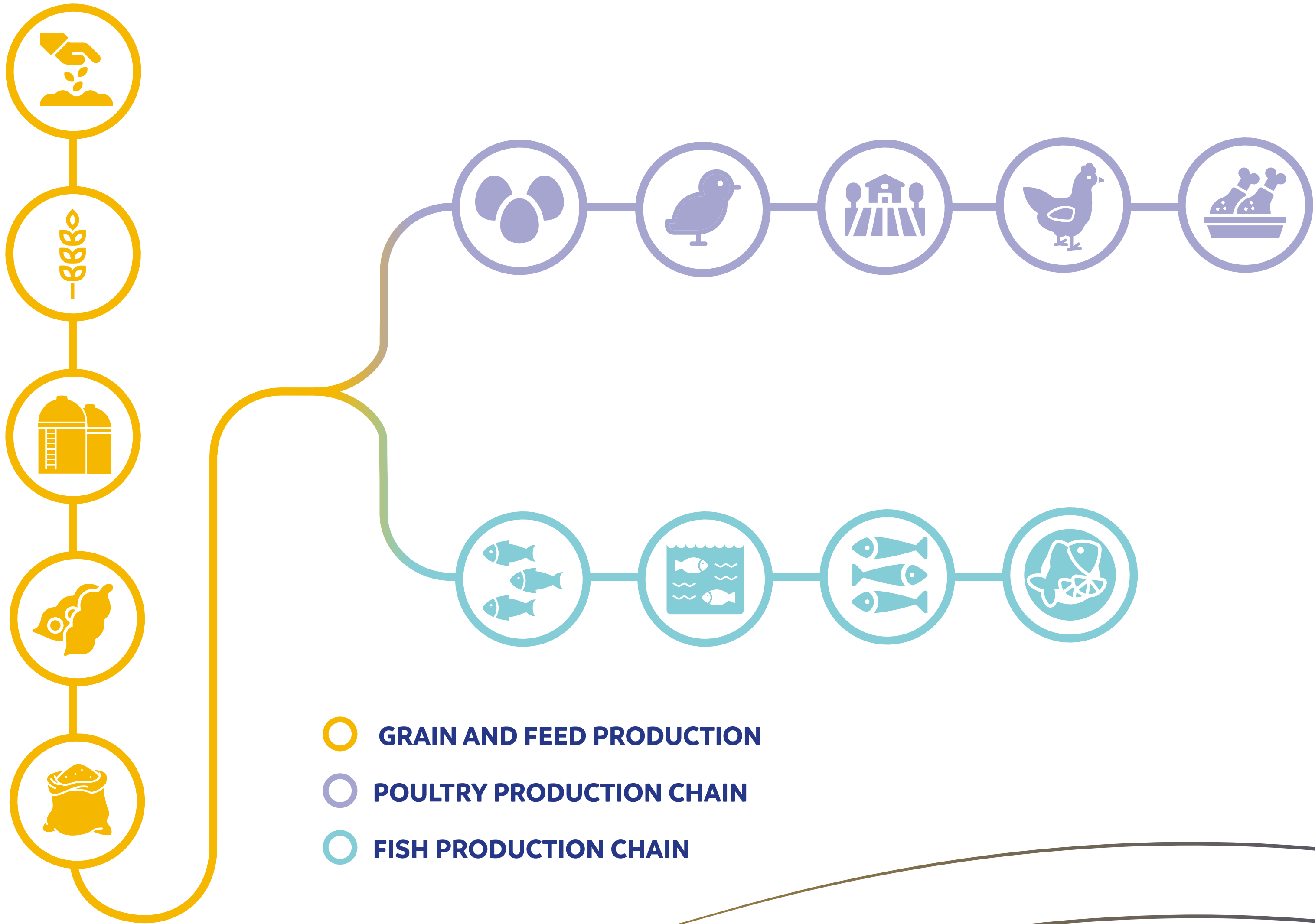
C.Vale has extensive control over the entire production chain, from seed production to delivery of products to consumers. To ensure effective control of all procedures related to poultry and fish farming, the cooperative uses a traceability system that allows detailed identification of inputs used in crops, medications administered and animal management. **GRI 416-1**

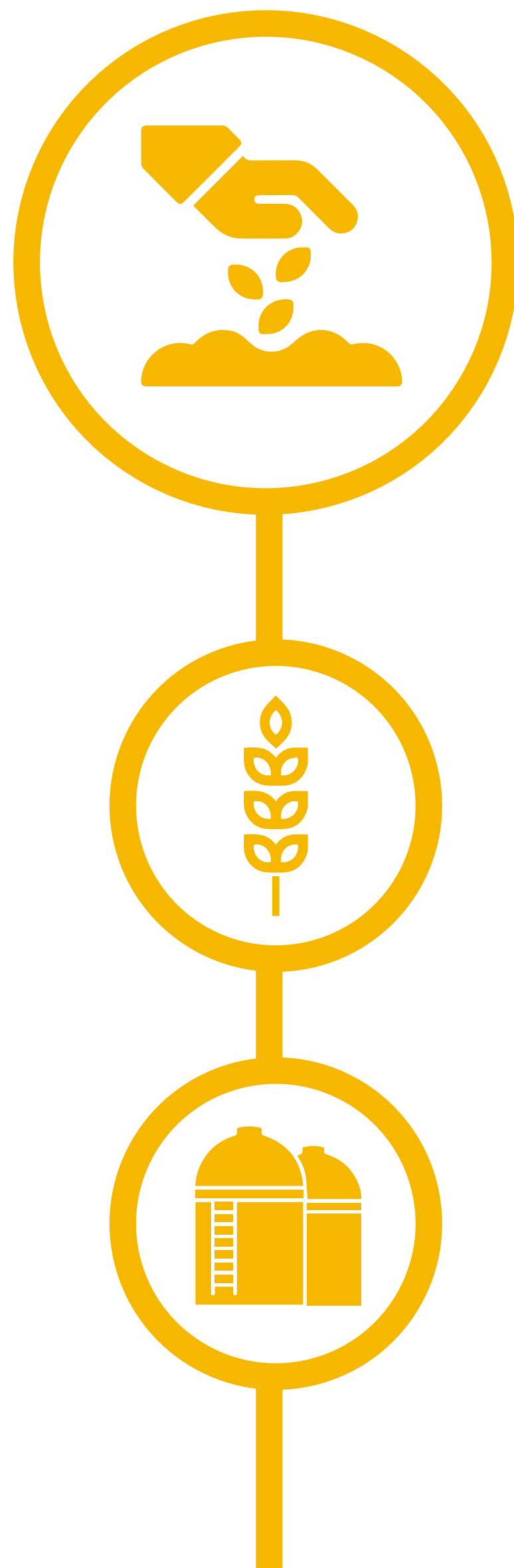
C.Vale's systemic dedication to addressing health and food safety issues throughout the entire shelf life of its products is guaranteed by adherence to the strict criteria established in standards and certifications, such as BRCS, ISO 9001:2015, Halal, Alo Free for poultry slaughterhouses and BAP for fish slaughterhouses. In addition, the product processing plant is inspected by the Ministry of Agriculture and Livestock (MAPA), and production strictly follows national legislation established by the Ministry of Health, including agencies such as Anvisa and Inmetro. **GRI 416-1**

These criteria and inspections ensure the quality and compliance of C.Vale products, providing consumers

with security regarding their origin and integrity. The transparency of this approach has strengthened public trust in C.Vale and its products, so much so that, from 2021 to 2023, there were no recalls throughout the production chain, which reinforces the company's commitment to excellence and food safety. **GRI 416-1**

GRI 13.10.4 **GRI 13.10.5**





1 SEED PRODUCTION

C.Vale seeds stand out for their high standards of genetic, physical, physiological and sanitary quality, which are essential for effective agronomic performance. Quality control is comprehensive, from production to marketing, with rigorous measures at all stages, including analyses in a laboratory accredited by the Ministry of Agriculture and Livestock (MAPA), ensuring that only high-quality seeds reach farmers and thus promoting successful cultivation and quality agricultural production.

In managing risks during the seed production process, C.Vale adopts a proactive approach, using methodologies such as SWOT to map risks, opportunities, threats and weaknesses.

Positive impacts

- » Profitability for the farmer, who receives quality seeds, reducing the possibility of replanting.
- » Reduction of the risk of environmental contamination through Industrial Seed Treatment (IST).
- » Packaging, waste control, assertiveness of product dosage.
- » Reduction of the risk of human contamination during the IST operation, complying with all occupational safety legislation, good practices, use of PPE.
- » Process control of the entire seed production chain.

C.Vale has the **5 best quality seals** in the industrial production and treatment of seeds

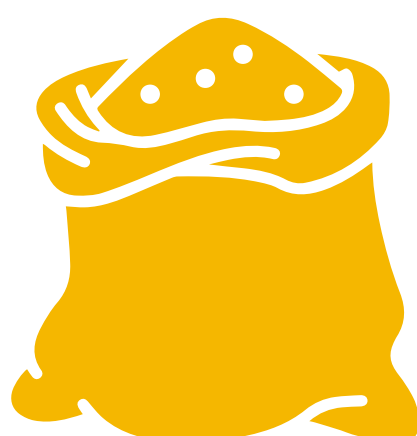




2 SOYBEAN CRUSHER

With the inauguration of C.Vale's soybean crusher in November 2023, with the capacity to process 60,000 bags per day, the cooperative has positioned itself as one of the largest in Brazil in terms of single-line industrial plants and the first in terms of technology. This has significantly improved product controls and quality.

The soybean crushing process includes several essential steps, from receiving and cleaning the seeds to extracting the oil and producing soybean meal. These steps not only optimize the use of the grains, but also promote efficiency and sustainability in agricultural production.



3 FEED MANUFACTURING

The industrial process strictly follows Good Manufacturing Practices and the standards of the Ministry of Agriculture and Livestock (MAPA), in addition to having certifications such as AloFree and Global Gap (poultry feed). Microbiological controls are performed regularly.

Feed manufacturing plays an important role in ensuring the quality and safety of C.Vale's food, providing specific foods for each stage of animal development.

The nutritional demands of each species are carefully considered at all stages, ensuring greater quality and animal welfare.

The nutritional quality of the ingredients is essential for the production of quality feed. For this reason, the cooperative uses inputs from qualified suppliers that are evaluated in accordance with current legislation, in addition to carrying out internal audits.

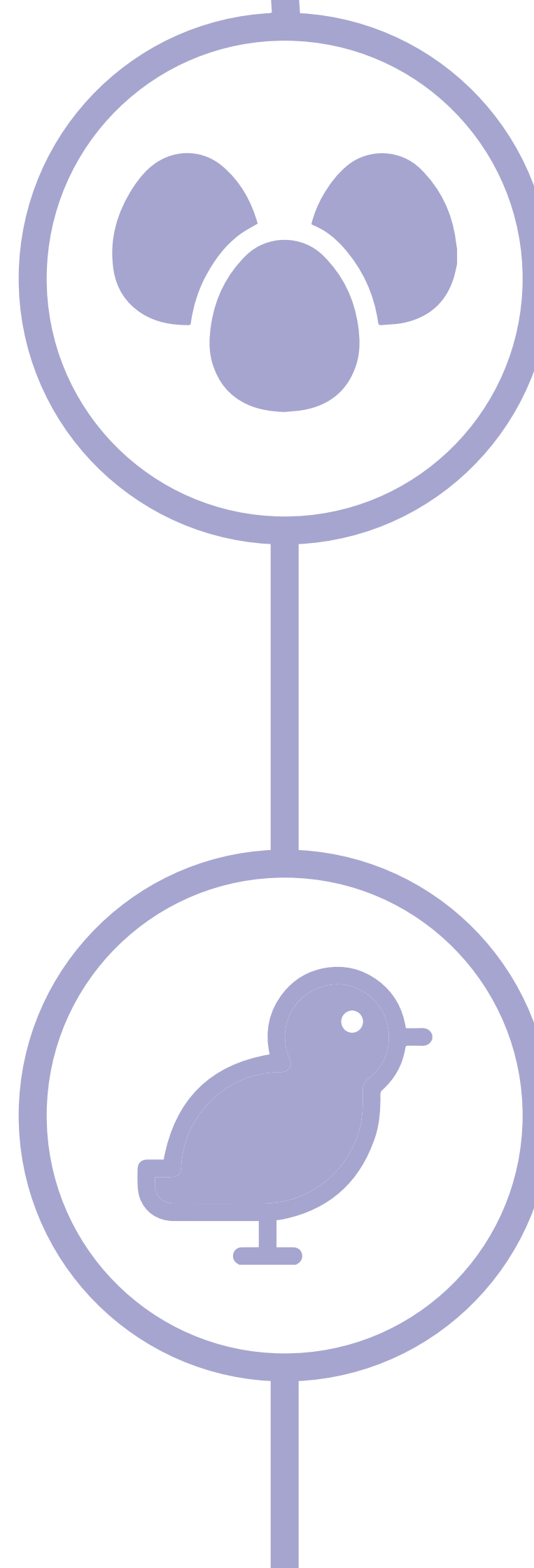
All ingredients undergo laboratory analysis and a standard verification checklist upon receipt, ensuring their quality before consumption. The industrial process strictly follows Good Manufacturing Practices (GMP) and standards from the Ministry of Agriculture and Livestock (MAPA), in addition to having certifications such as AloFree and Global Gap (poultry feed). Microbiological controls are performed regularly.

Most of the feed production is intended for internal consumption, serving the cooperative's integrated members, who own farms and ponds. C.Vale is also responsible for transporting and delivering the product using exclusive outsourced trucks, ensuring complete tracking of the feed production chain and ensuring quality.

1 POULTRY PRODUCTION

C.Vale's breeding farms are made up of 12 units (4 for rearing and 8 for producing fertile eggs), where genetically selected birds are received with health certifications. Egg production begins as soon as the birds reach 20 weeks of age, following strict biosafety practices.

Access to the breeding farms is limited to authorized vehicles and visitors who follow strict hygiene protocols, including bathing and wearing uniforms. The facilities maintain high control standards, with employees undergoing regular training and specific certifications, in addition to being constantly inspected by official bodies.



2 POULTRY HATCHERY

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

After receipt, they are stored in controlled temperature and humidity conditions. Their quality is assessed weekly and incubation is scheduled taking into account: batch, age, lineage and sanitary conditions.

The incubation period lasts between 18 and 19 days, after which the eggs are vaccinated in accordance with legislation and internal protocols and then transferred to the hatchery until hatching.

At birth, the chicks are removed from the hatchery, undergo the selection and vaccination process and are prepared for shipment to the producers. The complete cycle from incubation to hatching takes 21 days and all processes maintain high biosecurity standards.

3 POULTRY PROMOTION

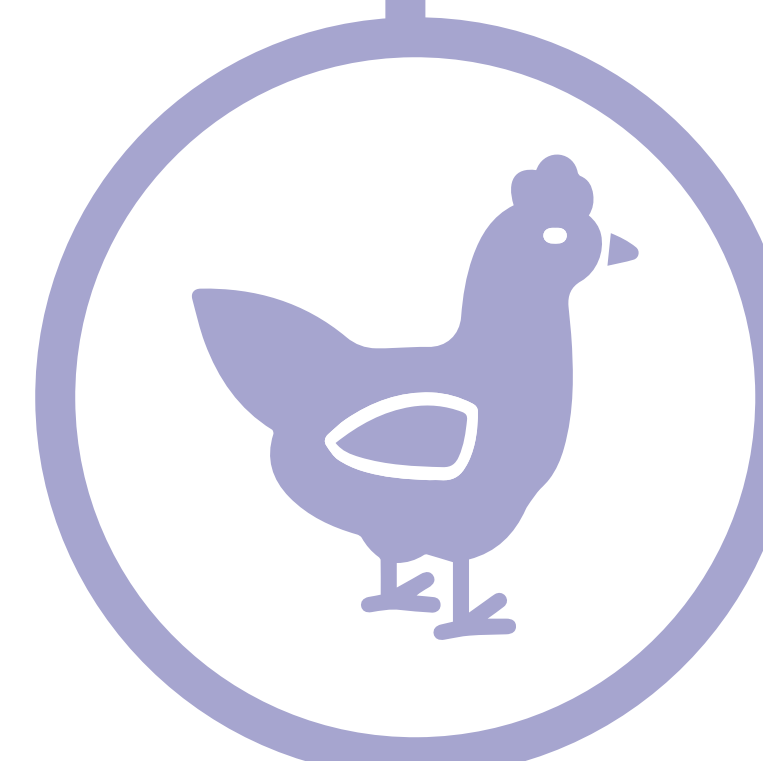
After the eggs leave the breeding farm, they pass through the hatchery and hatch into birds that are ready to be raised in the poultry houses on the properties of C.Vale members.

The cooperative offers full support, providing certified materials and offering training in good practices, including free training for new farmers.

In addition, C.Vale assists in the development of the project for the new farm and conducts technical visits to ensure the proper implementation of the project.

The reception of the birds is monitored by veterinarians from the cooperative to ensure the quality and safety of the process. During the growth of the birds, the producers participate in the Organizational Monitoring and Biosafety Program (PROMOB), in which quality criteria are evaluated to minimize the risks of contamination and ensure animal welfare.

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



4 POULTRY SLAUGHTERHOUSE

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

Certifications such as ISO 9001:2015, BRCS, HACCP, Halal and PAACO strengthen this system. **GRI 416-2** **GRI 13.11.2**

Quality management ranges from risk management to strategic planning, with SWOT analysis and actions to enhance strengths and overcome weaknesses. Internal and external audits, together with monitoring of indicators, ensure compliance and effectiveness of processes.

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

All controls are conducted by trained employees and using appropriate instruments, ensuring the accuracy and reliability of measurements.



5 THERMOPROCESSED

The poultry thermoprocessing plant operates with a quality and food safety management system, carefully designed to meet customer requirements and Brazilian and European Union regulations.

BRCGS certification and compliance with the Ministry of Agriculture and Livestock (MAPA) strengthen this system, which includes self-control programs covering several aspects. **GRI 416-2** **GRI 416-1**

In addition, immediate and preventive actions are implemented to ensure compliance with pre-established methods, parameters and limits.

The plant's strategic planning prioritizes food safety and quality, using the SWOT tool to analyze strengths, weaknesses, opportunities and threats. This analysis is conducted by a multidisciplinary team led by quality management.

Internal and external audits are also carried out regularly to assess performance and implement corrective actions, based on general indicators of food quality and safety, as well as on the continuous monitoring of self-control programs. **GRI 3-3** **GRI 416-2**



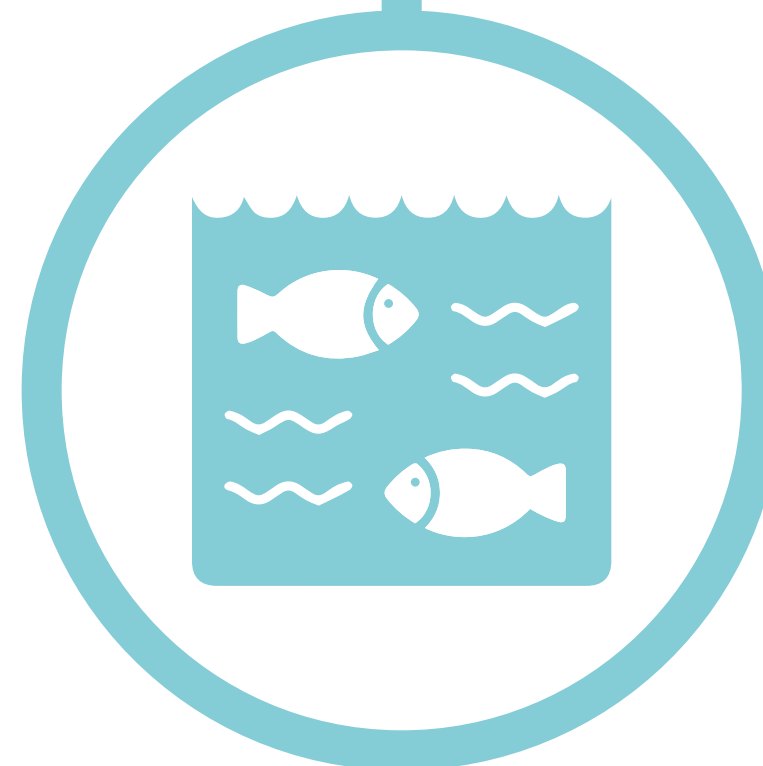
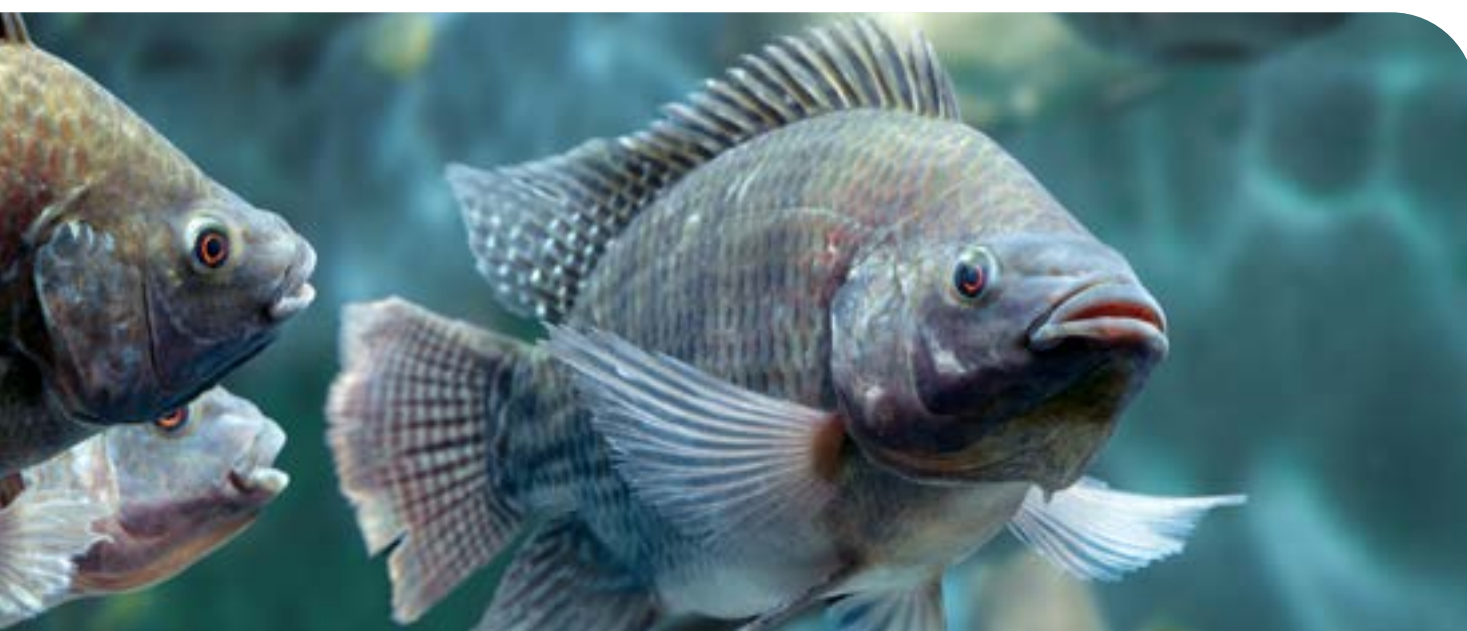
1 FISH BREEDING CENTER

C.Vale is responsible for producing approximately 60 million fingerlings per harvest, organized in a staggered manner between August and May to meet the demand for juveniles.

The selection of breeders is based on genetic mapping to minimize inbreeding and avoid production losses.

Production involves the technique of collecting eggs, incubated in controlled and sterile conditions to reduce the risk of contamination and ensure the safety of the fingerlings.

These are raised in excavated ponds, receiving feed in the exact quantity for efficient and sustainable development, with daily monitoring of water quality. After approximately 35 days, when they reach 1 gram, the fingerlings are fished and sent to juvenile producers.



2 JUVENILE PRODUCTION

In the production of juvenile fish, the process begins with the receipt of the fry, which weigh around 1 gram. The feeding is carefully planned, using high-quality feed to promote balanced development, aiming to reach an average weight of 40 grams. When they reach the expected weight, after around 90 days, they are ready for the finishing stage with the integrated producers.

The health and well-being of the juveniles are constantly monitored by qualified professionals, through regular visits and inspections, ensuring good performance.

Measures such as disinfection of the integrated producers' facilities after each batch and continuous monitoring of water quality are essential to minimize the risk of contamination and ensure the quality of the breeding process.

3 FISH FARMING PROMOTION

In the fish farming process, after leaving the juvenile production phase, the fish are ready for the finishing stage with the integrated producers. The entire fattening process is monitored by a technician specialized in the area of farming, who analyzes the quality of the water and the growth of the animals, taking measures to ensure the best development and viability of the production. There is also monitoring by veterinarians to ensure the health and well-being of the animals. After reaching the ideal weight, the fish go through the defishing process, which is the process of removing the animals from the excavated ponds.



4 FISH SLAUGHTERHOUSE

At the slaughterhouse, fish are received in specialized trucks to ensure compliance with animal welfare. The plant is certified by Best Aquaculture Practices (BAP), guaranteeing food quality and safety, as well as traceability and compliance with social responsibility. The cooperative conducts internal and external audits to ensure compliance and improve processes, aiming to generate value and satisfaction for customers. Operations are conducted by a specialized team, ensuring monitoring of indicators and maintaining a high standard of quality.

POULTRY SLAUGHTERHOUSE

approximately

620 thousand

thousand birds per day in 2023

100%

Certified in animal welfare – PAACO

98%*

BRCGS and HACCP certified

*The other 2% that do not have certification refer to processed meats and marinated and seasoned chicken.





FISH SLAUGHTERHOUSE

210 tons
of fish a day*

100%
BAP Certified

*The fish slaughterhouse will have a capacity of 210 tons/day after the environmental licensing process to expand its slaughtering capacity.

CASES OF NON-COMPLIANCE GRI 416-2

	FISH			POULTRY		
	2021	2022	2023	2021	2022	2023
TOTAL NUMBER OF NON-COMPLIANCES WITH LAWS THAT RESULTED IN A FINE OR PENALTY	0	0	3	2	6	0
TOTAL NUMBER OF NON-COMPLIANCES WITH LAWS THAT RESULTED IN A WARNING	0	0	0	7	10	4
TOTAL NUMBER OF NON-COMPLIANCES WITH VOLUNTARY CODES	-	-	-	-	-	-
TOTAL	0	0	3	9	16	4



Starch production

The Navegantes starch processing plant in Assis Chateaubriand (PR) is one of C.Vale’s cassava processing units responsible for producing starch and modified starches for the food industry. Recognizing the importance of food safety, the cooperative adopts a systemic approach to process improvement to ensure product quality. **GRI 3-3** **GRI 416-1**

The cooperative establishes detailed policies for cassava processing, covering everything from sanitation to transportation of the finished product, ensuring that facilities are clean and that employees follow strict protocols to prevent cross-contamination.

With regard to regulatory compliance, C.Vale complies with all local regulations and has implemented Good Manufacturing Practices (GMP) and the Hazard Analysis and Critical Control Points (HACCP) system. All of these criteria and inspections ensure product quality, safety and compliance. The transparency of this approach strengthens stakeholder confidence in C.Vale. **GRI 416-2**

The cooperative is constantly looking for ways to optimize the use of natural resources, reduce waste and minimize environmental impact, benefiting both the community and the environment. In addition, C.Vale is ISO9001 and Kosher certified, which complies with the standards and customs of the Jewish community. **GRI 416-2**



CASES OF NON-COMPLIANCE **GRI 416-2**

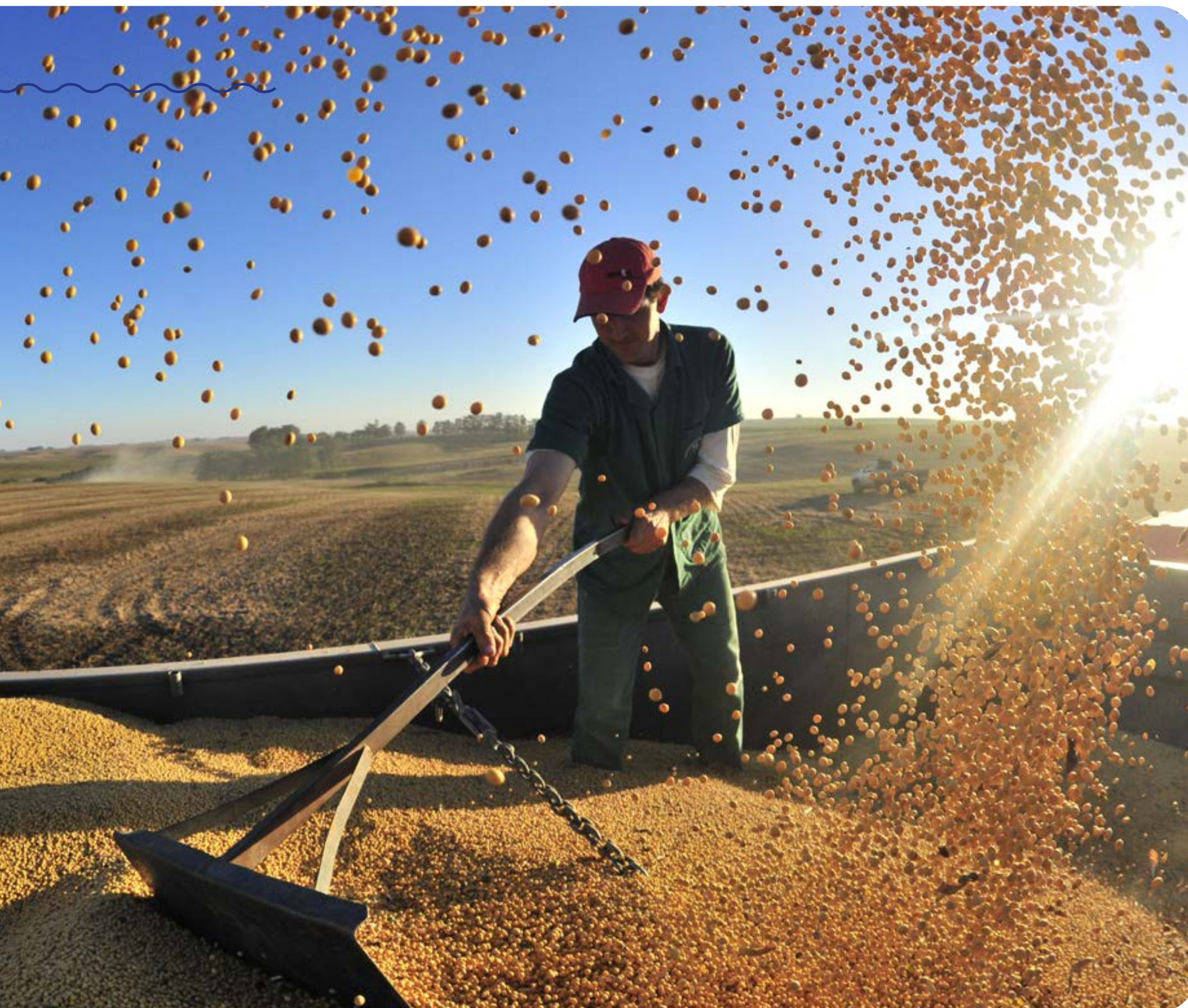
	2021	2022	2023
TOTAL NUMBER OF NON-COMPLIANCES WITH LAWS THAT RESULTED IN A FINE OR PENALTY	0	0	0
TOTAL NUMBER OF NON-COMPLIANCES WITH LAWS RESULTING IN A WARNING	0	0	0
TOTAL NUMBER OF NON-COMPLIANCES WITH VOLUNTARY CODES	2	1	0
TOTAL	2	1	0

Pig production

C.Vale's pig production includes the nursery, weaning and piglet-for-slaughter phases, with animals being sent to the Frimesa-Cooperativa Central slaughterhouse as soon as they reach the ideal weight for slaughter. All processes follow the guidelines of the Frimesa Certified Pig Program, which seeks to ensure uniformity and quality throughout the chain through compliance audits. **GRI 3-3**

To remain a Frimesa supplier, it is crucial that producers achieve good production performance. If an audit identifies more than 15% of irregularities, the producer has 30 days to regularize the situation. If the percentage of irregularities exceeds 20%, the producer is suspended from the program and must start the process over again. In addition, serious violations that affect the program's pillars, such as animal welfare, food safety, environmental damage or risks to physical or mental integrity, result in immediate suspension and require correction of non-conformities. **GRI 3-3**





Traceability in the grain chain

C.Vale has adopted a proactive approach to managing traceability in its supply chain, primarily to ensure transparency and compliance with increasing international and environmental requirements. The cooperative recognizes the importance of tracking each product throughout the production chain, which strengthens its position in the market and ensures that sustainability and ethics expectations are met. To this end, advanced information technology systems and strategic partnerships with suppliers are being implemented, in addition to significant investments in training and infrastructure. **GRI 3-3**

C.Vale stands out in the agro-industrial sector as one of the leading grain trading companies, covering activities ranging from receiving to processing, storage and sale of these products in the national and international markets. The grains processed by the cooperative come from several regions, including producers located in the Brazilian states of Paraná, Santa Catarina, Rio Grande do Sul, Mato Grosso and Mato Grosso do Sul, as well as Paraguay, totaling 126 receiving units.

In response to growing international demand, driven by initiatives such as the European Union's Green Deal, there is pressure for the production chains of some commodities to implement traceability systems. This trend aims to minimize socio-environmental impacts, such as deforestation and human rights violations, and is therefore an important component for the sustainability of the cooperative's business.

The adoption of good traceability practices improves transparency and enhances C.Vale's reputation, positively impacting its business relationships. Currently, C. Vale already tracks part of the volume of soybeans and corn coming from direct sources and seeks to advance in indirect suppliers, an important initial step to meet the growing market demands, even without current national legislation that specifically regulates traceability in the grain chain. **GRI 13.23.2** **GRI 13.23.3**

Through investments in infrastructure, professional training and technology, the cooperative seeks to develop its own methodology to ensure traceability in its grain chain. Complementing its internal databases with information from software specialized in analyzing relevant socio-environmental data, C.Vale intends to structure the logistics and management processes of grain production in all of its units. **GRI 13.23.4**

Implementing a traceability policy requires the participation of several stakeholders, including suppliers, both members and third parties, employees, customers and service providers. All play a key role in the success of the cooperative's traceability program. **GRI 13.23.4**



C.VALE BROKE A NEW PRODUCTION RECORD IN 2023

6.13 million
tons of products

Increase of
46,25%
compared to 2022

Representing
1,92%
of the **brazilian harvest.**

CHAPTER 5

Environment

Environmental responsibility

The issue of Climate Change has been addressed globally, both in the government and private sectors. For C.Vale, the Climate Strategy is considered a material issue, since agribusiness deals with factors over which it has no control, the most important of which is climate.

Natural phenomena, such as droughts, frosts, hail and strong winds, directly impact grain production, an area of extreme importance to the cooperative. To mitigate the effects and adapt to climate variations, C.Vale encourages its members to diversify their activities in the field, including the production of grains, chicken, fish, cassava, milk and pork. In addition, the cooperative encourages the use of technologies and good agricultural practices that minimize the effects of adverse climate conditions, such as soil conservation, direct planting in straw and precision agriculture, among others.

C.Vale recognizes the importance of integrating sustainability actions into business strategies, continually seeking opportunities to strengthen its position in the market.

GRI 3-3



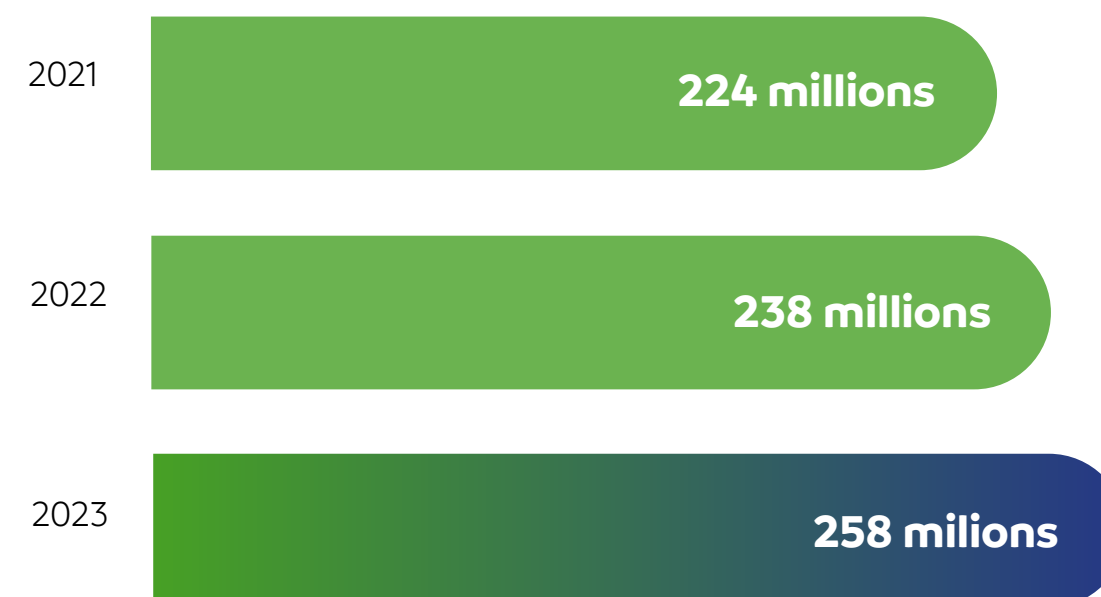


CLIMATE STRATEGY

Recently, C.Vale began identifying the main sources of greenhouse gas emissions, marking a fundamental step in the preparation of the emissions inventory under the Brazilian GHG Protocol Program. This effort is necessary as the cooperative's energy consumption has increased due to the expansion of operations, which include the expansion of facilities and the increase in production activities, consequently increasing the demand for energy.

The process is led by a multidisciplinary working group dedicated to developing C.Vale's climate strategy, which seeks to consolidate the initiatives already carried out in different areas of the cooperative in line with the commitment to sustainability. These actions, which range from waste management practices to awareness programs on the rational use of resources, reflect the company's commitment to integrating sustainability into its organizational culture. **GRI 3-3** **GRI 305-1**

ENERGY CONSUMPTION (KWH/YEAR)



As part of the effort to align sustainability with the business strategy, in 2023, greenhouse gas emissions related to electricity consumption were neutralized through the acquisition of the International Renewable Energy Certificate - I-REC, an international certificate that guarantees that 100% of the electricity consumed by C.Vale comes from renewable sources. **GRI 3-3**

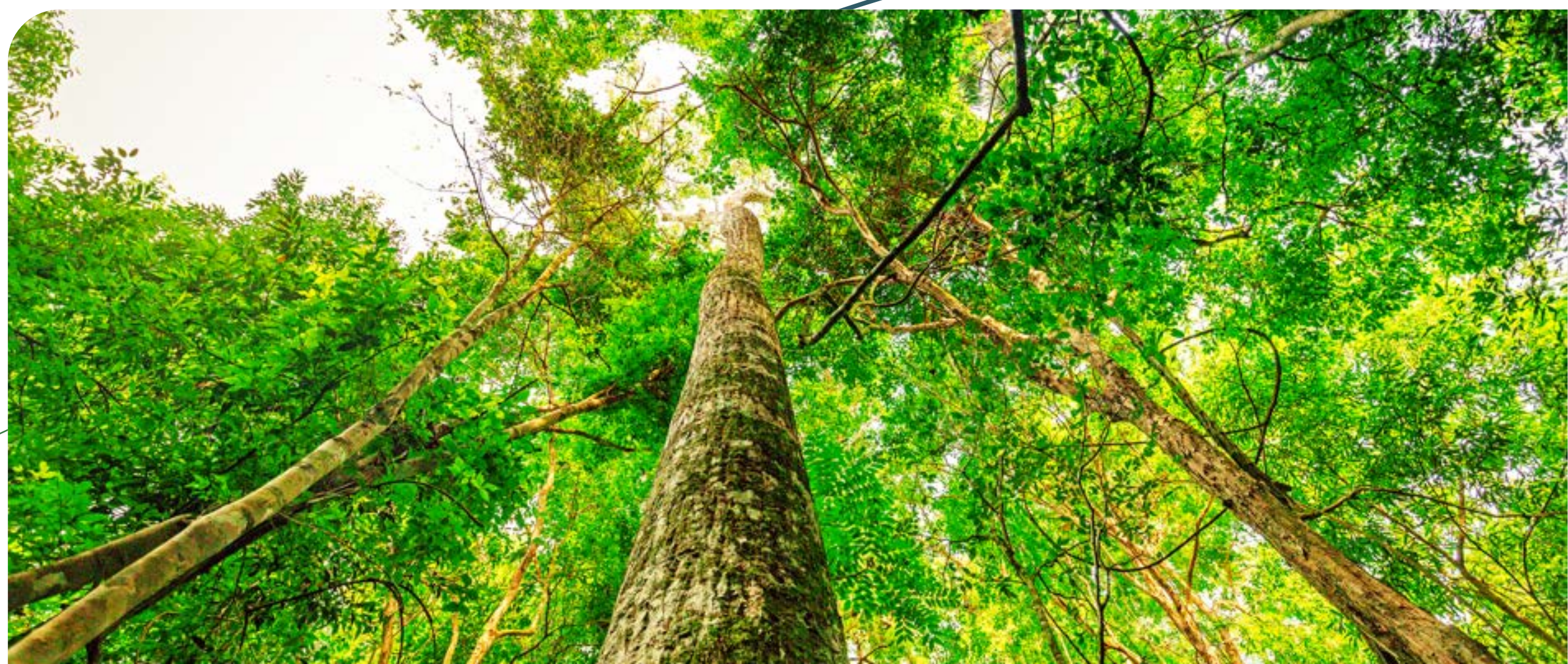
In addition to ensuring the certified origin of the electricity consumed in its operations, the cooperative seeks continuous improvement and integration of sustainable practices in its production processes. A notable example is the optimization of structures to improve the use of biomass in the generation of thermal energy, in addition to awareness programs on the efficient use of resources.

C.Vale invests in technology in industrial effluent treatment processes with the aim of using methane gas generated in the process of degrading organic matter. In cassava processing units, this biogas is used as fuel in steam production boilers, generating savings in eucalyptus biomass. In pig farming activities, biogas serves as fuel for power generators, reducing the costs of purchasing electricity.

The cooperative also invests in its own photovoltaic energy production units in some locations, including supermarkets, a fish hatchery, a gas station and the C.Vale Employees Association (ASFUCA). **GRI 3-3** **GRI 201-2**

Regarding the use of electricity, C.Vale has the Rational Use of Electric Energy Program (PUREE) created in 2016 with the aim of implementing a culture of rational use of electricity through systematic planning and control of this natural resource, reducing costs and contributing to the company's sustainable growth. The energy management team conducts annual training and refresher courses with the business units.

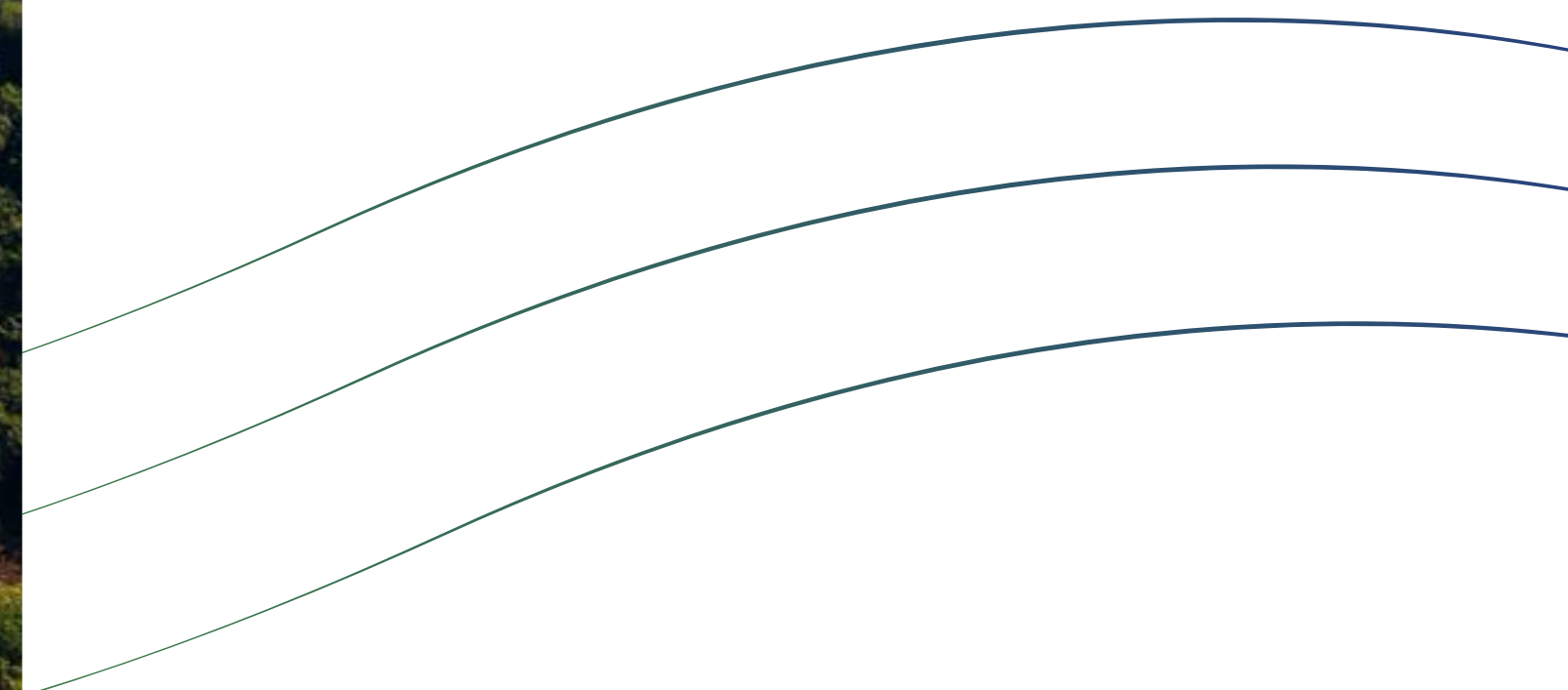
Regarding regulatory risks, C.Vale seeks to stay up to date with the relevant legal requirements, especially the regulations of the proposed Carbon Market law and several other resolutions, in addition to monitoring cases of climate litigation in Brazil, especially in the cooperative's areas of operation.





WATER AND EFFLUENTS

For C.Vale, responsible water and effluent management is a priority, as this resource is essential for maintaining biodiversity, human well-being and the sustainability of the cooperative's business. C.Vale's Sustainability policy emphasizes food production through continuous improvement, aiming to reduce and/or optimize the use of natural resources, promote economic, social and environmental development and preserve the integrity of communities for future generations, complying with legal requirements and improving socio-environmental performance. **GRI 3-3**



Water collection is carried out through usage permits granted by environmental agencies, which establish the legal parameters to be followed, including collection flow, discharge into effluents and quality parameters. Likewise, effluent discharges, which involve the release of liquid waste resulting from industrial processes into the environment, are authorized through these permits. To ensure compliance with quality requirements at each discharge point, C.Vale closely monitors these processes in collaboration with the responsible agencies.

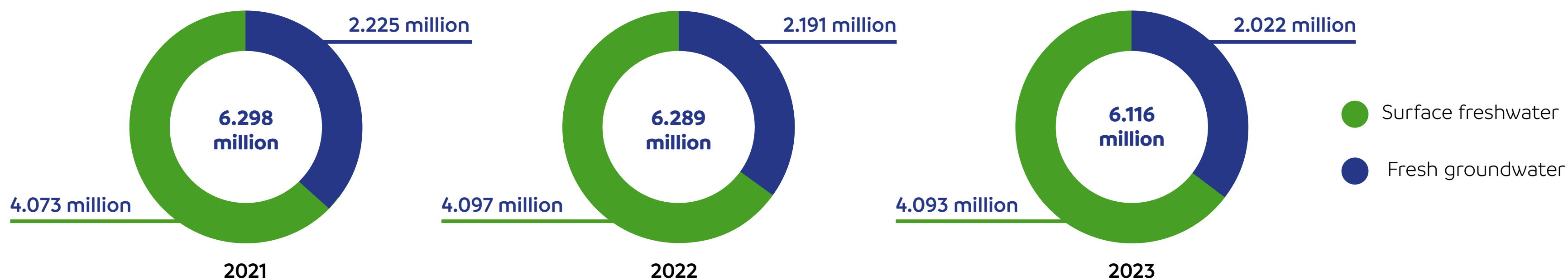
In the poultry slaughterhouse, fish slaughterhouse and thermoprocessed unit, there are initiatives subject to internal audit criteria and committees related to the material topic of water and effluents. Monitoring of indicators is carried out through the RNBA (Business Meeting and Good Service) system to manage the minutes and action plans defined in periodic meetings involving the environmental management technical team, analysts, managers, supervisors, coordinators and management of the production units. In the case of effluent disposal, C.Vale has as standard release au-

thorization parameters in accordance with ordinance 3061/2018 and BAP Certification, which are: COD: 100 mg/L, BOD: 30 mg/L, pH: 6, SST: 30 mg/L. **GRI 303-2**

These indicators are subjected to critical analysis and review, and are adjusted according to performance and history. In the case of indicators that do not meet the established targets, action plans are drawn up, based on the PDCA (Plan, Do, Check and Act) methodology.

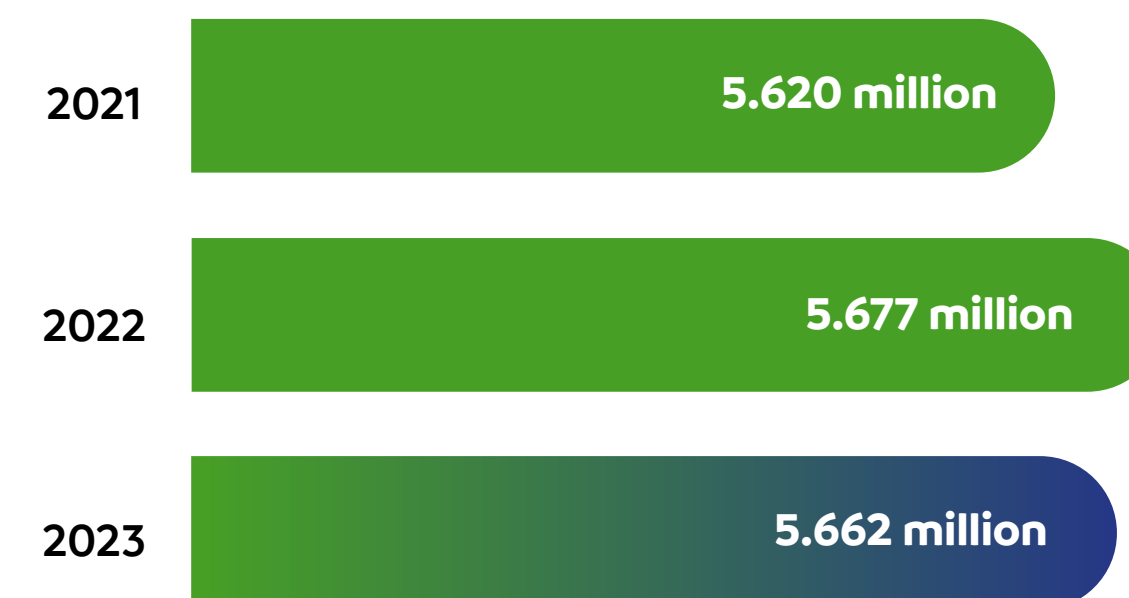


WATER COLLECTION BY SOURCE (M3/YEAR) * GRI 303-3



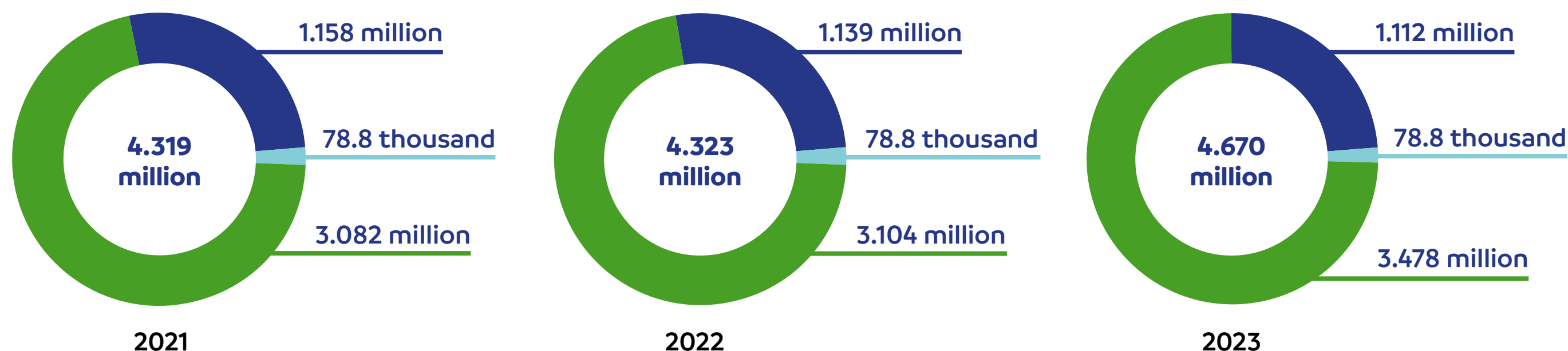
TOTAL WATER CONSUMPTION (M3/YEAR)*

GRI 303-5



*Data referring to the units: poultry slaughterhouse; fish slaughterhouse; thermo-processed products; feed factory; hatchery; breeding farm; starch factories; piglet production unit.

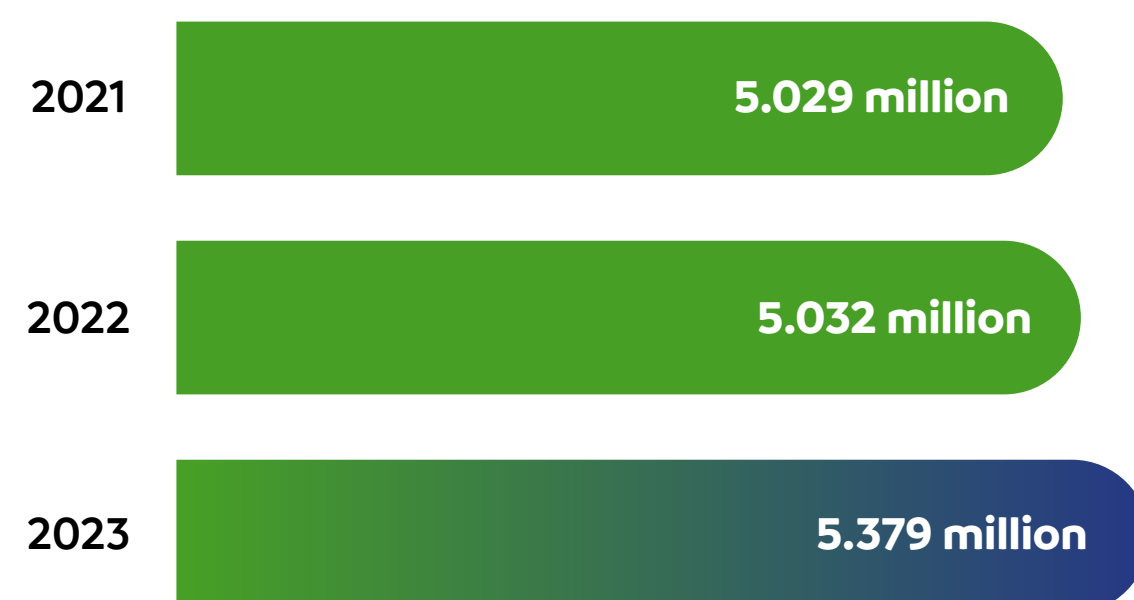
WATER DISCHARGE BY TREATMENT LEVEL (M3/YEAR) GRI 303-4



- Preliminary and physical-chemical treatment by flotation, anaerobic lagoons and activated sludge system
 Location: Poultry Slaughterhouse; Fish Slaughterhouse; Thermoprocessed products; Feed factory; Hatchery; Breeding farm
- Biodigesters, anaerobic lagoons, aerated lagoons and final polishing
 Location: Starch factory
- Biodigester, anaerobic lagoon, facultative lagoon, polishing lagoon and wetlands
 Location: Piglet Production Unit

WATER DISCHARGE BY DESTINATION (M3/YEAR)*

SURFACE WATER GRI 303-4



*Data referring to the units: poultry slaughterhouse; fish slaughterhouse; thermo-processed products; feed factory; hatchery; breeding farm; starch factories; piglet production unit.



CHAPTER 6

Attachments

Global Reporting Initiative (GRI)

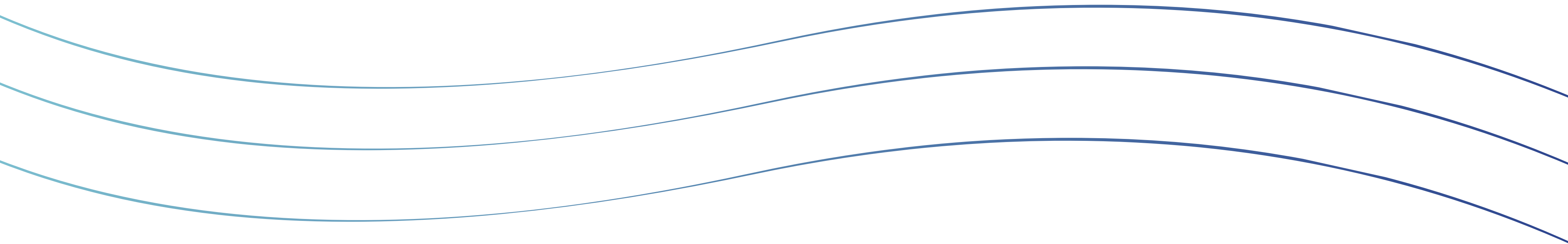
Usage Declaration	C.Vale - Cooperativa Agroindustrial cited information cited in this GRI content summary for the period January/2023 to December/2023 based on GRI Standards	
GRI 1 used	GRI 1: Fundamentals 2021	Location
GRI 2: General Contents 2021	2-1 Organization details	pages 4, 9, 11
	2-2 Entities included in the organization's sustainability report	pages 4, 17
	2-3 Reporting period, frequency and point of contact	page 4
	2-6 Activities, value chain and other business relationships	page 19
	2-7 Employees	page 45
	2-9 Governance structure and its composition	pages 25, 27, 28, 29, 32, 33, 34
	2-8 Workers who are not employees	page 50
	2-10 Nomination and selection to the highest governance body	pages. 27, 28, 29, 32, 33, 34
	2-11 Chairman of the highest governance body	pages 27, 28, 29, 32, 33
	2-18 Assessment of the performance of the highest governance body	page 27
	2-22 Declaration on a strategy for sustainable development	page 3
	2-29 Approach to stakeholder engagement	page 5
	2-30 Collective bargaining agreements	page 45

GRI 1 used	GRI 1: Fundamentals 2021	Location
MATERIALITY PROCESS		
GRI 3: Material Themes 2021	3-1 Process of defining material themes	page 6
	3-2 List of material topics	page 6
MATERIAL THEME: CLIMATE STRATEGY		
GRI 3: Material Themes 2021	3-3 Form of management of material themes	pages 80, 82, 83
GRI 305: Emissions 2016	305-1 Direct (Scope 1) greenhouse gas (GHG) emissions	page 81
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities arising from climate change	pages 82
MATERIAL THEME: WATER AND EFFLUENTS		
GRI 3: Material Themes 2021	3-3 Form of management of material themes	pages 80, 81, 82, 83
GRI 303: Water and Wastewater 2018	303-2 Management of impacts related to water disposal	page 84
	303-3 Water collection	page 85
	303-4 Water disposal	page 86
	303-5 Water consumption	page 85
MATERIAL TOPIC: SUPPLIER TRACEABILITY		
GRI 3: Material Themes 2021	3-3 Form of management of material themes	pages 61, 69, 74, 75, 76, 77

GRI 1 used	GRI 1: Fundamentals 2021	Location
GRI 13: Agriculture, Aquaculture and Fisheries Sectors 2022	13.23.2 Describe the level of traceability in place for each product purchased, for example, whether the product can be traced back to a national, regional or local level, or to a specific point of origin (such as farms, nurseries, hatcheries and production plants).	page 78
	13.23.3 Report the percentage of purchased volume that is certified to internationally recognized standards that track the path of products through the supply chain, broken down by product, and list these standards.	page 78
	13.23.4 Describe improvement projects to certify suppliers to internationally recognized standards that track the path products take through the supply chain to ensure that all purchased volume is certified.	page 78
MATERIAL TOPIC: FOOD SAFETY		
GRI 3: Material Themes 2021	3-3 Form of management of material themes	pages 61, 69, 74, 75, 76, 77
GRI 416: Consumer Health and Safety 2016	416-1 Assessment of health and safety impacts caused by categories of products and services	pages 63, 69, 74, 75
	416-2 Cases of non-compliance with health and safety impacts caused by products and services	pages 68, 69, 74, 75
GRI 13: Agriculture, Aquaculture and Fisheries Sectors 2022	13.10.4 Report the percentage of production volume from operating units certified to recognized food safety standards and list these standards.	pages 63
	13.10.5 Report the number of recalls issued for reasons related to food safety and the total volume of products withdrawn from the market.	page 63

GRI 1 used	GRI 1: Fundamentals 2021	Location
GRI 13: Agriculture, Aquaculture and Fisheries Sectors 2022	13.11.2 Report the percentage of production volume from the organization's facilities that are third-party certified to animal health and welfare standards, and list those standards.	page 68
MATERIAL TOPIC: LEGAL AND TAX COMPLIANCE		
GRI 3: Material Themes 2021	3-3 Form of management of material themes	pages 24, 34, 40, 44
415-1 Political contributions	207-1 Tax approach	pages 34, 36, 38, 44
	207-2 Governance, control and management of tax risk	pages 37, 38
	207-3 Engaging stakeholders and managing their tax concerns	page 38
MATERIAL TOPIC: HEALTH AND SAFETY AT WORK		
GRI 3: Material Themes 2021	3-3 Form of management of material themes	pages 44, 55
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management systems	pages 55, 56, 57
	403-2 Hazard identification, risk assessment and incident investigation	page 57
	403-3 Occupational health services	page 56
	403-4 Worker participation, consultation and communication with workers regarding occupational health and safety	pages 55, 56
	403-5 Worker training in occupational health and safety	page 57
	403-6 Worker health promotion	page 51

GRI 1 used	GRI 1: Fundamentals 2021	Location
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	page 57
	403-8 Workers covered by an occupational health and safety management system	page 57
	403-9 Work accidents	pages 57, 58
	403-10 Occupational diseases	page 58
GRI 404: Training and Education 2016	404-1 Average training hours per year, per employee	page 52
GRI 418: Customer Privacy 2016	418-1: Security and Privacy	page 40



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