

RESPONSIBLE BEEF PURCHASING POLICY

1. OBJECTIVE

To provide transparency to all Carrefour Brazil Group's stakeholders regarding the socio-environmental criteria and commitments related to the purchase of Brazilian beef. Additionally, it aims to provide guidelines for internal areas and potential and current meatpackers on the mandatory criteria for the initiation and/or maintenance of commercial relations with the Group's business units in the commercialization of beef, whether Private Label or other brands, *in natura* (chilled or frozen).

This policy is a public document in which the Company not only authorizes sharing but also allows the use of the principles and practices, and even improvements, by other industries and retailers. The Group understands that best practices in traceability and socio-environmental compliance analysis should be pre-competitive to truly impact and transform the challenges we face.

2. APPLICATION

The beef purchasing policy is valid for all suppliers that slaughter cattle in any area of Brazilian territory and supply beef to Carrefour Brazil Group's business units.

3. ACRONYMS AND DEFINITIONS

Amazon (biome): The world's largest tropical forest, located in the Amazon Basin, covering an area of approximately 6.7 million square kilometers. It extends through nine South American countries: Brazil, Bolivia, Colombia, Ecuador, Guyana, French Guiana, Peru, Suriname, and Venezuela. In Brazil, the Amazon occupies about 49% of the national territory

Legal Amazon: An area established by the Brazilian government for geographic, economic, and social planning purposes, encompassing all of eight Brazilian states (Acre, Amapá, Amazonas, Pará, Rondônia, Roraima, Tocantins, and Mato Grosso) and part of the state of Maranhão. It corresponds to approximately 59% of Brazilian territory. It includes the Amazon biome as well as part of the Cerrado and Pantanal.

Environmental Embargos: An administrative measure imposed by environmental oversight bodies, such as the Brazilian Institute of Environment and Renewable Natural Resources (IBAMA). When an environmental embargo is declared, activities in the embargoed area must be immediately suspended. The goal of the embargo is to prevent further environmental damage until the situation is regularized, i.e., until the degraded area is recovered.

Audit: A systematic and documented process to obtain records, declarations of facts, or other relevant information and objectively evaluate them to determine the extent to which specified requirements are met.

Cerrado (biome): Primarily characterized by savanna vegetation, this biome features diverse vegetation that ranges from open fields to dense forest formations. Occupying 24% of Brazilian territory, it covers primarily the states of Goiás, Tocantins, Mato Grosso, Mato Grosso do Sul, and parts of Minas Gerais, Bahia, Maranhão, Piauí, Rondônia, Paraná, and São Paulo.

Brazilian Forest Code: This legislation establishes the general rules for the protection of native vegetation, permanent preservation areas (APPs), legal reserves, and the sustainable use of forests and other forms of vegetation in Brazil. It introduced the mandatory registration in the Rural Environmental Registry (CAR) and set a timeline after which deforestation or other illegal land use changes cannot be regularized and are subject to penalties.

Rural Environmental Registry (CAR): A mandatory self-declaratory electronic registration for all rural properties in Brazil. It was established by the Brazilian Forest Code (Law No. 12,651/2012) as a strategic tool for controlling, monitoring, and combating deforestation in Brazil's forests and other native vegetation, and it is crucial for the environmental and economic planning of rural properties.

Cut-off date: The date after which deforestation or land conversion makes a given area or production unit non-compliant with commitments, policies, goals, objectives, or other obligations related to deforestation or conversion.

Deforestation: The loss of natural forest as a result of: (i) conversion to agriculture or other land use that is not forest; (ii) conversion to a tree plantation; or (iii) severe and ongoing degradation.

Legal deforestation: Refers to the removal of vegetation on rural properties that has been duly authorized by a public authority, formalized through an Authorization for Suppression of Native Vegetation or an equivalent document.

Illegal deforestation: The removal of vegetation on rural properties without prior authorization from the competent public authority or in areas where deforestation is prohibited.

Real-Time Deforestation Detection (DETER): A near real-time system developed by the National Institute for Space Research (INPE) that provides alerts on forest cover changes in Brazilian biomes. It acts as an alert system providing fast and updated data to support deforestation monitoring and control efforts by related agencies.

Environmental embargo: A sanction imposed by environmental authorities (State Environmental Secretariats – SEMAs, IBAMA, or ICMBio) after the verification of an environmental crime or infraction. The embargo aims to allow the environment to regenerate and enable the recovery of the degraded area. During the embargo period, economic activities, such as cattle raising and trading, are prohibited in the embargoed area.

Illegal Deforestation List of the State of Pará (LDI): A legal instrument that publicizes areas illegally deforested in the state, managed by the Semas/PA for consultation by state public agencies and the general public. The LDI includes information on areas embargoed by Semas/PA and by Municipal Environmental Authorities (OMMAs).

False positive: Refers to the outcome of a detailed analysis on deforestation identified by specific systems, such as PRODES. This analysis, focused on a given area where deforestation was flagged, concludes that no clear-cutting occurred in the area.

Direct farm (Tier 2): Refers to the last farm where the animal was located before being transferred to the meatpacker.

Indirect farm (Tier 3 or higher): These are the farms where the cattle were raised before being transferred to the direct farm. These breeders are also known as "indirect suppliers."

Meatpacker (Tier 1): An establishment that purchases and slaughters cattle as part of its productive activity.

Animal Transit Guide (GTA): An official document issued by agricultural defense agencies in Brazil, such as the State Secretariats of Agriculture. It is mandatory for the transport of animals from one property to another, both within the same state and between states, and also for transportation to slaughterhouse plants, agricultural events, fairs, exhibitions, and other destinations.

Geomonitoring: A process of continuous monitoring and analysis of geographic areas using satellite imagery and other remote sensing technologies. This monitoring may have various objectives, such as identifying and verifying non-compliance with environmental criteria, such as deforestation or occupation of protected areas.

Working Group on Indirect Suppliers (GTFI): An initiative led by NGOs NWF and Amigos da Terra that seeks to promote cooperation among different actors in the production chain regarding the issue of indirect suppliers.

Brazilian Institute of Environment and Renewable Natural Resources (IBAMA): An institution linked to the Ministry of Environment, responsible for ensuring the conservation and protection of areas rich in natural resources, such as forests and rivers.

Chico Mendes Institute for Biodiversity Conservation (ICMBio): A Brazilian federal agency linked to the Ministry of Environment, responsible for managing, protecting, monitoring, and overseeing Federal Conservation Units (UC) throughout the country, including national parks, biological reserves, ecological stations, and other protected areas.

Slave labor/slavery-like conditions: The recruitment, transportation, transfer, housing, or reception of people through coercion, force, threats, fraud, or abuse of power with the aim of exploitation. This includes forced labor, debt servitude, and other forms of degrading work where the rights and dignity of workers are violated.

MapBiomias Alerta: A collaborative platform developed to monitor and validate deforestation alerts throughout Brazil. It acts as a validation system for deforestation alerts in native vegetation (DETER, SAD, among others) in all Brazilian biomes with high-resolution images.

Ministry of Environment (MMA): The Brazilian federal government body responsible for formulating and implementing public policies aimed at preserving, conserving, and ensuring the sustainable use of the country's natural resources. It coordinates environmental protection actions, promotes sustainable development, and works on biodiversity preservation and combating climate change.

Federal Public Ministry (MPF): An independent institution in Brazil, responsible for defending society's interests, ensuring compliance with the Federal Constitution and laws, and overseeing the performance of public authorities. The MPF operates in various areas, including the protection of human rights, the environment, public assets, consumer rights, and combating corruption.

PRODES: A program developed by Brazil's National Institute for Space Research (INPE). It is responsible for conducting annual detailed monitoring of deforestation in the Amazon. It maps and quantifies the areas of forest that were deforested each year, providing an accurate estimate of deforestation extent.

Traceability: The ability to monitor and track the production path of a product or its components from the origin of the raw material to the final product, using detailed information on production, processing, manufacturing, and distribution processes.

Federal Inspection Service (SIF): A system of control and inspection by Brazil's Ministry of Agriculture, Livestock, and Food Supply (MAPA), ensuring that products such as meat, milk, eggs, fish, and their derivatives are produced, processed, and marketed in accordance with the quality and safety standards set by Brazilian law.

Conduct Adjustment Term (TAC): A legal agreement, usually between public agencies, such as the Public Ministry, and a person or company involved in irregularities or violations. The goal is to allow the violator to adjust their conduct to comply with the law through sanctions.

Indigenous Lands (TI): Areas donated by third parties, acquired, or expropriated by the federal government and intended for the permanent possession of indigenous peoples. These lands are designated for the permanent possession of indigenous peoples and their exclusive usufruct, guaranteeing them the right to live according to their customs, cultures, and traditions.

Quilombola Lands: Areas traditionally occupied by quilombo communities, guaranteed by Brazil's Federal Constitution. These territories are recognized as essential for maintaining the cultural, social, and economic identity of these communities.

Conservation Unit (UC): A legally protected area instituted by the public authority with the aim of conserving biodiversity, protecting natural resources, and ensuring the sustainable use of ecosystems. These areas are delimited and regulated by specific laws that define their purposes, permitted activities, and applicable restrictions.

Federative Unit (UF): Refers to the Brazilian states.

4. GENERAL GUIDELINES

4.1 Context

In the context of a climate emergency, Carrefour Brazil Group reiterates its strategic agenda for implementing actions that transform and rethink the business model towards an increasingly regenerative approach to the food production chain.

The commitments undertaken by Carrefour Brazil Group aim to contribute objectively and consistently to combating deforestation and enhancing the development of inclusive food production, generating and distributing wealth through sustainable processes that value and preserve biodiversity.

Food transition lies at the heart of the Group's social and environmental responsibility. Ethical principles form the foundation for establishing purchasing processes with the company's business units. They play a central role in developing a culture based on respect and integrity.

The Group is committed to ensuring human rights, the health and safety of people, animals, and the environment.

Furthermore, Brazil plays a crucial role in protecting global biodiversity, given the significant relevance of its forest cover. Forests occupy a large part of Brazilian territory. According to the IBGE, the Amazon biome alone, with its diversity of forests and ecosystems, covers about 50% of the national territory. Its vast expanse houses the largest river basin in the world and is crucial for regulating the climate and rainfall patterns essential for food production in Brazil. Productive activities such as livestock farming, palm oil, soybean, timber, and paper industries have impacted the forests and increasingly encroached upon existing ecosystems, contributing to the overall degradation of areas and ecosystems and promoting deforestation.

Beyond their importance in addressing the climate crisis, forests also harbor an incomparable cultural and food wealth. They are home to various indigenous peoples and traditional populations, whose cultures, ancestral knowledge, ways of life, and production are intrinsically linked to the conservation of the biome and have enormous potential to contribute to reducing inequalities by fostering businesses that maintain the forest standing. The conservation of biodiversity also directly impacts the ability to sustainably utilize agricultural and forest raw materials. To conserve forests/native vegetation, local populations, and combat climate change, Carrefour Brazil Group is committed to combating deforestation/conversion associated with its supply chains and contributing to regional transformation beyond its own supply chains.

The commitments undertaken by the company aim to contribute objectively and consistently to combating deforestation and enhancing the development of inclusive food production, generating and distributing wealth through sustainable processes that value and conserve biodiversity.

To this end, the company has a complex and multifaceted ecosystem that monitors its suppliers and imposes consequences for non-compliance. Through its mechanisms for verification, monitoring, and compliance checks with consequence measures, and through incentives and recognition for best practices, the company aims to offer products on its shelves that are in accordance with its sustainability principles. To fulfill its commitment to making its supply chains more responsible and free from deforestation, Carrefour Brazil Group focuses its efforts on the most critical raw materials, such as beef.

Since 2010, Carrefour Brazil Group has had its Beef Purchasing Policy, which aims to identify the direct origin of supply and ensure compliance with socio-environmental criteria in the production of Brazilian fresh beef. Additionally, Carrefour Brazil Group actively participates in working groups, forums, and public policy evolution agendas to promote synergy between forest protection, conservation, and the sustainable use of forests.

4.2 Guiding Principles of Carrefour Brazil Group's Socio-Environmental Commitments

Carrefour Brazil Group reiterates its commitment to respect and promote Human Rights, including the United Nations' declaration that all people on the planet have the right to a clean and healthy environment, and recognizes the importance of responsible business practices. Such practices must respect Human Rights and the dignity of individuals, in line with the principles of socio-environmental responsibility and corporate governance.

This policy is guided by the Group's documents, such as the Supplier Code of Ethics, the Human Rights and Diversity Policy, the Human Rights in the Supply Chain Policy, the Small Supplier Inclusion Policy, and the commitments of partner associations or those of which we are signatories, such as:

- United Nations (UN) Principles;
- 17 Sustainable Development Goals (SDGs) (UN);
- National Pact for the Eradication of Slave Labor;
- UN Declaration on the Rights of Indigenous Peoples;
- Normative bases for the requirement of Free, Prior and Informed Consent (FPIC);
- UN Guiding Principles on Business and Human Rights;
- UN International Bill of Human Rights;
- International Covenant on Civil and Political Rights;
- International Covenant on Economic, Social, and Cultural Rights;
- Eight Fundamental Conventions of the International Labour Organization (ILO);
- ILO Declaration on Fundamental Principles and Rights at Work;
- Employer Registration Tool for those who have subjected workers to conditions analogous to slavery – "Dirty List" (Interministerial Ordinance MTE/SDH No. 2/2011);
- Boi na Linha Protocol of the Federal Public Ministry;
- Voluntary Monitoring Protocol for Cattle Suppliers in the Cerrado;
- Commitments of the Forest Positive Coalition (FPC) Beef Guidelines of the Consumer Goods Forum (CGF);
- Best practices from the Indirect Suppliers Working Group (GTFI).

Additionally, this policy uses concepts and recommendations from the Accountability Framework to set objectives and report progress in combating deforestation, ecosystem conversion, and ensuring human rights in its agricultural and forestry supply chains.

4.3 Public Commitments of Carrefour Brazil Group Regarding Traceability and Compliance in the Brazilian Beef Supply Chain

4.3.1 Zero Deforestation Commitment for its Supply Chain

- 100% of private label beef free of deforestation risk by 2026;
- 100% of all brands of beef free of deforestation risk by 2030.

4.3.2 Develop Alternative Production Models that Encourage Standing Forests

- Support the development of socio-bioeconomy chains and products, valuing biodiversity and increasing income generation and distribution in local communities (indigenous peoples, quilombola communities, and riverine populations);
- Support the expansion of businesses, technologies, and products with traceability and best practices in regenerative agriculture and agroecology with high regional potential.

4.3.3 Promote a Robust Model of Transparency and Stakeholder Dialogue

- Implement reference governance and transparency practices;
- Implement continuous processes of evolution and innovation, strengthening the food systems transition agenda.

5. SUPPLIER APPROVAL

In its approval process, the Group requires all potential meatpackers to meet the following prerequisites:

- Adherence to the Boi na Linha Protocol, the Voluntary Cerrado Protocol, and additional criteria established by Carrefour Brazil Group;
- Signing of the Conduct Adjustment Term (TAC) for beef in the states involved (Legal Amazon);
- Supply only from plants with a federal inspection seal (SIF);
- Possession of a geomonitoring tool, regardless of the geographical location of their units, and conducting socio-environmental analysis before acquiring the animals;
- Purchase from farms with active registration (Federal CAR) and environmental license (when applicable);
- Send to Carrefour Brazil Group, with each batch of beef, the origin of the producing farms;
- Authorize Carrefour Brazil Group to reanalyze all farms through the Group's geomonitoring system and block them in case of non-compliance.

After signing the commitment to the above items, the supplier is authorized to begin its commercial relationship with the Group. This process involves governance bodies and specific workflows detailed in internal company documents. If the supplier does not demonstrate a commitment to all items in this step, their approval process is denied, and they are not authorized to supply any business unit of the Group.

5.1 Monitoring the Traceability and Compliance of Direct Farms

Ensuring that the Brazilian beef sold in stores does not come from farms that promote deforestation is a priority for Carrefour Brazil Group. Therefore, all meatpackers must implement a satellite-based geomonitoring system. This system allows the assessment of socio-environmental risks based on the location of the farms and the analysis of public data. The use of the geomonitoring tool is mandatory for all meatpackers operating in Brazil, regardless of the geographical location of their units. Additionally, all cattle batches purchased must be verified, covering the entire production of the meatpacker destined for Carrefour Brazil Group.

The meatpackers must also ensure that the cattle batches purchased comply with the criteria established by Carrefour Brazil Group's Policy before the goods are supplied. Although the choice of geomonitoring tool is at the supplier's discretion, it is crucial to ensure that the system follows the same criteria outlined in Carrefour Brazil Group's Policy (which includes the Boi na Linha protocol, the Cerrado Voluntary Protocol, and additional Group criteria for other

biomes and/or other mentioned socio-environmental risks). The management, control of origin, and socio-environmental analyses of the farms before sending them to the Group are the responsibility of the meatpacker.

To ensure that origin data is fully analyzed by the Group, an integrated system has been established between the Group and the meatpacker to receive information on 100% of direct farms, connected to each issuance of invoices, and using technology and geomonitoring tools to analyze the socio-environmental compliance of the direct origin of national beef sold in stores, both private label and meatpacker brands. Governance of this process is the responsibility of the Group's Sustainability department.

In addition to socio-environmental information, data on food safety and quality are also captured, covering aspects such as the cut standard, packaging integrity, labeling, and production date.

The double-checking process aims to ensure the adherence and accuracy of the information provided by suppliers after their own analyses based on their geomonitoring systems. All so-called "direct farms" (tier 2 of the Group's supply chain) must be declared by meatpacker and are reanalyzed weekly by the Group – with each batch of beef received, using geospatial analysis by specialized companies and internal technical teams to verify compliance with protocol criteria. This system allows the assessment of socio-environmental risks based on the location of the farms and the analysis of public data.

In case of suspected non-compliance, the farm is temporarily suspended from the Group's supply chain until documentation proving compliance is provided. If the documentation is not accepted or not provided, the farms are permanently blocked. Farms with accepted compliance documentation have their supply reinstated. All beef purchase batches are verified, covering the entire production of the meatpacker for the Group.

The management, control of origin, and socio-environmental analyses of the farms, along with the transmission of this data to Carrefour Brazil Group, are mandatory information required from all suppliers to the Group.

5.2 Traceability of Indirect Farms

To address the challenge of traceability for indirect suppliers, Carrefour Brazil Group actively participates in both national and international working groups that focus on the challenges and solutions related to tracking and monitoring these links in the supply chain. The goal is to identify available initiatives and tools, as well as to carry out projects in collaboration with different actors in the beef supply chain. In this regard, Carrefour Brazil Group is part of the Indirect Suppliers Working Group (GTFI), facilitated by the NGOs National Wildlife Federation (NWF) and Amigos da Terra. This initiative also includes producers, industries, retailers, civil society, and public bodies, with the purpose of promoting sustainable initiatives to monitor indirect farms and foster sustainable beef production.

Additionally, Carrefour Brazil Group is a member of the Brazilian Roundtable on Sustainable Livestock, which also brings together financial institutions, rural producers, service providers, civil society, industries, and input suppliers. Within this association, the company participates in the Traceability Working Group, where strategies are discussed for implementing

traceability in the Brazilian livestock chain, including the proposal to create a National Traceability Policy for indirect suppliers.

Carrefour Brazil Group requires its meatpackers to be equally committed to the traceability of indirect suppliers. In this regard, a risk methodology was developed, aimed at identifying areas where efforts for indirect supplier traceability should be prioritized. In these priority areas, the Group requires and supports monitoring projects for indirect suppliers, developed by meatpackers, that are considered more critical. The goal is for prioritization to serve as a guiding tool, directing efforts to start with higher-risk areas and gradually moving towards lower-risk areas, until traceability is fully implemented throughout the national territory.

5.3.1 Risk Assessment Methodology for Indirect Farms

With the goal of meeting the commitments to ensure 100% of Private Label beef is free from deforestation risk by 2026 and 100% of National Brand beef is free from deforestation risk by 2030, two strategies were developed by the sustainability area, with guidance, monitoring, and validation from members of the forest committee:

- Supply chain sourcing through fully traceable farms - This involves exclusive sourcing from compliant full cycle farms, where all phases of the animal's life, from birth to fattening, occur within a single property. There is no involvement of intermediary farms.
- For cases involving intermediary farms - The development and application of a risk methodology to prioritize the traceability of indirect suppliers.

Drafted in 2023, among the different stages of its construction, it focuses on classifying Brazilian municipalities/regions considered high risk for deforestation.

The first stage concentrated on identifying Brazilian municipalities considered at the highest risk of deforestation, whether due to high historical rates (deforestation alerts - MapBiomas, PRODES, Imazon, and CO2 emissions from the agricultural sector and changes in land and forest use - SEEG 2019) or future risk (based on remaining forests). This data analysis resulted in the identification of municipalities responsible for approximately 65% of the total deforestation in Brazil.

The second stage considered the analysis of SIFs (slaughterhouse plants) that supply beef to the Carrefour Group. The location of these slaughterhouse plants, as well as that of the direct supplier farms, was identified to prioritize the regions from which the beef originates and the indirect sourcing radius for each of these farms. Direct farms with a radius overlapping deforested areas (PRODES) within high-risk municipalities were classified as high-risk due to the higher likelihood of being associated with indirect supply linked to deforestation.

These zones of influence were then combined with the location of Indigenous Lands and the federal unit of the SIF, considering overlaps. Next, the supply volumes of each slaughterhouse plant (tonnage and the number of farms supplying them, and the percentage of farms located in risk areas) were considered. Based on these criteria, a ranking was established, considering the percentages of high-risk farms and their concentration by slaughterhouse plant, which allowed for the identification of areas with the highest concentration of farms potentially linked to non-compliant indirect farms.

Finally, based on this ranking, priority areas were defined for the traceability of indirect farms and engagement with slaughterhouses, to align this indirect traceability priority. For Private

Label supplier farms, the scope considered any overlap with a high-risk municipality as potentially linked to non-compliant indirect farms.

5.4 Monitoring and Reinstatement of Suppliers

Since the publication of the first version of its policy, Carrefour Brazil Group has consistently sought to train and contribute to the evolution of its suppliers, regardless of their size, to ensure they meet the requirements set out in its guidelines, thus promoting positive advances in the sector's practices. In the case of suppliers who interrupt supply to the Group due to violations of the Policy and wish to resume the partnership, they must present all evidence demonstrating their reinstatement as a commercial partner.

In addition to the possibility of supplier reinstatement, Carrefour Brazil Group also encourages its meatpackers that have blocked cattle farms due to non-compliance to be transparent with their own partner producers, explaining the reasons for the blockage and promoting initiatives to support producer regularization.

5.5 Monitoring and Control of Policy Implementation and Supplier Adherence (Indicators)

The company maintains a rigorous process of monitoring its suppliers to ensure they comply with the established Policy. This includes conducting training forums, regular engagement, implementing controls, and monitoring supplier data. If necessary, suppliers must undergo third-party audits, which are formalized through the commitment declaration for beef supply, a document integrated into the contract between the parties.

Each supplier is closely monitored by Carrefour Brazil Group, with updated documentation regarding their adherence to the Policy. This includes the commercial contract, which contains the Notification of Compliance Authorization with the Policy (ANCF), and the supplier code of ethics.

Additionally, evidence of adherence to traceability and geomonitoring tools is maintained, ensuring transparency and compliance with the established requirements.

Regarding traceability and geomonitoring, Carrefour Brazil Group conducts continuous verification of the data provided by suppliers and their compliance with the criteria established in the protocol.

To ensure the accuracy and integrity of the data received and Policy compliance, Carrefour Brazil Group conducts random internal audits on a quarterly basis. These audits aim to verify the correct entry and accuracy of data, as well as adherence to the Policy in all aspects.

Additionally, as a co-developer of some tools and user of the Boi na Linha Platform, developed by Imaflora, Carrefour Brazil Group requires transparency from suppliers regarding the results of independent third-party audits. This is carried out according to the "Amazon Cattle Suppliers Audit Protocol." In the event of any level of non-compliance with the Policy, appropriate measures are taken.

To monitor Policy compliance and supplier performance, **Carrefour Brazil Group has developed quantitative and qualitative Key Performance Indicators (KPIs)**. These KPIs are

monitored weekly and allow for the comparison of performance among suppliers, by business unit, as well as the consolidated results of the Group. This enables the recognition of suppliers with better performance, for example, through purchasing priority, and also provides guidance regarding this performance and level of participation in each of the company's business units. Some of the indicators monitored by the Group are:

KPIs
Suppliers:
% of meatpackers committed to the GCRF Beef Policy
% of meatpackers with their own geomonitoring system
% of meatpackers with plants in the Amazon with a signed TAC (Conduct Adjustment Term)
% of meatpackers providing evidence in the case of suspected farms
% of meatpackers applying consequence measures (blocking) for non-compliant farms
Farms:
% traceability of Private Label beef from non-high-risk areas by the end of 2025
% traceability of National Brand beef from non-high-risk areas by the end of 2030
% of direct farms analyzed
% of non-compliant farms that are blocked

5.6 Protocols

To fulfill its commitments and monitor all Brazilian biomes, Carrefour Brazil Group is a signatory of the Beef on Track Protocol and, in 2024, also adhered to the Cerrado Protocol.

5.6.1 Boi na Linha (Beef on Track) Protocol

The Beef on Track Protocol emerged from an initiative by Imaflora, in partnership with the Federal Public Ministry in 2019, with the objective of fulfilling the Conduct Adjustment Term (TAC) for beef in the Legal Amazon states. The main contribution of Beef on Track is the harmonization of monitoring the direct cattle supplier chain and providing transparency to society regarding efforts to reduce deforestation in the Amazon biome, aiming to strengthen the environmental and social commitments of various stakeholders such as cattle producers, meatpackers, retailers, investors, public actors, and civil society organizations. Since 2020, Carrefour Brazil Group has adopted the Beef on Track Protocol, committing to the Zero Deforestation criterion.

More information can be found at: <https://www.boinalinha.org/>

5.6.2 Voluntary Monitoring Protocol for the Cerrado

The Cerrado Protocol, published in April 2024, is a voluntary monitoring protocol focused on the responsible purchase of beef in the Cerrado biome. Its development was coordinated by Proforest, Imaflora, and the National Wildlife Federation (NWF), with collaboration from meatpackers, civil society organizations, and retailers, including Carrefour Brazil Group. The protocol, which is based on Beef on Track, aims to facilitate the implementation of best practices for monitoring direct cattle suppliers in the biome, which has been undergoing changes due to the rapid expansion of pasture and large-scale agriculture. Carrefour Brazil Group has adhered to the Protocol, also committing to the Zero Deforestation criterion in this biome.

More information can be found at: <https://www.cerradoprotocol.net/>

5.6.3 Additional Criteria

Carrefour Brazil Group recognizes the urgency of combating deforestation in Brazil. To increase precision and expedite the identification of deforestation cases related to supplier farms in all Brazilian biomes, Carrefour Brazil Group adopts additional criteria beyond those established in the Beef on Track and Cerrado Protocols. In addition to these protocols, the DETER Alert for the Amazon and Cerrado biomes has been incorporated. When validated by the MapBiomias Alert, it generates non-compliance. The MapBiomias Alert is also applied to other Brazilian biomes (Caatinga, Atlantic Forest, Pampa, and Pantanal), as well as PRODES. The following table presents the Zero Deforestation criteria distributed across each biome and the cut-off date adopted for each:

Zero Deforestation Non-Compliance Criterion	Cut-Off Date
Amazon: PRODES, DETER (monitoring), and MapBiomias	Illegal Deforestation: 07/22/2008 Legal Deforestation: 10/05/2009
Cerrado: PRODES, DETER (monitoring), and MapBiomias	Illegal and Legal Deforestation: 12/31/2020
Caatinga: PRODES and MapBiomias	Illegal and Legal Deforestation: 12/31/2020
Atlantic Forest: PRODES and MapBiomias	Illegal and Legal Deforestation: 12/31/2020
Pampa: PRODES and MapBiomias	Illegal and Legal Deforestation: 12/31/2020
Pantanal: PRODES and MapBiomias	Illegal and Legal Deforestation: 12/31/2020

5.6.4 The Application of the Beef on Track, Cerrado, and Additional Criteria Protocols in Carrefour Brazil Group's Policy

Carrefour Brazil Group's suppliers, across the entire national territory, must adhere to the criteria established in Carrefour Brazil Group's policy, which was developed based on the protocols presented in items 4.5.1, 4.5.2, and 4.5.3, along with the Group's additional criteria, as specified in the table below.

They must ensure that the supplying farms comply with the six criteria established during the cattle purchasing process. Additionally, Carrefour Brazil Group requires these suppliers to commit to zero deforestation (Annex I) in all biomes, aligned with the company's policy. The Group recognizes the signing of Conduct Adjustment Terms with the Federal Public Ministries in the states where the plants are located (Legal Amazon) as a recommended practice.

Criteria	Data Source
Deforestation and conversion of native vegetation	PRODES Amazon; PRODES Cerrado; PRODES Caatinga; PRODES Atlantic Forest; PRODES Pampa; PRODES Pantanal; Deter Amazon; Deter Cerrado; MapBiomias Alert
Conditions analogous to slave/child labor	Ministry of Labor and Employment
Environmental embargos	IBAMA; ICMBio; SEMA - Mato Grosso; LDI - Pará
Indigenous Lands	FUNAI
Conservation Units	MMA - ICMBio
Quilombola Lands	INCRA

6. INITIATIVES/COALITIONS SUPPORTED BY CARREFOUR BRAZIL GROUP

- Beef on Track Protocol;
- Voluntary Monitoring Protocol for the Cerrado;
- Consumer Goods Forum (CGF);
- Carbon Disclosure Project (CDP);
- InPACTO;
- Brazilian Roundtable on Sustainable Livestock;
- Indirect Suppliers Working Group (GTFI);
- Brazil Climate, Forest, and Agriculture Coalition.

7. GOVERNANCE

The group's governance establishes that its highest body, the Board of Directors, is responsible for supervising and approving policies related to the sustainability strategy. The Board is advised by committees formalized in statutes and strategic committees composed of both internal and external specialists, such as the Forest Committee. This committee aims to suggest and recommend effective actions to be adopted in the company's forest preservation strategy and to define guidelines that enhance the presence of sustainable products in the Group's value chains, freely and independently.

The Forest Committee was created in September 2022 and consists of seven members, including two internal executives and five specialists in climatology, traceability, and socio-environmental impact. Its objectives are:

- To suggest and recommend effective actions to be adopted in the company's forest preservation strategy, freely and independently;
- To define guidelines that enhance the presence of socio-biodiversity products in the company's shelves;
- To support the company in driving investment from the Forest Fund.

7.1 Engagement of Internal Teams

We recognize that the implementation and adherence to the Policy depend on the commitment of all employees, from leadership to operational areas. Therefore, all employees involved in the beef purchasing process, such as the commercial, quality, and private label development teams, participate in a bi-weekly committee where they regularly receive updates on procedures and supplier engagement levels required to fulfill this Policy.

Among the main responsibilities of these internal actors, we can highlight:

- Supporting the sustainability team in engaging suppliers to implement this policy (closely following mapped KPIs);
- Avoiding purchases from blocked suppliers;
- Following the registration and approval flow established by the sustainability area for new suppliers or those wishing to resume commercial relations with the Group;
- Encouraging sustainability guidelines in the development of private label;
- Promoting sustainability guidelines in quality procedures.

7.2 Knowledge and Responsibility on the Supply Chain

It is essential that all stakeholders clearly understand their roles and responsibilities in implementing this policy, knowing the company's specific guidelines, and monitoring the results of adopted processes. The engagement and awareness of our service providers, suppliers, and customers are key to achieving the Group's objectives.

8. INVESTMENTS AND TRANSFORMATIONS BEYOND CARREFOUR BRAZIL GROUP'S SUPPLY CHAIN

Carrefour Brazil Group's Forest Fund was announced in 2022 along with the creation of the Forest Committee. Its goal is to complement the sustainability strategy and support a regenerative economy, transforming and generating positive impacts beyond the initiatives focused on the Group's supply chain.

The objective of this strategic front is to work collaboratively with other actors on high-impact projects from a landscape perspective.

9. TRANSPARENCY

We are committed to providing complete transparency regarding the origin of the meat we sell, ensuring that stakeholders are informed about the technical, ethical, and quality standards we follow in our supply chain.

To give transparency to our geomonitoring actions, we present the number of farms and the area monitored by biome, as well as the list of commercially active suppliers through the beef transparency platform:

<https://www.grupocarrefourbrasil.com.br/plataforma-de-transparencia-carne/>.

Annually, the Group publishes the Sustainability Report, detailing its ESG performance and activities, including information on specific initiatives and the monitoring of the beef supply chain: <https://ri.grupocarrefourbrasil.com.br/o-carrefour/sustentabilidade/>

10. REPORTING AND WHISTLEBLOWING CHANNEL

Carrefour Brazil Group provides a communication and reporting channel for any violations of the Code of Ethical Conduct and other policies. The Conexão Ética channel, available at <https://www.canalconfidencial.com.br/carrefour> and via phone at 0800 772 2975, is operated by an external and independent company and ensures absolute confidentiality and protection against retaliation.

The channel is divided into five pillars to optimize case management:

- Reports of misconduct and inappropriate behavior
- Reports of fraud, corruption, and conflicts of interest
- Reports of discrimination and racism
- Socio-environmental damages in operations
- **Socio-environmental damages in the supply chain**

In addition to Conexão Ética, we work with specialists to carefully monitor farm compliance, addressing aspects such as deforestation/conversion of native vegetation, conditions analogous to slave or child labor, environmental embargos, invasions of Indigenous, Quilombola, or conservation areas.

11. RESPONSIBILITIES

COMPLIANCE

- Evaluating cases of non-compliance with this Policy and applying appropriate measures.
- Managing the Ethics Channel and investigating reports.

LEGAL

- Inserting responsible beef purchasing clauses into all supply contracts.

COMERCIAL / PRIVATE LABEL

- Applying the rules in commercial relations with merchandise suppliers.

QUALITY - RESPONSIBLE PURCHASING

- Managing technical and social audits at private label slaughterhouse plants.
- Ensuring meatpackers are not approved without socio-environmental analysis by the Sustainability area.
- Executing the blocking of goods receipt from non-compliant meatpackers and/or plants (SIFs) as requested by the Sustainability area when necessary.
- Communicating and monitoring supplier sanitary compliance and implementing corrective actions in coordination with the Sustainability, Commercial, and Private Label departments.

SUSTAINABILITY

- Responsible for the entire process of geomonitoring and traceability of direct and indirect suppliers.
- Managing the approval of beef suppliers, addressing compliance with the criteria defined in this policy.
- Communicating and monitoring supplier sanitary compliance and implementing corrective actions in coordination with the Quality, Commercial, and Private Label departments.

REGISTRATION

- Verifying the compliance of the new supplier registration process.

12. ASSOCIATED DOCUMENTS

Code of Ethical Conduct

Code of Conduct for Suppliers and Partners

Diversity, Inclusion, Respect, and Anti-Racism Policy

Stakeholder Engagement Policy

Sustainability Policy / Purchasing Rules (Social and Environmental Compliance Rules for Controlled and Non-Commercial Products)

National Beef Purchasing and Supply Agreement (ANCF)

Social Audit Rules and Requirements

13. REVIEW AND UPDATE OF THE DOCUMENT

This guideline should be reviewed every two years regarding adherence to Policies, Standards, Procedures, or whenever significant changes in processes are identified. The date of the first publication was in 2010, with the latest revision in 2024. Approved by the Company's Board of Directors.

14. CONSEQUENCE RULES

Deviations from the guidelines may result in applicable disciplinary measures, as allowed by current legislation and the internal rules of Carrefour Brazil Group.

In cases of non-compliance with these guidelines, reports can be made through:

CONEXÃO ÉTICA:

Website: conexaoeticacarrefour.com.br

Phone: 0800 772 2975

The confidential channel, Conexão Ética, is managed by an external and independent company, ensuring absolute confidentiality and protection against retaliation for good-faith



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whistleblowers. All communication, to the extent permitted by law, will be treated confidentially, with the prohibition of any form of retaliation against good-faith whistleblowers.