



2022
Integrated
Report



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Welcome to BRF's 2022 Sustainability Report.

This report is available in Portuguese and English.

To access the PDFs [click here](#)



1 Presentation

GRI 2-2, 2-3, 2-4, 2-5, 2-14

This document presents the next steps on our journey in communicating our results, focusing on informing our stakeholders of our projects, investments, strategies and key performance indicators in both the financial and non-financial areas.

This report covers the period from January 1st to December 31st, 2022, including all of our operations in Brazil and in international markets (factories, farms, distribution centers, innovation, and commercial and corporate offices) - the same entities outlined in the Financial Statements. The sustainability indicators encompass a wide range of topics across our supply chain, including food quality and safety, animal welfare development of our human capital, actions taken to tackle climate change and responsibility in the value chain. When applicable, the sections that present different data for companies are highlighted in the text and the different approaches are described in the footnotes of the standards.

As in previous years, as references for this report we have adopted the most recent version (2021) of the Global Re-

porting Initiative (GRI) Standards; the Integrated Reporting guidelines of the IFRS Foundation; and the reporting standards established by the Sustainability Accounting Standards Board (SASB). We also reference our commitments and actions connected to the United Nations' Sustainable Development Goals (SDGs) and the Global Pact, to which we have been signatories since 2007.

The economic-financial data is tied to our financial statements, available [here](#), and adhere to both Brazilian standards and the International Financial Reporting Standards (IFRS), in accordance with the standards of the Brazilian Securities Commission (CVM) and the US Security Exchange Commission (SEC). There have been no cases of restatement of information. The veracity of the data has been ensured by an independent external audit, performed by KPMG, and approved by the Executive Board and the Administrative Council.

Other market references that we take into consideration are the requirements made by indexes including the Corporate Sustainability Index (ISE) established by the Brazilian stock exchange (B3) and the Dow Jones Sustainability Index, as

well as the criteria of the Brazilian Association of Publicly Held Companies (Abrasca). Our senior management assumes full responsibility for, and approves, this report, just as it strives for the correct application of the integrated thought-process underlying the conception and structuring of the document.

The structure of the report aims to present our strategic vision and the key-topics in the perception of our stakeholders - including suppliers, employees, management, clients, consumers, communities and regulatory agencies - as identified through a new materiality process. It also expresses the commitments and pillars of the BRF Sustainability Plan with its concrete results outlined in the relevant chapter.

We aim to construct relations guided by our commitment to Integrity, Quality and Safety, with this report being published as an important instrument in terms of our accountability. In the event of any doubts, suggestions or observations concerning the 2022 Integrated Report, please contact us by e-mail at acoes@brf.com or by telephone on: (+55 11) 2322-5377.

Happy reading!

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3 Our strategy

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Report and Materiality

GRI 2-29, 3-1, 3-2

In line with the GRI Standards, and the best practices for reporting and stakeholder engagement, we have updated our Materiality Matrix, using the Double Materiality methodology.

The perspective taken by double materiality takes a combined look at the impacts caused by the business to society and the environment and also at the external aspects that have the power to influence our process of value creation.

To do so, we have identified *stakeholders* who are responsible for indicating and supporting the process of refining the list of topics, a process that involves stages such as the prioritization of topics, analysis and validation.

BRF materiality: variables analyzed



Socio-environmental impact

- topic: social and environmental impacts of the business
- investment from the perspective of specialists (internal and external)
- assessment of **magnitude** and **scope**



Financial impact

- topic: the risks and channels involved in the business' financial impacts
- investigated from the perspective of analysts (executives and capital providers)
- risk assessment (**probability and magnitude**)



Relevance to the stakeholders

- topic: general, objective and agnostic description (positive and negative)
- investigated considering the perception of impact on the stakeholders (**relevance**)
- consolidated assessment, considered by importance (frequency, dependence and influence)



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Step-by-step

1

Identification and analysis of contexts:

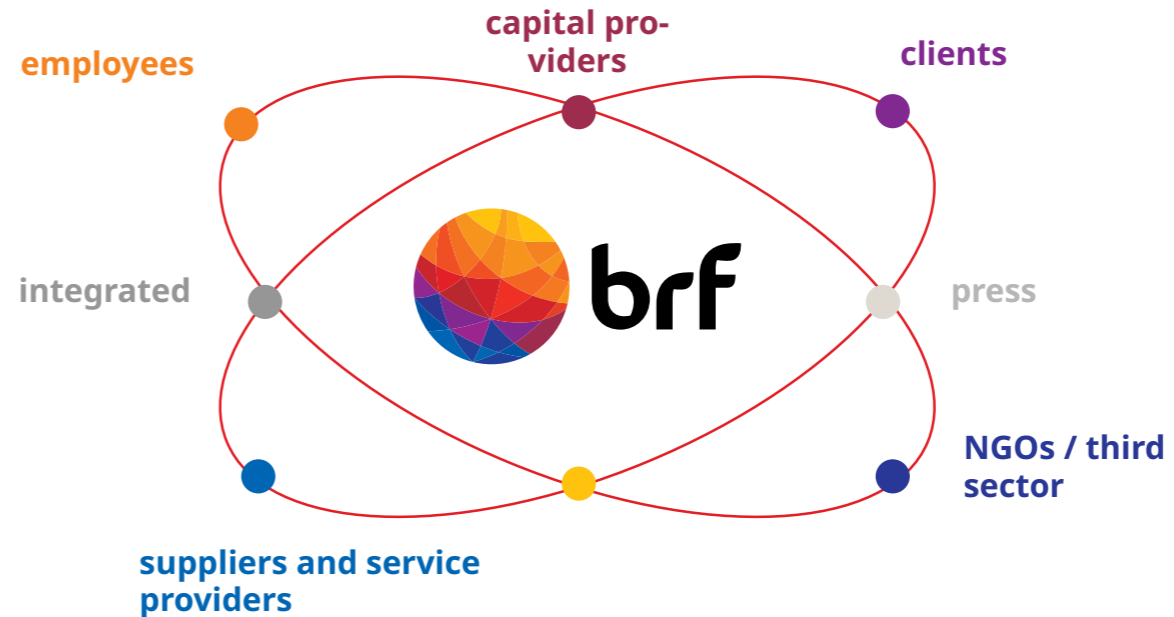
we develop analyses of sector documents, studies, publications and internal corporate policies.

Performance of consultations (prioritization):

2

following this, we study the socio-environmental and financial perspectives as well as the relevance of the topics to the different publics. To do so, we created three groups to conduct the process of public consultation. The first was focused on an analysis of the financial materiality, involving 9 interviews with BRF's senior management, 5 with investors and financial institutions, and 23 online consultations. We also held 6 meetings with managers and specialists, during which we assessed the probability of the perceived risks for each topic as well as the magnitude of the associ-

ated financial impacts. The second was focused on the socio-environmental materiality, involving 6 interviews with external specialists, and 77 online consultations with internal and external specialists. In the third grouping, focused on perception of the relevance, we collected another 3,006 responses to the digital consultation provided by clients, suppliers, service providers, employees, integrated producers, NGOs, the press and sector associations.



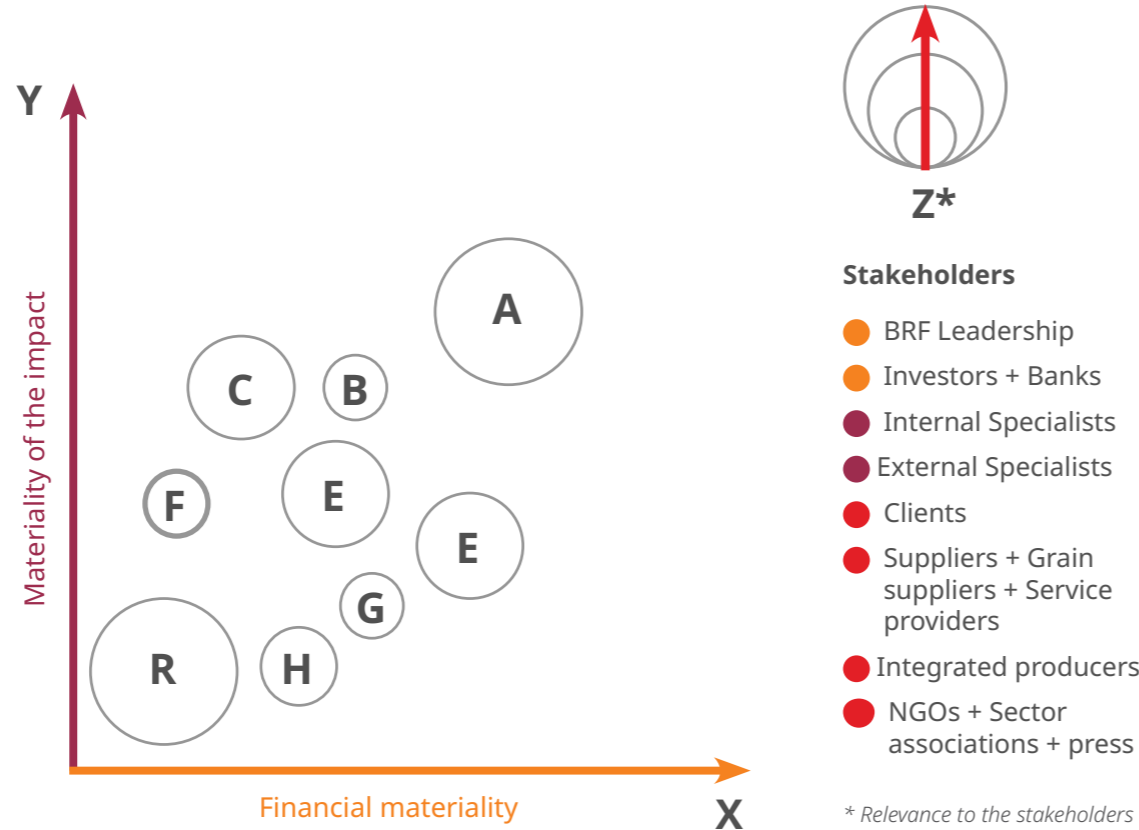


3

Definition, analysis and consideration of topics:

considering the stage inputs, we mapped out the principal economic, environmental, social, and governance (EESG) topics in relation to impact and importance. The results of the consultations were assessed in accordance with the nature of the publics

and presented in a graph in order to allow the material topics to be identified. By doing so, it was possible to demonstrate the importance, criticality and magnitude of each topic in terms of their financial and socio-environmental impact.



4

Validation:

the final list of priority topics, organized in the form of 9 subjects, was submitted for a validation process conducted by the Executive Sustainability Committee, the Executive Committee and the Sustainability Committee of the Board of Directors.

Read about BRF's current materiality below, including in relation to the Sustainable Development Goals (SDGs), the Plan and our business challenges.



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Material topics* GRI 3-1, 3-2

Topic	Perspective and approach	Related indicators	Related SDGs
Food safety	This addresses the matter of access to food and the tackling of waste, with the opportunity to position ourselves at the heart of one of the biggest challenges facing our sector globally	GRI FP6, FP7, FP10, FP11, FP12, FP13 SASB FB-MP-250A.1, SASB FB-MP-250A.2, SASB FB-MP-250A.3, SASB FB-MP-250A.4	2.1, 2.2 and 2.4; 12.3; 16.6 and 16.10
Quality and safety of the products	This involves adherence to protocols and certifications, improvements and the addressing of the relevant sanitary risks	GRI 416-1, 416-2, 417-1, 417-2, 417-3, FP1, FP2, FP5,FP6, FP7	16.6 and 16.10
Human rights and labor relations	This covers respect for labor legislation and compliance with current laws, whilst also addressing any lawsuits and transparency in collective bargaining	GRI 401-3, 405-1, 405-2	8.3, 8.5, 8.7 and 8.8
Ethics, integrity and compliance	This relates to compliance with the anti-corruption and anti-bribery norms, laws and practices, promotion of the Transparency Manual and strengthening of the image of our business	GRI 201-4, 205-1, 205-2, 205-3, 206-1, 207-1, 207-2, 415-1, 418-1	16.5, 16.6, 16.7 and 16.10
Animal welfare	This involves adherence to the international welfare certifications and protocols throughout the chain and the practices of BRF's Animal welfare Program (from breeding to slaughter)	GRI FP10, FP11, FP12, FP13 SASB FB-MP-260A.1, SASB-FB-MP-410A.1, SASB FB-MP-410A.2, SASB-FB-MP-410A.3	2.5
Health, welfare and safety	This involves guaranteeing the welfare and health of our personnel, and caring for the mental and physical health of our employees and integrated producers	GRI 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10 SASB-FB-MP-320a.1, SASB FB-MP-320A.2	3.4, 3.9; 8.8
Attraction, development and retention of employees	This covers the actions we take to strengthen the image of the employer brand and encourage the building of careers within the Company, as well as tackling employee absenteeism and turnover	GRI 401-1, 401-2, 404-1, 404-2, 404-3	8.5
Management, transparency and tracking of the supply chain	This involves guaranteeing the tracking of the grain chain, the promotion of good practices throughout the value chain and good practices in the management of biodiversity	GRI 204-1, 301-1, 301-3, 308-1, 208-2, 407-1, 408-1, 409-1, 414-1, 414-2, FP1, FP2, FP5 SASB FB-MP-160A.1, SASB FB-MP-160A.2, SASB FB-MP-160A.3, SASB-FB-MP-430a.1, SASB-FB-MP-430a.2	2.3; 2.4; 2.a; 2.c; 8.5; 8.7; 8.8; 12.2; 12.3; 12.4; 12.5; 12.7; 12.8; 13.3; 13.b; 15.1; 15.2; 15.3; 15.5; 15.9; 15.a; 15.b
Climate change, water and energy	This involves the efficient use of natural resources, thereby preparing ourselves for different climate scenarios and any alteration in the availability of resources, as well as actions already under way that will allow us to achieve public environmental commitments and extend our good practices to the other links in the chain	GRI 201-2, 302-1, 302-2, 302-3, 302-4, 303-1, 303-2, 303-3, 303-4, 303-5, 304-1, 305-1, 305-2, 305-3, 305-4, 305-5, 305-6, 305-7, 306-1, 306-2, 306-3, 306-4, 306-5 SASB-FB-MP-110a.1, SASB-FB-MP-110a.2, SASB-FB-MP-130a.1, SASB-FB-MP-140a.1, SASB-FB-MP-140a.2, SASB FB-MP-140A.3, SASB-FB-MP-440a.1, SASB-FB-MP-440a.2, SASB-FB-MP-440a.3 TCFD-2.A, TCFD-2.B, TCFD-2.C, TCFD-3.C, TCFD-4-B	2.4; 6.3, 6.4, 6.5 and 6.6; 7.2, 7.3; 9.4; 12.2; 13.1, 13.2

* The topics listed apply both within and outside the Company. The list of material topics has been altered in relation to the 2021 cycle. These are: Climate change, water and energy; Animal welfare; Human and organizational development; Ethics and transparency; Food waste; Packaging and recyclability; Food safety; Biodiversity; Social Responsibility; and Innovation and technology.
 ** The topic involving our relationship with the neighboring community continues to be very important for BRF, despite not having been included in the current materiality, due to the global and domestic scenario and the increased importance of topics such as food security.



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Message from our leadership GRI 2-22

2022 was a year of intense transformation for BRF. The Company started the year under the impacts of important global, geopolitical factors, such as the war in Ukraine, economic uncertainties, and volatility in the market. As of March, with the formation of a new Board of Directors, we began a detailed and careful analysis of our business. Although the year's financial results do not demonstrate BRF's maximum potential, we managed to move forward with the foundations that will firmly pave the way for a new chapter in the Company's history. But this would not be possible without the dedication of the almost 100,000 people who work with us every day. With enormous discipline in the execution, agility, simplicity and efficiency of their work, we are certain that we will resume our efficiency and profitability.

One of the first steps on this new journey has been to direct all of our internal efforts towards BRF's core business through a strong efficiency plan. We have taken numerous measures, throughout the value chain, aiming to optimize the allocation of capital in a careful and orderly manner. Between September and December, by improving our operational indicators, reducing costs relating to inactivity, and simplifying our innovation portfolio, we captured R\$ 210 million, with our non-negotiable commitment to Safety, Quality and Integrity always guiding the way.

At the close of 2022, the Company's net revenue achieved R\$ 53.8 billion, an increase of 11.3% compared to the previous year, with results arising from our work designed to grow in products with added value and expand our presence in international markets. To increase our results in Brazil, we have simplified our portfolio, improved our commercial execution, and increased the presence of our brands at points of sale, which continues to be one of our main strengths. In the Halal market Sadia and Banvit, already leaders in their markets, grew even more in terms of market share and items of added value.

We have strengthened our export platform, with new plant approvals for countries including Canada, Mexico, Japan and South Africa, reflecting the confidence that the authorities in these countries have in the safety and reliability of our production chain. In the international market, we inaugurated a new plant in Saudi Arabia, thus expanding our local production.

On the EESG agenda, we consolidated important advances in sustainability and in the improvement of our governance standards. For the 16th year, we were recognized by



Marcos Molina
Chairman of the Board of Directors



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the market for our practices, maintaining our position in the B3 ISE portfolio. In striving for a chain free of deforestation, we implemented the traceability of 100% our direct grain suppliers and 45% of our indirect grain suppliers in the Amazon and Cerrado biomes. And reinforcing our pioneering drive in animal welfare, we fulfilled our public commitment to end surgical castration in the swine herd. In relation to the challenge of climate change, we began a journey to accomplish our Sustainability Plan's targets for the reduction of greenhouse gas emissions using 'FLAG' methodology, with validation from the Science Based Targets Initiative (SBTi) and advances in the mapping of Scope 3 emissions, both of which are requirements for us to move closer to achieving our commitment to be Net Zero by 2040.



In relation to the challenge of climate change, we began a journey to accomplish our Sustainability Plan's targets for the reduction of greenhouse gases emissions using 'FLAG' methodology, with validation from the Science Based Targets Initiative (SBTi)

These advances have only been possible due to the engagement of our team. Despite all these challenges, we have continued investing in our internal development programs, in career paths, and in our policy of actively listening to our stakeholders to be able to improve our processes and keep alive the pride in being BRF, that thousands of employees feel around the world.

This process of transformation, initiated in 2022, has been essential to ensuring that BRF's bases for evolution can firmly support all the potential that this company has to offer. We remain committed to consistently maximizing our results as time goes on. We are focused on successfully performing our efficiency plan and working simply and dynamically on our business decisions with the aim of delivering the best results for our shareholders, clients, integrated partners, employees and communities.

Marcos Molina
Chairman of the Board of Directors

Miguel Gularte
CEO



Miguel Gularte
CEO da BRF S.A.

2022 highlights



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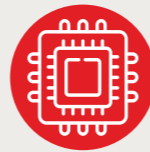
R\$ 53,8 bi
in net revenue



4,8 tons
of volume produced



35
plant approvals
in Brazil



52
digital transformation
projects, from the grain to the table, were implemented in 2022



100%
traceability
of the direct grain suppliers from the Amazon and Cerrado biomes and 45% of the indirect suppliers from the same biomes

Inauguration of a plant in Dammam, in Saudi Arabia, with investment of **US\$ 18 million**



4,29%
reduction

in water consumption per ton produced in relation to the baseline (2020)



26%
reduction

in the absolute Greenhouse Gas emissions in Scopes 1 and 2 compared to the baseline (2019)





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R\$ 41 million

invested in animal welfare:

R\$ 8 million

invested in our own farms

R\$ 33 million

in incentives for integrated producers

We have delivered our public commitment to **ending surgical castration** in the swine herd (males) without use of anesthetic



95%

of suppliers certified by the Global Food Safety Initiative (GFSI)



100%

of BRF purchases from suppliers in compliance with EESG requirements



99,95%

of employees receive performance evaluations



300+

Integrity ambassadors active in the Company



416

voluntary actions of the BRF Institute in 49 municipalities in Brazil, involving more than 3,000 employees

5 training sessions in the promotion of conscientious consumption and food waste for children in Turkey, directly involving 7,500 parents and teachers ('Smart Kids Table' project)





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Awards and recognition



Merco ESG Responsibility Ranking

BRF received a special mention in the 2021 list, published in 2022, which assesses those companies that are most committed in the social, environmental and corporate governance areas, taking 4th place in the food sector.



Abrasca Annual Report Awards

Our *Report* received an honorable mention in Strategy and Investments in Innovation. It was also placed third in the publicly-held company category.



Top of Mind

Offered by Folha, the Sadia brand was highlighted for the 10th consecutive year as a benchmark for frozen meals and for the first time in the pork sausages category; in addition to this, Qualy was highlighted in the margarine category for the 17th consecutive year.



Modern Consumer Award for Excellence in Customer Services

The Padrão Group recognized us once again in 2022 for our actions in ensuring our clients have the best experience and journey.



100+ Innovators in the Use of Technology

For four consecutive years now (2019/2020/2021/2022), we have been recognized by IT Mídia. In 2022, BRF was the most innovative company in the use of Technology in the foods, beverages and smoking industries category with the 'Data Driven from Field to Table' case.



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ReclameAQUI Award

Once again, we were recognized for our client relationship management actions, with the Sadia brand winning in the “Perishables and Frozen Foods” category



Aplaudes Awards 2022

The BRF Institute won two categories at the Aplaudes Awards - “Highlighted Initiative in Heritage” and “Highlighted Initiative in SDGs”



Top Open Corps

We took 3rd place in the Consumer Goods and Foods Category in the 2021 edition of the ranking of 100 companies that most practice open innovation with startups - Top Open Corps.

This recognition proves that we are moving in the right direction with our journey of innovation, improving our processes and becoming increasingly aware of market tendencies. A large part of this journey is constructed through the BRF Hub, which aims to build bridges with the global ecosystem of open innovation and promote initiatives that will change the world, as well as open up the path for those who combine their objectives with BRF.

We encourage the culture of innovation in our routine, always seeking recognition in technologies and ideas that help us to provide the best for our clients and consumers.

#AlimentandoInovaçãoBRF (#Feedinginnovation-BRF)



Innovation Value

‘Valor Inovação Brasil 2022’, awarded by Valor Econômico, declared us to be amongst the three most innovative companies in Brazil in the Food and Beverages sector.

We are extremely pleased with this award and with our entire innovation journey, involving initiatives throughout the production chain, from the field to the table.

We will continue innovating and providing practical, tasty and quality food for all.

#JuntosPorUmProposito (#TogetherWithAnObjective)



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BRF is one of the world's biggest food companies, driven by the objective of offering top quality, tasty and practical foods to consumers in more than 100 countries.

With leading and preferred brands in their markets - such as Sadia, Perdigão and Qualy in Brazil, and Banvit in Turkey - and present in practically every Brazilian home we have a dedicated team of almost 100 thousand employees who engage with our objective on a daily basis and practice our commitments to safety, quality and integrity in our factories, farms, distribution centers and offices.

We serve thousands of clients around the world, and have expanded our business for almost 90 years of work dedicated to food production. Our chain ranges from the animals, a task performed by more than 9,500 partner producers, to the slaughter and industrial manufacturing, logistics and delivery at the points of sale.

The focus of our business strategy is the domestic markets in Brazil, as well as the Halal and international markets, especially in the Middle East and Asia. With administrative head offices in Brazil, we operate 38 industrial units in this country and another 6 in other countries, as well as more than 50 distribution centers. The supply chain involves around 30,000 partners (head offices and branches) responsible for the consumables, technology and services that are essential for the success of our business.

In 2022, we overhauled our shareholding structure, with control of the Company moving into the hands of a single shareholder. We have continued our efforts in the area of deleveraging and operational efficiency, both of which are essential for overcoming macroeconomic and sector challenges, without losing sight of our fundamental commitments or our Sustainability Plan, made up of 22 public commitments. We have also reviewed our portfolio of projects and investments in innovation, advancing in our commitments in the areas of energy, decarbonization and animal welfare, in line with our material topics concerning sustainability.

We pay a great deal of attention to all those who contribute to building BRF's history on a daily basis. We aim to promote a plural culture, which benefits from the 89 nationalities that make up our team, and to invest in governance, management and processes in all areas of the company, with a focus on results. In 2022, we emphasized the aspects of simplicity, agility and efficiency as key-elements in the day-to-day construction of our Culture.



We have almost 100 thousand employees working to offer quality, tasty and practical foods to consumers in more than 100 countries





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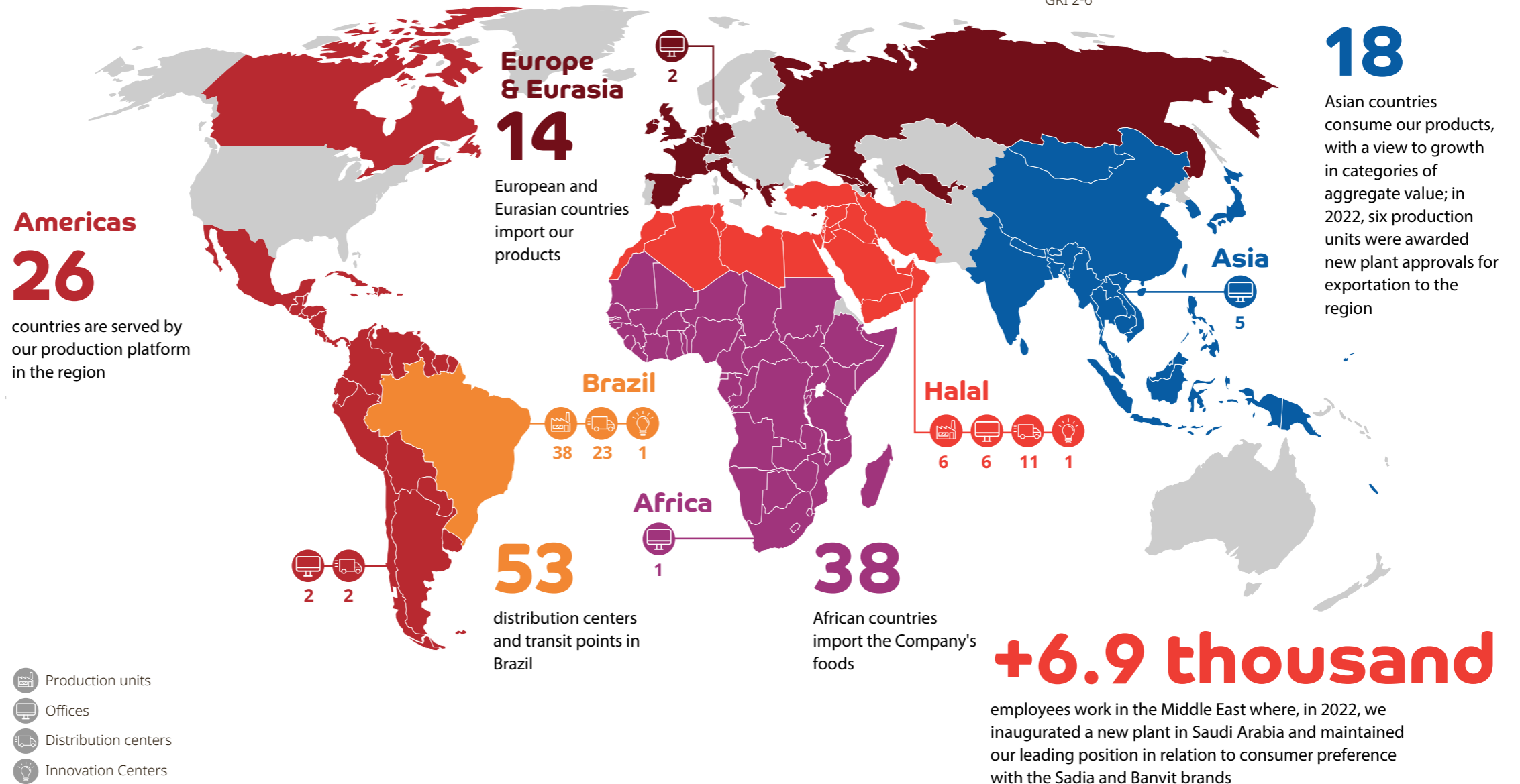
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A global business and relations network

A broad presence with logistics centers, factories and a strong commercial structure demonstrates our importance in the food industry

GRI 2-6





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Portfolio & brands

GRI 2-6

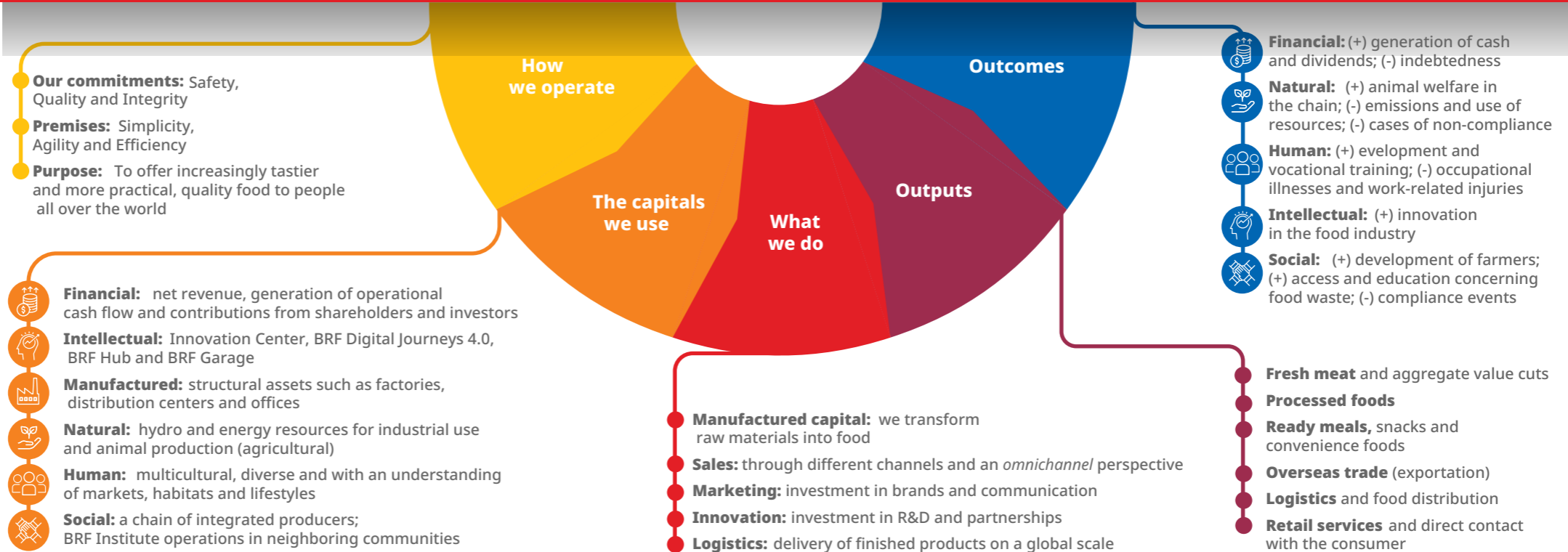
BRF is a company with an extensive range of brands and products, including Sadia - the most valuable food brand in Brazil, Perdigão, the best-selling brand in the country, and Qualy, a preferred leader in its category, as well as Banvit, a top of mind brand in the Turkish market, and Sadia Halal, a leader in this market.

We work in different categories (frozen foods, fresh protein, margarines, cold cuts, vegetables, sausages, processed foods, ingredients and animal feed), with a portfolio that seeks to ally convenience, healthiness and adaptability to the cultures and customs of our consumers.

Our brands are leaders in preference and recognition in both Brazil and the Middle Eastern markets



Our business model



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Corporate governance

GRI 2-9

At BRF we adopt mechanisms, structures and processes designed to guarantee a governance model that follows Brazilian and international best practices. As a company listed on the B3 'Novo Mercado' (Brazilian Stock Exchange), as well as having Level III ADRs traded on the New York Stock Exchange, we meet the requirements of the capital market and work to ensure that the decision-making processes are guided by integrity and professionalism, as well as clear and responsible policies.

In 2021, Marfrig Global Food S.A. purchased shares in the company, consequently increasing its shareholding interest in BRF, with control being formalized following the election of the new Board of Directors in 2022. With expertise and extensive operations in the global food industry, the company has confirmed its contribution of knowledge and understanding of the market at levels such as the Board of Directors, which, in August 2022, elected Miguel de Souza Gularte, as the new CEO of BRF.

This process, which represented the revision and advancement of the actions taken to improve the Company's results, also involved a redefinition of the structure of the senior executive management, with alterations to the functions and scope of BRF's global vice-presidencies and respective boards, preparing the company for a new growth cycle.

We are working to increase the collective knowledge and mobilization of our board members and executives in relation to the Company's EESG agenda. This was a central focus in 2022, involving senior management in the process of revising the materiality and reformulating the scope of the Sustainability Committee, which is fully dedicated to the growing connection between our Sustainability Plan and the Company's business vision.

In 2022, BRF signed a Leniency Agreement with the Federal Comptroller General and the Federal Attorney General's Office. The Agreement was the result of a close and detailed internal investigation process performed by the Company, starting in 2018, with support from independent external advisors, aiming to identify behavior practiced by employees of the Company in the past. Over the past few years, this investigation process has culminated in a series of administrative measures, including the dismissal of employees involved in the illegal practices identified; improvement of the Company's corporate governance and integrity system; voluntary cooperation with Brazilian and foreign authorities; and negotiations aimed at the signing of the Agreement.

With the signing of the Agreement, BRF has promised to pay the Brazilian authorities R\$ 583.9 million in penalties arising from past conduct. It has also promised to dedicate itself to improving its Integrity System as a means of perfecting the work focused on Integrity and Transparency that is already under way.

During 2022, the senior management was involved in the process of reviewing the materiality and reformulating the scope of the BRF Sustainability Committee.



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Governing bodies

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Board of Directors

Members: 10 (6 independent), 7 of whom are men and 3 women

Responsibilities: drafting the general business directives; election and dismissal of the CEO and members of the Executive Board; assessment and monitoring/supervision of the execution of the strategic planning. The Chairman does not exercise the (cumulative) role of CEO of the Company or of any other organization's senior executive role, as set forth in the Bylaws.

Eligibility for Board membership includes: a clean reputation, holding no positions with competitors, recognized experience in business administration and no conflicts of interest. The Board is elected and dismissed at a General Assembly for mandates of two years, with members being indicated by shareholders or the administration itself. The company's Bylaws establish that the members of the Board of Directors should be composed of at least two, or 20%, Independent Board Members, such being nominated at the General Assembly

Assessment: Members of the Board, as well as of the Committees and the Executive Board, are subject to a formal individual performance evaluation tool that includes a 360-degree evaluation and addresses sustainability-related issues. The latest cycle ends in the first quarter of 2023.

Executive Board

Members: 8 statutory and 2 non-statutory members

Responsibilities: to manage the businesses in line with the strategic directives established by the executives and validated by the Board of Directors, covering the Global CEO and VPs in the areas of Finance and Investor Relations; Agro and Quality; Industrial Operations and Logistics; Personnel, Sustainability and Digital Operations; the International Market and Planning; Brazilian Commercial Operations; Institutional, Legal and Compliance*; the Halal Market* and Marketing and New Business.

Nomination criteria: an unblemished reputation, holding no positions with competitors, recognized experience in business administration and no conflicts of interest.

* Non-statutory member.

Assessment: the process for assessment of the Executive Board is performed annually by the Board of Directors. The latest cycle ends in the first quarter of 2023.

Supervisory Board

Members: 3 (all independent)

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

Advisory committees

Number of committees: 4 statutory and 2 non-statutory members

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

Committees active in 2022: Finance and Risk Management; People Governance, Organization and Culture; Sustainability; and Audit and Integrity.



READ MORE

Read more about the qualifications and experience of our executives and board members on [our website](#).



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Ethics and compliance

GRI 3-3: Material Topic (Human rights and labor relations; Ethics, integrity and compliance; Management, transparency and traceability of the supply chain), 2-15, 2-23, 2-24, 2-25, 2-26

At BRF, the autonomous and independent Compliance Department, supported by senior management, is responsible for coordinating and guaranteeing the ongoing improvement of the Company's System of Integrity, aiming to ensure and disseminate a culture of ethics and transparency throughout the Company, from the senior management to the employees at the operational units.

Over recent years, the Company's Integrity System has experienced important improvements and efforts are now concentrated in its eight pillars. The topic of ethics, integrity and compliance is material for BRF, having been stressed by the stakeholders in the consultation and engagement processes undertaken in 2022 (read more on page xx), with indicators and metrics that include training in use of the Transparency Guide and anti-corruption procedures; management systems such as the ISO 37001; due diligence and auditing of the different departments; and response measures and investigation of potential impacts and risks.

The senior management, represented by the Audit and Integrity Committee, is responsible for supervising BRF's Integrity System, monitoring the progress of investigations and suggesting the application of improvements in the processes. The Transparency Committee (composed of the CEO, CFO, Institutional, Legal and Compliance Vice-President, and Vice-President of Personnel, Sustainability and Digital Operations) is also responsible for proposing actions for the dissemination and fulfillment of the Transparency Guide and the Integrity System policies, as well as ensuring the effectiveness of the system and compliance by all BRF employees. We

openly and regularly communicate our compliance hotline, not only to our employees, but to all our stakeholders. Any eventual improvements arising from the messages received via this Channel are reported to the Transparency Committee and the Audit and Integrity Committee on a quarterly basis.

The effectiveness of the tool is monitored by means of feedback to the users, protocols for the receipt of reports, and monitoring and conclusion of the issues classified as "justified" or "unjustified". The performance indicators are published annually by the Compliance Department.

We base all of BRF's operations on the Transparency Guide which has recently been reviewed (the latest version has been current since January 1, 2021) and periodic dissemination to all employees throughout our markets. As well as this we have a set of policies and procedures (*see the table on the following page*) that address the topics relating to integrity by the Compliance Board, and which is applied to all BRF's employees and partners.

The Transparency Guide addresses issues that cover the entire business, such as human rights, diversity, conflict of interest, tackling corruption and bribery, data privacy, and guidance on the use of the transparency channel. The document meets the requirements and specifications of applicable Brazilian and international legislation and publicly establishes BRF's management of compliance. We are signatories to the Business Pact for Integrity and Fighting Corruption and comply with the annual commitments arising from the signing of the agreement with the cited Institution. The

We are formally engaged in the issue of anti-bribery: we were the first company in the sector to obtain the ISO 37001 management system certification

signing performed at the BRF head office (in Santa Catarina) covers all the group's legal entities.

The topic of conflict of interest is addressed through training sessions, as well as management policies, and contains basic regulations for the operations of the Company's employees and managers. In our CORPORATE CONFLICT OF INTEREST Policy, we have a section on "Procedure for declaration in the event of a conflict of interest", that focuses on the approach and handling of cases of this nature. This document can be accessed [here](#).

We pay special attention to the topics of anti-corruption and anti-bribery, in order to guarantee the proper conduct of all our directors, employees and business partners in business transactions or relations with public authorities, the private sector or society as a whole.

In order to maintain our ISO 37001 certification, inspection audits were performed in 2021 and 2022, demonstrating the robustness of BRF's Integrity System in its human, financial and technological resources related to anti-bribery practices.

This concern also extends to the process of contracting third parties, in which our Compliance Board performs reputational analyses of partners in hirings that could possibly be of high risk to the business, involving consultations of official public blacklists, court processes and the media. The process is also crucial in cases of mergers and acquisitions, in which careful assessments of the employees examine the history, practices and compliance of potential companies,



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within the sphere of M&A projects. In terms of competition practices, we have a management policy specifically addressing this matter.

The issue of human rights involves our analysis of potential and real impacts and of the practices established in the Integrity System and in the Company's risk management procedures, this having been highlighted in the materiality process and the stakeholder consultation and engagement process. We have a corporate policy dedicated to the issue and, in both our own operations and in those of our suppliers, we observe the risks associated with labor practices comparable to slavery, child labor and degrading work conditions. The Transparency Guide directly addresses the issue.

In 2022, we performed periodic assessments of categories concerning "anti-ethical conduct" and "anti-competition, corruption, export control, money laundering and violation of human rights", in our three operations, or in other words, 100% of the total, and we pay close attention to risks such as non-compliance with the Brazilian Anti-Corruption Law and related regulations, as well as the directives of our Integrity System. **GRI 205-1**

In 2022, no public court cases relating to corruption were filed against BRF or our employees, and nor were any contracts with our business partners rescinded. Neither were there any legal actions for unfair competition, anti-trust or monopoly practices. Under the Leniency Agreement, the terms are detailed in the *Corporate Governance* chapter.

GRI 205-1, 206-1

+ READ MORE

Read about them all by clicking [here](#).

Read about other BRF regulatory documents [here](#).

Pillars of the Integrity system

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

Our compliance policies

- CORPORATE CONFLICT OF INTEREST Policy
- CORPORATE CONFLICT OF INTEREST Policy
- Policy on Accusations made to the Transparency channel
- Gifts, Presents and Hospitalities Policy
- CORPORATE POLICY OF DONATIONS AND SPONSORSHIPS
- CODE OF CONDUCT FOR BRF BUSINESS PARTNERS
- ANTI-MONEY LAUNDERING AND COUNTER TERRORISM FINANCING CORPORATE POLICY
- Integrity System Policy
- Human Rights Policy

Operational highlights



100%

of our senior management

is trained in integrity issues



100%

of our employees

are trained in the Transparency Guide and issues of Anti-corruption and Anti-bribery



12.7

of integrity

training at the BRF Academy



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Transparency channel

We have a Transparency channel designed to record any suspected breaches of ethics and integrity as well as any alerts to such, which is made available to all interested parties. We have a specialist company taking care of this channel and a process that allows the complainant (employees or individuals outside BRF) to contact us via telephone, e-mail or our website, with anonymity being assured in accordance with the wishes of the person making contact.

The channel is available 24/7, and is offered in the dominant languages spoken in the regions where we are present around the world. The responsible departments are immediately engaged to investigate each event, with confidentiality being assured in relation to the information communicated during the investigation process, with full respect being paid to all data protection legislation.

The Compliance Board is the body responsible for investigating all accusations received through the BRF Transparency channel with all operations based upon the premises of legality, equality and transparency, and non-retaliation. In the event of an accusation involving a member of senior management or the Compliance Department itself, such cases are analyzed by the Audit and Integrity Committee or by the Board of Directors, depending upon each specific case.

The board responsible monitors weekly indicators on the efficacy of the channel, including the number of open, resolved and pending accusations. The lengths of time taken to resolve the complaints made through the channel are also monitored, as are any possible remedies or penalties applied following the investigations (*to find out more about the management of this topic, access the Transparency Report here*).

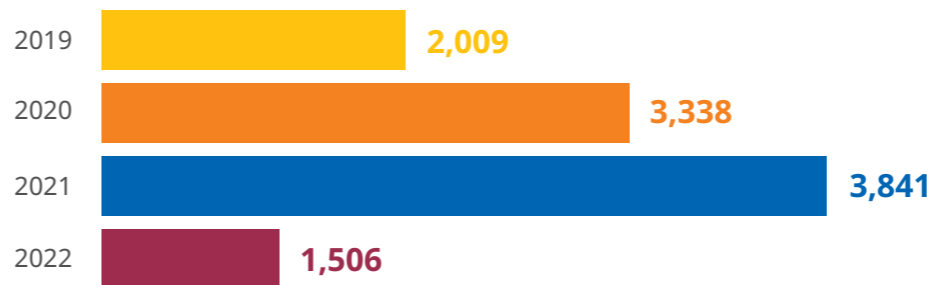
In 2022, the cases listed on this page were registered and addressed.

Accusations registered	2019	2020	2021	2022
Fraud involving clients	70	84	93	69
Discrimination	35	46	55	76
Robbery, theft or embezzlement	66	60	63	45
Fraud involving suppliers	119	100	113	89
Harassment	125	354	465	564
Others	1.242	2.008	2.367	2.495

Cases resolved - 2022	Justified	Non-justified	Total
Behavioral	689	2.373	3.062
Fraud	247	532	779
Total	936	2.905	3.841

Negotiations	2019	2020	2021	2022
Penalties	172	252	317	301
Warnings	86	121	198	210
Dismissals	82	116	111	81
Suspensions	4	15	8	10

Cases under investigation



Transparency channel contacts by market

- South Africa (+55 080) 098 0081
- Saudi Arabia: 800 814 7002
- Austria: 0800 281118
- Brazil: 0800 450 0000
- Qatar: 00800 100 879
- Chile: 1230 020 6846
- China: 108007131499(N)
10800130 1430(S)
- United Arab Emirates: 800 0320778
- Japan: 0800 222 2090
- Kuwait: 965 2227 9505
- Oman 800 74471
- Singapore: 800 492 2433
- Turkey: 0800 621 0202



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Training & Dissemination GRI 2-24, 205-2

During the year, we maintained our communications on the issues of ethics, integrity, anti-corruption and anti-bribery to every one of the members of our Board of Directors and Supervisory Board, as well as the members of the Advisory Committees and employees around the world.

We also worked on raising the awareness of our business partners, including providing training for them on the BRF Business Partners' Code of Conduct, and communication on the policies that make up the Integrity System, through the use of various channels.

Another essential engagement action involved the Integrity Ambassadors program. In 2022, we had 303 professionals located in every one of our units around the world working on communication and awareness raising actions focused on ethics and integrity. More than 100 of them were nominated and specifically trained during the year, with 77% of them being drawn from the operational and administrative levels and 23% from management.

During 2022, we expanded our Integrity Ambassadors Program and created Integrity Guidelines, taking a light and accessible approach.

Over the course of the year, we also revised and created new Integrity Guidelines, providing orientations on specific situations, to provide support for our employees and management. These guidelines appeared in the discussions held during target checking meetings, exchanges between groups and at other moments in the Company's day-to-day activities. At the end of the year, we put together a book containing 52 guidelines, which was presented to the ambassadors for use in communication actions in 2023.

Employees communicated with and who received instruction on anti-corruption policies and procedures, by region^{1,2} GRI 205-2

Region	Employees	2022 statutory and 2 non-statutory members	
		Communicated	Instructed
Africa	number	9	9
	%	100%	100%
Asia	number	31	31
	%	100%	100%
Europe	number	35	35
	%	100%	100%
Latam (except Brazil)	number	43	43
	%	100%	100%
Brazil	number	82,459	82,459
	%	100%	100%
Mena (including Turkey)	number	6,927	6,927
	%	100%	100%

¹ Only employees active on 31-Dec-2022 were considered.

² Not including employees on leave or with formal justification within the directives stipulated by HR for registration in the system.



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Tax management **GRI 207-1, 207-207**

We pursue a tax management policy that adheres to a set of management directives and our tax management policy (*find out more here*). The Company's actions concerning this issue are aligned with the office of the responsible vice-president, the Board of Directors and the advisory committees. Amongst these entities, the Tax Committee is responsible for deciding upon those matters that involve risks, tax planning, adhesion and amnesties, decisions on actions in the sphere of tax litigation, the impact of new legislation and other tax-related matters that involve a risk to the Company's image or which could have repercussions in the Civil or Criminal spheres. The Board of Directors, meanwhile, operates as the highest governing body, approving the organization's operations.

We operate in line with all international and local tax legislation. In order to ensure legal compliance, we have independent auditors review our taxes once every quarter. Aware of the impact that taxes have on the economic scenario, our tax strategy is guided by principles of transparency and integrity. The Tax Board analyzes and manages the tax impacts of our current and future commercial operations and transactions, based upon business logic and taking into account a long-term vision of sustainability connected to the company's different areas of business.

All reports relating to anti-ethical concerns or behavior are addressed to the Compliance team via the Transparency channel which can be accessed not only by the Company's employees, but also by third parties (partners, suppliers, clients, etc.) and are made available on the BRF Transparency channel website (canalconfidencial.com.br) in Portuguese, English, Spanish, Turkish, French and Arabic.

The process is reviewed whenever any type of operational procedure that may be liable to tax investigation is observed. The Management of Tax Compliance is also involved in projects developed by the Company's different departments, with the intention of analyzing the process and identifying any possible risk, proposing improvements and the best way of correcting the situation. Analysis is performed by means of an assessment of the Tax Board's SOx and NSOx controls, a review performed by the external auditors (which report any possible risks identified in the form of a report called an 'Internal Controls Letter'), as well as by means of reports obtained from the 'Big 4' companies and law firms contracted to provide legal opinions on the potential risks and the best means of mitigating them.

The BRF Tax Board analyzes and manages the tax impacts of our current and future commercial operations and transactions, always taking into account a long-term vision of sustainability connected to the company's different areas of business



READ MORE

Read more details on BRF's compliance indicators in the Annex



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Risk management and opportunities GRI 2-12,

2-23, 2-24

We have a risk management model aligned with best market practices. As such, we have adopted as a base the ISO 31000 international norm, the framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (Coso), and the model proposed by the Institute of Internal Auditors (IIA), that suggests governance organized along three lines (see the organizational chart).

The directives and responsibilities of the process of risk management are formalized in our Corporate Risk Management Policy (PGRC), approved by the Board of Directors and published on our corporate governance portal (bylaws and policies).

The Board of Directors plays a fundamental role in the development of BRF's risk management culture, as well as in the maintenance of a strong process of integrated risk management. It should also be mentioned that the Board of Directors is continually supported by the respective advisory committees: Finance and Risk Management Committee (CFGR) and Audit and Integrity Committee (CAI).

Governance of risk management

Board of Directors

Finance and Risk Management Committee (CFGR) and Audit and Integrity Committee (CAI)

Executive Committee (Comex)

MANAGEMENT

1ST LINE

The first line is made up of the Risk Holders (Vice-Presidents and the reports coming directly from their respective areas); the Focus Points (employees pinpointed by the Risk Holders to be the point of contact within their team for the Risk Management Board); and those employees participating in the actions focused on training and dissemination of risk culture at BRF.

2ND LINE

The second line consists of the Global Risk Management Board, responsible for establishing methodologies, directives and the risk management process, as well as providing ongoing monitoring of the evolution of risks. This level reports periodically to Comex, the Advisory Committees and the Board of Directors.

AUDITING

3RD LINE

The third line is provided by the Global Internal Auditing Board, which is responsible for periodically providing independent, impartial evaluations of the management of the risks and the governance processes.



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Furthermore, the Executive Committee (Comex) operates directly with the Company's risk management, its principal responsibilities including, but not limited to:

- **Supporting the PGRC and promoting the culture of risk management;**
- Assessing the risks and defining how they should be addressed (response), adopting actions for their proper mitigation and minimization of exposure;
- **Establishing and monitoring** the internal control system; and
- **Monitoring the priority indicators and risk mitigation strategies.**

Just as important as the roles and responsibilities listed above, BRF also clearly defines where the risks lie and how the risk management process should be continuously applied, with the aim of ensuring that the pre-established directives are fulfilled and the Company's risks are effectively managed.

All the governance described is led by the Global Risks Department, which has a mandate to ensure the proper

and immediate management of the risks to which the Company is exposed, as well as assume responsibility for the due communication to, and training of, all those involved.

All the risks are evaluated and classified according to their impact and likelihood of materializing and are consolidated in the Risk Map, which is revised periodically and delivered to the management team, the Board of Directors, and their advisory committees.

Finally, the risk management is systematically monitored by the management team, which supports the performance of the actions designed to reduce the Company's levels of exposure.

BRF's risk management process covers the identification, analysis, assessment, handling, reporting and ongoing monitoring of the identified issues



Advances made during the year

In order to mitigate risks and reinforce our culture of prevention, we invest in a series of fronts.

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Integrated analysis and management of risks:

Maintenance of our EESG commitments and the topics relating to them in our risks routine and our Capex/investments decisions.



Communication

We continued making advanced in our internal communication on the management of risks and internal controls, through institutional content, videos, webinars and meetings with senior management;



BRF management programs

Advances in the maturity of the topic of the risks involved in different actions, such as in the 'Operational Excellence System' (SEO) and the 'More Excellence Program';

Improvement in BRF's risk MANAGEMENT

We continue moving forward with the actions forming part of our Maturity in Risk Management Plan, focusing on improving the digitalization processes, and guaranteeing the ongoing updating of the Risks Map, together with our sustainability commitments and business vision, whilst also reinforcing the connection of interdependence between the different factors to which we are exposed due to the nature of the business, our global presence (subject to many different norms and regulations), and the relationship between financial and non-financial aspects in the success of our strategy.

Over recent years, we have been monitoring different topics that are directly and indirectly linked to the continuity and longevity of the business, including sanitary and technical restrictions, possible epidemics, data protection, tax, exchange and political-economic issues, and, in relation to EESG matters, climate aspects and regulatory environmental compliance.



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Principal risks and opportunities

Below is a list of the leading categories and types of risk to which we are exposed: As in previous years, we are presenting this in relation to the capitals accessed and transformed by the Company; their nature; and our measures concerning the response, mitigation and control as well as the associated opportunities.

Sanitary and technical restrictions

SASB FB-MP-250a.4, GRI 3-3: Material Topic (Quality and safety of the products)

Affected capitals:

Social capital and Natural capital

What is the risk?

Outbreaks, or the fear of outbreaks, of any diseases amongst the animals can lead to the cancellation of orders from our clients and lead to negative publicity that could result in having an adverse material effect on the consumer demand for our products. Furthermore, outbreaks of animal diseases in Brazil can result in actions taken by foreign governments to close export markets.

How do we manage this?

In the global arena, the sanitary perspective also poses the risk of embargoes. African swine fever in some countries in the Americas brings with it the risk of closure of markets in case of an outbreak in Brazilian territories. Especially in the last few months of 2022 and the beginning of 2023, the region of the Americas saw an increase in the cases of bird flu in countries such as Canada, the United States, Mexico, Argentina, Uruguay, Colombia, Chile, Venezuela and Peru. There is no certainty as to how the mar-

kets will react to any possible positive cases confirmed in Brazil, but it is important to stress that the country does not suffer from the disease.

What opportunities exist?

The quality and safety of the foods are non-negotiable assets that form an integral part of our strategy and management system, and which run through our entire value chain. We believe that the main strategy for the prevention and control of sanitary issues lies in biosafety being effectively applied in all links of the chain.

Food quality and safety

GRI 3-3: Material Topic (Quality and safety of the products)

Affected capitals:

Social capital and Natural capital

What is the risk?

Food health and safety risks relating to our business and the food industry as a whole can adversely affect our production and transportation processes, as well as our ability to sell our products.

How do we manage this?



The quality and safety of the foods are non-negotiable assets that are part of our strategy and management system, and which run through our entire value chain.



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BRF has established three commitments: Safety, Quality and Integrity. The Quality Policy establishes our commitment to the quality and safety of our foods, the priority given to meeting all the legal requirements, and satisfying the needs of our clients and consumers. We have Corporate Regulations that standardize all the processes relating to quality at our production units. Furthermore, through our excellence programs such as 'SEO', 'More Excellence' and 'Ideal Store', we have strengthened fulfillment of the standards defined in the company's different departments, advancing how non-compliance is addressed for the continued improvement of the BRF quality system. Indeed, this improvement is strengthened by means of internal and external audits, with the internal ones evaluating the adherence of the internal procedures to legal requirements and client and certification standards (undertaken annually by the Corporate Quality Assurance Department), whilst the external ones consider the internationally recognized GFSI standards.

BRF's units hold a number of quality certificates including BRC, IFS, Global-GAP, AloFree, Certified Humane and ISO17025, amongst other considered as being distinctions in the market. In addition to this, BRF is audited externally by different markets and clients, as well as the relevant Brazilian organs, such as the Ministry of Agriculture, Livestock and Supply (MAPA) and the National Sanitary Surveillance Agency (ANVISA).

Exchange and political-economic risks

Affected capital: Financial capital

What is the risk?

The geopolitical challenges and uncertainties arising due to the military conflict taking place between Russia and Ukraine could have an adverse material effect on the global economy, logistics, and the prices of certain materials and commodities as well as our businesses. Over recent years, the macroeconomic scenario has been extremely challenging, with field variation, increasing inflation and the high interest rate. The year 2022 closed with the basic interest rate (Selic) at 13.75%, the highest it has been since January 2017. This scenario of high interest rates and the Brazilian Real still being highly devalued (with the dollar closing the year worth around R\$ 5.3, against R\$ 5.4 at the end of 2021) presents risks that could negatively affect our competitive standing and generation of revenue, since the prices of many of the commodities that are essential for maintaining production are tied to the dollar.

How do we manage this?

We continually monitor all the contexts of the markets in which we operate through consultants, local monitoring, associations and other mechanisms. We administrate part of our exchange rate risk through foreign currency derivatives instruments and future cash flows of exports in US dollars and other foreign currencies.

What opportunities exist?

The opportunities involve a reinforcement of the business intelligence instruments and the diversification of our global activities in order to minimize our exposure to specific markets and risks.

Commodities and the cyclical nature of the business

GRI 3-3: Material Topic (Management, transparency and traceability of the supply chain)

Affected capitals:

Financial capital and Natural capital

What is the risk?

Our operational results are subject to the cycles and volatility that affect the prices of commodities, poultry and pork, which can have an adverse effect on our whole business.

How do we manage this?

Both in Brazil and abroad the industry is characterized by cyclical periods of higher prices and greater profitability, as well as lower prices and less profitability. Within this context, we study the sector movements and volatility of commodities in depth by closely monitoring grain stocks and the climate in the productive regions. By doing so, it is possible to direct our purchasing decisions, as well as forecast the prices on the commodities market.

What opportunities exist?

We have opportunities to make gains in both efficiency and competitive standing through a strategy focused on an appreciation of the aspects of interdependence between the parts and the whole – as well as careful planning of the production, and meeting the demands of different global markets.



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Climate risk

TCFD-2-a, TCFD-2.b, TCFD-2.c, SASB-FB-MP-440a.3, GRI 3-3: Material Topic (climate change, water and energy), 201-2

Affected capitals:

Financial capital and Natural capital

What is the risk?

We consider the potential effects of climate change in our operations and in the supply chain and we recognize the vulnerabilities associated with the natural resources and agricultural products that are essential to our activities. The principal risks tied into this matter relate to shifts in the temperature and rain patterns, including droughts and natural disasters, that could affect agricultural productivity, animal welfare and the availability of water and energy. These factors can adversely affect our costs and operational results, including causing a rise in the price of agricultural commodities. When this happens, there is an impact on the costs involved in guaranteeing animal welfare and production. Also as a result of climate change we can be impacted in relation to those of our environmental/EESG programs or certifications connected to the reduction of exposure to climate change. Other important

factors associated with the climate include our dependence on electricity in the operations (exposure, therefore, to the fluctuations in energy costs, blackout problems or supply crises); as well as regulatory alterations, such as the pricing or taxation of carbon, and changes in the legislation governing the emission of greenhouse gases in Brazil and the other markets where we operate.

How do we manage this?

We have assumed public commitments to enhance our contribution to the combating of climate change. As well as the commitment to becoming Net Zero by 2040, we have targets relating to energy consumption using clean sources and a reduction in our use of water and we have made significant advances in our means of control to ensure the traceability of grains originating from the Amazon and Cerrado regions, as we aim to establish a chain that is free from deforestation and with a low impact on biodiversity. Using geospatial technology and data science with investment of approximately R\$ 618,000 per year.

What opportunities exist?

Our operations depend upon the use of energy sources. As such, we have started to invest in the construction of our own clean source energy production plants. As well as ensuring the provision of energy for our units and mitigating the emission of greenhouse gases, these investments bring economic opportunities by offering competitive production values and potential cost reductions over the next 15 years.

Environmental compliance and access to water and energy resources

Affected capital:

Natural capital

What is the risk?

Just as a lack of water affects any human activity, in the case of BRF, the impact of water shortages can be significantly felt throughout its production chain, especially in relation to the irrigation of grains for the production of animal feed, providing water for animal consumption or our productive processes.

How do we manage this? Within our system of environmental management, we have established a series of guidelines for gauging the water vulnerability of our plants, monitoring our consumption to be able to ration the use of water in our processes, and implementing corrective actions and contingency plans for when this risk arises. We also have plans in place to prioritize investments in the transportation of water to our productive units, as a means of increasing the capillarity of our metering and for the reuse and recycling of this resource.

What opportunities exist? Our opportunity drivers involve the evolution and ongoing improvement of our water management, thereby boosting the potential for water recycling and reuse, increasing the capillarity of our metering, eliminating waste and finding technologies that streamline the use of water in our operations.



Net Zero
by 2040

is the commitment that BRF has made, our biggest contribution to combating climate change.



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Trade barriers and market protections SASB FB-MP-250a.4

Affected capital:

Financial capital

What is the risk?

More rigorous commercial barriers in our leading export markets can negatively affect our operational results.

How do we manage this?

Some countries, such as Russia and South Africa, have a history of imposing trade barriers on the importation of food products. Furthermore, many developed countries use direct and indirect subsidies to increase the competitive standing of their own producers in other markets. The European Union, for example, has adopted a system of quotas for certain poultry products as a means of mitigating the effects Brazil's lower production costs have on European producers, whilst it has also been considering new regulations that could reduce the access that certain products have to the market. Since 2017, the Chinese government has been performing anti-dumping investigations in relation to Brazilian exports of whole chickens and chicken cuts, including our exports. Similar moves have been implemented by the South African government, but these have not involved investigations into BRF, although they could result in new restrictive measures. The South African government decided to impose a provisional tariff of 265% for companies which do not request individual defense, as was our case. It is not certain whether the local government will impose further restrictions on poultry and/or food commerce. There have also been changes underway in Saudi Arabia,

one of our leading importers, which reduced the validity period for chicken from one year to 90 days, which they communicated to the World Trade Organization, although the country closed the investigation in August 2021. To circumvent these challenges, we paid close attention to international events concerning governments and authorities and sought to guarantee assertive planning of supply, demand and production amongst BRF's units both in Brazil and overseas.

What opportunities exist?

We have continued focusing on the evolution of our processes and on guaranteeing the confidence of the authorities, as well as the certification of the plants and our active participation in trade agreements that contribute to BRF's business and to the needs of the different markets. We continually monitor all the markets in which we operate through consultants, local supervision, associations and other mechanisms. Furthermore, we are strengthening our processes relating to products with higher aggregated value.

Data Protection and Cybersecurity

GRI 3-3: Material topic (Ethics, integrity and compliance)

Affected capitals: Intellectual capital and Social capital

What is the risk? We are subject to the risks associated to non-compliance with applicable data protection laws, and we can be negatively affected by the imposition of fines and other types of penalties. Violations, interruptions or defects in our information technology systems (including as a result of cybersecurity attacks) can interrupt our operations and negatively impact our businesses and reputation.

How do we manage this? We are constantly working to ensure the security of our technological environment and protection of our assets. We have adopted a comprehensive approach that involves a wide range of technologies, policies and contingencies. We hold regular training sessions designed to raise our employees' awareness of information security practices, with the aim of ensuring that they are all engaged in keeping our cybernetic systems and the integrity of our data safe.

To meet the increasing regulatory demands and guarantee protection of the personal data that we handle, we



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have developed a comprehensive privacy program. This program includes measures designed to identify and classify personal data, consent management, protection against threats to data security and constant monitoring to ensure compliance with regulatory demands, such as the General Personal Data Protection Law (LGPD), that has been in effect in Brazil since 2020.

Furthermore, we have implemented mechanisms to continually monitor and review our security policies and procedures. We are committed to maintaining our approach to information security, always updating and constantly evolving, with the aim of guaranteeing the best possible protection for our technological assets and the data that we handle.

Tax

Affected capital:

Financial capital

What is the risk?

Changes to the tax laws or their interpretation can increase our tax burden and, as a result, negatively affect our operational results and financial situation. Furthermore, disputes over compensation of tax credits and the use of tax incentives can represent risk to the Company's reputation.

How do we manage this?

The tax strategies adopted by BRF include the mitigation of risks to the corporate reputation, and the transactions between the companies within the group are subject to the Policy for Related Parties, meaning they are also subject to the Transfer Pricing laws and regulations of each country or region where the related companies are domiciled. We have also implemented a Tax Management Policy that establishes directives, roles and responsibilities relating to tax compliance, a topic that has its own management team responsible for ensuring adherence to currently applicable legislation at federal, state and municipal levels; reducing risks and improving our internal processes (*find out more about this in our Policy on*

Related-Party Transactions and the Tax Management Policy). Furthermore, we have a matrix of SOX and NSOX controls in the Tax Department, the purpose of which is to guarantee the accuracy of the information. The strategic topics and initiatives connected to taxation are evaluated by the Tax Committee whilst the Vice-President of Finance and the directors of the department have the power of veto. If necessary, these issues are the object of decisions taken by the committees and/or corporate bodies.

What opportunities exist? The most important tax processes are revised periodically by the Internal Audit and by independent auditors in such a way as to safeguard against the entry of aggressive or evasive tax policies that could generate risks for the Company and its stakeholders.

Our approach to cyber risk and data protection combines policies and procedures, as well as the directives of our privacy program.



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BRF quality

GRI 416-1, 416-2, FP5

Quality is a non-negotiable commitment for BRF. We believe that our reputation, image and ability to generate value are intrinsically linked to our adherence to the precepts of quality in the processes and food products that are global benchmarks.

Over recent years, we have broadened our understanding of the concept to go beyond the adherence of our product portfolio to include sanitary, nutritional and sensory criteria. We are also attentive to the perception of quality and the diligence in performance of the processes taking the products from the farms to the points of sale, in order to protect welfare and fulfill our aim of delivering healthy and tasty food that has been produced responsibly without complications or impacts.

The BRF Quality System leads us to seek the best solutions to mitigate dangers, ensure coherence between discourse and practice in the application of our policies, establish clear governance concerning the matter, and direct investments and programs towards guaranteeing

quality. At BRF, 100% of our products and categories are included in an evaluation of the impact on the consumer's health and safety.

For BRF, quality management is a tool for managing both real and potential impacts on the lives of consumers - and one of our sustainability material topics. As well as the BRF Quality System and our corporate policy on the issue, we also monitor indicators relating to non-compliance, treaties, deviations from quality standards, and risks and dangers, planning improvements and mitigating potentially negative impacts. We also consider our contacts with consumers and clients as inputs for understanding potential problems or opportunities for improvement. The matter of quality and safety of our products was highlighted in our most recent materiality process, with the perspective of the publics consulted playing an essential role for us to be able to refine our understanding and comprehension of all that quality covers.

Our assessments of BRF's impact on the health and safety of the consumer cover 100% of our products and categories

Responsibility for the product

SASB FB-MP-250A.2, SASB FB-MP-250A.3, GRI 3-3: Material Topic (Quality and safety of the products) 416-1, 416-2

We formally established our commitment to quality through the implementation of norms that standardize all the processes, guaranteeing a standard of excellence at all our production units. Each one of these units has implemented an HACCP (Hazard analysis and critical control points) plan. These plans involve an evaluation of the severity versus likelihood of occurrence of the hazards that exist in each production process.

By means of initiatives such as Operational Excellence System ('SEO'), 'More Excellence' and 'Ideal Store', the care shown to our product covers the entire production chain. We have strengthened fulfillment of the standards defined and identified any non-compliance based upon the directives for ongoing improvement contained in BRF's quality system. Internal and external audits are conducted independently by the Corporate Quality Assurance department and by external organizations. In addition to this, we adopt the Quality Index, which analyzes and monitors complaints, compliance with the products' sensory standards, and the results of our performance in micro-biology performance.

Another important practice relates to the management of the creation, production, and slaughter of animals; in 2022, we took important steps forward in the digital control of sanitary aspects and vaccine protocols, the study of products that can act as alternatives to antibiotics and a review of our biosafety protocols (*read about this in more detail in Animal Welfare*).



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In 2022, there were 44 cases of fines and penalties for noncompliance relating to impacts on health and safety caused by products and services. All of these cases have been studied in detail to avoid occurrences of a similar nature happening again.

Also in 2022, we conducted two recalls, involving the withdrawal from circulation of products being sold by BRF PET, but which had been manufactured by third parties. The first case involved the dental 'sticks' produced by the Bas-sar brand, following cases of dogs becoming intoxicated.

Following this, BRF PET voluntarily recalled the pet treats being sold under the Patense group's 'Pets Mellon' brand. Both these recalls are in progress, with conclusion expected in 2023. The weight of the recalled products totaled 2.2 tons.



Initiatives such as the 'Operational Excellence System' (OES), the 'More Excellence' and the 'Ideal Store', mean that care for the quality of our product is implemented throughout BRF's production chain.

Use of GMOs

According to the needs of our consumers, we supply ingredients and products both with and without Genetically Modified Organisms (GMOs). We do not produce or plant GMOs, but we understand that such organisms may possibly be used in the production chain.

We work on technological innovations to expand food supply, provided they are safe and duly certified along the chain.

Regulatory agencies such as the European Food Safety Authority (EFSA), and the National Technical Commission on Biosafety (CTNBio), in Brazil, have concluded studies on the production of GMOs and derivative ingredients that confirm their safety for human consumption.

All of our products containing GMOs provide information for the consumers, in accordance with the national and international legislation applicable to each market. Find out more [here](#).





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Certifications and audits

GRI 3-3: Material Topic (Quality and safety of the products), FP1, FP2

In addition to all the controls and criteria, our quality system and the certification procedures we have implemented all undergo audits relating to animal welfare, quality, the environment and safety. We also subject ourselves to external audits relating to the certification of the processes in accordance with different international norms, amongst which are the ISO 9001 (Quality Management System) and BRC (British Retail Consortium) and IFS (International Feature Standards) quality certifications.

Our clients also perform external audits on BRF plants certified for exportation in Brazil, Turkey and Abu Dhabi. Furthermore, we have a certification program for our suppliers that is based upon international certification requirements in accordance with the Global Markets program established by the Global Food Safety Initiative (GFSI). In 2022, 95% of the installations operated by our suppliers were GFSI certified.

In the field, our production processes are continually checked and audited both by our clients and by international entities. Amongst the certifications that we hold in this area are the 'Global G.A.P' for livestock production and 'Certified Humane', for animal welfare seals.

Finally, regulatory agencies, such as the Ministry of Agriculture, Livestock and Supply (Mapa) and the National Sanitary Surveillance Agency (Anvisa) in Brazil; the Ministry of Food, Agriculture and Livestock in Turkey; and the Abu Dhabi Agriculture & Food Safety Authority (Adafsa), audit and check our activities, attesting to the compliance of our practices with the applicable legal requirements. We have also obtained the Authorized Economic Operator (AEO) certification, which is issued by the Brazilian Federal Internal Revenue Service, qualifying us as a safe and reliable company in our Overseas Trade Operations.

Plant Approvals

We should further highlight our plants' export certification processes for trading with international markets. From technical preparation to obtaining new qualifications, this process relates to the provision of proof of different standards and aspects of quality that vary depending upon the regulatory scenario of the specific countries.

In the second half of 2022, we made significant advances, with our plants obtaining 16 new export certifications to countries such as Canada, Mexico and Japan. In Canada, for example, the authorizations related to fresh and frozen pork meat and cooked poultry, certifying our plants located in Toledo (PR) and Campos Novos (SC). The Campos Novo plant, one of our newest, is certified for export to South Korea, China, Japan, Singapore, Hong Kong, Russia, Ukraine and Moldova, as well as Paraguay, Uruguay and Argentina.

At the end of the year, our plant in Lajeado Minuano regained its certification to export to China, after it had been suspended, and, in 2023, we have plans on our radar to make further inroads into China as well as into the Americas, such as the Mexican market, and Europe, adopting the relevant benchmark standards in quality and safety. Also in 2022, the Kizad plant, in the United Arab Emirates, was recertified for exports to Saudi Arabia.



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Third Party certifications in accordance with international regulations within the Food Safety Management System

Final product/Raw-material

	BRC	IFS	FSSC22000	ISO22000
2020	Brazil (Marau, Chapecó, Capinzal, Toledo, Paranaguá)	Brazil (Serafina Corrêa, Dourados, Rio Verde, Toledo, Uberlândia, Dois Vizinhos, Concórdia, Videira, Tatuí)	Turkey Izmir chicken, Izmir turkey, Bandirma and Elazig)	
2021	Brazil (Marau, Chapecó, Capinzal, Toledo, Vitória do Santo Antão, Paranaguá)	Brazil (Serafina Corrêa, Dourados, Rio Verde, Toledo, Uberlândia, Dois Vizinhos, Concórdia, Videira, Tatuí, Francisco Beltrão)	Turkey Izmir chicken, Izmir turkey, Bandirma and Elazig)	Saudi Arabia (Joody)
2022	Brazil (Marau, Chapecó, Capinzal, Toledo, Vitória do Santo Antão, Paranaguá, Lajeado Minuano)	Brazil (Serafina Corrêa, Dourados, Rio Verde, Toledo, Uberlândia, Dois Vizinhos, Concórdia, Videira, Tatuí, Francisco Beltrão, Lajeado Minuano)	Turkey Izmir chicken, Izmir turkey, Bandirma and Elazig)	Saudi Arabia (Joody)

Production certified in international food safety regulations by an independent organization (in tons) ¹ FP5			
	2020	2021	2022
Total food production	5,269,423.00	5,641,720.00	5,559,102.00
Production of foods manufactured at operational units certified in internationally recognized food safety management regulations by an independent organization	1,784,847.00	2,287,065.00	2,647,338.00
Percentage of foods manufactured at certified units	33.9%	40.5%	47.6%

¹ Certified units: Brasil - Marau (poultry and industrialized foods); Serafina Corrêa (poultry), Lajeado Minuano (poultry), Chapecó (poultry and industrialized foods); Capinzal (poultry and industrialized foods), Concórdia (poultry, pork, sausages and matured sausage products); Videira (bacon); Toledo (poultry and industrialized poultry foods); Francisco Beltrão (poultry - chicken); Dois Vizinhos (poultry); Paranaguá (oils and margarine); Rio Verde (poultry); Uberlândia (oils and margarine); Vitória do Santo Antão (oils and margarine), Tatuí (industrialized products), Dourados (poultry - through until November/22). Abu Dhabi - Kizad (industrialized products), Saudi Arabia - Joody (industrialized products), Turkey - Izmir (chicken); Izmir (turkey); Elazig (poultry); Bandirma (poultry and industrialized products)



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Partnership with clients and consumers

GRI 3-3: Material Topic (Quality and safety of the products)

We recognize that the confidence of those who acquire, sell or consume BRF products is essential to the growth of our business and brands. We invest in actions that range from the nutritional profile of products to the quality of the deliveries and processes, including improvements to the relationship channels and understanding the profiles and needs of the dozens of markets in which we operate.

Be it to serve our clients (different sized companies, processors, distribution companies and points of sale around Brazil and the rest of the world), or be it to serve our end consumer, BRF bases its activities on transparency, ethics and its commitment to quality and safety, as well as the ongoing objective of providing positive experiences with our products and services at their different points of contact.

Within the channels forming the basis of our relationship with our consumers and clients, the operations of our Customer Services Center (SAC) are guided by the Con-

sumer Defense Code and focused on constantly striving for excellence in customer services. For the second consecutive year, we were awarded the Modern Consumer Award for Excellence in Customer Services and for the 10th consecutive year, we were awarded the 'Reclame Aqui Award', whilst also being directly recognized by our consumers, as can be noted in the internal 'NPS' indicator.

Our ongoing investments in digital transformation, added to a personalized and individual service, allow BRF to be fully available to promptly and attentively meet consumer demands. We provide a platform where the processes are managed in real time (thus guaranteeing speed and flexibility in the responses and discussions), and different relationship channels - including a virtual assistant, services via WhatsApp, portals and social media, as well as the traditional service channels such as telephone, 'Contact us' (on the website) and e-mail, which are all fully integrated to offer the client a centralized experience. In 2020, 82% of the cases registered with Customer Services in Brazil were neutral or positive, and 18% were complaints.

In 2022, for the second consecutive year, we received **the Modern Consumer Excellence in Client Services Award**








BRF online

Our portals

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

Our social media pages

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



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We have made innovations in our partnerships with clients and consumers by means of the implementation of the *'customer experience'* program, based upon the 'NPS' – *'Net Promoter Score'*. We actively collect the opinions of our customers and clients at their different points of contact with the company and continually analyze the feedback, with internal data and negotiations, as a means of providing the company with retroactive input from the consumer and ensuring ongoing improvements to the processes, whether they relate to the products or the services provided.

The partnership with our customers is also maintained through ongoing contacts designed to understand our products, categories, trends and performance in different markets and locations. With these results to hand, we look to study possible innovations as well as improve the satisfaction with our brands. In 2022, we performed studies that mapped out trends, customer behavior, concepts and product performance.

Data privacy GRI 418-1

BRF recognizes the importance of protecting our stakeholders' privacy. As such, we have a Privacy Policy and pursue actions to ensure that our practices are in compliance with the General Data Protection Law (LGPD). In 2022, there were no complaints or events involving violation of privacy or loss of client data.

Our policies and service channels for data subjects:



Global BRF

www.brf-global.com/politica-de-privacidade



PERDIGÃO

www.perdigao.com.br/politica-de-privacidade

www.perdigao.com.br/contato



www.sadia.com.br/politica-de-privacidade

www.sadia.com.br/fale-conosco



www.qualy.com.br/politica-de-privacidade

www.qualy.com.br/fale-conosco



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Marketing, labeling and communication

GRI 3-3: Material Topic (food safety), 417-1, 417-2, 417-3

Our registration and labeling department checks all the necessary legal requirements (name, list of ingredients, claims, lettering size and nutritional table, safe use of the product, safety in preparation, handling suggestions, storage and refrigeration, and substances which could have an environmental or social effect, amongst others) in 100% of the product categories and in all label alteration projects. We pay great attention to our communication, which involves elements of integrity, transparency and clarity in the presentation of the products' attributes.

The packaging, inputs and raw-materials used comply with an internal ratification model, involving the technical departments (R&D and Quality) with audits performed during the different outsourced manufacturing processes in order to check for compliance with all applicable regulations and our sensory requirements. There are also checks performed on all the raw materials and ingredi-

The packaging, inputs and raw-materials used in 100% of our products are subject to an internal ratification model, involving outsourced manufacturing process audits.

ents added to the products, as well as the packaging that either has or could have direct contact with our products. In relation to recyclable packaging, BRF's labels specify the recycling category to which each of the packaging items belongs and the correct forms of disposal, in accordance with ABNT NBR Standard 13230.

In order to attest to the quality of our products, we study the insertion of additional information, including recycling and selective waste collection seals, and certifications relating to specific markets (such as Halal, related to Islamic standards).

In relation to packaging that can be recycled, BRF specifies on the packaging itself the particular recycling category which each of these packages belongs to and the correct forms of disposal, in accordance with ABNT NBR Standard 13230.

In 2022, we had six cases of non-compliance of labeling or packaging involving regulations and voluntary codes in relation to the information and labeling of products and services. Through an event that was registered with Procon, we also identified one case in which a consumer complained of a misleading advertisement due to the difference of the image of a product on the packaging and the number of ingredients actually present in the product. All BRF S.A. judicial and administrative processes are controlled by the company's own legal processes management system, and all are duly addressed and resolved.





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Nutrition and healthiness GRI 3-3: Material Topic (Food safety) FP5, FP6, FP7

Aware of the global food challenges, we have been working together with the Brazilian Foodstuffs Industries Association (ABIA) for ten years in support of healthiness, and over the last year we have worked on development of a nutritional strategy guided by an holistic and integrative approach founded on the pillars of the Access to Nutrition Initiative (ATNI), which guide our nutrition guidelines:

We work in line with the constantly evolving strategic, market and commercial objectives of the business on a constant **journey of evolution**.

We aim to constantly improve our products, investing in lines of research and technological innovation designed to improve the nutritional quality of the products, with the primary aim of reducing the levels of sodium and saturated fats. We aim to offer a diverse and balanced portfolio, to meet the different nutritional needs of the consumers and demands of the market.

In 2022, we launched around 70 new products, such as, for example, the vegetables forming the *Veg & Tal Sadia*, line, chicken joints as part of *Assa Fácil* in the *Sadia Bio* line, and Ready Meals with rice, chicken and creamed corn.

We operate in categories that provide opportunities for improvements in production, monitoring the trends in current legislation, such as RDC n° 429, dated 2020, and IN n° 75, also dated 2020, which address the new nutritional labeling of foods in Brazil,

We contribute with access to high-protein food sources through a solid distribution network, supplying products

throughout the country. We support initiatives aimed at reducing food waste through actions together with the BRF Institute and we are constantly working to reduce food loss, through efficiency in the chain and sustainable practices.

We defend balanced consumption and healthy habits, suggesting consumers adopt balanced combinations for different meals (<https://www.sadia.com.br/menu-da-semana>), whilst we also care for the health and quality of life of our employees.

We have a responsible marketing policy, complying with all local regulations.

We ensure clear and transparent nutritional information, in compliance with all current local labeling legislation.

We take a sector-based, ethical, transparent and responsible approach to operations with interested parties related this issue.



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Driving innovation

BRF has taken significant steps forward in its digital innovation and transformation agenda. Both these fronts support sustained growth and business efficiency, helping us to offer increasingly efficient and economic quality foods to our customers - from the field to the table.

Our digital innovation and transformation projects have been accelerated throughout the chain, involving the integrated producers, farms, productive units, businesses, distribution centers and corporate processes, until our products reach the end consumer. The initiatives include issues such as animal welfare, control over the origins of the grains and quality of the foods, as well as development of new lines of products and businesses - from the perspective of the growth plans set out in our future vision.

At the Innovation Center, we are constantly performing studies to improve our products. The BRF Hub, meanwhile, acts as BRF's connection channel with the open innovation ecosystem in Brazil and overseas, developing initiatives such as the Challenges Program, which once a year brings together innovative solutions developed by startups and academic researchers to help resolve the company's strategic challenges. After only being in existence for three years, the BRF Hub has already established 570 connections with startups. One of these connections is with the Israeli startup Aleph Farms, with which BRF has established a partnership and become the first Brazilian company to enter the cultured meats market, a strategic field for the future.

After just three years of existence,, the BRF Hub has already established 570 connections with *startups*. Over the course of four years of the 'Innovations Scouts' program, for example, we have collected around 2,000 innovative ideas from our employees.



Knowledge creation

Whenever BRF brings technology and knowledge into its activities, the benefits are evident not only to the Company but also to society as a whole. In particular, the cooperation and synergy between BRF and the academic world have been extremely fruitful. These projects have taken the form of Masters and Doctorate research work to create and test new technologies.

So far, BRF has made more than 20 presentations at congresses and established cooperations with Brazilian universities in states such as Santa Catarina, Rio Grande do Sul, Paraná and São Paulo, as well as a number of foreign institutions. The Company has registered one patent arising from these partnerships and another one is one the way.

BRF also believes in the power of 'bottom-up' innovation, or in other words, ideas and suggestions made by our own employees. The 'BRF Garage' is the project responsible for encouraging entrepreneurship within the Company involving the participation of multi-functional leaders. Amongst the initiatives developed as part of the BRF Garage, the one which stands out the most is the 'Innovation Scouts' program, by means of which we drive our culture of innovation and propose new business models amongst our internal stakeholders.

Created just four years ago, this initiative has already served as a platform for around 2,000 ideas, which can be put forward as proposals following analysis which considers both adherence to the Company's objectives and implementation viability. Those responsible for the three best ideas each year receive a cash award, as well as the opportunity to present their business plan and possible prototypes to the BRF Board. They then participate in a business design workshop offered in partnership with a teaching institution, which assists them in developing their business plan.



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Portfolio and brand

We are aware of the need to quickly and reliably introduce innovations that meet the needs of our consumers in Brazil and elsewhere in the world. Our innovation agenda is guided by research into trends, monitoring changing habits, and studies at our Innovation Center.

In 2022, we restructured our innovation processes, with the aim of strengthening the ties between the areas responsible for brands and categories and the teams working on research and development, structuring them around the concept of 'Growth Office'. As part of this work, we have taken a closer look at our portfolio, aiming to combine our customers' preferences with concrete and measurable market share results and the margin/share of the innovation products in the Company's results.

The central aims of this work were to increase the contribution of innovations to BRF's results and more effectively allocate funds to projects that firmly establish our business vision. In 2022, we raised R\$ 30 million through this streamlining; at the same time, we directed our innovation efforts to the core business, in categories and platforms where we have already consolidated our position and on innovative fronts where we have a greater perspective for growth.

We launched 106 innovations in 2022. We have increased our investments in the processed foods category, which represents a significant portion of our business, and started to once again offer products such as the Sadia brand bulk sausages, consolidating our position with this brand in both Brazil and the rest of the world.

We have invested in a study for the development of products in the 'hot bowls' line, following a consumer trend observed in different markets, focused on convenience and practicality, without the need to transfer the food onto a plate after defrosting and preparation. In 2022, following the launch of 'Mac 'n' Cheese' in 2020, which has seen good results ever since, we made preparations to launch the hot bowls line in Carbonara, Baby Meatballs, Broccoli and Bacon flavors - which entered the market at the beginning of 2023.

Also in 2020, we introduced the Sadia Bio brand's '*Assa Fácil*' line of chicken joints, combining aspects of sustainability/traceability and certifications with convenient packaging that can go straight into the oven, without needing to be defrosted. The Bio line is focused on a sustainability production line, with 15 producer families responsible for the rearing of animals fed on 100% vegetable feed, without use of antibiotics or performance enhancers, whilst adhering to best practices of animal welfare, with international certification from Certified Humane® and WQS®. Another differential is the ability to track the entire production chain by means of a QR Code on the label of each product and the line's [website](#).

We have also relaunched traditional products, using intelligent management that aims to draw results from our different brands. At Perdigão, we are working hard with special fresh cuts, '*Our Menu*' ready meals, with portions designed for two people, and fresh sausages, designed for special situations such as barbecues. We also launched the 'Chester Pie' in chicken with sausage and cheddar, and chicken with leek and olive flavors.

Our attention to the international markets was another highlight. In the Halal markets we launched pre-marinated chicken breast in cubes, with spices adapted to the local culture and habits. We have also invested in marketing cuts such as individually frozen and spiced chicken breasts, and processed foods, such as nuggets - in line with our strategy to double our share in aggregated value products in the Halal markets within three years.



R\$ 30 million
raised

through the streamlining of our portfolio in 2022

Excellence and digital transformation

BRF believes in the transformative power of technology, digital thinking and the striving for operational excellence. To improve our results and historic levels, as well as to firmly establish our growth plans, we are pursuing projects which allow us to reframe the business and make our processes more streamlined, practical and effective.

We are constructing the business of tomorrow today, by means of a series of digital initiatives and management guided by data. By doing so, the Company can plan and outline more robust and assertive strategies, always with a focus on the result and the generation of value for the clients, customers, shareholders and the entire production chain. The actions, that range from the field to the table, include the digitization of the agricultural operation and incremental improvements at the industrial plants in the different markets.

Our innovative solutions include the use of advanced statistics and technologies such as cognitive intelligence (chatbots), the Internet of Things (IoT), machine learning and advanced analytics. One example of an initiative of this type is the use of predictive models and machine learning algorithms to predict the average price of chicken slaughter. Through this innovation, BRF can plan and achieve the best cost-benefits between the time spent rearing the animals and the right moment for their slaughter (taking into consideration the different variables that can influence this process, such as the availability and quality of feed, climate, and housing and sanitary conditions), thus achieving an important competitive advantage.

BRF was recognized in the '100+ Innovators in the Use of Technology' category awarded by IT Mídia in 2022 for its 'Data Driven from Field to Table' project. The initiative forms part of the Company's digital transformation journey and can be added to the 52 initiatives implemented during the year to provide greater agility and assertiveness in decision-making, with benefits for the chain as a whole.

As well as promoting a culture guided by data, the Company has invested in ongoing learning and a culture of innovation, making a new BRF Academy available - this being a learning platform that can be accessed by all our employees. In 2022, we reached more than 7,600 employees by means of the online 'LearningFlix' channel provided through the BRF Academy and dedicated to the dissemination of a streamlined culture, innovation and digital transformation.

'Go digital' and 'Be digital': our agenda

Digital Transformation at BRF is taking place on two major fronts: **Go Digital**, where we are working on improving our results through the modernization and digitalization of the processes related to our business and to our stake-

holders, and **Be Digital**, in which we are taking a close look at our internal processes, with tools and platforms that provide greater efficiency and facilitate the employment journey of the Company's almost 100 thousand employees.

Amongst the internal processes that have already been considered for digitization actions are employee attraction and selection, digital admission, the self-service portal, the learning platform, management of results, and development, performance, succession and remuneration cycles. Currently, all admissions at BRF in Brazil are performed online, which simplifies and streamlines the process, as well as improving the transparency of the new employee's onboarding process. More than 30,000 employees have joined the company through this new process.

Another advance in the Employee's Journey has been 'Flor', the virtual assistant in the Human Resources department. Available to our employees is Brazil and the Middle



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East, she attends to more than 115,000 inquiries each month, drawing upon artificial intelligence and machine learning resources to clarify up to 1,075 questions, queries and requests by means of an intuitive and easily accessed service that is available 24/7.

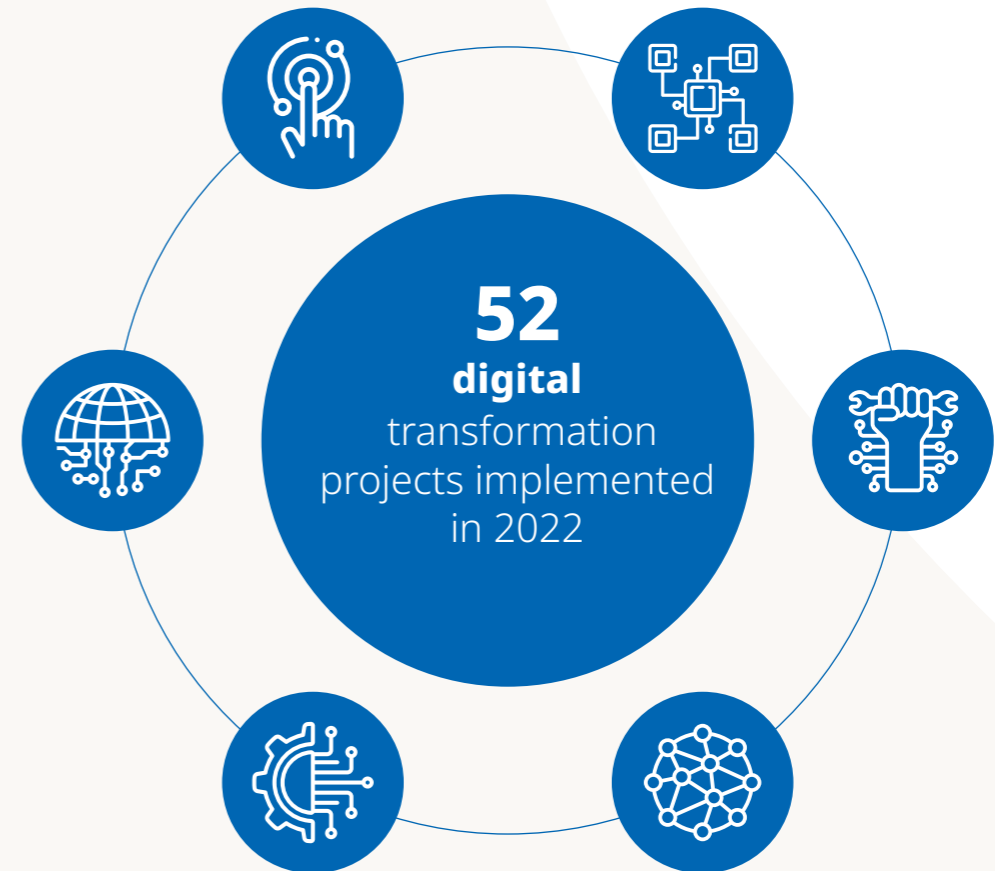
We have also developed specific actions for our teams to be able to think and act more digitally in the field, such as the Middle East Sales Revamp, which has put new technologies directly into the hands of our sales representatives, providing greater operational efficiency and reliability in the transactions for the teams in the field to be able to replace manual terminals and sales receipts, as well as centralize the information in their smartphone, showing the status of the orders in real time.

Another solution focused on the sales team in Brazil is 'Tina'. With the personalized guidance and support provided by the app and the chatbot, the sales team can concentrate themselves on strategic activities, while Tina takes care of the more mundane day-to-day tasks and offers important information in real time. Furthermore, the reduction of the learning curve for new sales staff is a significant benefit, since it helps to quickly integrate them into the team and speed up their performance. Tina issues alerts prioritizing business opportunities and preventing possible shortages.

The transformative approach to our processes has been highlighted in our innovation strategy over recent years, being added to the digital approach in relation to our clients and customers. In our digital transformation programs in 2022, we have structured and consolidated four central fronts: Agro 4.0, Logistics 4.0, Commodities 4.0 and Industry 4.0.

Below is a balance sheet of investments and highlights.

Recognition by IT Mídia, as one of the most innovative companies in the use of technology in 2022





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Agro 4.0

The Agro 4.0 digital platform aims to increasingly establish the connection with the integrated producers, creating an ecosystem that meets their needs, facilitates life in the field, creates lines of family succession based upon technology, brings longevity to the process and increases both the efficiency and sustainability.

More than 9,500 integrated producers, as well as 600 extension workers (veterinarians) make use of the Agro 4.0 platform, a digital product developed in-house which, in 2022, was scaled up to global level to allow access by integrated producers and extension workers in Turkey.

Read more about some of the leading actions:



Grain monitoring

Advances in the installation of sensors on farms with data collected using IoT, allowing the installations to be monitored in real time, and providing better support for decision-making.



Research performed together with other areas

connected to production, such as those focused on the genetic improvement of herds (biological assets) and feed conversion (or in other words, the relationship between feed consumed and weight gain).

- Implementation of innovative respiratory monitoring technology by a partner producer in Lajeado (RS), currently in the performance evaluation stage.
- Implementation of weighing by image and growth curve by a termination/finishing partner in Concórdia (SC), also in the evaluation stage.
- Expansion of the biological starter culture production project, together with 30 partners, which allows for the biodegradability of organic material present in waste.



New features in the Next app

Through this technological platform, extension workers can manage their routines more efficiently using tools such as a logbook and an integrated checklist of their visits to different locations, as well as access all the information and notifications on the lots from their integrated producers. The app also allows for registration of technical advice and the monitoring of results.



AgroBRF – Producers’ Platform

This platform consists of an ecosystem that is connected to all of the company’s satellite systems, providing the producer with an extensive amount of information on their lots, this being very important in the daily routine. This new model of working based upon data collected online (which are updated daily and processed using artificial intelligence and machine learning tools) will help the Company to evolve in terms of production and efficiency in the Agricultural chain. The platform also involves communication features, fleet tracking and a dashboard of indicators on the poultry, turkey and pig chains.





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Commodities 4.0

The Commodities 4.0 Journey combines territorial intelligence technology solutions and advanced analytics to digitalize the Company's entire grains acquisition process, ensuring greater transparency, assertiveness and agility in the procurement processes by connecting the producers with BRF. As one of the branches of the journey, it integrates our efforts to move forward on our public commitment to guaranteeing the traceability of 100% of the grains we buy from the Amazon and Cerrado regions by 2025. This commitment is directly linked to one of the fronts of the 2040 Net Zero Plan.

The project also optimizes BRF's logistics positioning, planning a better combination between the current and future logistics positions to ensure a streamlined supply to the production units. This activity is performed using satellite monitoring of 7 million hectares of farmland in 7 Brazilian states and, with the help of a mathematical algorithm and a data repository (including market data), it allows BRF to identify the best moment to purchase corn - thereby creating insights into the future price of grain with a 24 month perspective, and allowing us to plan and/or use grain stocks depending upon market fluctuations.

Another benefit of the platform is that it provides a full and comprehensive vision of the transportation chain, from the negotiation of the freight through to the delivery of the grains to the factories. The automation of the purchase confirmation emission process, legal contracts and contracting of freight is performed through the Robotics Process Automation system.

Innovations with EESG benefits are on the radar for our supply processes. In 2022, we developed an innovative solution for the drying of grains at 14 branches in Brazil. Under the new process, we have replaced the use of wood logs with wood chips in the dryers, meaning greater efficiency and safety, as well as cost reduction, thanks to the automation - without having to transport the wood logs manually. The process means a potential reduction of up to 15% in the grain drying time and 60% in labor costs, whilst also resulting in a more uniform generation of heat, thus benefiting the quality of the grain, ensuring a more economical use of the raw-material (chips, obtained from our own reforestation projects and supplied by third parties) and a reduction in the consumption of electricity.



BRF is committed to guaranteeing the traceability of 100% of the grains bought from the Amazon and Cerrado regions by 2025



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Logistics 4.0

Another important front in relation to digital transformation is that of Logistics 4.0, with the focus being the monitoring of the fleets; the joint development of solutions relating to efficiency, emissions control, and health and safety; as well as the quality control of the transportation of live cargo, finished products and inputs.

In 2022, we expanded the fatigue control program, involving digital monitoring of drivers' conditions, an essential measure for the prevention of accidents and improvement of safety rates. We have invested in optimizing the routes through the use of more digital control over the movements of transport vehicles forming part of the BRF logistics chain.

Every one of BRF's production units in Brazil now form part of the 4.0 platform dedicated to monitoring more than 9,000 vehicles. Also in 2022, chatbots were introduced into the logistics system, providing a new channel of communication with the drivers working for the transportation companies, improving request and response times and improving the operating times as a whole. This shows how technology is facilitating our day-to-day routines and increasing efficiency and productivity.

Industry 4.0

This journey includes an incremental modification of our way of operating, with automation and real time observation of our industrial units through the installation of sensors and advanced analyses.

In 2022, we implemented a digital solution at our 26 manufacturing units in Brazil, raising the level of data management and tracking, and optimizing the working routine.

The platform involves the digitization of 15 processes that make up BRF's Auto-control Programs (PAC), with more than 5,000 people being impacted through the use of the app and the recorded data concerning the monitoring of the processes, thereby better streamlining the control and solidity of the process.

Excellence programs

The establishment of the business plan is increasingly linked to an intelligent use of our industrial units, reducing inactivity, waste, absenteeism and accidents, and optimizing process times.

Since 2022, the program has been simplified, with the aim of improving performance and efficiency through the use of manufacturing process indicators. Furthermore, a synergy has been established between the SEO and the 'More Logistics Excellence' programs, aiming to integrate the processes and optimize costs along the chain.

As a means of making improvements in this area, we have an Operational Excellence (OpEx) System, involving a set of actions relating to technological modernization, digitalization and gains in productivity which, over the last two years, has produced important results. Some of the highlights include:

In 2022, our results were:



74%
reduction
of losses to the
industry compared to
2018²



47%
reduction in loading
time compared to 2018²



15%
reduction in industrial
accidents involving time
off work compared to
2021²



0.5%
gain in productivity (man
hours/tons) compared to
2020²

² Baseline indicator



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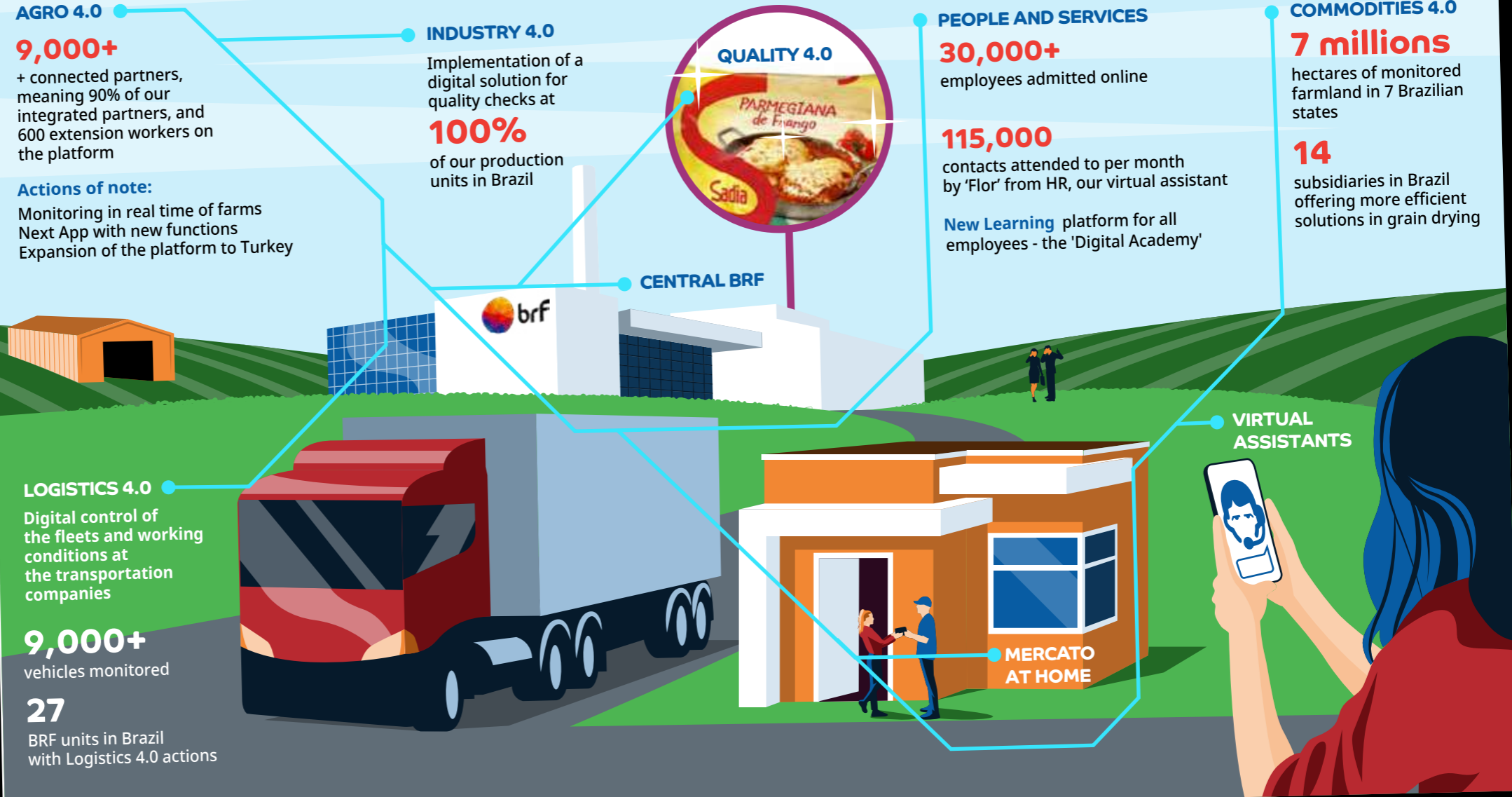
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Digital transformation in figures

52 digital transformation projects implemented in 2022 and more than **40 initiatives** under way in 2023

Recognition for the fourth consecutive year from IT Mídia, being placed amongst the most innovative companies in the use of technology





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Business environment and planning

BRF's strategy operates with a development process that is guided by the expertise of its shareholders and administrators, as well as a reading of the social scenarios, micro/macro-economic and cultural policies that affect the global food industry and the sectors and categories in which it operates.

Our Board of Directors, with the support of the advisory committees, is responsible for the definition and revision of the strategic planning, as well as supervision of the Company's progress. It is the responsibility of the executive management, composed of the CEO, Vice-Presidents' offices and Boards, to ensure that it is properly executed through investments, programs and measures that encompass the global operations.

Our aim is to be a company offering products with aggregate value that fully meet the needs of consumers in the regions where we operate, having been developed innovatively and sustainably. To achieve this, as well as to achieve solid and stable growth, our current focus is to optimize the allocation of capital; direct innovation into those categories that contribute most to the margins; balance the relationship between our production chain and demands of the market and the consumers; and invest in digital transformation, our culture and the strength of our brands.

These elements form part of our business plan, with indicators concerning how, when and with whom we will be growing, in line with the Sustainability Plan (*read more about this later on in this section*). In 2020, we announced our growth strategy, entitled "Vision 2030", outlining how we intend to be expanding the business and our global presence. In 2022 we reviewed this planning in light of the current business environment and the perspectives for the animal protein sector around the world, in order to adjust and simplify our processes - taking into consideration the premises of agility, profitability and efficiency. We are undertaking a broad review of our long-term strategy and we will be announcing the new bases of the BRF Vision at the proper time.

BRF's history of almost nine decades has taught the Company many things that, over time, it has incorporated into its business vision. In 2022, we directed our attention to the core of our activities, aiming to maximize the value created inside and outside our walls - stimulating development amongst communities and partners at the same time as we deliver results consistent with the organization's potential.

The arrival of a new shareholder, Marfrig S.A., boosted a broad revision of the bases of the Company's priorities, which involved both growth of the business and acceleration of the programs set out in its strategic planning.

Our business vision

Where we want to get to



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Advance as an export platform in the markets where we are leaders and accessing new regions smoothly and efficiently

A Company that is recognized and active with convenient products, recognized brands and solutions that are consistent with the needs of each specific market

Innovative leadership in segments of high aggregate value, without losing sight of profitability and the return on investment made in R&D projects

Leader in the pork market in Brazil, with a focus on aggregate value

An Omnichannel relationship with our customers and clients, investing in service levels, our own stores (*'Mercato Sadia'*) and expansion of our commercial partner base

Digital transformation from the field to the consumer's table, involving the procurement, farming and slaughter of animals, industrial production and logistics

Expansion of the ready meals portfolios, taking advantage of a worldwide growth market

Our competitive advantages

- ➔ **Presence in different regions**, with a structured production platform and distribution capacity
- ➔ **Control of the production chain**, with opportunities to develop synergies all over the world
- ➔ **Business growth linked to environmental, economic, social and governance (EESG) commitments and ambitions**, that reinforce our value in society
- ➔ **Leading and preferred brands that are recognized** by the consumer – Sadia, Perdigão, Qualy and Banvit

Value drivers

- ➔ **Investments in financial discipline** and optimization of industrial and agricultural yield
- ➔ **Control of the Company's net leverage**, pursuing levels lower than 3.0x
- ➔ **Optimization of Capex**, prioritizing digital transformation, maximization of the use of assets and operational excellence in the integrated chain



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Market context

The global food industry has experienced a complex and unstable year in the majority of the markets where BRF is present. Different factors (amongst which, and most especially, are the tackling of Covid-19, the war in Ukraine and other areas of political instability) have caused inflationary pressures to spread into almost every country, generally affecting many different types of production chain.

Amongst the increases that most affected BRF's operations in 2022 were those connected to maritime freight, diesel and products linked to animal feed and industrial operations.

The impact of these higher costs was felt in the results. In order to minimize its exposure to the risks and contain the impact of the rise in prices, BRF developed actions focused on generating more efficiency. These ranged from standardization of maintenance parts to the reduction of waste and re-engineering of packaging.

In Brazil, specifically, the domestic market continued to be affected by the sustained increase in inflation, which reduced the willingness to spend in the segments of some of our customers, above all in products of aggregate

value. Inflation closed the year with the IPCA at 5.79%, above the target of 3.5% established by the Central Bank. Defaulting rose to very high levels, at around 30%, tightening the consumers' purse strings and leading to changes in spending patterns and eating habits.

In terms of production, the chain remained promising and important for the global animal protein market, despite the risks of embargoes as a result of epidemics and diseases affecting pigs and poultry. In 2022, pig farming experienced its third consecutive record year in Brazil, with 4.9 tons being produced. In relation to chicken in 2022, exports reached 4.8 million tons. This data is provided by the Brazilian Animal Protein Association (ABPA), which has published positive forecasts for global demand and the country's export capacity for 2023.

In relation to the region of the Middle East, Turkey and North Africa, where we achieve a great deal of our results in the international market, issues such as rising inflation in Turkey have arisen as specific challenges. Along the same lines, the complicated energy scenario and the

chain that has been destabilized by the war in Ukraine have affected both the exportations and our local production platforms. On the other hand, there is growing demand and interest from local governments in expanding industrial and agricultural production - which, in 2022, encouraged us to take measures such as the inauguration of new plans and entering into new joint ventures.

In Asia, we should note a scenario that combines a demand for food and a slowdown in growth, with particular economic challenges for China after the decline of the Covid Zero policies that the country has been subject to in recent years and which affected the production chains and economic and commercial results. On the other hand, the demand for animal protein has remained high, with positive perspectives for companies capable of addressing the trade protection measures adopted by this market, a situation which has also been noted in the Middle East.

In order to minimize its risk exposure and contain the impact of the rising prices, BRF promoted actions designed to make its chain more efficient



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Allocation of capital GRI 2-6

Grounded in our business vision and a cycle of strong investments over recent years designed to increase our production capacity, modernize our footprint, and expand our presence in strategic regions, the Company has experienced a year in which a number of important projects have been consolidated.

Our total Capex reached R\$ 3.7 billion in 2022, a modest increase of 1% over the previous year. During the year we concluded a series of projects that were begun in 2020, involving new industrial plants, partnerships and asset modernization actions based upon the Industry 4.0 concept, whilst we also prioritized the pillars of allocation of funds for growth, efficiency and support, biological assets, and commercial leasing.

Projects of special note over the course of the year included actions designed to increase the capacity of some of our plants in Brazil and Turkey, projects focused on receiving plant approvals for new markets, the construction of *'Mercato Sadia'* chain units, automation of production lines, digital transformation projects focused on planning, supply and sales, repositioning of industrial park assets, and improvements in health and safety.

Below are listed some of our investment indicators and leading projects and strategic transactions in Brazil and elsewhere in the world in 2022.

Capex (R\$ millions)

	2022	2021	Δ 2022 and 2021 (%)
Markets	510	729	-30.1%
Efficiency	330	198	66.4%
Support	752	669	12.3%
Biological assets	1,331	1,228	8.4%
Commercial leasing and others	797	857	-7%
Total	3,720	3,681	1%
Total M&A and sale of assets	128	971	-86.8%
Total – CAPEX + M&A	3,848	4,652	-17.3%

BRF's Capex totaled R\$ 3.7 billion in 2022, with some of the main highlights being investments in industrial plants and the implementation of digital transformation in different areas of the Company.



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Joint venture in Saudi Arabia

In 2022, our subsidiary BRF GmbH signed a joint venture agreement with the Halal Products Development Company (HPDC), a branch of the Public Investment Fund (PIF), a sovereign fund of Saudi Arabia.

Once the operation has been approved by the regulatory authorities, the new company will be constituted with BRF holding a 70% share and HPDC a share of up to 30%, with a combined investment of US\$ 500 million.

With this operation, we will be operating even more intensely in the chicken production chain in Saudi Arabia, as well as open up opportunities for us to work with fresh products, and frozen and processed foods.

A deeper footprint in the Middle East

Also in Saudi Arabia, in 2022, we announced the inauguration of our new plant in Dammam, with a production capacity of 1,200 tons of food per month. This brought to a close an investment cycle that began in 2021, with US\$ 18 million allocated to preparing the unit; this being in addition to the acquisition of a local food processing plant (Joody Al Sharqiya), also in 2021, and our platform for the Middle East and North Africa, which includes the Banvit plants, in Turkey, and the plant in Abu Dhabi, in the United Arab Emirates.

With these industrial assets, we are preparing our business to increase our capacity to meet local demand, going beyond the simple exportation of fresh produce, with an eye on the opportunities available to increase our market share and our presence in categories and subcategories of aggregate value.

Pet food operation

In the first quarter of 2023, we announced the beginning of negotiations for the future sale of our pet business division, made up of BRF Pet S.A., Mogiana Alimentos S.A., Hercosul Alimentos Ltda., Hercosul Soluções em Transportes Ltda., Hercosul Distribuição Ltda. and Hercosul International S.R.L.

The transaction will be performed by means of a bidding process, with the aim of obtaining an offer that is of most advantage to the Company, involving the highest price for the assets being sold. This process is in its initial stages, with preliminary discussions under way with potentially interested parties.



1,200
tons

of food capacity at the new
BRF plant in Dammam in
Saudi Arabia





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BRF's Sustainability Plan

GRI 2-12, 2-13, 2-19, 2-22, 2-23, 2-24, 3-3: Material Topics 2023

We are working on a daily basis to extend our incorporation of environmental, social and governance premises into our business decisions and strategies (EESG).

The Sustainability Plan published in 2020 is based upon five main ambitions that we aim to achieve by 2040 and which is divided into 22 commitments. With the updating of our materiality (*read more in 'Report and materiality'*), we have prioritized the objectives defined over the course of 2023, in light of what our stakeholders consider to be the most critical themes.

BRF's EESG management has been growing in maturity. In 2022, as well as the Executive Committee on Sustainability, we redrafted the scope of the Board of Directors' advisory committee, now being 100% focused on the subject and with the participation of three board members.

Also in relation to our governance practices, we have sought to maintain a clear connection between the EESG targets and the variable remuneration programs, espe-

cially for the senior executives who are guiding this strategy in the long-term. In 2022, the remuneration of all those eligible for a bonus and the company executives, in line with the Collective Bargaining Agreement in effect, was tied to the EESG targets. These targets were: the reduction of water consumption, reduction of GHG emissions and an increase in the percentage of women in senior management.

Read below the highlights of the plan's commitments in 2022.





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Committees

GRI 2-12, 2-13

Executive Committee on Sustainability

Made up of six vice-presidents from the departments related to the issue and one external consultant with extensive knowledge of the subject. This body meets approximately once every 60 days, with the aim of guiding and monitoring the Company's strategic sustainability actions.

The Sustainability Committee of the Board of Directors

Composed of three external members who meet approximately once every 90 days with the aim of monitoring the progress of the EESG strategy, as well as the advances made in relation to the public commitments and decisions on critical issues for decision-making and support via the Board of Directors.

Once again in the ISE

We have continued to appear in the 2022/2023 Corporate Sustainability Index (ISE), a portfolio developed by the Brazilian stock exchange (B3) dedicated to embracing those listed companies that meet a set of ESG management, strategy and planning criteria and requirements.

Our ambitions



To act in synergy with our partners and positively impact the communities.



To innovate and achieve sustainable solutions for global challenges.



To promote animal welfare.



To be inclusive, plural and diverse.



To conserve the environment and be eco-efficient.



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Commitments & results

The commitments outlined in our Sustainability Plan provide metrics, indicators and objective targets associated with our EESG materials topics. In addition to this, they respond to the most important topics addressed as part of the Company's most recent materiality review (read more on page xx). The targets defined as priorities for the variable remuneration of executives in 2022 related to three pillars: Water, Net Zero and Women

Commitment	SDG Commitments	Deadline for fulfillment	Status in 2022	Detailing
Animal welfare				
To ensure the non-use of growth-inducing antibiotics in the livestock chain	2 8 12	Recurring	100%	BRF has not used antibiotics to stimulate growth in animals since 2019.
Zero tolerance for animal mistreatment, either through abuse or negligence	2 8 12	Recurring	100%	Since 2020, BRF has been committed to not accepting any type of mistreatment of animals. The livestock, transportation and industrial operations are constantly being checked.
To ensure that 100% of the pigs raised by BRF do not undergo the clipping or trimming of teeth ³	2 8 12	2021	100%	This procedure is only performed in exceptional circumstances, when the breeding animals' welfare is compromised.
To ensure that 100% of the swine farmed by BRF are not identified using procedures involving mutilation	2 8 12	2021	100%	Since 2021, we have been implementing the use of rings in the BRF swine genetic chain, thus adapting the entire swine herd globally.
To ensure that 0% of male swine are being surgically castrated ²	2 8 12	2022	100%	In 2022, following three years of research, the castration methodology applied to male swine was altered, shifting from surgical castration to immunocastration. Whenever surgical castration is necessary, it is performed using anesthetics.
To ensure that 100% of the poultry in the integration system globally are cage free	2 8 12	2023	99.90%	The poultry farming system in Brazil is 100% cage free. In Turkey, broiler chickens are produced in cages.
To certify 100% of BRF's manufacturing units in terms of animal welfare. ¹	2 8 12	2025	69%	We certified five new animal welfare processes, including the 1 st turkey plant.



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Commitment	SDG Commitments	Deadline for fulfillment	Status in 2022	Detailing
Only use cage-free chicken eggs in the industrial food process globally	2 8 12	2025	96.3%	The commitment to the use of cage free chicken eggs in Brazil has been fully complied with since 2020. In 2022, we made advances in complying with this commitment in Turkey, with the use of <i>free-range</i> eggs and replacement of the ingredient with soy protein.
To ensure the use of painkillers in 100% of pig tail docking procedures	2 8 12	2025	-	Just as in 2021, we advanced in the performance of studies and benchmarks for development of products to comply with our commitment.
Use environmental enrichment in 100% of the integration of poultry and swine	2 8 12	2025	100% turkeys, 2.30% pigs and 1.85% chicken	In 2022, we increased the implementation of enrichment in the turkey chain, including at the Francisco Beltrão unit which restarted its activities.
To implement collective gestation stalls at 100% of sow breeding facilities	2 8 12	2026	53.40%	The migration to collective gestation is the biggest structural and behavioral shift that our swine farming has undergone in recent years. We continue to make advances in meeting the needs of our target public, with a total of 210,000 females in collective gestation.



Science and innovation

100% adherence of new product innovation projects to BRF's sustainability indicator	8 9 12	2022	100%	In 2022, we implemented a new EESG assessment protocol in the evaluation process for approval of innovation projects for new products, that includes criteria relating to water, packaging, animal welfare and social responsibility.
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Commodities

To ensure 100% traceability of grain acquired from the Amazon and Cerrado	2 12 13 15	2025	61%	In 2022, we established 100% traceability of the direct suppliers of grains from the Amazon and Cerrado biomes and 45% of the indirect suppliers from the same biomes. For the indirect suppliers, we made headway in the development of a proprietary methodology based on the criteria of our Sustainable Grain Purchasing Policy.
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Commitment	SDG Commitments	Deadline for fulfillment	Status in 2022	Detailing
Communities				
To invest R\$ 400 million in communities ⁴	1 10	2030	R\$ 78.5 million	In 2022, a total sum of R\$ 15.8 million was invested, with this being directed to the BRF Institute for the management of social actions and projects in the communities where BRF has operations. Of special note is the investment of R\$ 5 million to contribute to the strengthening of basic education and vocational training in our priority municipalities.
Food waste				
To promote education on reducing food waste amongst 1.5 million people globally	2 12	2030	2.26	The BRF Institute has continued with its actions and initiatives focused on promoting education for the reduction of food waste. In 2022, two academic articles on this issue were published in partnership with the José Egydio Setúbal Foundation, as well as videos, posts, internal campaigns and a specific app relating to the topic, impacting 226,952 people. Furthermore, the BRF Institute was able to influence Public Policies in Lucas do Rio Verde, through its partnership with 'Connecting Food', for development of an Urban Food Collection System in the municipality, supporting a local food donation and distribution network.
Diversity				
To ensure that 30% of leadership positions are held by women ⁶	5	2025	24%	As well as the affirmative actions involving quotas in the educational development and incentives programs, we made advances in the global 'Lead Like a Woman' program, which aims to develop women for whom leadership positions are planned and consists of assessments, mentoring, training and meetings with external consultancies over a four-month period. In 2022, this Program was expanded to include all of BRF's areas in Brazil and was moved into the international arena for the first time.



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Commitment	SDG Commitments	Deadline for fulfillment	Status in 2022	Detailing
Public commitment to fighting racism in the sector	16	2030	NA	The 'Your Color is our Diversity' campaign aims to promote literacy and racial identity, as well as providing a racial census in Brazil. Participation of two employees from the 'Pro-leader' Black leadership development program (in partnership with MOVER). Since 2021, together with almost 50 companies from different sectors, BRF participated in 'MOVER' (Movement for Racial Equality), which aims to tackle structural racism and promote racial equality.

Packaging

To have 100% recyclable, reusable, or biodegradable packaging	9 12	2025	12% implementation	In 2022, there were advances in the specifications of recyclable packaging: in Brazil, 10 specifications of end products which started using recyclable packaging were implemented, meaning that more than 90% of the global volume used by the company is recyclable, reusable or biodegradable. As well as these implementations, another 26 specifications were developed with plans for them to be implemented over the coming years.
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Greenhouse gases (GHG)

To implement a carbon-neutral product line	13	2021	One carbon-neutral product line	Just as in 2021, we complied with our target with the launch of the first plant-based, carbon neutral chicken in Brazil, the ' <i>Veg Frango 100% Vegetal</i> ', which forms part of the ' <i>Sadia Veg&Tal</i> ' line: sliced, cubed and shredded.
Net Zero ⁶	13	2040	26%	We achieved a 26% reduction in total, absolute Scope 1 and 2 emissions compared to the baseline (2019), principally due to the decrease in the GRID emission factor in Brazil, leading to a reduction in BRF's Scope 2 emissions in 2022, and to the prioritization of renewable sources with proven traceability. In relation to our Scope 3 emissions, meanwhile, we recorded a 5% increase in the sources mapped up until now against 2020 (the baseline due to the resumption of business trips and the significant rise in the amount of waste sent for external treatment in the form of composting).



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Commitment	SDG Commitments	Deadline for fulfillment	Status in 2022	Detailing
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Natural resources

To reduce the water consumption indicator at BRF by 13%⁶	6 12	2025	4.29%	In Brazil, the percentage of reuse water jumped 11% to 15%, and we have achieved a 75% adherence to the water management directives implemented in 2022. At our plant in Dois Vizinhos, meanwhile, we have reduced water consumption in the chicken carcass washing booths by 50%, due to the installation of new technology.
To increase electricity from clean sources by 50%	7 13	2030	24%	In 2022, 24% of BRF's electricity was drawn from clean sources - wind and solar. The works projects involved in the partnerships for the generation of clean solar and wind energy, begun in 2021, are now under way, with the expectation that they will be ready to start up in 2024. With these facilities in place, we should be able to draw 90% of our electricity from these clean sources in Brazil.

1 Respecting the religious and/or cultural requirements requested by our clients.
 2 Ensuring that surgical castration, when necessary for the production of specific products, is performed with the use of pain relievers and anesthetics.
 3 In extreme cases (when the sow's welfare is compromised), this practice will be allowed.
 4 Increasing the company's shared value creation by investing its own resources in the communities, especially in social development and economic inclusion agendas.
 5 Taking the program to 100% of the territories in which BRF operates around the world by 2030.
 6 SDG targets tied to the Company's variable remuneration program (including those eligible for a bonus and executives in accordance with the Collective Bargaining Agreement in effect on the date of payment).



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In addition to its strategic commitments, BRF actively participates in global voluntary initiatives, as well as sector associations and entities, in order to maximize its contribution to sustainable development and to the sector in which it operates. These include:

- **Global Compact:** BRF has been a signatory since 2007 and a member of the Steering Committee of the '*Rede Brasil*' of the United Nations' Global Compact since 2019. It also forms part of the Rede Brasil Climate Action Platform of the Global Compact and Clean Business;
- **Sustainable Development Goals (SDGs):** BRF has linked its Strategic Plan to the targets of the SDG Institute;
- **National Pact for the Eradication of Slave Labor (InPacto):** an initiative that mobilizes companies to tackle slave labor in the production chains;
- **Brazilian Business Council for Sustainable Development (CEBDS):** in 2020, BRF signed a manifesto calling for sustainable development and the combating of illegal deforestation in the Amazon region. In 2021, the Company adhered to the charter for Climate Neutrality;
- **Brazil Climate, Forestry, and Agriculture Coalition:** this initiative works for the protection, conservation, and sustainable use of forests as a significant Brazilian contribution to mitigating climate change;
- **Group of Institutes, Foundations and Companies (GIFE):** the BRF Institute has been associated with the GIFE since 2012;
- **The Global Reporting Initiative (GRI) and the International Integrated Reporting Council (IIRC):** reporting directives;
- **Universities and Animal Welfare NGOs:** BRF works in partnership with international animal protection NGOs and universities leading studies on the issue to make improvements to animal welfare in the production chain;
- **RedEAmérica:** this organization promotes transformation of the investment and social practices of Latin American companies and the foundations for the development of sustainable communities;
- **GHG Protocol Brazilian Program:** the Public Registry of Emissions is used as a tool for the annual publication of the global inventory of GHG emissions, being audited by an independent entity;
- **Science Based Targets initiative (SBTi):** BRF adheres to the SBTi initiative;
- **MOVER:** BRF is a member of the Movement for Racial Equality (MOVER);
- **Companies with Refugees:** we have adhered to the UN's Companies with Refugees Forum since 2022;
- **Round Table on Responsible Soy (RTRS):** In 2021, BRF joined the Round Table on Responsible Soy;
- **Round Table on Sustainable Palm Oil (RSPO):** BRF became a member in 2020;
- **Recycle for Brazil:** BRF joined this platform in 2019, working to encourage reverse logistics actions together with other Brazilian companies;
- **World Animal Protection:** BRF has supported [World Animal Protection](#) since 2015;
- **Climate Change, Water Security and Forest (CDP):** this movement mobilizes investors, companies and governments to strengthen the collaborative actions related to combating climate change;
- **ISE:** this index was created as a tool for the comparative analysis of the sustainable performance of companies listed on the B3;
- **ICO2:** Since 2009, the Company has been included in the Carbon Efficient Index (ICO2), developed by BM&FBovespa, in partnership with the BNDES.
- **Instituto Ethos:** an organization that works in defense of good sustainability practices in the business community, specifically in four main areas (Human Rights, Management for Sustainable Development, Integrity and the Environment).
- **Business Pact for Integrity and against Corruption:** this initiative brings together companies engaged in striving for a more ethical and upstanding market.



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**GRI 3-3, : Material Topic (Attraction,
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We work to construct and promote a strong and integrated culture in our operations, which span dozens of nationalities and are notable for their wide range of customs, habits, talents and skills. The same perspective applies to our relations with society, by means of which we aim to develop agendas that reflect our objective and encourage local development.

We periodically conduct a Global Engagement Survey, with the aim of understanding the opportunities for evolution and strengths identified. In the 2022 survey, 52,000 individuals took part, meaning a general engagement rate of 68%.

Our senior management analyzes the results of the study and establishes specific action plans that need to be implemented to respond to all that needs doing in our journey of evolution. As a global company, with almost 100 thousand direct employees and a strong presence in regions including Brazil, Turkey and other countries in the Middle East, as well as 2,100 interns, apprentices and trainees, we recognize the power of our human capital to achieve our potential. We attract and retain talents with the aim of firmly establishing BRF as an employer brand - a place where one can construct a career and grow. **GRI 2-7**

Our strategy in relation to the management of human capital aims to reinforce three pillars:

#1 A Culture of Excellence and Digital Transformation

To develop an organization that is efficient, aiming to simplify processes and strategic decisions based upon the analysis of data and market intelligence.

#2 A Culture of Results

To strengthen the principles of the **culture of performance and results** by means of an environment that promotes the identification, development and retention of talents in order to guarantee the continuity of the business.

#3 Proud to be BRF

To ensure the engagement and alignment of employees for execution of the strategy, as well as promote an environment of safety, well-being, and best practices in human resources and professional recognition.

By means of these pillars, we implement programs, investments and actions that cover the employee's entire journey, from attraction and selection of talents to the tools necessary for career development. In 2022, the highlight was the 'Inova HR' project, which established our way of analyzing all the human resources indicators at each operational unit. The data, which include infor-

mation on expenses per capita, retention, attraction and performance, allow us to identify critical cases and any improvements that may be necessary at the units, with support provided by agile methodologies. In 2022, we implemented the Inova HR pilot at three units, and in 2023 the aim is to expand the initiative to more units as well as the Commercial department.



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One of the focuses of BRF's work in relation to personnel management at the moment is turnover, given the vibrant labor market, especially the domestic one. Recognizing our ability to attract talents and provide labor training and qualifications, the Company has been strengthening its positioning in the sector. Over the last few years, we have also been working on highlighting the internal opportunities available to employees at BRF: we promoted 6,000 employees internally in 2022.

The Company is also aware of the potential and real impacts that the business has on our employees' working conditions, in areas involving health and safety, attraction and retention of labor and aspects related to diversity and equality. We have policies, such as that relating to Human Rights, to reinforce our non-negotiable commitments to

people's welfare and the protection of their rights. We also publish a Transparency Manual, which presents the directives on conduct and behavior and contributes to a healthy working environment that is conducive to the development of human capital.

In our international operations, our priority is to integrate each employee into BRF's way of existing, its values and its cultures, respecting the plurality that is a feature of our global profile. The nationalization of the operations in the Middle East due to the requirements, in those countries, of a minimum percentage of native professionals, has meant that we are making great efforts in local recruitment, combined with the ex-pat teams, who work as ambassadors of the Company's culture in the different markets.

BRF is striving to become a benchmark in the training of professionals in the food sector

Our Employees^{1,2,3} GRI 2-7

Global region	2020			2021			2022		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Africa	7	3	10	6	2	8	6	3	9
Asia	23	37	60	26	36	62	14	17	31
Europe	95	89	184	17	19	36	17	20	37
Latam (except Brazil)	36	12	48	38	12	50	31	12	43
Mena (including Turkey)	4,481	2,560	7,041	4,484	2,542	7,026	4,371	2,553	6,924
Brazil	55,052	38,614	93,666	53,224	39,725	92,949	50,553	38,630	89,183
Total	59,694	41,315	101,009	57,795	42,336	100,131	54,992	41,235	96,227

¹ The data relating to Hercosul and Mogiana were not included.

² This indicator is compiled using the total number of employees active on ^{31-Dec-2023}, by means of the SAP system, MM/SAPHR module.

³ We do not consider the workforce variations to be significant, since they arose from external economic and market contexts.

Interns, apprentices and trainees^{1,2,3,4} GRI 2-8

Employment category	2022		
	Men	Women	Total
Apprentices	759	902	1,661
Interns	210	244	454
Trainees	14	20	34
Total	985	1,167	2,149

¹ Workers who are not employees according to the concept and methodology profile adopted for this report, are represented in this table.

² Data from Hercosul and Mogiana were not considered.

³ This indicator is compiled using the total number of employees active on ^{31-Dec-2023}, by means of the SAP system, MM/SAPHR module.

⁴ These employees perform activities depending upon the activity contracted.

⁵ This is the first time that the company has reported the total for this group. It is not possible to verify whether there has been any significant variation.



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Rate of Turnover^{1,2} GRI 401-1

	2020	2021	2022
Total headcount	101,009	100,131	96,227
By gender			
Men	13%	15%	15%
Women	10%	11%	12%
Total	24%	26%	27%
By age group			
Under 30	16%	16%	15%
30 to 50 years of age	8%	10%	11%
Over 50	0%	1%	1%
Total	24%	26%	27%
By regional distribution			
Asia	0.00	0.01	0.02
Africa	0%	0%	0%
Europe	0%	0%	0%
Latam (except Brazil)	0%	0%	0%
Brazil	23%	25%	25%
Mena (including Turkey)	1%	1%	1%
Total	24%	26%	27%

¹ Data from Hercosul and Mogiana were not considered.

² The turnover rate was calculated using the total number of employees at the end of the reporting period, in alignment with standard 2-7.



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Take a look at the Indicators and details of our team in the Annex



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Development of human capital

GRI 2-19, 2-20, 3-3: Material Topic (Attraction, development and retention of employees)

We are committed to being more attractive to workers, combining processes to recruit talents, develop skills, and competitively recognize and remunerate the team. Our Personnel, Governance, Organization and Culture Committee is the benchmark organ for taking such discussions to the level of the Board of Directors.

Amongst the actions for the attraction of talents in specific profiles is the Trainee Supply program, which is focused on recruiting candidates for the Industry, Maintenance, Agro, Quality and Laboratory areas. In 2022, we recruited 33 professionals to join the team in different areas of the company.

In relation to remuneration, our policies include a fixed sum - aligned with individual performance and market references - and a variable sum, defined using performance indicators, agreed upon with the senior management. The High Performance Cycle is responsible for allowing us to evaluate performance with results broken down into indicators of recognition, merit, bonus, internal recruitment and succession.

The High Performance Cycle covers all the administrative levels and senior management and, in 2022, impacted 13,217 professionals and leaders, compared to 12,617 in the previous year. Another strategy is the Operational Performance Cycle ('CPO') involving professionals from

the Operations and Sales employee group, involving the assessment of 62,711 employees, against 23,475 in 2021, representing 86% of the eligible total. The position of Production Operator I is still not eligible for performance evaluation, but will be included in the cycle in 2023.

The Company's remuneration policy for its management, including the members of the Board of Directors, members of the Supervisory Board and the statutory and non-statutory directors, aims to create a compensation and incentive plan adapted to the sustainable directing of the business, aligning the shareholders' short and long-term strategic interests with best market practices and corporate governance.

The Company has a Personnel, Governance, Organization and Culture Committee, which, amongst other duties, is responsible for periodically analyzing the fixed and variable remuneration strategy adopted, issuing its recommendations on such, as well as suggesting any possible modifications it feels should be implemented in the remuneration policy, for the consideration, decision and approval of the Board of Directors. The Company's remuneration policy was approved by the Board of Directors on November 26, 2020, and is available to the shareholders, investors and the market in general on the Company's Investor Relations websites (<http://ri.brf-global.com>) and that of the CVM.

All members of the Board of Directors receive fixed remuneration, involving 12 monthly payments, established in accordance with the applicable legislation and market standards. A remuneration different to that of the other members of the Board of Directors is established for the Chairperson, considering the function performed.

Whenever applicable, certain members of the Board of Directors may receive other sums relating to direct or indirect benefits, such as medical and dental assistance, life insurance, benefits relating to the termination of their exercising of the role (clauses set forth in the non-compete contract), post-employment benefits such as a private pension, a bonus for participation in committees, and long-term incentives (a remuneration plan based upon shares).

99.95% of our employees receive formal performance evaluations (read about this in more detail in the Annex)



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Training and Education GRI 404-1, 404-2

Aware of the importance of continued learning for the longevity of its business in a constantly evolving world, BRF offers qualifications, training and career transition programs to its employees at all company levels.

In 2022, the Company offered a total of 2,927,667.83 hours of training, resulting in an average of 29.97 hours/year per employee. The subjects covered include technical aspects of different functions and jobs, topics relating to sustainability, and issues of ethics, conduct, diversity and equality.

Created in 2018, the BRF Digital Academy offers mandatory and institutional training to employees from all areas and levels, involving 100% of our employees in 2022. In just five months, from its launch in August through until the beginning of 2023, the BRF Digital Academy recorded 700,000 conclusions of more than 2,600 courses, which can be accessed via computer, tablet or smartphone.

The Company also partially or wholly supports external courses and training, depending upon their relevance for the talents and the business.

Below are some other educational, training and career transition programs offered to our employees.

- **TLT** ('Training in the Workplace'), focused on operational positions and offering specific training in activities such as the use of farming machinery and practices.
- **SST Academy**: aimed at training the whole company in issues related to health and safety at work.
- **Commercial Academy**: offering training to the commercial team in Brazil, focused on standardization of BRF's sales and merchandising processes, and the portfolio of products;
- **Cattle Breeding Academy**: focused on the training and qualification of professionals in the poultry and pig chains
- **Agro Academy**: focused on the training and qualification of professionals in the rural area
- **Chicken Academy and Swine Academy**: offering training that combines the Company's leading senior management in the broiler chicken and pig production chain, respectively
- **Quality Academy**: an initiative that combines content for the Quality team and the departments involved in this food production process
- **Commodities Academy**: offering technical development for the entire Commodities development, involving different learning actions
- **Supply Academy**: workshops conducted by specialists for the development of projects throughout the company
- **HR Academy**: providing training of business partners and a learning journey for focus points in the area of Human Resources
- **Leadership Academy**: offering a development journey for the improvement of skills amongst management - *Eu Liderando* - focused on managers, coordinators and supervisors
- **Training School**: offering a specific program for the development of production operators
- **FIL**: Initial Logistics Training
- **Godfathers and Godmothers**: offering a development program in which mentors called 'Godfathers and Godmothers' accompany and guide new employees
- **Develop**: this is a career transition program that offers development opportunities to employees who wish to move into supervisory positions
- **FOCUS**: a program focused on the development of head operators
- **Sanitation Learning Path**: a program focused on sanitation at the production units developed for supervisors and head operators
- **Trainee Programs in Farming and Maintenance**: an initiative designed for trainees from these areas with the aim of creating a pipeline of talents for the company

Health and safety

GRI 3-3: Material Topic (Health, welfare and safety), 403-1, 403-2, 403-4, 403-5, 403-7

BRF's Occupational Health and Safety (OHS) management system, includes 91 regulatory documents, 68 corporate norms and 22 corporate instructions on the issue. Within these documents can be found directives for preventing and reducing accidents, incidents and losses, as well as the responsibilities regarding the management of the risks relating to human, equity, production, environmental and community preservation. We have implemented indicators, work committees and procedures designed to investigate, mitigate and prevent accidents, as well as to engage employees on the matter, all of which are considered material by our stakeholders, who stressed their concern over the issue during the most recent materiality process.

Also forming part of this management system are: the 'Risk Management Program' (RMP), developed in accordance with international standards (ISO 31000); the 'Occupational Risk Management Program' (ORMP); the 'Occupational Health Medical Control Program' (PCMSO); the 'Hearing Protection Program' (HPP); the 'Ergonomics Program' (EP); the 'Respiratory Protection Program' (RPP); the 'Management of Information on Legal Requirements', and other routines and tools, such as the Mapping of Job Risks, the results of which are discussed every month by the Health and Safety Committees forming part of the senior management and technical areas, meaning we can monitor not only the end-indicators, but also the mid-indicators during each stage of evolution.

Our work aimed at lowering the accident frequency rates is ongoing, as is that aimed at reducing the exposure to

serious risks and events such as accidents involving time off work and fatalities. In this area, our technical team can count upon support from a specialist consultancy. We are now in a significantly more improved position than we were six years ago, within the positive benchmark rates for the frozen foods sector, but we are continuing to work towards achieving a frequency rate of 4%, in line with the international benchmark for segments such as that of consumer goods.

At BRF, our employees and service providers directly linked to the business are covered by the OHS management system at at least one level, even when their work locations are not controlled by the Company. Our suppliers are ratified in accordance with corporate norms which analyze their reputations and compliance with labor legislation, whilst our agreements with them contain clauses related to maintenance of the health and safety of the workers. Furthermore, in the Commercial area, part of the routine of our sales consultants involves using the BRF Connect app to report any situations to their managers that they may observe when visiting their clients' premises - ice accumulating on the floors of cold storage spaces or unsafe practices, for example. By doing so, the manager receiving the inputs can contact the client to address the issues.

Upon joining the Company, our employees are provided with guidance on the requirement to report any critical accidents, incidents or irregularities that they may witness, as well as inform their immediate supervisor or Internal Occupational Accident Prevention Commission

('CIPA) of any irregularities identified, whilst they also have the right to suggest improvements. The CIPA is composed of elected employees and recommended individuals who participate in strategic monthly meetings with senior management to better understand the risks and adopt control measures and means of preventing accidents and incidents. The group has full autonomy to suggest improvements and intervene in processes when any sort of risk is identified.

Finally, we also have an Observation and Prevention Program, this being a tool to assist those employees who observe any sort of irregularity or unsafe behavior in approaching their colleague in a friendly manner, thus avoiding problems or reprisals and allowing for mutual care and continuous learning.

Through the offering of forums and meetings, every new employee is presented with the Health and Safety Policy and the Company's Golden Rules. They are also instructed on the use, storage and maintenance of PPE (Personal Protective Equipment) and observation of the Emergency Response Plan (ERP). At the beginning of 2023, the Golden Rules were reviewed and simplified with the aim of facilitating their understanding and adoption in the day-to-day activities of our employees.

The employees working with special or high equipment or activities receive specific training in accordance with the relevant Regulatory Norms (RNs) and BRF's internal directives.



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Rates & accidents GRI 403-9

BRF is committed to implementing a culture of safety which, together with its employees, develops their perception of risk and thus promotes safer behavior. Some of our production plants have not had any accidents involving time off work for three years and we want this to be the case for all our other plants.

A benchmark for the sector in occupational health and safety, the Company's aim is to achieve this recognition in a broader sector than simply that of frozen foods, becoming a benchmark in the food and beverage market as a whole. To achieve this, we have involved an external consultancy to support us on this journey towards Zero Accidents.

At BRF, all accidents are recorded in the internal system within 24 hours of the accident occurring. Following this, an investigative commission is created to collect evidence and analyze the causes of what has occurred, presenting this information to leadership committees. Depending upon the real and/or potential seriousness of the occurrence, a red alert is issued to the entire Company as a means of disseminating all that has been learned from the case.

Of all the accidents that occurred in 2022, 53% were due to unsafe behavior and non-compliance with the protocols on the part of the employees involved - a percentage that drops to 51% in the case of serious accidents. In the other 47%, the dominant factor was the conditions of risk present in the operation - the presence of water on the floor, for example.

Despite a reduction of 8 percentage points in the rate of frequency of accidents, last year saw an increase in the

seriousness of accidents, both in terms of the number of serious accidents themselves and in the number of working days lost (*see the table*). In addition to this, four fatal accidents unfortunately occurred in 2022. Two of the victims were outsourced workers performing maintenance work at the Rio Verde (GO) production unit, when they were affected by an ammonia leakage. The third victim was one of our own employees working in the ingredients department, who suffered a serious accident at the Toledo (PR) plant. The fourth victim - also one of our own employees, working at the Concórdia (SC) production unit - suffered an accident causing a rupture of the tendon in his knee. This final death occurred following post-surgery complications, when the employee suffered a pulmonary problem during the recuperation process.

The measures taken to eliminate other dangers and reduce the risks of accidents are the result of a diagnosis of High Potential Risks and the development of a plan together with the prioritized units. BRF has developed a pilot application of Computer Vision technology using Artificial Intelligence in the prevention of accidents and incidents relating to intervention in moving machinery. Also of special note was the implementation of the Executive Operational Committee (EOC), which is focused on potential high risks related to more serious accidents.



Some BRF plants have not had any accidents for three years and we are working on a daily basis for this to also be a reality for all our other plants



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Work-related injuries^{1, 2 and 3} GRI 403-9

	2020		2021		2022	
	Employees	Workers	Employees	Workers	Employees	Workers
Number of hours worked	185,950,987.88	39,030,832.10	191,808,181.36	39,696,502.44	185,478,539.00	33,216,372.00
Number of fatalities as a result of work-related injuries	2	0	0	0	2	2
Rate of fatalities as a result of work-related injury	0.01	0	0	0	0.01	0.06
Number of serious work-related injuries (excluding fatalities)	234	81	149	41	178	45
Rate of high-consequence work-related injuries (excluding fatalities)	1.26	2.08	0.78	1.03	0.96	1.35
Number of recorded work-related injuries (including fatalities)	1,845	227	1,287	135	1,113	118
Rate of recorded work-related injuries (including fatalities)	9.92	5.82	6.71	3.4	6.00	3.55

¹ Includes workers who are not employees, but whose work and/or location of work is controlled by the organization

² The base for the number of work hours considered is 1,000,000 hours.

³ The data compiled is in line with NBR norm 14280 as well as specific corporate regulations, whilst the injury rate observes the methodology of the Occupational Safety & Health Administration (OSHA). The deaths form part of the injury rates, and the calculation of days off work includes consecutive days, with the count starting the day following the incident. Included in the table footnote: "The data are compiled in line with NBR norm 14280 as well as specific corporate regulations, whilst the injury rate observes the methodology of the Occupational Safety & Health Administration (OSHA). The deaths form part of the injury rates, and the calculation of days off work includes consecutive days, with the count starting the day following the incident."



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A benchmark in transportation safety

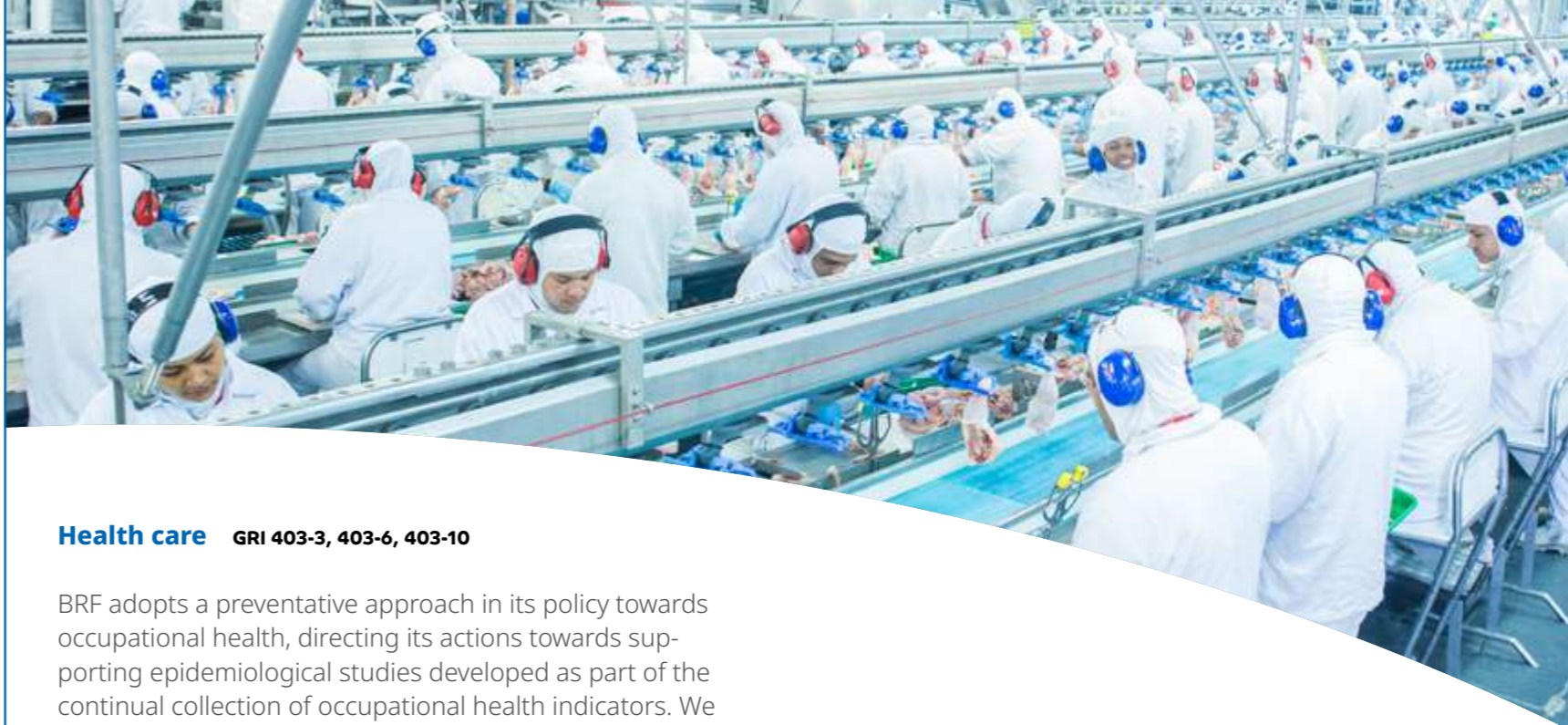
Our entire transport fleet is outsourced and equipped with a system designed to control driver fatigue. The Company requires not only that the partner transportation company has full control of this system, but also that they provide access and power to determine what will and will not be tolerated. Drivers involved in risky behavior (using a cellular phone whilst driving, for example), may be banned from working for BRF. Actions such as this have allowed the Company to achieve the lowest rate of transport accident frequency in its history.

Also deserving of note is the BRF Safety and Logistics Committee, which supervises the transportation not only of our products, but also of personnel and animals. The group meets monthly to share good practices and recommendations in response to accidents and incidents.



READ MORE

on this matter on page 86



Health care **GRI 403-3, 403-6, 403-10**

BRF adopts a preventative approach in its policy towards occupational health, directing its actions towards supporting epidemiological studies developed as part of the continual collection of occupational health indicators. We have programs such as the Occupational Health Medical Control Program, Respiratory Protection and Hearing Conservation programs, which are geared to ensuring the integrity and wellbeing of our employees. Operation of the Occupational Health Medical Control Program is fully integrated with the Occupational Risk Management Program, observing the agents of physical, chemical, biological, ergonomic and accident-related risks.

Our employees' access to medical and health care services that are not related to work is provided, by the BRF Health Care Centers, in the form of a benefits package that includes pregnancy and new-born infants' health care, vaccination campaigns, changes in lifestyles and a partnership with a gym app, amongst other advantages. In addition to this, the Company undertakes prevention campaigns related to sexually transmitted diseases, smoking and alcoholism.

Also worthy of mention is the 'Dr. BRF' service, which provides medical advice over the telephone, offered free of charge and without limits on its use to all our employees and their families. The service is offered 24 hours per day, seven days per week, and during the virtual appointments the doctor can prescribe medicines, order exams, monitor symptomatic cases and, whenever necessary, forward the patient for treatment at an emergency unit.

In 2022, we recorded 248 cases of work-related ill health, including hearing loss and musculoskeletal illnesses, without any deaths being registered. BRF monitors and supports all of our employees impacted and is constantly reinforcing its controls and management of risks based upon these incidents, whilst always seeking to improve the processes to avoid the recurrence of these types of health problems. These data refer solely to our own employees, since the Company does not undertake any control of occupational illnesses amongst outsourced workers.

Diversity, equality and inclusion

The values of diversity, multiculturalism and plurality are an integral part of our history. As such, we work hard to ensure that our work environments are inclusive, respectful and welcoming to all people, whilst we also work to ensure that they are spaces where discrimination has no place.

The global area of Diversity and Inclusion, which is a strategic area for the Company, works on four fronts: raising awareness, attraction and retention, career development, and governance.

BRF's commitment to equal opportunities is broken down into a series of affirmative inclusion actions. Of special note in the engagement and awareness raising plan connected to this issue, is our network of more than 60 Diversity Ambassadors. Located throughout Brazil, they share their experiences, organize specific actions on commemorative dates and assist in the implementation of pilot-projects.

Racial equality

BRF is one of the founding members of the Movement for Racial Equality (MOVER) that brings together more than 47 organizations from different sectors (which together employ more than 1.3 million people) with the mission to combat structural racism and promote racial equality. The participating companies have assumed a target of employing Black people in 10,000 leadership positions by 2030 and to develop training actions designed to create better opportunities for another

Foreigners and refugees

One of the biggest employers of foreigners in Brazil, BRF currently has around 5,000 employees in this category. The majority of these workers are also refugees, which is why the Company is amongst those organizations that most welcome professionals in this situation. To promote inclusion and integration, we employ operators who can translate, develop initiatives

designed to validate diplomas and promote support networks in which the leaders of each community of foreigners support their recently arrived countrymen. To promote inclusion and belonging, BRF has created the Active Listening Program, which encourages dialog between those in refugee situations and the company, in order to understand the opportunities that exist and create action plans.

3 million Black workers. Another element of the MOVER mission involves raising the awareness of society in relation to structural racism and the debate concerning this issue.

Gender equality

BRF has been working to improve its indicators of female professional upward mobility. We ended the year with women holding 24% of the senior management positions, which is on course for achieving 30% by 2025. This target involves affirmative actions involving quotas in the educational incentives and development programs.

Another highlight of note is the 'Women in Focus' program. Created in 2021 in the form of a pilot in the Operations department, in 2022 it was extended into other areas of the Company. The aim is to reinforce the

empowerment, technical knowhow and professional development of female employees, as well as allow for an exchange of experiences between professionals with different functions in different areas.

Disabled persons

The greatest highlight for BRF in 2022 in relation to its actions concerning disabled persons was the 'Leadership without Ableism' program. Created in 2022, the aim of the initiative is to promote the appreciation of persons with disabilities within the Company.



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about our approach to diversity in the relevant table in the *Annex*





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Lead Like a Woman

Launched in 2021 as a pilot and extended throughout the Company in 2022, this program involves a journey of self-awareness and acceleration of the careers of women noted as being successors to leadership positions in the Company. In practice, the initiative was established in the form of meetings with specialists on the issue of gender equality, training techniques and soft skills, assessments and mentoring.

Women made up **65%** of the trainees in 2022



Me, Leading

The 'Eu Liderando' ('Me, Leading') program is a learning and development journey for BRF leaders, divided into three groups: **Managers, Coordinators and Supervisors**.

More than **270 managers, 1,000 supervisors** and **400 female coordinators** have benefited from the program

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

	2020		2021		2022	
	Men	Women	Men	Women	Men	Women
Board of Directors	86.21%	13.79%	87.18%	12.82%	92.45%	7.55%
Management	75.21%	24.79%	73.41%	26.59%	73.98%	26.02%
Supervisors and Coordinators	71.26%	28.74%	69.64%	30.36%	68.79%	31.21%
Administrative Staff	48.06%	51.94%	48.05%	51.95%	47.12%	52.88%
Operational and sales	59.36%	40.64%	58.16%	41.84%	57.59%	42.41%
Total.	58.7%	41.2%	57.2%	42.8%	56.6%	43.3%

¹ Data from Hercosul and Mogiana were not considered.



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BRF is a company with enormous potential to create an impact. Through the business and our production chain, we are in contact with suppliers, integrated producers, clients, consumers, partners and organizations which assist the company in fulfillment of its reason for being and contribute to its evolution.

Over recent years, we have been working hard to strengthen our ability to generate results. We are on a learning journey to continue creating employment and income, whilst incorporating good practices related to our commitments to Integrity, Quality and Safety.

This chapter brings together indicators, projects and examples that demonstrate how we create and share value, starting with the relations constructed by the Company with the accessed capitals and the publics we impact, covering economic, environmental, social and governance issues (EESG).

Business performance

We have made a commitment to our shareholders, investors and society, to return the Company to its historic performance levels. In 2022, based upon a detailed and careful analysis of our business, we defined an efficiency plan, which, once having been implemented in the third quarter, had raised R\$ 210 million by the close of the year.

As part of this plan, which began as part of BRF's new shareholding and governance structure, we have adopted the foundations of simplicity, agility and efficiency. We reviewed our global footprint, adjusted our product portfolio, optimized our Capex, and engaged in maximizing the use of our assets, controlling our leverage, and improving our supply management.

We have made value captures of around R\$ 130 million with the improvement of operational indicators, including mortality rates, food conversion and productivity. We have also reduced costs caused by inactivity of around R\$ 50 million and reviewed our logistics efficiency, as well as our transport, distribution and energy contracts. We improved the level of our logistics service by 8 percentage points (comparing Feb. 2023 x 2022).

We worked hard on the alternative grains consumption strategy (DDG, sorghum and oils), managing to avoid costs of around R\$ 100 million over the year.

We made advances in our share of practically every category in Brazil. In the international market, we consolidated our leadership in Halal and received more than 30 plant approvals for strategic markets, especially for Asia.



R\$ 210 million
captured through the efficiency program



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Indicators and performance

In 2022, the net revenue reached R\$ 53.8 billion, an increase of 11.3% in relation to the previous year. We saw a 2.8% increase in volumes, with an average price 8.2% higher in relation to R\$/kg. The price strategy and the greater volumes partially offset the general increase in costs, from grains to raw-materials, and the fluctuations in price of the exportation of products such as chicken meat.

The Adjusted EBITDA for the period was R\$ 3.9 billion, 29.9% below that of the previous year, with earnings being strongly impacted during the period (both gross and net), further reflecting the Company's performance and operational adjustments. In 2022, the net revenue of the ongoing operations experienced a loss of R\$ 3.1 billion, and in the discontinued operations of R\$ 51 million.

This occurred due to the termination of certain disputes related to losses incurred by entities sold in Europe and Thailand in 2018 and 2019, as well as tax contingencies relating to periods prior to the sales.

Our debt profile has remained long-term and balanced between currencies and diversification, with an average term of 8 years. We remain committed to increasing the generation of cash flow to reduce indebtedness and we have announced an asset demobilization plan totaling around R\$ 4 billion;

Some of the highlights of our indicators are listed on the following page. In the second table, we also present the consolidated results from the management perspective - that is, eliminating the accounting effects of the hyperinflation experienced in Turkey (as detailed in explanatory note 3.5 in BRF's Financial Statements, accessible here); the negative impact of the debt referred to as 'hedge accounting' in the sum of R\$ 445 million in the net revenues of the international markets in the second quarter; and the impact of the Leniency Agreement, which totaled R\$ 583.9 million in the fourth quarter of 2022 (explanatory note 1.3).



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Performance summary (R\$ millions)	2022	2021	Var % p/a
Volumes (Thousands, Tons)	4,751	4,621	2.8%
Net Revenue	53,805	48,343	11.3%
Average Price (R\$/kg)	11.32	10.46	8.2%
COGS	(45,672)	(38,651)	18.2%
COGS/Kg	(9.61)	(8.36)	14.9%
Gross Profit	8,133	9,693	(16.1%)
Gross margin (%)	15.1%	20.0%	(4.9) p.p.
Net (Loss) Income Continued Operations	(3,091)	517	(697.4%)
Net Margin (%)	(5.7%)	1.1%	(6.8) p.p.
Net (Loss) Income Total Consolidated	(3,142)	437	(818.3%)
Net Margin - Total Consolidated (%)	(5.8%)	0.9%	(6.7) p.p.
Adjusted EBITDA - Op. Continuous	4,111	5,702	(27.90%)
Adjusted EBITDA Margin (%)	7.6%	11.79%	(4.15) p.p.
Corporate EBITDA	2,855	5,756	(50.4%)
Corporate Ebitda Margin (%)	5.3%	11.9%	(6.6) p.p.
Cash Generation (Consumption)	(3,996)	(1,479)	170.1%
Net Debt	14,598	17,332	(15.8%)
Leverage (Net Debt/Adjusted EBITDA LTM)	3,55x	3,04x	16.8%

Highlights - Adjusted (R\$ millions)	Consolidated Management Results 2022	Accounting Impacts ² (non cash)	Consolidated Corporate Results 2022	Var %
Volumes (Thousands, Tons)	4,751	-	4,751	-
Net Revenue	54,093	(288)	53,805	0.5%
Average Price (R\$/kg)	11.38	-	11.32	0.5%
CPV	(45,370)	(302)	(45,672)	(0.7%)
CPV/kg	(9.55)	-	(9.61)	(0.7%)
Gross Profit	8,722	(590)	8,133	7.3%
Gross margin (%)	16.1%	-	15.1%	1.0 p.p.
EBITDA	4,016	(1,160)	2,855	40.6%
Net Margin - Continued Op. (%)	7.4%	-	5.3%	2.1 p.p.
Adjusted EBITDA	3,896	-	3,896	0.0%
EBITDA Adjusted Margin (%)	7.2%	-	7.2%	(0.0) p.p.
Net (Loss) Income	(2,605)	(485)	(3,091)	(15.7%)
Net Margin - Total (%)	(4.8%)	-	(5.7%)	0.9 p.p.



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Adjusted Ebitda (R\$ millions)	2022	2021	Var % p/a
Consolidated Net Result - Continuous Ops.	(3,091)	517	(697.4%)
Income tax and social contribution	286	(552)	(151.7%)
Net Financial	2,669	3,045	(12.3%)
Depreciation and Amortization	2,992	2,746	8.9%
EBITDA	2,855	5,756	(50.4%)
Ebitda Margin (%)	5.3%	11.9%	(6.6) p.p.
Impacts of 'Carne Fraca Operation' and 'Trapaça Operation' (Note 1.3)	589	9	n.m.
Debt referred to as hedge accounting	445	0	n.m.
Fair value of forests	(34)	(16)	105.8%
Corporate Restructuring (note 29)	45	0	n.m.
Income from associates and joint ventures	(1,1)	0	n.m.
Impairment	0	(76)	(100.0%)
Effects of Hyperinflation	211	0	n.m.
Expenses with mergers and acquisitions (note 29)	0	29	(99.1%)
Adjusted EBITDA	4,111	5,702	(27.90%)
Adjusted EBITDA Margin (%)	7.64%	11.79%	(4.15) p.p.

Direct economic value generated and distributed GRI 201-1

Economic value generated (R\$ millions)

Revenues



* Excludes effects of hyperinflation in Turkey and the debt referred to as hedge



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about our financial results - consult BRF's Financial Statements for the 2022 fiscal year on our Investor Relations website, accessible [here](#).



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Economic value distributed (R\$ million) GRI 201-1

Distributed	2020	2021	2022
Operating costs	-28,544	-37,821	-44,734
Employee wages and benefits	-5,784	-5,772	-6,117
Payments to capital providers	-2,370	3,765	4,170
Payments to the government	-4,236	4,657	5,916
Investments in the community	0	0	0
Total	-40,935	-35,170	-40,765

Economic value retained (R\$)

"Direct economic value generated" less "Economic value distributed"



READ MORE

about our Capex in the Allocation of Capital chapter

Indebtedness

In 2022, BRF continued working on the restructuring of its debt, seeking ways of reducing its leverage in both the medium and short terms. We closed the year with a 16.8% higher Net Debt/EBITDA ratio, achieving 3.55x. The net indebtedness totaled R\$ 14,598 million at the end of the year, below the R\$ 17,332 million in 2021. Our average debt term closed the last quarter at 8 years, 0.4 years less than in the third quarter of 2022. At the end of 2021, this level was 9 years.

In line with our strategy of seeking to extend the debt profile in local currency, diversifying funding sources and optimizing the term/cost relations, we

concluded some operations at the end of 2022, such as a rollover of R\$ 400 million in export credit notes and the repurchase of US\$ 41.9 million in bonds maturing in 2050, amongst other fundings in subsidiaries.

Another important operation was the subsequent equity offering (follow-on), priced in the first half of the year, in which the Company raised R\$5.3 billion in order to strengthen the capital structure and support strategic investments. The offering was comprised of 270 million shares, involving both ordinary shares in Brazil and ADRs in the United States.

Indebtedness (R\$ millions)

	Current	Non-current	2022	2021	Δ 2022 and 2021 (%)
National currency	(1,926)	(9,042)	(10,968)	(9,112)	20.4%
Foreign currency	(1,916)	(10,760)	(12,675)	(16,568)	(23.5%)
Gross indebtedness	(3,841)	(19,802)	(23,643)	(25,680)	(7.9%)

Cash and investments*

	Current	Non-current	2022	2021	Δ 2022 and 2021 (%)
National currency	4,330	105	4,436	5,011	(11.5%)
Foreign currency	4,219	391	4,610	3,337	38.2%
Total investments	8,549	496	9,045	8,348	8.4%
Net indebtedness	4,708	(19,305)	(14,598)	(17,332)	(15.8%)

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



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Performance of the markets

Brazil

In 2022, the domestic market scenario was directly affected by high inflation and high interest rates, which made price pass-throughs in the internal market difficult. Our net revenue increased by 8.8%. The Ebitda Margin was impacted by the increased pressure of costs of raw-materials, consumables, services and labor. Despite the fragile consumer scenario, we invested in our products, brands and innovations, achieving an evolution of margins in Brazil, gains in market share, a consolidation of our leadership in preference and record performance in our commemorative days campaign. Another highlight was our efforts to improve service levels, with more efficient logistics and regularity in execution for clients. We closed the year with a relevant base of clients in Brazilian retail, as well as 10 'Mercato Sadia' chain stores.

Consolidated Market Share:

Share value (%)	2018	2021	2022
Sausages	37.1	32.4	31.2
Cold cuts	50.2	46.2	43.2
Frozen products	49.9	41.7	40.4
Margarines	50.3	58.2	54.9



43.2%
preference in the food sector for the Sadia and Perdigão brands



60.2%
preference in margarines



3.2+ million
Christmas kits delivered



72%
market share in Christmas products (Sadia and Perdigão)

Brazil segment (R\$ millions)	2022	2021	Var % p/a
Net Operating Revenue	26,997	24,809	8.8%
Average price (R\$/kg)	11.87	10.78	10.1%
COGS	(23,105)	(19,459)	18.7%
COGS/Kg	(10.16)	(8.46)	20.1%
Gross Profit	3,893	5,350	(27.2%)
Gross margin (%)	14.4%	21.6%	(7.1) p.p.
Adjusted EBITDA	1,290	3,021	(-57.31%)
Adjusted EBITDA Margin (%)	4.78%	12.18%	(7.40) p.p.



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International

The performance of the operations in the international segment was positive in many ways, with a rise of 13.4% in net revenue, gains of 13.4% in average prices and an increase of 9.2% in gross earnings. As a result, even under the inflationary pressures associated with challenging situations, such as the war in Ukraine, the increases in energy costs and raw materials, and inflationary or slowdown contexts in different regions, our Adjusted Ebitda was 7.2% higher than in 2021. Take a look at the highlights per division:

Asia: there was downturn in net revenue, explained by lower export volumes to China and an appreciation of the Brazilian real, partially mitigated by higher prices of chicken meat for Japan, South Korea and China. The preparation of new plants for exportation is one of our response measures: we were awarded 6 new plant approvals for Singapore, Japan and China in 2022.

Halal: the DDP Halal segment saw growth supported by the Adjusted Ebitda, influenced by a net operating revenue higher than the previous year. In this regard, we increased the volume of sales to the

region, increased our share of products with aggregate value, and improved our price performance in the region, with fluctuations in the supply of local chicken meat. In Turkey, we continued to face a very challenging scenario involving hyperinflation, in which in 12 months accumulated inflation reached 64.27%. In the GCC, we performed well in volume of sales, which, in the fourth quarter, with an impressive rise specifically in processed foods (17.5%).

Direct exports: Covering markets to which we export fresh products, cuts of aggregate value and processed foods in general, this segment closed 2022 with a increase in net revenue, with a higher share of aggregate value products and price gains for the GCC and Americas regions, due to events such as the war in Ukraine and outbreaks of bird flu in the United States, which led to better prices for markets such as Mexico and Chile. We should also highlight the increase in plant approvals in new geographical regions.

International Segment (consolidated - Asia, Halal, DPP and Direct Exports) (R\$ millions)

	2022	2021	Var % p/a
Net Operating Revenue	24,391	21,515	13.4%
Average price (R\$/kg)	12.46	10.99	13.4%
COGS	(20,277)	(17,747)	14.3%
COGS/Kg	(10.36)	(9.06)	14.3%
Gross Profit	4,114	3,767	9.2%
Gross margin (%)	16.9%	17.5%	(0.6) p.p.
Adjusted EBITDA	2,348	2,189	7.22%
Adjusted EBITDA Margin (%)	9.62%	10.18%	(0.55) p.p.



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about the tables containing our detailed results for each international division in BRF's Financial Statements



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International highlights



50.2%
market share in griller chicken



21.8%
market share for the Banvit brand (leader)



38.1%
market share in the GCC, 1.6 p.p. higher than the previous year



100%
of Banvit categories and subcategories showed growth over the course of 2022



2 p.p.
rise in sales in the GCC with products of aggregate value



35
new approvals of Brazilian plants for exportation of in natura products, offal, and processed and industrialized foods

Priorities for the international operation

- To strive for greater resilience in exports, with the diversification and expansion of markets
- To achieve greater efficiency in all areas
- To aggregate value to the products - a target which will also protect the results from greater fluctuation in prices which is a tendency in fresh foods
- To supply increasingly more items that provide the consumer with convenience

World Cup

During the period of this event, held in Qatar, we were present at all points of contact with our consumers, with actions that covered more than 66% of the main self-service stores in the Brazilian market.

Our presence also made a significant difference in the GCC. We invested in digital media actions with the participation of local influencers, whilst we were also present at the locations where the event was being held with our Sadia brand, promoting products of high added value - snacks and finger foods, for example, breaded chicken sticks, nuggets and hamburgers.

We gained important exposure through our sponsorship of Beln Sports, the exclusive World Cup broadcaster. Furthermore, we invested in the activation of points of sale to stimulate sales in the processed foods portfolio. In digital and social media, we managed to reach 31.8 million people.



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Other segments

Our Ingredients division boasts a number of differentials and has pursued a positive trajectory showing the good performance of other segments, which experienced an 8.2% higher Adjusted Ebitda and a 33.9% rise in net revenue. By having as a source of raw-material used in the manufacturing of ingredients in its production chain, BRF has a distinct competitive advantage in this market.

The Company has added value to the segment, with plant certifications for the exportation of products being awarded in 2022 and production expansion actions under way.

Two product categories are important for this division: hydrolyzed products, obtained from beef bones and cartilage and which have a high aggregate value; and pharmaceuticals, with products such as heparin, an anticoagulant produced from beef mucous.

In 2022, we also achieved positive performance with BRF Pet, which rose to third position in the Brazilian animal feed market, feeding more than 3.6 million of the country's pets. Aiming to recover the Company's results, and invest in the core business, the sale of this division was announced at the beginning of 2023.

Other Segments (R\$ millions)

	2022	2021	Var % p/a
Net Operating Revenue	2,704	2,020	33.9%
Average price (R\$/kg)	5.20	5.57	(6.6%)
COGS	(1,988)	(1,446)	37.5%
COGS/Kg	(3.83)	(3.99)	(4.0%)
Gross Profit	716	574	24.8%
Gross margin (%)	26.5%	28.4%	(1.9) p.p.
Adjusted EBITDA	513	468	9.61%
Adjusted EBITDA Margin (%)	18.97%	23.16%	(4.20) p.p.

Corporate (R\$ millions)

	2022	2021	Var % p/a
Gross Profit	0	1	n.m.
Adjusted EBITDA	(39)	23	n.m.



Suppliers and the production chain

GRI 2-6, 204-1

As a global company, BRF has an extensive chain of suppliers made up of partners with a wide range of profiles - from supplies, logistics and commodities to integrated producers. The Company closed 2022 with more than 9,500 integrated agricultural producers and approximately 30,000 suppliers, including centers and branch units.

Of this total, we have 14,635 providers in the Supplies category, whilst in that of commodities, we had 1,594 last year, including rural producers, farmers, cooperatives, traders and retailers, as well as other categories.

Over the course of the year, the good results in the execution of the budget, guided by digital and integrated price control, economic variations and relations between supply and demand, allowed us to minimize the impacts of expenses relating to production costs in this important link of the chain.

In relation to integrated producers, we are guided by a combination of integrity, compliance, economic and social impact, mutual development and long-term relations to expand the engagement and awareness of our sustainability ambitions.

In 2022, BRF's volume of purchases with domestic suppliers (Brazil), which we consider to be 'local', was 90.81% in relation to the total budgeted in the period.

Socio-environmental monitoring

GRI 3-3: Material Topic (Management, transparency and traceability of the supply chain) 308-1, 308-2, 408-1, 409-1, 414-1, 414-2, FP1

We take an integrated approach to the management of the chain. Different processes, management policies and directives that cover the issue are supervised by a structured system of governance, using guidelines that range from advisory committees to the Board of Directors and which are the direct responsibility of Vice-Presidencies and the directors of the Supply and Farming areas - with EESG programs and initiatives that also involve teams from areas such as Sustainability and Compliance.

Our evolution in partner management involves the incorporation of socio-environmental premises and, in 2022, 100% of our 696 new partners were selected based on this criteria. We have a Chain Monitoring Program, which covers operations from the purchase of grains through freight and logistics services, involving quality audits, actions designed to disseminate the BRF Business Partners' Code of Conduct, consultations of public data and contractual requirements. The requirements and processes are:

Code of Conduct for BRF Business Partners: dissemination of the document, which establishes the rules and ethical and socio-environmental behavior expected of those who work with us.

Public lists: once a fortnight, we cross-check the information contained in the public lists of entities such as the Brazilian Institute for the Environment and Renewable Natural Resources (Ibama), the Ministry of Labor and Employment (MTE), and the National Register of the Disreputable and Suspended Companies (Ceis), with the aim of identifying suppliers which are not in compliance. Should irregularities be found, their registration is blocked for future business, until their situation has been regularized and they have been awarded a clearance certificate.

Human rights and labor practices: we have a HUMAN RIGHTS CORPORATE POLICY and we aim to curb any occurrence of labor in degrading or forced conditions, or conditions that are not compatible with human dignity, especially child labor.

Animal welfare: this is an essential theme in our relations, from integrated producers to our dialog with transport service and logistics providers, involving all those who have contact with live animals.

Self-assessment: all of our suppliers have to fill out a



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checklist/questionnaire addressing technical information.

One of our policies is to distribute our Business Partners' Code of Conduct, Transparency Manual and Corporate Policy on Human Rights amongst our suppliers and partners. As well as covering the guarantee of human rights, these regulatory documents contain specific guidelines on our position in relation to child labor, forced labor or labor analogous to slavery - guidelines which must be rigorously complied with.

We closed the year with 100% of BRF's volume of purchases made from suppliers who are in compliance with the company's norms and directives in relation to social, environmental and human rights aspects.

Of the 35,225 partners assessed in social aspects, three were identified as causing significant real or potential negative social impacts, with whom we needed to establish improvement plans. In relation to the socio-environmental issue, we also assessed 35,225 suppliers. Fifteen of them were identified as causing negative impacts and, of these, we have outlined improvement plans for five partners. Also during the year, we ended

relations with 189 suppliers which presented real or potential negative environmental impacts, representing 3.3% of the base.

Development of integrated producers

In 2022, we had approximately 9,500 integrated producers working on animal farming. The controls and governance relating to the partners involve evaluations of compliance analyzing whether they should be included in the definition of a Politically Exposed Person and whether there exist any conflicts of interest (corporate relationship or kinship with BRF employees and/or suppliers, for example). We also apply actions to them in the sphere of the Chain Monitoring Program, relating to sustainability, compliance, legal compliance and human rights.

In the environmental sphere, we have an area specifically working on control and management in order to monitor suppliers together with extension workers, these being employees linked to livestock farming who make periodic visits to rural properties focused on the production of animals forming part of our chain. The issues of animal welfare, that are central to compliance in our chain, are ratified by audits, certification programs and commitments linked to our Sustainability Plan (*read more in Animal Welfare*).

In 2022, we trained around 750 extension workers, focusing on work methodologies and expansion of the business' economic vision. One example of an action along these lines took place in May, in the form of a conference to which more than 70 supervisors brought external speakers to address the business and relationship vision, with the ultimate aim of expanding sustainability throughout our production chain.

The stability in the relationship with the Company could be clearly seen in the results of the Satisfaction Survey undertaken with our integrated producers. Involving voluntary participation by 5,229 producers (a number corresponding to 55% of the total), the study recorded an approval index of 84.25% (higher than the 84% recorded in 2021). This result reinforced BRF's relationship and integration strategy with its principal stakeholder in the area of farming. We operate in line with the Integration Law (in effect since May 2016), in such a way that its application takes into consideration the due roles, responsibilities and attributes of each (integrator or integrated) player in the main elements of the system.

Another important highlight of the year was the expansion of our payment policies based upon zootechnical performance - thus encouraging our integrated producers to continue with their efforts to optimize and modernize their activities.

In August 2022, BRF took part in the 2022 edition of the International Poultry and Pork Show (SIAVS). At the event, our integrated producers had the opportunity to take part in forums of interest to them, involving speakers on new technologies, clean energy and animal welfare practices. Furthermore, during the event, 49 partners received awards from the '5 Star Integrated Highlight' program, which, now in its 15th edition, recognizes the best integrated producers in each of BRF's production segments.

100%
of our integrated producers
were included in the sphere of the Chain
Monitoring Program, relating to sustainability,
compliance, legal compliance and human rights.



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Management of the logistics chain

Another important group of suppliers is the cargo transportation providers, including both live cargo (animals for farming and slaughter), raw-materials, consumables and finished products. We have more than 22,700 partners (drivers and assistants) traveling more than 50 million kilometers per month in more than 50 countries in Europe, South Africa, Middle East, Asia, Americas and Brazil.

We have an Integrated Management of Suppliers Program (GIF), an initiative that recognizes the performance of our partners in the form of annual awards. In addition to this is the Health, Safety and Environment in Transport Program (SSMA), the role of which is to reduce accidents and environmental impacts, combat the sexual exploitation of children and young people on the highways and ensure dignity in the performance of the truck driving profession.

With the support of an independent company, we control, monitor and manage the routines of these transport professionals that are linked to the issue of personnel management - such as, for example, vacations, admis-

sions, dismissals and legal documentation such as the Occupational Health Certificate (ASO), toxicology exam and Brazilian Driving License (CNH). We also adopt technologies for purposes such as monitoring fatigue to ensure compliance with the routines, and we have made important advances, such as, for example, a reduction in the accident rate (*read more in Health and Safety*).

Also forming part of the responsibilities of the independent company is the monitoring of the leading indicators related to personnel (such as turnover and absenteeism) and climate studies aimed at identifying opportunities for improvement and greater appreciation and recognition for the workers employed by these transportation companies. Also worth mentioning is the fact that BRF monitors the individual conduct of the drivers, whose ratings may be reduced or they may be prevented from working for BRF for periods of between 15 days and a year, should they be found to have committed irregularities whilst providing services to the Company.

BRF has more than 22,700 partners operating in the cargo transportation area. Distributed throughout Brazil and in more than 50 countries in Europe, South Africa, Middle East, Asia and Americas, they cover more than 50 million kilometers per month





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Grains Traceability and Socio-environmental Monitoring.

Material Topic (Management, transparency and traceability of the supply chain)

We advanced in our socioenvironmental and deforestation monitoring of the grains (corn, soy and sorghum) used in our feed production. We pay special attention to the Amazon and Cerrado biomes, where the risks of deforestation, impacts on biodiversity, and other environmental and social risks are recurring problems affecting different production chains.

In 2022, besides the advances in the traceability of our direct suppliers, we started the traceability and socioenvi-

ronmental monitoring of indirect suppliers. These present a particular challenge, not only for BRF, but for the entire commodities sector.

We achieved 100% traceability and socioenvironmental monitoring of our direct suppliers from the Amazon and Cerrado biomes to farm level. For indirect suppliers, we achieved 45% traceability in the same criteria. By doing so, we achieved 61% of our commitment to “Ensure traceability of 100% of the grains purchased from Amazon and Cerrado biomes by 2025”, in the second year of the implementation process.

To be more transparent with our stakeholders in relation to the criteria used in the monitoring process, we published the Sustainable Grain Purchase Policy. Suppliers that are non-compliant with our Policy are preventively blocked, and then contacted to provide clarifications about the non-conformities found. In 2022, we blocked 189 suppliers from our historical base from future negotiations. The main reason for the blocking was due to the appearance on Ibama’s Embargoes List.

To evaluate cases of non-compliance with the criteria of our Policy, in 2021, we created the Grains Sustainability Multidisciplinary Committee. Composed of the Commodities, Reputation and Sustainability, Legal and Compliance teams, the Committee is responsible for the decision-making on whether to continue or end the relationship with these partners, by evaluating the associated risks.

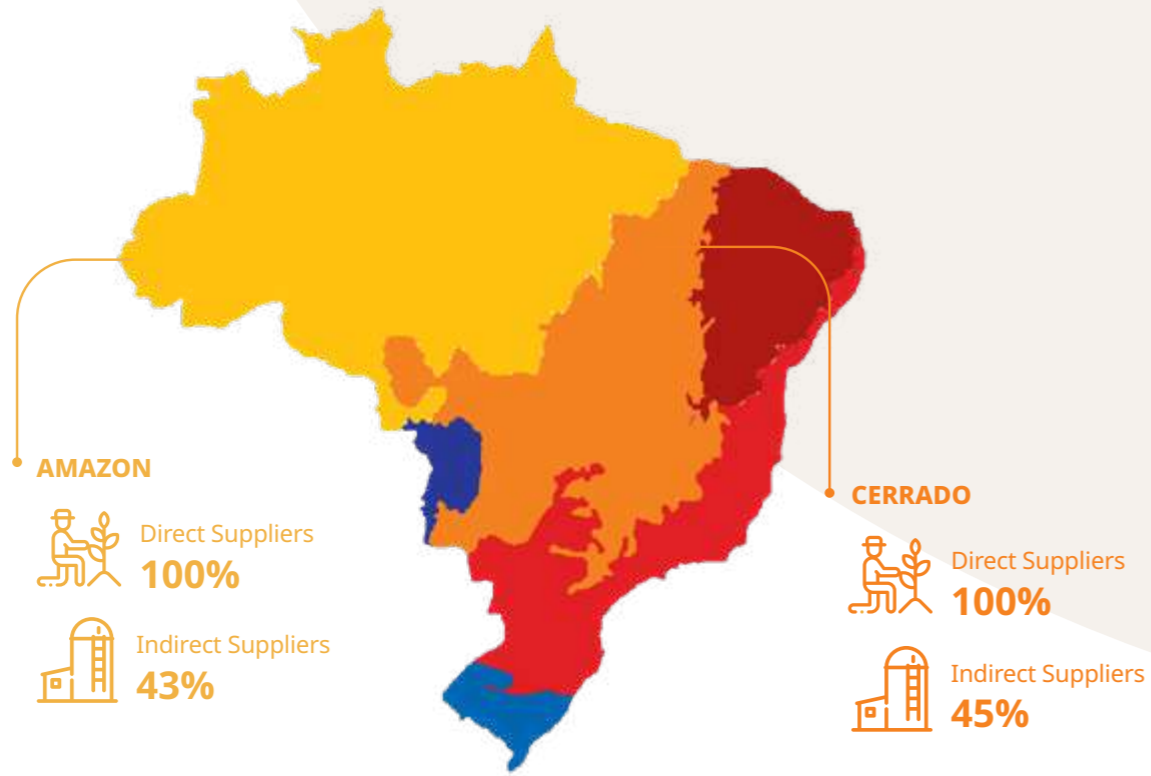
In 2022, 14 cases were evaluated by the Committee, of which 10 were blocked and/or had their negotiations terminated, whilst with the other four we reached agreements for improvements as a result of the evaluation.



100%
of the volumes purchased from the Amazon and Cerrado biomes are monitored using socio-environmental criteria and deforestation at Farm Level.

1 Direct suppliers: deliver directly to BRF, as is the case with rural producers.
2 Indirect suppliers: these are intermediaries in the purchase and sale process, involving traders, cooperatives, cereal farmers, crushers and other business entities.
3 Historical base: all the suppliers of grains already registered in the BRF database.

Grains Traceability and Socio-environmental Monitoring



Socio-environmental Criteria Monitored:

Nominal Criteria	<ul style="list-style-type: none"> Embargoes: IBAMA, ICMBIO, SEMA
Territorial Criteria	<ul style="list-style-type: none"> Overlapping with: IBAMA, ICMBIO, SEMA Infringement onto: Conservation Units (CUs), Environmental Protection Areas (EPAs)
Deforestation	<ul style="list-style-type: none"> Amazon: zero deforestation after July 2008 Cerrado: illegal deforestation after December 2008 PRODES Amazon and Cerrado
Social	<ul style="list-style-type: none"> Blacklist of Work Similar to Slavery published by the Ministry of Labor and Employment (MTE) Overlapping with: Settlements, Quilombolas and Indigenous Peoples' Lands
Biodiversity	<ul style="list-style-type: none"> Avoid, minimize and/or compensate any adverse impacts on the local biodiversity arising from the operations



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2021
Implementation of the System



2021
Publication of the Sustainable Grain Purchasing Policy

2021
75% of direct suppliers traceability



2022
Definition of the Indirect Suppliers process

2022
Publication of the Grains Sustainable Supplier Booklet.



2022
Tracking: 100% of Direct Suppliers
45% of Indirect Suppliers

2025
100% of traceability and socioenvironmental monitoring.



Net Zero 2040



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Communities and social impact

GRI 2-29, 413-1

Our employees, service providers and integrated producers form an extensive chain that brings quality foods to the public's tables every day. To this enormous impact can be added actions employed by the Company together with the communities neighboring its activities - the objective of which is to promote local development.

In 2022, 27 of the Company's units developed programs focused on the needs of the communities of which they form a part, identified by means of communities and processes of consultation together with the community. These actions are led by the BRF Institute. All of the units have socio-environmental impact evaluations, work councils, OHS commissions and formal processes for receiving complaints from the local communities.

In the area of Corporate Affairs, we perform engagement actions that involve meetings in which the BRF senior management takes part, dialogs with authorities and

Food safety is part of the social development agenda supported by the Company

representatives of the local government and business community, as well as meetings with the operational teams of private institutions and companies. The actions involve three pillars: constructing long-term relationships; working on the proposing and discussion of public policies; or acting in reaction to emergency and/or critical situations, such as crises of image or reputation, or emerging agendas. In these cases, we can work directly or through sector entities, depending upon the issues in question.

Highlighted by our stakeholders during the process that resulted in BRF's current materiality (read more on page 4), the issue of food safety is addressed in the commitments made in the BRF Sustainability Plan and is amongst the priorities of the Company's social impact programs. Our aim is to promote education on reducing food waste amongst 1.5 million people globally. Furthermore, we are committed to the healthiness agenda, which impacts our customers - hence the importance of product lines that stand out. We track the efficacy of our measures by means of nutritional improvement indicators as well as impact indicators from the BRF Institute (such as those that are the result of projects such as 'Food that Transforms').

BRF Institute

GRI 3-3: Material Topic (Food safety)

GRI 203-1, 203-2

The BRF Institute (IBRF) is a private association of public interest, founded by BRF to strategically channel the Company's social investments. The IBRF is responsible for managing the BRF Corporate Volunteer Program and for the entire BRF social intelligence area, defining the strategies for social investment in the different regions, especially where there are productive units, and acting with the different business areas to find opportunities for the promotion of a positive social impact in the communities and society as a whole through two strategic lines: "Food that Transforms" and "Education for the Future".

The BRF Institute is supported in its operations both by means of its own resources, provided by BRF, and by the guidance provided by the investment of tax-deducted funds obtained through state laws. Its activities undergo

The priority social investment pillars are:

- > Food that Transforms
- > Education for the Future



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an annual financial audit. The governing body is made up of a meeting of associates, an Audit Committee and a board made up of the CEO and the Executive Board. There is a technical staff focused solely on the association's activities, which maintains an ongoing dialog with BRF's stakeholders and management.

As well as this focused staff, the BRF Institute manages and includes the operation of the Social Investment Committees, groups of employees at the production units, administrative offices and distribution centers with the aim of mediating the local social investment actions, ensuring this form of volunteer engagement, and the importance and legitimacy of the initiatives implemented.

The initiatives focused on the communities follow a series of corporate directives, including the Social Investment, Corporate Volunteer and Institutional Relations Regulations, as well as the Sustainability, Donations and Sponsorships, and Human Rights Policies.

13,400 hours dedicated to the Volunteer Program, which benefited more than 230 social organizations

Volunteering and Corporate Citizenship

As well as the program themes, we also remain committed to the BRF Volunteer Program, which aims to connect our team with the communities where we have operations. In 2022, we once again started to implement intensive volunteer actions, with more than 3,000 volunteers from amongst the BRF employees, who participated in the BRF Institute's 416 actions in 49 municipalities. More than 50,000 people benefited from these actions. In total, 13,400 hours were dedicated to the Program, which involved more than 230 social organizations with actions focused on issues such as education, food and the needs of the local communities. The focus of the actions performed were the thematic axes of the IBRF (an education actions campaign in April, another focused on food in October, and on Christmas in December) as well as the most pressing needs of the BRF municipalities (cleaning rivers, blood donations, and income campaigns, amongst others).

Food that Transforms

This front involves programs and projects aiming to promote entrepreneurship and socioeconomic inclusion, education in order to reduce waste and encourage the conscientious consumption of food, guaranteeing their access to the communities where BRF is active.

In 2022, we continued with a number of programs, including the Gastromotiva Community Kitchens Program, the Ecco Communities Program, and the Periphery Cookery Training Program, impacting 11 municipalities in the states of Rio de Janeiro, São Paulo, Minas Gerais, Pernambuco, Bahia, Goiás, Mato Grosso and Mato Grosso do Sul.

Furthermore, we established a new partnership with the *'Comida Invisível'* startup, to pursue a nationwide action focused on education for the reduction of food waste, using the *'Comida Invisível Educa'* platform.

We also continued our research partnership with the José Egydio Setúbal Foundation. Amongst the highlights in 2022, we saw the publication of works and articles on the research performed in 2021 concerning the food loss and waste situation. A new study on the scenario of private social investment and food safety was also undertaken, the results of which are to be published in 2023.

Results & impact in 2022



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226,952
people impacted
by multimedia content



160,000
meals served and
47,432 people
suffering from
food insecurity
benefited through
the partnership



2
academic
articles
published about
food loss and
waste

20 community kitchens supported in partnership with 'Gastromotiva' in São Paulo, Rio de Janeiro, Seropédica, Duque de Caxias, Curitiba, Salvador, Lucas do Rio Verde and Dourados

Affecting public policies

The partnership with 'Connecting Food', in Lucas do Rio Verde (MT), allowed the implementation of public policies through the development of a collection system in the municipality, involving a local food donation network.

COP27

We participated in a table at the United Nations' 27th Climate Change Conference, as an effective investor in GovTech Lemobs' Intelligent School Meals solution. The technology was implemented in indigenous schools in Dourados (MS) and contributed to the effect that in just one year there was a reduction of 18.8 tons of waste, with a potential reduction in the emission of 11 tCO₂e and savings of R\$ 400,000.





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Ecco Communities



3.26t +
of food distributed



R\$ 34,000
generated in formal
income for local
families



65% +
less food wasted in
public school meals



5
startups with
pilot projects in
the 1st edition
of the Ecco
Communities
Program



40
educational
materials on food
loss and waste



8
businesses
assisted



Projects on **accessible content, distribution of food** that would have been wasted, **management of the expiry of products** in different places, **income management** for beginner cooks and **management of school meals**

Operations in the municipalities of Dourados (MS), Lucas do Rio Verde (MT), Nova Mutum (MT), Rio Verde (GO) and Uberlândia (MG)



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Education for the Future

In this area, the focus of our projects is access to quality education, the encouragement of entrepreneurship, and inclusion in the work market. In 2022, we established partnerships with organizations such as the Ayrton Senna Institute, UNICEF, Visão Mundial, Digital House and the Gama Academy, to ensure educational support, access to the internet, and the socio-emotional and cognitive development of students in vulnerable situations. We also supported training for migrants, refugees and disabled persons.

Combating waste at home

Promoting education starts at home, with pilot projects implemented in the restaurants of our installations with the assistance of behavioral psychology concepts. One of the tools that we have employed as part of this agenda is the totems installed in the manufacturing units (and which form part of the Ecco Platform) to provide the employees with tips on tackling waste. We also performed actions in 29 canteens operated by partners such as Industrial Social Services (Sesi), focused on the comprehensive use of food, reaching more than 40,000 employees with content concerning cutting food waste.

Results & impact in 2022

- > Portuguese language lessons and vocational training for migrants
- > Distribution of connectivity kits to young people in vulnerable situations
- > Training of education professionals in the form of socio-emotional dialogs
- > Promotion of learning recovery and literacy programs



24,412 people

directly impacted (students and education professionals)



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Animal welfare

GRI 3-3: Material Topic (Animal welfare), SASB- FB-MP-430a.2

BRF's global animal welfare program establishes guidelines that ensure management of this issue together with integrated producers and employees in all countries where we are present. Furthermore, the BRF Sustainability Plan involves 11 commitments related to this issue which are connected to international benchmarks and challenges facing the sector. In 2022, we invested more than R\$ 41 million in animal welfare (BEA), including R\$ 8 million in our proprietary farms, and R\$ 33 million through incentives for integrated producers for structural alterations designed to meet our commitment to collective gestation.

We have adopted the concept of the five domains of Animal welfare an evolution of the Five Animal Freedoms established by the Farm Animal Welfare Committee (FAWC), which include not only physiological aspects, but also the behavior and mental states of the animals. We have a zero-tolerance policy concerning animal mistreatment, with public targets, commitments, team training, protocols and ongoing improvements in farming and slaughter practices.

The governance related to this issue ranges from senior management (by means of discussions within the Sustainability Committee that advises the Board of Directors) to the directors involved in the farm and industrial operations. Considered to be a material topic by our stakeholders, as demonstrated in the materiality process performed (read more on [page 4](#)), animal welfare at BRF involves audits, inspections, checklists, analyses of cases of non-compliance, technical committees, compliance standards, training and awareness-raising, and actions involving the integrated producers.

Five Animal Freedoms

1. Nutrition

Proper consumption of nutritious food for a pleasant experience.

2. Environment

Good conditions that offer comfort and safety;

3. Health

Animal care procedures for robustness and vitality;

4. Behavior

Varied activities and rewarding challenges;

5. Mental state

Prioritizing comfort, interest and trust to avoid negative experiences





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To gauge the challenges and the progress we have made in this area, we have adopted the Compliance Matrix in Animal Welfare, which crosses compliance with current laws and regulations and international protocols, and applies it to the slaughter of swine and poultry and to the farming of broiler chickens and turkeys, and swine. These analyses are performed in the sphere of Animal Welfare Management, which involves teams of veterinarians. Added to this formal structure are various tactical working groups and committees with representatives from the Quality, Supply, Planning and Operations, Regulatory and Farming departments. In 2022, the scope of application of this tool came to include the poultry and swine reproduction chains.

BRF's production chain includes chickens (Brazil and Turkey), broiler turkeys (Brazil and Turkey) and swine (Brazil), produced under the supervision and control of BRF. The raw materials of animal origin (beef and dairy products, as well as industrial use eggs) are sourced from ratified suppliers who have to meet the animal welfare requirements set forth in the CODE OF CONDUCT FOR BRF BUSINESS PARTNERS.

Furthermore, since 2019, BRF's animal welfare officials have used samples to perform more than 9,000 assessments of integrated producers from the broiler chicken, broiler turkey and swine chains. In 2022, around 2,500 integrated producers (or 26.3% of the properties in our chain) were assessed. The units have the autonomy to perform monthly self-assessments, whilst they also undergo second-party audits performed by a corporate team, some of which also include audits by clients and certifying entities.

Over the course of the year, 100% of our broiler chicken, turkey and swine abattoirs underwent a total of 376 assessments in relation to the criteria of receipt and slaughter of live animals. All cases of non-compliance identified were monitored and addressed by the welfare officials at each unit.

Since 2021, we have also been moving forward in our mapping of suppliers of raw materials of animal origin, in order to understand the methods used in farming, slaughter, certification, mutilation and environmental improvement adopted in their chains. To do this, the Animal Welfare Management department uses questionnaires to monitor those partners which produce beef and lactose products.



R\$ 41.3
million
invested in
animal welfare



100%
of the broiler chicken,
turkey and pig
abattoirs were assessed on
a monthly basis in relation
to the criteria of receipt and
slaughter of live animals

Certified production of animal welfare

SASB-FB-MP-410a.3

Currently, 87.5% of swine are slaughtered at units certified to third parties, through the North America Meat Institute protocol, representing an advance of 50% on the indicator compared to 2021. This index reached 77.4% in broiler chickens (with the National Chicken Council's protocol being adopted in this chain), an advance of 9% in relation to 2021. The audits are conducted by professionals approved by the Professional Animal Auditor Certification Organization (PAACO).

In 2022, five new poultry and swine slaughter processes were certified and the others were recertified - at the Uberlândia (MG) (poultry and pigs), Lucas do Rio Verde (MT), Dourados (MS) and Chapecó (SC) units. Indeed, this final unit was certified in animal welfare by the National Turkey Federation, the first certification for turkeys.

In the field, our production processes are continually checked and audited by our clients and by international entities. More details can be found in the *BRF Quality* chapter.



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Everyone engaged in animal welfare

Our animal welfare officials perform and increase qualification in this area of 100% of the employees, third parties and producers who work with live animals, from the incubation units and semen centers through to slaughter. Furthermore, we are attending to the increased interest being shown by our consumer public, by broadcasting webseries and publishing material on the company's social media, and including the issue in brand communications, especially in EESG focused categories, such as the Sadio BIO and Sadia Organic lines.

In 2022

Maintenance of the **animal welfare theme portal**

Coverage of the issues on the **Integrated Producers' Portal** and in the **BRF Rural journal**

More than 1,000 hours of training in animal welfare provided

more than 120 employees were trained under the humane slaughter program, with 100% of Brazil's units represented

Farming and slaughter practices

GRI FP10, FP11, FP12, FP13, SASB FB-MP-160A.2 SASB-FB-MP-410A.1

All of our commitments related to management of the life cycles of poultry and swine (from breeding to slaughter) are in compliance with the five fundamental freedoms, zootechnical parameters, and the animals' conditions of environmental comfort and welfare.

Stocking density, number of feeders and drinking troughs, heating and cooling systems, water quality and quantity, nutritional levels and environmental control, humidity, ventilation, temperature, lighting and bedding quality are some of the features that are monitored periodically. BRF has a very intense creation process, or in other words, the animals are farmed in installations without access to external areas, or, subsequently, to grazing. The exception to this is in Sadia's organic line, which differs in that the poultry have access to an external area, following organic farming standards.

With the aim of improving our indicators and performance, we operate in line with the GLOBAL G.A.P. and Certified Humane standards.

We work to limit the duration of the transportation of live cargo to a maximum of 8 hours (less than the time required by law). A working committee involving the Sustainability, SSMA, Operations and Farming teams performs inspections and aims to implement good practices in risk or accident situations.

Mention should also be made of the use of good quality poultry bedding, with a depth of 15cm for turkeys and 10cm for chickens. They are composed of shavings and/or rice husks, and are entirely free of contaminants. The bedding allows the animals to behave naturally, including scratching and taking powder baths. As well as the bedding, all turkeys have access to pecking objects for them to be able to fully express their natural behavior

All swine and turkeys are stunned prior to slaughter, guaranteeing a state of unconsciousness through until the end of the bleeding process.

Read on the following page about other important practices in the farming and slaughter of animals:



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Poultry SASB-FB-MP-410a.2

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

Cage free: 100% of the fertile egg production centers are cage free with access to a nest, a necessary structure for the animals to be able to express their natural behavior. BRF does not produce eggs for sale, something which occurs only in the case of infertile eggs. Whatever the case, all eggs that do come to be sold are classified as cage free.

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

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

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

Beak trimming: we use laser equipment (instead of a cutting and cauterizing system) on 100% of our turkeys, as well as on the broiler chicken breeding hens, whilst respecting the limit of removing a maximum of 1/3 of the

upper beak, with this being performed just once in an animal's life.

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

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

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

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

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

100% of our fertile egg producing poultry are cage free with access to a nest, a necessary structure for the animals to be able to express their natural behavior.





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Swine SASB-FB-MP-410a.1

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

Freedom at the installations: in accordance with European directives, considered to be amongst the best in the world, all BRF fattening pigs have freedom of movement. The maximum stocking density of pigs at our installations and at those of our integrated partners should follow the vertical system of 0.33kg/m² for the nursery and 0.95m²/100kg for pigs in the termination phase.

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

Vaccinations without needles: The Lucas do Rio Verde (MT) unit implemented a system of vaccinations without the use of needles, meaning less stress for the animals.

Since December 2022, none of our swine have been surgically castrated without anesthetic

Castration: in 2022, BRF achieved another of its public commitments in relation to the reduction of physical alterations in swine. From December 2022 on, no swine has been submitted to surgically castrated without anesthetic. Roughly 1% of male pigs intended for the production of Parma ham are subjected to surgical castration. Following more than two years of experiments, we have begun to produce Prosciutto without the need to surgically castrate the animals. In the rare cases in which surgical castration is still necessary (around 0.17%), it will be performed with anesthetic.

Collective gestation: we have adopted a system of collective gestation as mandatory in all of our expansion projects and we are committed to implementing collective gestation pens for 100% of our breeding sows by 2026. In 2022, the adaptation of more than 16,500 positions meant that we reached the sum of 53.4% - a rate that we intend to raise to 56.3% in 2023.

Policies and practices, by species and type of farming, related to physical alterations and the use of anesthetic

Species/Farming	Types of physical alteration performed on the species	Report of farming practices applied to these animals and whether anesthetics are used during the physical alterations
Broiler chickens	No form of physical alteration is performed on poultry.	N/A
Fertile Broiler Chickens	Beak treatment (beak trimming)	100% of the breeding stock broiler hens have their beaks trimmed in the hatchery using laser equipment. One third of the beak is trimmed, in the area with fewer nerve receptors;
Broiler Turkeys	Beak treatment (beak trimming)	100% of the broiler turkeys have their beaks trimmed in the hatchery using laser equipment. One third of the beak is trimmed, in the area with fewer nerve receptors;
swine	Tail docking	100% of the animals farmed under BRF's global integration system have their tails docked by the third day of life. This process is still necessary to maintain the animals' welfare, avoiding the risk of cannibalism during the growth and fattening phases. We are working to develop an analgesic that will reduce any type of discomfort caused during the procedure.



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Percentage of species by type of housing

Type of housing%	Turkeys	Chickens	Pigs
Low acclimatization (yellow or blue curtains)	12.5	30.1	0
Conventional curtains (open and making full use of the natural conditions of the space)	87.5	22.9	0
High acclimatization (black x silver curtains with the use of cooling equipment to cool the environment and humidifiers)	0	47	0
Collective gestation	0	0	53.4
Individual gestation	0	0	46.6

Medicines

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

Our team of veterinarians evaluates and ensures the biosecurity, animal welfare prophylaxis, disease prevention, and maintenance of animal health, constantly seeking alternatives to the use of these drugs in the form of vaccines, prebiotics and probiotics. Furthermore, hormones to increase growth in the integration of poultry and swine are not used.

In the BRF global poultry chain, we do not use antibiotics classified by the World Health Organization as harmful to human health, and we are working to reduce the use of this class of medicines in the pig chain.

We only make use of antimicrobials for therapeutic purposes, under the evaluation of veterinarians, and only when injuries have been observed. All the processes are noted on the lot's monitoring sheet. All the products are purchased and supplied by BRF, and integrated producers are forbidden from privately using or acquiring them themselves. The grace periods are rigorously observed and inspected by the BRF team, with no waste in the meat. In the Sadio Bio line, we do not use any medicines in the animal farming, with this process being certified by a third party.

In 2022, the use of antibiotics in broiler chickens stood at 4.08mg for every kilogram of chicken meat produced, meaning a 73% increase compared to 2021. In the production of pigs, there was a modest increase of 2.83% in the use of antibiotics for each kilogram produced. In the production of turkeys, the amount remained stable.

SASB FB-MP-260A.1

Innovation in sanitary quality

In 2022, as part of our maturing process and evolution in the Quality System (*read more here*), we made a series of advances relating to the control and monitoring of indicators and processes in the production chain. Some highlights were:

- > Establishment of new vaccination protocols in the breeding sow areas and in the broiler chicken incubation units
- > Development of assessment of products that can be used as alternatives to antibiotics
- > Use of Artificial Intelligence in the prediction of sanitary agents, combining good production practices with technical indicators
- > Revision of all our biosafety controls, contributing to the country's negative status in relation to Avian Influenza and Newcastle disease
- > Undertaking of a series of training sessions for technical teams working in the field

Environmental management

We have a complex system of environmental management to be able to gauge impacts, the use of resources, and performance and compliance indicators in our industrial plants and administrative operations around the world. We are fully committed to the protection of the environment, the management of water and the fight against climate change.

Our activities in this area are guided by our Sustainability Policy and our Policy for Health, Safety and Environment (HSE), as well as regulations such as the ISO 14001, programs such as the 'Mais Excelência' (+Excellence) and 'Operational Excellence System' (OES) programs, and by laws and regulations to ensure that we are constantly striving for efficiency in our activities.

To ensure execution of the environmental management system, our governance in relation to this topic involves local HSE teams at all the units and operations, and tactical committees involving managers and leaders with responsibilities being clearly assigned in relation to environmental controls. One example of this is the Water Steering Committee, which is focused on encouraging actions of water resource management in the operation (*read more on the following pages*). The Animal Welfare Committee is another instrument of governance concerning animal welfare that covers a number of different environmental issues connected to the management, farming and slaughter of animals (*read more on page 94*).

We have an Environmental Sustainability Index (ESI) that

is used as an indicator for monitoring the protection of the environment and our performance in relation to effluents, waste, emissions, noise, smell and compliance with environmental authorizations and licensing. The ESI environmental indicators, as well as gauging the industrial and farming units in Brazil, Abu Dhabi and Turkey, also apply as a pilot project to our grain units.

In 2022, compliance with the ESI reached 93.6%, with the forecast target having been 93%. This indicator varies in accordance with any updating that is made to the legal requirements and renewals of the environmental licenses.

Between 2014 and 2022 we invested a total of € 427 million in projects that benefit the environment and adhere to one or more of the eligibility criteria established by the green bonds issued by BRF. In 2021 and 2022 alone, these investments (which were made in the areas of energy efficiency, renewable energy sources and reduction of greenhouse gas emissions) totaled R\$ 369.11 million (or € 105.64 million, considering the

exchange rate at the time of the launch of the green bonds in 2015.

The HSE issues are considered in relationship to all the parties interested in our operations, including in the processes that involve the transportation of people and cargo, and which form a part of the HSE Management System for Transport and Distribution. In order to demonstrate ongoing accountability regarding our environmental impacts and results, our performance in the most important environmental indicators are communicated via the Integrated Report, results reports and regular market communications.

We have an **Environmental Sustainability Index (ESI)** that is used as an indicator for monitoring the protection of the environment and our performance in relation to effluents, waste, emissions, noise, smell and compliance with environmental authorizations and licensing

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Emissions and climate

GRI 3-3: Material Topic (climate change, water and energy)
TCFD-1.a, TCFD-1.b, TCFD-2.a, TCFD-2.b, TCFD-2.c, TCFD-3.c

One of the material risks for companies connected to food production, and one which is shared with the whole of humanity, is climate change. We are aware that our operation, our projects, our value chain and the lives of our stakeholders could be decisively impacted by a failure to contain climate change, and, as a company with a global presence, we have a fundamental role to play. As such, the Company's Sustainability Plan elected to become a Net Zero company by 2040 as one of its main ambitions.

The Net Zero commitment includes actions to reduce 35% of the Scope 1 emissions (direct emissions) and Scope 2 (emissions relating to the generation of purchased energy) by 2030; 12.3% of the emissions in Scope 3 (indirect emissions in the Company's value chain); and, by 2040, the commitment to neutralize residual emissions. These reduction targets were established in comparison to the *baselines* from 2019 and 2020, respectively.

As we move forward on this journey, BRF has adhered to the Science Based.

Targets (SBTi) and our targets are now under review in light of the updates to the 'FLAG' methodology (Forest, Land and Agriculture), that were published in September 2022. This new methodology guides companies in these sectors in estimating how much and how quickly they need to mitigate their emissions related to land use, according to the target of the Paris Agreement to limit global warming to 1.5°C.

In practice, this commitment has driven us to seek operational efficiency in our processes, for which we are prepared to deal with extreme situations and events, invest in technological modernization, always aiming for more sustainable solutions, and engage the entire production chain in the decarbonization of their operations, with public targets based on science, in line with global methodologies. This agenda is in accordance with the importance given to the matter by our stakeholders in the materiality process performed last year, whilst it also directly engages with the BRF Sustainability Plan and our monitoring indicators and metrics. We recognize the impact of the issue on our business, as well as the risks and opportunities that we can create as a result of the environmental footprint of the BRF operations and value chain.

In 2022, to assist in the process of prioritizing the initiatives, in partnership with the Getulio Vargas Foundation we developed a carbon pricing methodology, allowing us to collect data on the financial impact of the carbon in our projects and assist us in assessing the risks and opportunities involved in the global scenario. By measuring this variable, the Company is now able to assess, compare and prioritize strategic investments incorporating this new perspective.

Despite the uncertainties concerning the implementation of a regulated market in Brazil being a challenge, we are working to improve the pricing tool with the aim of developing practical knowledge and increase our ability to



We are committed to reduce Scope 1 and 2 **emissions by 35%** and Scope 3 emissions by

12.3%

by 2030, this being our medium-term target within our commitment to Net Zero



R\$ 93.2 million invested in climate change

adapt to a future mandatory scenario.

Management of the BRF climate agenda is performed at different hierarchical levels. Since 2021, we have had a Net Zero Committee, which is composed of members of the senior management and the technical areas, with the aim of discussing the progress of the Net Zero plan and identifying opportunities that support the reduction of the emission of greenhouse gases in both our own operations and those involved in our value chain. The status of the Net Zero Plan is also reported to the Board of Directors.



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Performance

GRI 305-1, 305-2, 305-3, 305-5, TCFD-4.b SASB-FB-MP-110a.1, SASB-FB-MP-110a.2

We are one of the 27 founders of the Brazilian GHG Protocol and for more than a decade now we have regularly published an inventory of our emissions of greenhouse gases in the Public Emissions Report Records.

Amongst the good practices implemented, we have recently digitalized our greenhouse gas emissions inventory process, involving automated collections and analyses, thereby improving accuracy and facilitating the tracking of the information. Furthermore, as a means of supporting the commitment, as well as the integrity and transparency of our processes, we submit the Scope 1 and Scope 2 inventories to an annual third party audit.

Since 2009, we have been included in the B3's Carbon Efficient Index (ICO2), and for more than ten years our

inventory has held the Gold Seal awarded by the Brazilian GHG Protocol Program, which certifies us at the program's highest level, ensuring transparency and reliability in the reported data. In 2022, we were included once again in the Climate Resilience Index (ICDPR70), launched by CDP Latin America, the international organization responsible for gauging the environmental impact of companies and governments.

In 2022, we recorded a 23% reduction in Scope 1 and 2 emissions compared to 2021, as well as a 26% reduction in our absolute GHG emissions in relation to the baseline (2019). The performance of BRF emissions was impacted by the reduction of the energy GRID emission factor in Brazil, leading to a reduction in BRF's Scope 2 emissions in 2022, when compared to 2019, and by the strategy implemented by BRF to prioritize clean and renewable sources when acquiring energy.

The mapping, measurement and management of the emissions of the value chain (Scope 3), represents a challenge for any organization, and for BRF it is no different. We are aware of the importance of these emissions and have identified the chain links of priority importance and the main initiatives that can contribute to a reduction in our emissions. In 2022, we made advances in the mapping of more than 10 categories applicable to the value chain, whilst a mitigation 'roadmap' is currently under development.

As such, the sources of Scope 3 emissions measured by BRF currently refer to the upstream logistics, the external treatment of waste, and business trips. In 2022, we recorded a 5% increase in Scope 3 GHG emissions, in relation to the baseline (2020), and a 0.2% increase in relation to 2021, this having been influenced by the resumption of business trips following the slowdown caused by the Covid-19 pandemic, as well as the increase in the amount of waste sent for external treatment in the form of composting.



26%

reduction of Scope 1 and 2 absolute GHG emissions

ICO2 and ICDPR70

We are listed in the leading indexes that attest to our commitment to the agendas linked to carbon emissions and climate change



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Emissions of greenhouse gases, by tCO₂eq¹ GRI 305-1, 305-2, 305-3, 305-5

	2019	2020	2021	2022	Variation 2019x2022
Scope 1					
Total gross emissions of CO ₂ e	337,066.52	304,502.30	318,393.38	299,853.23	-11%
Biogenic emissions - Scope 1	2,090,691.25	2,033,534.18	2,161,670.02	1,737,207.60	-17%
Scope 2					
Total gross emissions of CO ₂ e - approach based upon the location	240,799.08	203,934.39	319,563.93	159,488.08	-34%
Reductions arising from indirect emissions from the acquisition of renewable energy	-	-	78,940.94	29,656.83	
Total gross emissions of CO ₂ e - Approach based upon the choice of purchase	240,799.08	203,934.39	240,622.99	129,831.25	-46%
Scope 3					
Total gross emissions of CO ₂ e	736,489.57	699,695.17	731,895.45	733,159.47	5%
Biogenic emissions - Scope 3	-	-	-	39,187.31	-

¹ From 2019 to 2021, we have included the information from BRF One Pet. The 2019 and 2020 Scope 1 and Scope 2 emissions were recalculated due to the incorporation of the 'One PET' operations and the adjustments of the Global Warming Potentials (GWP), in accordance with the technical note of the Brazilian GHG Protocol Program. The gases included in the calculation are carbon dioxide, nitrous oxide, methane and hydrofluorocarbon. The other gases are not generated by BRF's activities. The data relating to the Scope 1 and Scope 2 emissions are audited by a third party.
² The approach taken for consolidation is by means of operational control.
³ The company defined the year 2019 as the baseline for the reduction of emissions of Scopes 1 and 2 greenhouse gases, due to the reliability of the data and historic monitoring of the emissions, as well as having internal targets for reduction of the intensity of GHG emissions since then. The year 2020 was defined as the baseline for Scope 3 emissions, due to the reliability of the emissions data.
⁴ The total gross Scope 1 + Scope 2 emissions of Co₂e does not include biogenic emissions


350
new solar energy generation plants were installed by our integrated producers in 2022.


29,656.83
(tCO₂e) in indirect emissions arising from the acquisition of tax deducted renewable energy - Scope 2

Energy

Our commitment to increasing our use of electricity generated by clean sources by 50% by 2030 has been a priority for our investments over the last decade. This measure can be added to our actions concerning efficiency and the energy transition to renewable sources involving our entire operation and the chain as a whole - actions which are also driving our commitment to Net Zero.

Currently, 90% of the energy consumed (fuels and electricity) by BRF is drawn from renewable sources, 31% of the electricity consumed comes from clean sources (solar and wind), whos 24%* comes from market based sources.he measurement of energy measured in the production units and 24% comes from tax-deducted energy. In 2022, we

* The premise for the accounting of 302-1 in Brazil includes the management of energy sourced from the free market, which shows a variation compared to the measurement of energy measured at the production units

continued with our construction of self-generation energy parks, which are to begin their operations tests in 2023, with operations themselves planned to begin in 2024. Through our partnerships, we are able to meet around 90% of our Brazilian operations' electricity demands, thus mitigating risks of scarcity of supply and allowing us to operate with more competitive costs and achieve our target of obtaining 50% of our electrical energy from clean sources.

In the value chain, 350 new solar energy generation plants were installed by our integrated producers. Around 1,500 of the Company's integrated producers currently use photo-voltaic power stations on their rural properties, achieving a reduction of 95% in the cost of supply.



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The percentage of producers using solar energy generation systems accounts for approximately 15% of the entire number involved with BRF. The use of 100% clean energy means an estimated power generation of 19,713.75 MWh/month, equivalent to the amount consumed by a city of 230,000 inhabitants.

The 100% clean generation of energy in the BRF's integrated with solar panels currently equates to 19,713.75 MWh/month, equivalent to the amount consumed by a city of 230,000 inhabitants

The solar panels ratified by BRF have a factory guarantee of 12 to 15 years and a generation guarantee of 25 years, whilst ratified inverters are guaranteed for between 15 and 20 years, meaning there is less worry about having to change systems or perform maintenance on the equipment. To support its integrated producers in their switch to photovoltaic panels, BRF has established a partnership with financial institutions aimed at funding investments in the installation of solar panels at their farms.

Furthermore, visits have been made to all the production units in the states located in the South of Brazil and a series of talks have been held with integrated producers and extension workers. More than 500 of them learned about matters such as new technologies in photovoltaic energy systems, the changes in legislation that affect the renewable energy sector, the financial benefits of investing in a solar energy system, and the importance of clean energy for the sustainability of the planet.

Energy consumed outside the organization (GJ) ^{1,2} GRI 302-2



1 The consumption of energy within and outside the organization, as well as the consumption of fuels, is included in the computerized data bases used by the company. BRF uses market-based and location-based sourced electricity, as well as that sourced from steam.
2 - For the conversion of MWh to GJ, the conversion factor '3.6' is used, in line with the 2022 National Energy Balance.

Total energy consumed¹ (GJ) GRI 302-1

	2020	2021	2022
Fuels from non-renewable sources	1,954,026.56	1,801,979.10	2,006,542.35
Fuels from renewable sources	20,569,203.34	21,764,940.30	21,590,928.10
Energy consumed	8,356,015.24	8,471,931.45	8,278,849.99
Total energy consumed	30,879,245.14	32,038,850.85	31,876,320.43
Energy sold ²	0.00	0.00	1,308,728.90

1 The premise for the accounting includes the measurement of energy measured at the production units.
2. The electricity sold refers to the energy sold on the free market but which was not consumed, and which has been deducted from the total energy consumption, meaning there is no counting of the consumption in duplicate.



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Natural resources GRI 3-3: Material Topic (climate change, water and energy), 303-1 SASB-FB-MP-130a.1, SASB-FB-MP-140a.1, SASB-FB-MP-140a.2

We work to encourage the rational and responsible use of natural resources, which are essential for supplying our agricultural and industrial operations. In relation to the issue of water resources, BRF is structured to comply with the specific requirements to the regions where it operates and has established a target of reducing its consumption in industrial operations by 13% by 2025.

The recycling and reuse of water are fundamental to this strategy. At the Bandirma (Turkey) and Abu Dhabi (United Arab Emirates) plants, around 27% of the amount of water consumed is already sourced from a reuse system. In the Brazilian operations, this percentage rose from 11% in 2020 to 15% in 2022, and it keeps growing.

During 2022, a total of 55,682.40 ML of water was withdrawn for BRF's activities. This amount, that takes into consideration all of the Company's units, fell by 10.7% compared to 2021. Another development that has taken place since 2020 has been the reduction by 4.29% in the indicator demonstrating the amount of water consumed per ton produced (m³/ton) – with special mention being made of the international market, in which this reduction reached 11.17%. The main action pursued by BRF to ensure that it keeps moving forward has been the increase in the so-called capillarity of the gauging and management of the Water Maps at the units, meaning, in other words, that there has been increased measurement and improvement in the processes and their stages. Of all the water collected in 2022, 46,116.23 ML, or 83%, was returned only after it had been duly treated.

BRF's investments in automation technologies for the measuring of water totaled R\$ 18.4 over the period from 2021 to 2022.

Furthermore, the Company has been working towards better water management at all of its productive units through the consolidation of the Water Management element contained in its system, which establishes directives for the hydro eco-efficiency of BRF's activities, thus standardizing the governance of water throughout all the units. The issue of water is, and will continue to be, an important agenda in our management meetings and those of our executive committees.



4.29%
reduction in water collected per ton produced in relation to the baseline (2020)



R\$ 81.5 million
invested in water resource and waste management

Managing water with our integrated producers

As our CODE OF CONDUCT FOR BRF BUSINESS PARTNERS makes clear, all of BRF's partners need to be in compliance with the environmental legislation applicable to the areas in which they operate, and this includes grants for the use of water and their conditioning factors. The Company operates together with the integrated producers providing guidance and monitoring the regular standing of the grants on the farms.

The majority of our integrated producers are concentrated in the Southern region of

Brazil as is the greatest hydro risk to BRF's operations in the country. Therefore, we are encouraging these integrated producers to obtain grants for their water requirements, which are met principally by underground sources. In 2022, we recorded an increase of 22.05% in the number of grants awarded to the producers in the region, compared to 2021.

The supply from groundwater sources reduced the integrated producers' exposure to water shortage situations, since the water tables function as a stock of water for the activities, and are not immediately impacted by a lack of rain (as is the case with surface bodies of water).



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We are constantly measuring our exposure to water shortage, implementing actions such as the analysis of the drainage basins in those regions where our industrial activities are located. Furthermore, the Company has internally developed a hydro-vulnerability tool, that combines the indicators of two complementary analytical approaches: an internal operational view related to our routines and activities and an external, environmental view, tied to the characteristics of the drainage basins where each enterprise operates, and to the multiple uses of water in each region.

In 2022, a total of 15,000ML of water was collected by the productive units located in areas with average to high levels of water vulnerability (the majority in the Southern region of the country).

All of the Company's units have contingency plans to avoid significant impacts in the event of water shortage. In addition to this, BRF participates in water management discussion forums at local and regional levels, and, since 2020, has operated a Water Steering Committee, composed of representatives from senior management and technical areas, to improve the agility in the management of the hydro-resources in its operations.

At the Bandirma plant (Turkey), around 27% of the volume of water consumed comes from the reuse system, whilst in Abu Dhabi (United Arab Emirates), the percentage is 40.70%. In the Brazilian operations, recycling and reuse rose from 11% in 2020 to 15% in 2022, and it keeps growing.

Total volume of water discharged, by source (ML)¹ GRI 303-4

Source	2020	2021	2022
Surface water	50,151.33	51,010.41	46,038.68
Municipal collection system	131.07	11.53	5.78
Groundwater	173.51	14.89	71.77
Total	50,455.91	51,036.83	46,116.23

Water consumption (ML)^{1,2} GRI 303-5

Source	2021	2022
Water withdrawn	59,677.91	55,682.40
Waste	51,036.86	46,116.23
Total	8,641.05	9,566.17

¹ There were no changes in the storage of water and neither were any significant related impacts identified.
² Information taken from 'SAP' (the official data management tool). The data are ascribed to SAP in accordance with the direct measurements taken from the water meters installed in the processes, which are duly calibrated by INMETRO.



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Water disposal GRI 303-4

The waste produced by BRF is organic in nature. In other words, it is made up principally of proteins and fats as well as by the biodegradable detergents used in the sanitation process. The Company treats 100% of this waste and constantly monitors the quality of the rivers from which it collects its water and into which it releases the waste following treatment. As such, BRF can operate more proactively in the mitigation of possible environmental impacts and in the promotion of a harmonious interaction with the environment.

We also have a corporate directive that is applicable to our industrial and farming activities, which aims to standardize the indicators as well as the frequency in monitoring and compliance of the discharge of waste.

In 2022, BRF invested R\$ 73.7 million to guarantee the efficiency of its water and waste treatment stations. Furthermore, around R\$ 2 million was invested in the acquisition of laboratory equipment used in the management and control of its processes, thus ensuring the efficiency of its treatment stations. In 2022, BRF achieved 99% efficiency in its waste treatment stations, which was verified by external laboratories and certified by Inmetro. Specifically for the Biochemical Oxygen Demand (BOD) indicator, which measures the biodegradable polluting load of the waste, a removal ratio of 99% was recorded.

Neither were there any incidents related to non-compliance with water-quality licenses, norms, or regulations during the reporting period.

Forest management GRI 304-1

We have forest assets destined for the production of biomass as an energy source, totaling 28,000 hectares distributed across 8 Brazilian states and 189 farms (99 are our own and 90 leased). Species belonging to the eucalyptus genus make up 88.33% of this area, while 1.23% is covered by pine and 0.34% by other tree genus (such as araucária, bamboo and mimosa). The remaining 10.1% is open area that is awaiting the next planting cycle.

Of our own farms, two are within a Conservation Unit (the Escarpa Devoniana State EPA) and 41 contain up to 10km of land classified as a conservation unit. The survey of the proximity between these farms and the Priority Areas for Conservation of the Biodiversity was undertaken in accordance with the methodology set forth by CONABIO Resolution nº 39 dated 12/14/2005. Ultimately, we obtained the results set out in the following table:

114 APP areas

20 units are within priority areas for conservation and carry an extremely high level of biological importance;

22 units are within priority areas for conservation with a very high level of biological importance;

21 units are at a distance of up to 10 km from a priority area for conservation with an extremely high level of biological importance;

44 units are at a distance of up to 10 km from a priority area for conservation with a very high level of biological importance;

7 units are at a distance of up to 10 km from a priority area for conservation with a high level of biological importance;



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Waste and packaging

GRI 306-1, 306-2, 306-3

The Company has an established practice of providing its employees with periodic training on waste management, and has a series of procedures for the control and management of its waste, amongst which are standardized tools and procedures included in the Operational Excellence System (OES), in the 'More Excellence' program, and in the company's own regulatory documents, which cover the industrial, administrative, logistics and farming operations.

The Solid Waste Management Plans and the Health Services Plans of each unit outline the processes which ensure that the packaging, separation, collection, screening, storage, transportation and disposal of the waste generated are always in compliance with the legislation and good practices established in the internal programs and regulations.

In 2022, BRF improved its management of waste data, established new indicators and targets (related to the generation, cost efficiency and disposal of waste), and is in the process of implementing a computerized waste management system to streamline the processes and enable online monitoring of the information which will thus provide support in defining the Company's strategic actions. These include reducing waste disposed of in landfills and aggregating value to byproducts that could serve as inputs in other internal or outsourced processes.

This management meant that, in 2022, as well as the sale of byproducts, more than 78% of BRF's waste was diverted from final disposal and directed to composting and other recovery operations in licensed companies. This allowed these materials to be reintroduced into the production chain, adding new value to those materials already removed from nature.

The third party waste transportation and disposal

service providers undergo a rigorous documentation and technical ratification process, including an annual in-person audit, and constant monitoring of the documents relevant to this activity, thereby reducing the risks inherent to the process and ensuring the correct disposal of the waste in accordance with the Company's directives and commitments.

Waste by category¹ - 2022 (t) GRI 306-3



¹ BRF does not nominally publish information on its waste or types of waste, since this is strategic information that could provide details on its operations

Waste GRI 306-4

	Waste diverted from disposal (t) GRI 306-4	Waste directed to disposal (t) GRI 306-5
Hazardous waste	239.12	1,071.62
Non-hazardous	371,755.25	102,796.52
Total waste	371,994.37	103,868.14



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Total waste destined for final disposal, by composition, in metric tons (t)^{1, 2} GRI 306-5

	2020	2021	2022
Composition	Quantity diverted from final disposal (t), outside the organization	Quantity diverted from final disposal (t), outside the organization	Quantity diverted from final disposal (t), outside the organization
Hazardous waste	963.25	1,079.97	1,071.62
Incineration	594.01	884.29	-
Industrial landfill and autoclaving	369.24	195.68	1,071.62
Non-hazardous	151,725.62	115,979.72	102,796.52
Incorporation into the earth	11,231.27	-	-
Industrial landfill and autoclaving	140,494.35	115,979.72	102,796.52
Total	152,688.87	117,059.69	103,868.14

1 In 2022, there was no case of waste incineration.
2 There is no waste disposal within the organization

We are committed to making 100% of our packaging recyclable, reusable and biodegradable by 2025. Through our R&D department, we optimize and study alternatives that pose no risk to the consumer's health and safety in order to minimize the unnecessary generation of material for post-consumption disposal. Another area in which we have moved forward in recent years has been the reduction of grammage and the adoption of alternative materials designed to preserve the stability of the products.

Animal litter and manure generated SASB FB-MP-160A.1

In 2022, the amount of animal litter and manure generated totaled 10,257,306.00 tons (considering pig manure and poultry bedding), and 100% of this material was administered by a nutrient management plan, in

compliance with the constraints of the environmental licensing processes. In relation to 2021, there was an increase of 6,835,146 tons and, of this total, around 2,684,189 related to the generation of manure in the production of breeding sows, which was not accounted in 2021.

We generally treat pig manure in anaerobic pools, followed by fertigation on farmlands, in line with a fertilization plan guided by an expert technician. The poultry bedding, meanwhile, is temporarily stored allowing it to ferment, with a view to eliminating pathogens and mineralization. The material is then used as an organic biofertilizer in farming processes. We recommend and encourage our producers to use the manure as an organic fertilizer, as part of an agronomic project, taking into consideration the characteristics of the waste, soil and crop being grown.

Materials used in production and packaging (tons)^{1,2,3,4, 5} GRI 301-1

Name of the material	2020	2021	2022
Aluminum	288.48	289.36	1,085.47
PS (polystyrene)	1,714.39	2,973.51	1,250.17
HDPS (High-density polystyrene)	119.94	1,452.47	1,101.25
LDPS (Low-density polystyrene)	25,588.59	21,232.73	32,705.03
PET (polyethylene terephthalate)	50.67	608.85	517.90
Pp (polypropylene)	20,536.19	15,937.78	16,395.77
PVC (polyvinyl chloride) ²	2,025.57	1,736.80	-
PE (polyethylene)	-	30.89	-
Others	56,536.21	33,831.20	31,272.05
Reusable	-	1,598.78	-
Pulp	162,277.78	155,289.86	135,825.67
Collagen	468.56	2,029.27	2,375.62
Pallet	39,462.82	63,771.68	13,163.59
Cellulose casing	3,516.77	3,124.29	3,753.45

1 Materials in the end product
2 No PVC was used in 2022.
3 The volumes of packaging may also vary according to the volumes of items produced by BRF.
4 The database for composition and consolidation of this indicator was removed from the SAP and refers to the 2022 period
5 Refers only to operations in Brazil



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GRI Summary

Declaration of use

BRF has created this report in accordance with the GRI Standards for the period between January 1 and

December 31, 2022

GRI 1 used

GRI 1: Foundation 2021

Applicable GRI Sector Standards

N/A

GRI Standard / other source	Disclosure	Location	Omission			Reference nr. of the GRI sector standard	SDGs
			Requirement omitted	Reason	Explanation		
GENERAL DISCLOSURES							
The organization and its reporting practices							
GRI 2: General disclosures 2021	2-1 Details of the organization	BRF is a publicly-held company, regulated by Law n° 6,404, dated December 15, 1976, as altered ("Brazilian Corporation Law"), and by other applicable laws and regulations.					
	2-2 Entities included in the organization's sustainability reporting	3					
	2-3 Reported period, frequency and point of contact	This report, as well as the Company's financial report, is annual, with its most recent edition covering the period January 1 to December 31, 2022.					
	2-4 Restatements of information	3					
	2-5 External assurance	151					
	2-6 Activities, value chain and other commercial relationships	There were no significant alterations to BRF's operational structure or value chain.				-	



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GRI Standard / other source	Disclosure	Location	Omission			Reference nr. of the GRI sector standard	SDGs
			Requirement omitted	Reason	Explanation		
GRI 2: General disclosures 2021	Activities and workers						
	2-7 Employees	66, 137				-	8, 10
	2-8 Workers who are not employees	66				-	8, 10
	Governance						
	2-9 Governance structure and composition	19, 20				-	5, 16
	2-10 Nomination and selection of the highest governance body	20				-	5, 16
	2-11 Chair of highest governance body	20				-	16
	2-12 Role of the highest governance body in overseeing the management of impacts	The quarterly performance evaluation is analyzed by the Board of Directors, which periodically monitors BRF's financial performance. The Board also defines and reviews the strategic planning, investment programs and corporate risk management.				-	16
	2-13 Delegation of responsibility for managing impacts	20, 56, 57				-	
	2-14 Role of the highest governance body in sustainability reporting	3				-	
	2-15 Conflicts of interests	21				-	16



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GRI Standard / other source	Disclosure	Location	Omission			Reference nr. of the GRI sector standard	SDGs
			Requirement omitted	Reason	Explanation		
GRI 2: General disclosures 2021	2-16 Communication of critical concerns		Requirement B.	Confidential information.	For reasons of confidentiality, we are not presenting the number of critical concerns of which the governing body is informed. All the critical concerns defined by the Boards are presented to the Board of Directors, which has specific criteria for definition of the criticality of each concern.	-	
	2-17 Collective knowledge of highest governance body	One of the functions of the Board of Directors is to determine and monitor the implementation of the sustainability strategy and of the corporate policies that address this topic. Composed of board members and three external members, the Sustainability Committee, responsible for disseminating knowledge of ESG practices throughout the organization, meets with the Board of Directors every quarter, to report on the progress and execution of the strategy, as well as the progress of the public commitments and the resolutions on critical topics for decisions to be taken. The policies can be found on the Company's Investor Relations website.				-	



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GRI Standard / other source	Disclosure	Location	Omission			Reference nr. of the GRI sector standard	SDGs
			Requirement omitted	Reason	Explanation		
GRI 2: General disclosures 2021	2-18 Evaluation of the performance of highest governance body	<p>Once a year, in accordance with Internal Regulations, the Board of Directors decides on the formal evaluation of its own performance and that of the Executive Board.</p> <p>There are no specific guidelines on the evaluation of the Board of Directors in the Internal Regulations with the criteria being defined by the Board of Directors itself. Based upon the evaluation performed, this body implements the necessary adjustments for improvement of its duties. These evaluations are confidential.</p>				-	
	2-19 Remuneration policies	68				-	
	2-20 Process to determine remuneration	68	Requirement B	N/A	The stakeholders involved in the process aimed at determining the remunerations of the Board Members are those which make up the Personnel, Governance, Organization and Culture Committee, which analyzes the fixed and variable remuneration strategy to be adopted by the Company on an annual basis, submitting the results for analysis to the Board of Directors, which is responsible for consideration, discussion and due approval.	-	
	2-21 Annual total compensation ratio		All	Confidential information.	BRF does not report these data since they are strategic.	-	



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GRI Standard / other source	Disclosure	Location	Omission			Reference nr. of the GRI sector standard	SDGs
			Requirement omitted	Reason	Explanation		
Strategy, policies and practices							
	2-22 Statement on sustainable development strategy	8, 56				-	
	2-23 Policy commitments	21, 26, 56				-	16
	2-24 Embedding policy commitments	21, 24, 26, 56				-	
	2-25 Processes to remediate negative impacts	21				-	
	2-26 Mechanisms for seeking advice and raising concerns	21				-	
GRI 2: General disclosures 2021	2-27 Compliance with laws and regulations	BRF defines significant fines as being those in sums of more than R\$ 150,000.00. According to this criteria, there were no cases in which significant fines or penalties were applied during the reporting period. Neither were there any records of significant cases of non-compliance with laws and regulations during the reporting period.				-	
	2-28 Membership associations	145				-	
	Stakeholder engagement						
	2-29 Approach to stakeholder engagement	4, 91				-	
	2-30 Collective bargaining agreements	In Brazil, Austria, Chile and Oman, 100% of the employees are covered by collective bargaining agreements and represented by workers' unions. In the other countries where BRF operates, the collective bargaining agreements follow the local, currently applicable legislation.				-	8



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GRI Standard / other source	Disclosure	Location	Omission			Reference nr. of the GRI sector standard	SDGs
			Requirement omitted	Reason	Explanation		
MATERIAL TOPICS							
GRI 3: Material Topics 2021	3-1 Process to determine material topics	4, 7	-				
	3-2 List of material topics	4, 7					
Animal welfare							
GRI 3: Material Topics 2021	3-3 Governance of material topics	96					
Sector Supplement on Foods - Animal welfare	FP10 Policies and practices, by species and breed type, related to physical alterations and the use of anesthetic	98					
	FP11 Percentage and total of animals raised and/or processed, by species and breed type, per housing type	98					
	FP12 Policies and practices on antibiotic, anti-inflammatory, hormone, and/or growth promotion treatments, by species and breed type	98					
	FP13 Total number of incidents of significant non-compliance with laws and regulations, and adherence with voluntary standards related to transportation, handling, and slaughter practices for live terrestrial and aquatic animals	In 2022, there were 63 registrations of infractions of laws, regulations or voluntary norms relating to the transportation, handling or slaughter of animals. The fines applied totaled R\$ 388,291.27 (noting that the sums are only arbitrated following the final decision on the infraction by the investigating body). In 2021, this sum was R\$ 687,852.83. More information on page 98.					



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GRI Standard / other source	Disclosure	Location	Omission			Reference nr. of the GRI sector standard	SDGs
			Requirement omitted	Reason	Explanation		
Quality and safety of the products							
GRI 3: Material Topics 2021	3-3 Governance of material topics	29, 34, 36, 39					
GRI 416: Customer Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	34					
GRI 416: Customer Safety 2016	416-2 Incidents of noncompliance concerning the health and safety impacts of products and services	In 2022, there were 44 cases of fines and penalties for noncompliance relating to impacts on health and safety caused by products and services. We recorded no cases resulting in warnings or any violations of voluntary codes. More information can be found on page 40.					16
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	40					12
	417-2 Incidents of noncompliance concerning product and service information and labeling	In 2022, we had six cases of non-compliance of labeling or packaging involving regulations and voluntary codes in relation to the information and labeling of products and services. We recorded no cases resulting in warnings or any violations of voluntary codes. More information can be found on page 40.					16
	417-3 Incidents of noncompliance concerning marketing communications	Through an incident that was registered with Procon, we identified one case in which a consumer complained of a misleading advertisement due to the difference of the image of a product on the packaging and the number of ingredients actually present in the product. We recorded no cases resulting in warnings or any violations of voluntary codes. More information can be found on page 40.					16



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GRI Standard / other source	Disclosure	Location	Omission			Reference nr. of the GRI sector standard	SDGs
			Requirement omitted	Reason	Explanation		
Food Processing Sector Disclosures - Procurement and sourcing	FP1 Purchased volume from suppliers compliant with company's sourcing policy	36, 86					
	FP2 Percentage of purchased volume which is verified as being in accordance with credible, internationally recognized responsible production standards, broken down by standard	36					
	Food Processing Sector Disclosures - Customer health and safety	FP5 - Percentage of production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards.	34, 37, 41				
	FP6 Percentage of total sales volume of consumer products, by product category, that are lowered in saturated fat, trans fats, sodium and added sugars.	During the last year, there were no sales of products with specific alterations relating to reductions of saturated or trans fats, sodium or added sugars, or addition of nutrients. We have continued to work in categories where there are opportunities for improvements in formulation to comply with legislation and meet consumer trends. More information on page 41.					



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GRI Standard / other source	Disclosure	Location	Omission			Reference nr. of the GRI sector standard	SDGs
			Requirement omitted	Reason	Explanation		
Food Processing Sector Disclosures - Customer health and safety	FP7 Percentage of total sales volume of consumer products, by product category, that contain increased nutritious ingredients like fiber, vitamins, minerals, phytochemicals or functional food additives	During the last year, there were no sales of products with specific alterations relating to reductions of saturated or trans fats, sodium or added sugars, or addition of nutrients. We have continued to work in categories where there are opportunities for improvements in formulation to comply with legislation and meet consumer trends. More information on page 41.					
Food safety							
GRI 3: Material Topics 2021	3-3 Governance of material topics	40, 41, 91					
Food Processing Sector Disclosures - Customer health and safety	FP6 Percentage of total sales volume of consumer products, by product category, that are lowered in saturated fat, trans fats, sodium and added sugars.	41					
	FP7 Percentage of total sales volume of consumer products, by product category, that contain increased nutritious ingredients like fiber, vitamins, minerals, phytochemicals or functional food additives	41					
Food Processing Sector Disclosures - Animal farming	FP10 Policies and practices, by species and breed type, related to physical alterations and the use of anesthetic	98					
	FP11 Percentage and total of animals raised and/or processed, by species and breed type, per housing type	98					



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GRI Standard / other source	Disclosure	Location	Omission			Reference nr. of the GRI sector standard	SDGs
			Requirement omitted	Reason	Explanation		
Food Processing Sector Disclosures - Handling, transportation and slaughter	FP12 Policies and practices on antibiotic, anti-inflammatory, hormone, and/or growth promotion treatments, by species and breed type	98					
Food Processing Sector Disclosures - Handling, transportation and slaughter	FP13 Total number of incidents of significant non-compliance with laws and regulations, and adherence with voluntary standards related to transportation, handling, and slaughter practices for live terrestrial and aquatic animals	98					
Climate change, water and energy							
GRI 3: Material Topics 2021	3-3 Governance of material topics	31, 103, 107					
GRI 201: Economic performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	31					



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GRI Standard / other source	Disclosure	Location	Omission			Reference nr. of the GRI sector standard	SDGs
			Requirement omitted	Reason	Explanation		
GRI 302: Energy 2016	302-1 Energy consumption within the organization	106, 148					7, 8, 12, 13
	302-2 Energy consumption outside of the organization	106					7, 8, 12, 13
	302-3 Energy intensity	149					7, 8, 12, 13
	302-4 Reduction of energy consumption		All	N/A	The reduction in energy consumption can be attributed to the drop in production (tons) between 2021 and 2022. As such, this may not be classified as a reduction of energy obtained directly as a result of improvements in conservation and efficiency.		7, 8, 12, 13
GRI 303: Water and effluents 2018	303-1 Interactions with water as a shared resource	107					6, 12
	303-2 Management of water discharge related impacts	109					6
	303-3 Water withdrawal	149					6, 8, 12
	303-4 Water disposal	108, 109, 149					6
	303-5 Water consumption	108	Requirement B	N/A	The company does not monitor this indicator, but it is considering the possibility of starting to calculate and report it as of 2023.		6



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GRI Standard / other source	Disclosure	Location	Omission			Reference nr. of the GRI sector standard	SDGs
			Requirement omitted	Reason	Explanation		
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	109					6, 14, 15
GRI 305: Emissions 2016	305-1 Direct (Scope 1) emissions of greenhouse gases (GHGs)	104					3, 12, 13, 14, 15
	305-2 Indirect emissions (Scope 2) of greenhouse gases (GHG) arising from the acquisition of energy	104					3, 12, 13, 14, 15
	305-3 Other indirect (Scope 3) GHG emissions	104					3, 12, 13, 14, 15
	305-4 Intensity of greenhouse gas (GHG) emissions	150					3, 12, 13, 14, 15
	305-5 Reduction of GHG emissions	104					3, 12, 13, 14, 15
GRI 305: Emissions 2016	305-6 Emissions of ozone depleting substances (ODS)	150					3, 12, 13, 14, 15
	305-7 Nitrous oxides (NOx), sulfur oxides (SOx), and other significant air emissions	150					3, 12, 13, 14, 15



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GRI Standard / other source	Disclosure	Location	Omission			Reference nr. of the GRI sector standard	SDGs
			Requirement omitted	Reason	Explanation		
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	All of BRF's macro-processes have the potential to generate waste which could, in turn, generate impacts. However, the impacts are not significantly relevant if we relate the hazards with amount, since they are controlled by procedures established by BRF. It should be stressed that BRF controls only that waste generated by its own activities.					3, 6, 11, 12
	306-2 Management of significant waste-related impacts	110					3, 6, 11, 12
	306-3 Waste generated	110	Requirement B.	Information not available.	BRF does not nominally publish information on its waste or types of waste, since this is strategic information that could provide details on its operations.		3, 6, 12, 14, 15
	306-4 Waste not destined for final disposal	110, 150					3, 11, 12
GRI 306: Waste 2020	306-5 Waste destined for final disposal	110, 111					3, 6, 11, 12, 14, 15
Management, transparency and tracking of the supply chain							
GRI 3: Material Topics 2021	3-3 Governance of material topics	30, 86, 89					



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GRI Standard / other source	Disclosure	Location	Omission			Reference nr. of the GRI sector standard	SDGs
			Requirement omitted	Reason	Explanation		
GRI 204: Procurement practices 2016	204-1 Proportion of spending on local suppliers	We consider important operating units to be productive units, or in other words, factories and frozen foods units. Distribution Centers, sales branches, administrative offices, farms and incubation units are not included.					8
GRI 301: Materials 2016	301-1 Materials used by weight or volume	111					8, 12
	301-3 Reclaimed products and their packaging materials		All	Information not available.	BRF does not possess information on recovered or recycled items used by our packaging suppliers. Current legislation does not permit the use of primary or secondary packaging manufactured from recycled materials.		8, 12
GRI 308: Supplier environmental assessment 2016	308-1 New suppliers selected following consideration of environmental criteria	86					
	308-2 Negative environmental impacts in the supply chain and actions taken	86					
GRI 407: Freedom of Association and Collective Bargaining	407-1 Operations and suppliers in which the right to freedom of association or collective bargaining may be at risk	There are no records of cases of operations or suppliers in which the rights of workers to exercise freedom of association or collective bargaining may have been violated or may have run a significant risk of being violated.					8



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GRI Standard / other source	Disclosure	Location	Omission			Reference nr. of the GRI sector standard	SDGs
			Requirement omitted	Reason	Explanation		
GRI 408: Child Labor 2016	408-1 Operations and suppliers considered to have significant risk for incidents of child labor	86, 147					8, 16
GRI 409: Forced or compulsory labor 2016	409-1 Operations and suppliers considered to have significant risk for incidents of forced or compulsory labor	86, 147					8
GRI 414: Social assessment of suppliers 2016	414-1 New suppliers that were screened using social criteria	86					5, 8, 16
	414-2 Negative social impacts in the supply chain and actions taken	In the grain supply chain, the most significant negative social impacts (real and potential) are associated with the use of child labor and/or forced or compulsory labor. Furthermore, in relation to traditional communities, such as, for example, indigenous areas and quilombola communities, the impacts associated with infringement of these areas by productive areas are observed.	Requirement A, item III	Information not available.	There is no information on other disclosures of diversity, where relevant (such as minority groups or groups at risk).		5, 8, 16
Food Processing Sector Disclosures - Procurement and sourcing	FP1 Purchased volume from suppliers compliant with company's sourcing policy	36, 86					
Food Processing Sector Disclosures - Procurement and sourcing	FP2 Percentage of purchased volume which is verified as being in accordance with credible, internationally recognized responsible production standards, broken down by standard	36					



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GRI Standard / other source	Disclosure	Location	Omission			Reference nr. of the GRI sector standard	SDGs
			Requirement omitted	Reason	Explanation		
Food Processing Sector Disclosures - Customer health and safety	FP5 - Percentage of production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards.	34, 37, 41					
Attraction, development and retaining of employees							
GRI 3: Material Topics 2021	3-3 Governance of material topics	64, 68					
GRI 201: Economic performance 2016	201-3 Defined benefit plan obligations and other retirement plans	143					
GRI 401: Employment 2016	401-1 New hirings and employee turnover	67, 137, 141					5, 8, 10
	401-2 Benefits offered to full-time employees that are not provided to temporary or part-time employees	143					3, 5, 8
GRI 404: Training and education 2016	404-1 Average hours of training per year per employee	68, 144					4, 5, 8, 10



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GRI Standard / other source	Disclosure	Location	Omission			Reference nr. of the GRI sector standard	SDGs
			Requirement omitted	Reason	Explanation		
GRI 404: Training and education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	68					8
	404-3 Percentage of employees receiving regular performance and career development reviews	144					5, 8, 10
Human rights and labor relations							
GRI 3: Material Topics 2021	3-3 Governance of material topics	21					
GRI 201: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	91					
	203-2 Significant indirect economic impacts	91					
GRI 401: Employment 2016	401-3 Parental leave	142					5, 8
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	75, 137, 141	Requirement A, item III	Information not available.	There is no information on other disclosures of diversity, where relevant (such as minority groups or groups at risk).		5, 8
	405-2 Ratio of basic salary and remuneration of women to men	143					5, 8, 10
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	91					



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GRI Standard / other source	Disclosure	Location	Omission			Reference nr. of the GRI sector standard	SDGs
			Requirement omitted	Reason	Explanation		
Ethics, integrity and compliance							
GRI 3: Material Topics 2021	3-3 Governance of material topics	21, 32					
GRI 201: Economic performance 2016	201-4 - Financial assistance received from government	The company receives ICMS grants from state governments, such as: The Mato Grosso Industrial and Commercial Development Program (PRODEIC), the Pernambuco State Development Program (PRODEPE) and the Goiás State Fund for the Participation and Promotion of Industrialization (FOMENTAR). These incentives are directly linked to the operation of the productive units, generation of employment, and social and economic development. During the period reported, the amounts granted for investment totaled R\$ 338,000. All sums refer solely to grants received in Brazil, there being no other forms of financial support received.					
GRI 205: Anti-corruption 2016	205-1 Operations assessed in terms of the risks relating to corruption	22					16
	205-2 Communication and training on anti-corruption policies and procedures	24, 146	Requirements A and D.	N/A.	Not applicable to the international market. The members of BRF's governance organ are based in Brazil, where the Company's head offices are located.		16
GRI 206: Anti-competitive behavior 2016	205-3 Confirmed incidents of corruption and actions taken	22					16
	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	22					16



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GRI Standard / other source	Disclosure	Location	Omission			Reference nr. of the GRI sector standard	SDGs
			Requirement omitted	Reason	Explanation		
GRI 207: Tax 2019	207-1 Approach to tax	25					1, 10, 17
	207-2 Tax governance, control and risk management	25					1, 10, 17
GRI 415: Public Policy 2016	415-1 Political contributions	BRF stores the legislation of the countries in which it operates in accordance with the Company's Transparency Manual. In neither the domestic or international spheres were any donations made to election candidates, political parties or any political body whatsoever. Furthermore, in line with that set forth in Law n° 13,165/2015 (the Electoral Code), BRF does not support or authorize donations to any election candidates, political parties or any political bodies.					16
GRI 418: Substantiated complaints concerning breaches of customer privacy and losses of customer data	418-1 Proven complaints concerning the violation of privacy and loss of client data	39					16
Health, welfare and safety							
GRI 3: Material Topics 2021	3-3 Governance of material topics	70					
GRI 403: Occupational health and safety 2018	403-1 Occupational health and safety management system	70					8



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GRI Standard / other source	Disclosure	Location	Omission			Reference nr. of the GRI sector standard	SDGs
			Requirement omitted	Reason	Explanation		
GRI 403: Occupational health and safety 2018	403-2 Hazard identification, risk assessment and incident investigation	70					3, 8
	403-3 Occupational health services	73					3, 8
	403-4 Worker participation, consultation, and communication on occupational health and safety	70					8, 16
	403-5 Training for workers in occupational health and safety	70					8
	403-6 Promotion of worker health	73					3
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	70					8
GRI 403: Occupational health and safety 2018	403-8 Workers covered by an occupational health and safety management system	145					8
	403-9 Work-related injuries	71, 72					3, 8, 16
	403-10 Work-related ill health	The norms, methodologies and premises are based upon Brazilian legislation. More information on page 73.					3, 8, 16

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Activity metrics	SASB FB-MP-000. A and B	Number of processing and manufacturing facilities	43 in 2022, 44 in 2021 and 37 in 2020. The number of processing and manufacturing facilities can be found in the Annex.
GHG emissions	SASB-FB-MP-110a.1 (correlation with GRI 305-1)	Gross emissions - scope 1	104
	SASB-FB-MP-110a.2 (correlation with GRI material topic 3-3)	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against these targets	104
Energy management	SASB-FB-MP-130a.1 (correlation with GRI 302-1)	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	107
Water management	SASB-FB-MP-140a.1 (correlation with GRI 303-1)	(1) total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	107
	SASB-FB-MP-140a.2 (correlation with GRI material topic 3-3)	Description of the risks of water management and discussion of strategies and practices to mitigate these risks	107
	SASB FB-MP-140A.3	Number of incidents of noncompliance with water quality permits, standards, and regulations	There were no incidents related to noncompliance with water quality permits, standards or regulations during the period covered by this report.
Land use and Ecological Impacts	SASB FB-MP-160A.1	Amount of animal litter and manure generated, percentage managed according to a nutrient management plan	111
	SASB FB-MP-160A.2	Percentage of pasture and grazing land managed in accordance with the criteria of the USDA Natural Resources Conservation Service Conservation Plan (NRCS).	98
	SASB FB-MP-160A.3	Production of animal protein based upon concentrated animal feed operations (CAFO).	In previous years, BRF has stated that the concept of CAFO is not n its operations. However, we are reevaluating the applicability of this disclosure for the next cycle.



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Food safety	SASB FB-MP-250A.1	Global Food Safety Initiative (GFSI) audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances	In Dourados (MG), in Brazil, three incidents of non-compliance were identified in relation to the updating of procedures, resulting in the cancellation of the unit's certification. An action plan is being implemented to resolve the problems so that the unit can be recertified in May 2023. The audits for GFSI certification were increased in relation to 2021, with a similar increase in the incidents of non-compliance identified. In 2022, 301 corrective actions were performed and concluded, with 293 of them relating to lesser cases of non-compliance and 8 of them to more relevant cases of non-compliance.
	SASB FB-MP-250A.2	Percentage of supplier facilities certified to a Global Food Safety Initiative (GFSI) food safety certification program	34
	SASB FB-MP-250A.3	(1) Number of recalls issued and (2) total weight of products recalled	34
	SASB FB-MP-250A.4	Discussion of markets that ban imports of the entity's products	29, 32
Use of Antibiotics per animal slaughtered	SASB FB-MP-260A.1	Percentage of animal production that received medically important antibiotics and not medically important antibiotics, by animal type	101
Occupational Health & Safety	SASB-FB-MP-320a.1 (correlation with GRI 403-8)	(1) Total recordable incident rate (TRIR) and (2) fatality rate	145
	SASB FB-MP-320A.2	Description of efforts to assess, monitor, and mitigate acute and chronic respiratory health conditions	All the actions defined in the Occupational Health Medical Control Program (PCMSO) are based upon an in-depth analysis of the risks contained in the Risk Management Programs which. The assessments of each individual take into account the history of exposure to agents and the results of monitoring tests. Based upon the results of the assessments, individual and collective health actions are activated. The Respiratory Protection Program (RPP) is a process used in the selection, use and maintenance of the respirators, designed to ensure proper protection to the user, whenever necessary in compliment to the collective protection measures employed, or whenever they are being implemented, in order to ensure that the worker is fully protected against the risks that exist in the work environments.



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Welfare and animal care	SASB-FB-MP-410A.1 (correlation with GRI FP11)	Percentage of pork produced without the use of gestation crates (pig pens)	98
	SASB FB-MP-410A.2	Percentage of free range shell egg sales	99
	SASB-FB-MP-410A.3	Percentage of production certified to a third party animal welfare standard	97
Social and environmental impacts in the supply chain	SASB- FB-MP-430a.1	Percentage of livestock from suppliers implementing the Natural Resources Conservation Service (NRCS) conservation plan criteria or equivalent	This does not apply to the operations of BRF.
	SASB-FB- MP-430a.2 (correlation with GRI FP2)	Percentage of supplier and contract production facilities verified to meet animal welfare standards	96
Animal feed and supply	SASB- FB-MP-440a.1	Percentage of animal feed sourced from regions with High or Extremely High Baseline Water Stress	The percentage of animal feed sourced from regions with High or Extremely High Baseline Water Stress was 24.16%.
	SASB- FB-MP-440a.2	Percentage of contracts with producers located in regions with High or Extremely High Baseline Water Stress	Information not available.
	SASB-FB-MP-440a.3 (correlation with GRI 201-2)	Discussion of strategy to manage opportunities and risks to feed sourcing and livestock supply presented by climate change	31

TCFD Summary

	Disclosure recommended	Page
Governance	a. Description of the supervision by the Board in relation to the risks and opportunities relating to the climate	103
Governance	b. Description of the management's role in assessing and managing the risks and opportunities relating to the climate	103
Strategy	a) Description of the climate-related risks and opportunities identified by the organization in the short, medium, and long term	31, 103
Strategy	b. Description of the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	31,103
Strategy	c. Description of resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	31, 103
Risks and opportunities	a. Description of the processes used by the organization to identify and evaluate the climate-related risks	31, 103
Risks and opportunities	c. Describe how the processes used for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	103
Targets and metrics	b. Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	104



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Annex

Our team profile GRI 2-7, 401-1, 405-1

Employees

Per type of employment contract and gender ^{1, 2, 3, 4, 5}

Type of contract	2020			2021			2022		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Permanent	54,032	37,406	91,438	52,959	39,392	92,351	50,225	38,185	88,410
Temporary	1,020	1,208	2,228	265	333	598	328	445	773
Overseas ²	4,642	2,701	7,343	4,571	2,611	7,182	4,439	2,605	7,044
Total	59,694	41,315	101,009	57,795	42,336	100,131	54,992	41,235	96,227

¹ Does not include trainees or interns.

² Includes the operations in Africa, Asia, Latam and Mena.

³ Data from Hercosul and Mogiana were not considered.

⁴ This indicator is compiled using the total number of employees active on 31-Dec-2023, by means of the SAP system, MM/SAPHR module.

⁵ We do not consider the workforce variations as being significant since they arose from external economic and market contexts.

Per type of employment contract, by gender ^{1, 2, 3, 4, 5}

Type of employment	2020			2021			2022		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Full time	54,992	38,492	93,484	53,203	39,633	92,836	50,530	38,544	89,074
Part-time	60	122	182	21	92	113	23	86	109
Overseas ²	4,642	2,701	7,343	4,571	2,611	7,182	4,439	2,605	7,044
Total	59,694	41,315	101,009	57,795	42,336	100,131	54,992	41,235	96,227

¹ Does not include trainees or interns.

² Includes the operations in Africa, Asia, Latam and Mena.

³ Data from Hercosul and Mogiana were not considered.

⁴ This indicator is compiled using the total number of employees active on 31-Dec-2023, by means of the SAP system, MM/SAPHR module.

⁵ We do not consider the workforce variations as being significant since they arose from external economic and market contexts.

Per type of employment contract, by gender and region^{1, 2, 3, 4}

Region	2022				
	Permanent		Temporary		Total
	Men	Women	Men	Women	
Africa	6	3	-	-	9
Asia	14	17	-	-	31
Europe	17	20	-	-	37
Latam (except Brazil)	31	12	-	-	43
MENA (including Turkey)	4,371	2,553	-	-	6,924
Brazil	50,225	38,185	328	445	89,183
Total	54,664	40,790	328	445	96,227

¹ For employees outside Brazil, all were considered permanent.

² Data from Hercosul and Mogiana were not considered.

³ This indicator is compiled using the total number of employees active on 31-Dec-2023, by means of the SAP system, MM/SAPHR module.

⁴ We do not consider the workforce variations as being significant since they arose from external economic and market contexts.



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Per type of employment contract, by gender and region^{1,2}

Region	2022				
	Full time		Part time		Total
	Men	Women	Men	Women	
Africa	6	3	-	-	9
Asia	14	17	-	-	31
Europe	17	20	-	-	37
Latam (except Brazil)	31	12	-	-	43
Mena (including Turkey)	4,371	2,553	-	-	6,924
Brazil	50,530	38,544	23	86	89,183
Total	54,969	41,149	23	86	96,227

¹ For employees outside Brazil, all were considered as full-time employees
² Data from Hercosul and Mogiana were not considered

Individuals within the organization's governance organs, by gender (%)¹

Members of governing bodies

2020	Men	86.36%
	Women	13.64%
	Total	100.00%
2021	Men	81.82%
	Women	18.18%
	Total	100.00%
2022	Men	86.96%
	Women	13.04%
	Total	100.00%

¹ Data from Hercosul and Mogiana were not considered.

Individuals within the organization's governing bodies, by age group (%)¹

Members of governing bodies

2020	Under 30	0%
	30 to 50 years of age	28.57%
	Over 50	71.43%
	Total	100%
2021	Under 30	0%
	30 to 50 years of age	27.27%
	Over 50	72.73%
	Total	100%
2022	Under 30	0%
	30 to 50 years of age	30.43%
	Over 50	69.57%
	Total	100%

¹ Data from Hercosul and Mogiana were not considered

Workers, by employee category and gender (%)¹

	2020		2021		2022	
	Men	Women	Men	Women	Men	Women
Apprentices	43.52%	56.48%	45.58%	54.42%	45.70%	54.30%
Interns	44.08%	55.92%	43.99%	56.01%	46.26%	53.74%
Others	-	-	-	-	41.18%	58.82%
Total	43.94%	56.06%	45.24%	54.76%	45.74%	54.26%

¹ Data from Hercosul and Mogiana were not considered.



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Employees by employment category and age group (%)¹

	2020			2021			2022		
	Under 30	30 to 50 years of age	Over 50	Under 30	30 to 50 years of age	Over 50	Under 30	30 to 50 years of age	Over 50
Board of Directors	0.00%	79.31%	20.69%	0.00%	78.21%	21.79%	0.00%	75.47%	24.53%
Management	2.33%	87.29%	10.38%	2.42%	88.67%	8.91%	1.61%	89.18%	9.21%
Supervisors and Coordinators	11.71%	80.60%	7.69%	10.02%	83.31%	6.67%	8.85%	83.20%	7.95%
Administrative Staff	38.13%	56.51%	5.36%	35.28%	60.48%	4.24%	35.50%	60.16%	4.34%
Operational	36.24%	52.56%	11.20%	34.08%	55.60%	10.32%	31.60%	56.68%	11.72%
Total	35.50%	53.94%	10.56%	33.21%	57.13%	9.66%	30.98%	58.09%	10.93%

¹ Data from Hercosul and Mogiana were not considered.

Employees by employment category and age group (%)¹

	2020			2021			2022		
	Under 30	30 to 50 years of age	Over 50	Under 30	30 to 50 years of age	Over 50	Under 30	30 to 50 years of age	Over 50
Apprentices	100.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%	0.00%	0.00%
Interns	97.45%	2.55%	0.00%	95.01%	4.99%	0.00%	93.39%	6.61%	0.00%
Trainees	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	88.24%	11.76%	0.00%
Total	98.73%	1.27%	0.00%	98.94%	1.06%	0.00%	98.42%	1.58%	0.00%

¹ Data from Hercosul and Mogiana were not considered.



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Employees from under-represented groups, by employment category (%)¹

	2020			2021			2022		
	Black and Mixed Race	LGBT ²	Disabled Persons	Black and Mixed Race	LGBT ²	Disabled Persons	Black and Mixed Race	LGBT ¹	Disabled Persons
Board of Directors	8.62%	-	5.17%	6.41%	-	5.13%	5.66%	-	5.66%
Management	8.05%	-	1.48%	6.04%	-	1.21%	12.78%	-	1.46%
Supervisors and Coordinators	17.32%	-	1.86%	16.11%	-	1.76%	25.02%	-	1.64%
Administrative Staff	2.36%	-	0.17%	2.27%	-	0.20%	30.11%	-	1.93%
Operational	40.97%	-	3.01%	40.23%	-	3.05%	47.45%	-	3.04%
Total	38.40%	-	2.84%	37.58%	-	2.90%	44.92%	-	3.00%

¹ Data from Hercosul and Mogiana were not considered

² Information not available

Employees from under-represented groups, by employment category (%)¹

	2020			2021			2022		
	Black and Mixed Race	LGBT ²	Disabled Persons	Black and Mixed Race	LGBT ²	Disabled Persons	Black and Mixed Race	LGBT	Disabled Persons
Apprentices	25.27%	-	1.91%	49.08%	-	0.12%	50.21%	-	0.00%
Interns	7.90%	-	0.00%	27.89%	-	0.00%	29.41%	-	0.00%
Trainees	0.00%	-	0.00%	0.00%	-	0.00%	44.12%	-	0.00%
Total	37.55%	-	0.48%	44.57%	-	0.10%	45.81%	-	0.00%

¹ Data from Hercosul and Mogiana were not considered

² Information not available

Turnover and Hirings GRI 404-1, 405-1Hirings^{1,2}

By age group

	2020		2021		2022	
	Nr.	Rate	Nr.	Rate	Nr.	Rate
Under 30	18,942	52%	16,221	49%	14,384	48%
30 to 50 years of age	8,695	15%	9,062	16%	9,017	16%
Over 50	219	2%	320	3%	480	5%
Total	27,856	27%	25,603	26%	23,881	25%

¹ Data from Hercosul and Mogiana were not considered

² The hiring rates were calculated using the total number of employees at the end of the reporting period, in alignment with standard 2-7.

By region

	2020		2021		2022	
	Nr.		Nr.		Nr.	Nr.
Asia	2	20%	2	25%	9	44%
Africa	21	35%	13	21%	4	29%
Europe	7	4%	5	14%	8	22%
Latam (except Brazil)	8	17%	13	26%	9	21%
Brazil	26,544	28%	24,149	26%	22,456	25%
MENA (including Turkey)	1,274	18%	1,421	20%	1,395	20%
Total	27,856	27%	25,603	26%	23,881	25%

By gender

	2020		2021		2022	
	Nr.	Rate	Nr.	Rate	Nr.	Rate
Men	14,801	24%	13,736	24%	12,634	23%
Women	13,055	31%	11,867	29%	11,247	27%
Total	27,856	27%	25,603	26%	23,881	25%

Employees who left the company¹

By age group

	2020	2021	2022
Under 30	12,373	14,994	14,662
30 to 50 years of age	6,789	11,101	11,985
Over 50	624	933	1,086
Total	19,786	27,028	27,733

By gender

	2020	2021	2022
Men	12,184	15,912	15,405
Women	7,602	11,116	12,328
Total	19,786	27,028	27,733

By region

	2020	2021	2022
Asia	2	4	40
Africa	13	11	3
Europe	11	7	7
Latam (except Brazil)	4	10	15
Brazil	19,063	25,608	26,191
MENA (including Turkey)	693	1,388	1,477
Total	19,786	27,028	27,733

¹ Data from Hercosul and Mogiana were not considered



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Diversity & gender¹

Parental leave GRI 401-3

		2020	2021	2022
Employees and workers eligible for leave	Men	60,310	58,556	55,765
	Women	42,098	43,248	42,157
Employees and workers who take the leave in the current year with such leave expected to end during the same current year	Men	2,364	2,111	1,600
	Women	1,211	1,076	1,325
Employees and workers who take the leave in the previous year with such leave expected to end during the same current year	Men	69	75	65
	Women	845	845	1,079
Employees and workers who take the leave in the current year with such leave expected to end during the following year	Men	6	72	35
	Women	602	1,033	882
Total number of employees and workers who have taken the leave during the current year	Men	2,370	2,183	1,635
	Women	1,813	2,019	2,207
Total number of employees and workers who have taken the leave with the expectation of returning during the current year	Men	2,433	2,186	1,665
	Women	2,056	1,921	2,404
Total number of employees who returned to work during the period covered by the report following the end of the leave in the current year	Men	-	-	1,665
	Women	-	-	2,404
Total number of employees who returned to work during the period covered by the report following the end of the leave in the previous year	Men	-	-	1,660
	Women	-	-	2,276
Total number of employees and workers who did not return to work during the period covered by the report following the end of the leave	Men	-	-	0
	Women	-	1	0
Rate of return	Men	100%	100%	100%
	Women	100%	100%	100%
Rate of retention	Men	84%	80%	75%

¹ Data from Hercosul and Mogiana were not considered



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Ratio of basic salary and remuneration received by women and that received by men, by employment category^{1,2} GRI 405-2

	2020	2021	2022
Board of Directors	1.04	0.92	0.99
Management	1.01	0.98	0.99
Supervisors and coordinators	0.97	1	1
Administrative Staff	0.84	0.85	0.86
Operational and sales	0.86	0.85	0.85

¹ This indicator was calculated taking into account the average base-salaries of employees in Brazil, with this figure representing 93% of BRF's total number of employees globally.
² Data from Hercosul and Mogiana were not considered.

Benefits GRI 401-2

The benefits offered by BRF to its full-time employees but which are not offered to its temporary or part-time employees are disability or disablement support, the share acquisition plan and a pension plan and benefits plan.

Benefits	Working hours and type of employment
Invalidity and disability support	Full-time employees
Maternity/paternity leave	Both options
Share acquisition plan	Full-time employees
Health care plan	Both options
Life insurance	Both options
Pension plan/Benefits plan	Full-time employees

¹ We consider all BRF Brasil units to be relevant operating units.

Plan of retirement GRI 201-3

BRF S.A. subsidizes the plans administrated by BRF Previdência. A closed, economic and non-profit supplementary pension entity, BRF Previdência has an autonomous private law legal personality, with a mission to administrate and execute benefit plans of a pension nature (such as retirements and pensions) for those employees of its supporters which opt to form a part of it by means of an agreement.

Whenever an employee chooses to join the pension plan, into their fund they receive a monthly payment of a BRF contribution equivalent to the sum of their deposit. The BRF Previdência benefits plans consist of equities that are separate from their supporter, and the results are calculated in accordance with the characteristics of each plan and the applicable regulations.

The participant's basic monthly contribution corresponds to the result obtained from the adding together of the following portions: I - 0.70% (zero point seven zero percent) of the portion of the Participating Salary lower than or equal to the ten (10) BRF Reference Units (URBs); II - 3% (three percent), in full percentages, of the portion of the Participating Salary that exceeds the ten (10) URBs. The Supporter's normal monthly contribution should correspond to the result obtained from application of a percentage of one hundred percent (100%) of the monthly Basic Contribution made by the participant. In 2022, the percentage of participation of BRF employees in retirement plans was 47.57% and the average contribution to the pensions was 2%. There are numerous different types of plans and we will not be presenting open information by category.



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Specific fund for payment of the pension plan liabilities

Estimate of cover of the liabilities of the plan by the assets allocated for such purpose	Plan II: Deficit of R\$ 4,038,146.58
Calculation base for this estimate	Plan II: Corporate assets (defined benefit installment) R\$ 21,991,718.42
Date of most recent estimate	31-Dec-2021 2022 data are published on 31-Mar-2023.

Performance reviews GRI 404-3

Employees receiving performance analyses by employment category (%)¹

	2020			2021			2022		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Board of Directors	100%	100%	100%	100%	100%	100%	100%	100%	100%
Management	100%	100%	100%	100%	100%	100%	100%	100%	100%
Supervisors and Coordinators	100%	100%	100%	100%	100%	100%	100%	100%	100%
Administrative Staff	100%	100%	100%	100%	100%	100%	99.83%	99.86%	99.84%
Operational and sales	39.01%	17.62%	30.23%	48.67%	24.71%	38.81	83.66%	74.92%	79.96%
Total	46.31%	27.33%	38.56%	55.15%	34.76%	46.71%	79.53%	79.08%	79.35%

Training¹ GRI 404-1

Average number of employee training hours by gender

	2020	2021	2022
Men	29.75	31.98	31.69
Women	20.93	24.54	27.7
Total	26.09	28.78	29.97

¹ Data from Hercosul and Mogiana were not considered

Average number of employee training hours by employment category¹

	2021	2022
Board of Directors	4.29	5.8
Management	18.95	21.79
Supervisors and Coordinators	41.83	55.69
Administrative Staff	16.8	25.86
Operational and sales	31.25	29.6
Total	29.01	29.97

¹ Data from Hercosul and Mogiana were not considered

Average number of employee training hours by employee category¹

	2021	2022
Apprentices	17.27	31.75
Interns	23.42	51.08
Total	18.58	41.41

¹ Data from Hercosul and Mogiana were not considered



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Safety GRI 403-8 SASB-FB-MP-320a.1

Employees and workers covered by an occupational health and safety management system^{1 and 2}

	2020	2021	2022
Total number of individuals	102,872	102,251	98,374
Number of individuals who are covered by the system	102,872	102,251	98,374
Number of individuals who are covered by this system and have been audited internally	94,967	94,461	91,809
%	92.3%	92.4%	93.0%
Number of individuals who are covered by this system who have been audited internally or certified by an external party	94,967	94,461	91,809
%	92.3%	92.4%	93.0%

¹ All permanent workers who are not BRF employees but who provide regular services at the company's units (such as drivers, cleaning or restaurant professionals, etc.) are covered by the health and safety management systems.

² Management of the risk control is in line with the NBR 14280 norm, as well as specific corporate regulations, whilst the injury rate observes the methodology of the Occupational Safety & Health Administration (OSHA). The deaths form part of the injury rates, and the calculation of days off work includes consecutive days, with the count starting the day following the incident.

Membership associations GRI 2-28

Membership in associations - entities in which we participate

- ABBI - Associação Brasileira de Bioinovação
- ABIA - Associação Brasileira da Indústria de Alimentos
- ABINPET - Associação Brasileira da Indústria de Produtos para Animais de Estimação
- ABPA - Associação Brasileira de Proteína Animal
- ABRA - Associação Brasileira de Reciclagem Animal
- ACAV - Associação Catarinense de Avicultura
- ACRISMAT - Associação dos Criadores de Suíno do Mato Grosso
- ADIAL - Associação Pró-Desenvolvimento Industrial do Estado de Goiás
- AGA - Associação Goiana de Avicultura
- AMAV - Associação Mato-grossense de Avicultura
- AMCHAM - Câmara Americana de Comércio para o Brasil
- ANACE - Associação Nacional dos Consumidores de Energia
- ASGAV - Associação Gaúcha de Avicultura
- ABRASCA - Associação Brasileira das Companhias Abertas
- ABCS - Associação Brasileira dos Criadores de Suínos
- AVIMIG- Associação de Avicultores de Minas Gerais
- B20 (Corporate group of the G-20)
- CEBC- Brazil-China Business Council
- CEBRICS- BRICS Business Council
- CEBRI - Brazilian Center for International Relations
- CIESP - Centro das Indústrias São Paulo

- CONEX - Conselho Consultivo de Setor Privado
- CNI - Confederação Nacional da Indústria
- COMECARNE - Consejo Mexicano de la Carne
- CEBRAR- Brazil-Argentina Business Council
- CEBRACHILE - Brazil-Chile Business Council
- CEBDS - Conselho Empresarial Brasileiro para o Desenvolvimento Sustentável
- CEBRAJ - Brazil-Japan Business Council
- CEBRAMEX- Brazil-Mexico Business Council
- Guiding Board Member of the 'Rede Brasil' of the UN Global Compact;
- FESAVI - Fundo Estadual de Sanidade Avícola de Mato Grosso
- FIEMG - Federação das Indústrias do Estado de Minas Gerais.
- FSDS - Fundo Sanitário de Desenvolvimento da Suinocultura do Mato Grosso
- FUNDESA - Fundo de Desenvolvimento e Defesa do Saneamento Animal no Rio Grande do Sul
- GETAP - Grupo de Estudos Tributários Aplicados
- Food Service Institute of Brazil
- Instituto Pet Brasil
- IPC - International Poultry Council
- Reciclar pelo Brasil
- 'Rede Brasil' of the Global Compact
- RSPO - Roundtable on Sustainable Palm Oil
- RTRS - Round Table on Responsible Soil
- SINDIAVIPAR - Sindicato das Indústrias Avícolas do Paraná
- SINDICARNE - Sindicato da Indústria de Carnes e Derivados no Estado de Santa Catarina
- SINDIRAÇÕES - Sindicato Nacional da Indústria de Alimentação Animal
- SIPS - Sindicato das Indústrias de Produtos Suínos do RS

Compliance GRI 205-2

Members of the governance body communicated with and who received instruction on anti-corruption policies and procedures, by region

Region ¹	Members of the governance organ	2020		2021		2022	
		Communicated	Instructed	Communicated	Instructed	Communicated	Instructed
Brazil	number	16	16	16	16	14	14
	%	100%	100%	100%	100%	100%	100%

Employees communicated with and who received instruction on anti-corruption policies and procedures, by employment category^{1 and 2}

Categories	Employees	2020		2021		2022	
		Communicated	Instructed	Communicated	Instructed	Communicated	Instructed
Board of Directors	number	76	76	77	77	53	53
	%	100%	100%	100%	100%	100%	100%
Management	number	608	608	657	657	677	677
	%	100%	100%	100%	100%	100%	100%
Supervisors and Coordinators	number	2,919	2,919	3,041	3,041	3,089	3,089
	%	100%	100%	100%	100%	100%	100%
Administrative Staff	number	18,146	18,146	16,706	16,706	8,453	8,453
	%	100%	100%	100%	100%	100%	100%
Operations and sales	number	71,058	71,058	68,596	68,596	89,504	77,232
	%	100%	100%	100%	100%	100%	100%

¹ Only employees active on 31-Dec-2022 were considered.

² Not including employees on leave or with formal justification within the directives stipulated by HR for registration in the system



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Employees communicated with and who received instruction on anti-corruption policies and procedures, by employment category

Region	Employees	2022	
		Communicated	Instructed
Apprentices	number	1,640	1,640
	%	100%	100%
Interns	number	456	456
	%	100%	100%

Business partners communicated with and who received instruction on anti-corruption policies and procedures, by region

Region	Business partners	2020		2021		2022	
		number	%	number	%	number	%
Africa	number	19	0	0	0	5	5
	%	100%	0%	0%	0%	13.89%	13.89%
Asia	number	22	0	8	8	3	3
	%	100%	0%	32%	32%	1.42%	1.42%
Europe	number	642	0	26	26	8	8
	%	100%	0%	1.48%	1.48%	14.04%	14.04%
Latam (except Brazil)	number	39	0	0	0	542	542
	%	100%	0%	0%	0%	54.86%	54.86%
Brazil	number	26,865	1,030	4,067	4,067	4,695	4,695
	%	100%	3.83%	11.58%	11.58%	13.33%	13.33%
MENA (including Turkey)	number	926	0	3,843	3,843	967	967
	%	100%	0%	26%	26%	28.11%	28.11%

Suppliers GRI 408-1 and 409-1

Operations and suppliers at significant risk for incidents of child labor and/or forced or compulsory labor

Operations	Type	Country/geographical area
Agriculture	Integrated production	Brazil and the overseas market
Grains	Procurement of commodities	

Natural capital



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Consumption of fuels from non-renewable sources (GJ) GRI 302-1

	2020	2021	2022
BPF	130,696.46	29,326.59	115,886.21
Diesel oil	101,624.87	104,197.20	106,108.37
Natural gas	1,001,717.77	919,260.80	1,008,166.65
Gasoline	106,090.04	112,398.00	192,067.40
GLP	514,594.34	522,349.83	460,499.07
Shale	99,303.08	114,446.68	123,118.66
Illumination kerosene	0	0	689.7
Acetylene	0	0	0.46
GNV	0	0	5.83
Total	1,954,026.56	1,801,979.10	2,006,542.35

Consumption of fuels from renewable sources (GJ) GRI 302-1

	2020	2021	2022
Sugarcane	170,183.24	132,263.09	106,565.32
Biodiesel	6,321.34	6,462.02	0
Vegetable or animal oil	213,244.79	160,046.46	73,334.28
Biomass (wood from reforestation)	20,179,453.96	21,466,168.70	21,411,028.51
Total	20,569,203.33	21,764,940.27	21,590,928.10

Energy consumed (purchased) (GJ) GRI 302-1

	2020	2021	2022
Electricity	8,356,015.24	8,471,931.45	7,857,943.80
Steam	0	0	420,906.18
Total	8,356,015.24	8,471,931.45	8,278,849.99

Total energy consumed (GJ) GRI 302-1

	2020	2021	2022
Fuels from non-renewable sources	1,954,026.56	1,801,979.10	2,006,542.35
Fuels from renewable sources	20,569,203.34	21,764,940.30	21,590,928.10
Energy consumed	8,356,015.24	8,471,931.45	8,278,849.99
Total	30,879,245.14	32,038,850.85	53,391,998.42
Energy sold	0.00	0.00	1,308,728.90

1. The energy sold refers to the energy sold on the free market but which was not consumed, and which has been deducted from the total energy consumption, meaning there is no counting of the consumption in duplicate.



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Energy intensity¹ GRI 302-3

	2020	2021	2022
Total energy intensity	5.86	5.95	6.23

1 Energy intensity is calculated as the energy consumption within the organization (GJ) by production in 2022 (tons). Only the organization's electricity consumption and steam are included.

Total volume of water collected in all areas and in hydro-stress areas, per source (ML) GRI 303-3

Source ³	2020		2021		2022	
	All areas	Areas with water stress ¹	All areas	Areas with water stress ¹	All areas	Areas with water stress
Surface water ²	39,390.70	-	36,754.83	-	36,579.76	19,261,483
Groundwater	18,982.32	-	21,132.51	-	18,974.24	-
Third parties water	1,550.59	-	1,790.57	-	-	-
Total	59,923.61	-	59,677.91	-	55,554.00	19,261,483

1 Information not available for the years 2020 and 2021

2 Includes water acquired from third parties

3 Fresh Water (≤1000 mg/l of Total Dissolved Solids)

N.B.: The tool used to define the areas of water vulnerability was adapted from the methodology used by Aqueduct and CDP Water Security, both global benchmarks in this area.

Total water discharge in all areas in megaliters, by destination (ML) 303-4

Source	2020	2021	2022
Surface water	50,151.33	51,010.41	46,038.68
Municipal collection system	131.07	11.53	5.78
Ground	173.51	14.89	71.77
Total	50,455.91	51,036.83	46,116.23



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Total sum of waste NOT destined for final disposal, by recovery operation (t)^{1,2} GRI 306-4

	2020	2021	2022
Outside the organization			
Hazardous waste	316.01	504.56	239.12
Recycling	170.87	284.20	239.12
Re-refining	135.94	220.36	-
Reuse	1.20	-	-
Recovery	7.70	-	-
On-site storage	0.30	-	-
Non-hazardous	286,727.06	280,087.01	371,755.17
Recycling	37,432.32	67,347.29	77,291.80
Composting	170,009.76	209,733.88	281,318.67
Reuse	7,649.64	242.96	13,144.70
Recovery	71,635.34	2,762.88	0.00
Total	287,043.07	280,591.57	371,994.29

1 According to the SKU indicator and control list in Logistical Variants.

2 The waste was excluded

Intensity of greenhouse gas emissions GRI 305-4

	2020	2021	2022
Total GHG emissions (t CO ₂ equivalent)	508,436.69	559,016.37	429,684.48
Intensity of greenhouse gas emissions	0.096	0.104	0.084

 1 The total GHG emissions (tCO₂eq) involves the sum of Scopes 1 and 2. The emissions intensity is calculated as the absolute GHG emissions (tCO₂eq) in terms of Scopes 1 and 2 based upon 2022 production (tons). The data take into account the Global Warming Potentials (GWP), in accordance with the technical note of the Brazilian GHG Protocol Program. The gases included in the calculation are carbon dioxide, nitrous oxide, methane and hydrofluorocarbons. The other gases are not generated by BRF's activities. The data relating to the Scope 1 and Scope 2 emissions are audited by a third party.

2 Biogenic emissions are not considered

Emissions of ozone-depleting substances (ODS) in tCFC-11 equivalent GRI 305-6

	2022
Total ODS produced	1,365

1 There were no imports or exports of substances that destroy the ozone layer (ODS). The data consider IPCC methodology and factors. The only gases produced and included in the calculations are HCFC 141B and HCFC 22.

Significant air emissions (in tons) GRI 305-7

	2020	2021	2022
NOx	1,872.96	1,962.7	4,946.88
SOx	208.62	284.05	130.39
Hazardous Air Pollutants (HAP)	0.00	0.00	0.00
Particulate Matter (PM)	2,133.86	2,776.13	98,937.72
Carbon Monoxide	7,182.43	5,444.30	12,298.17

1 The monitoring of the atmospheric emissions from BRF fixed sources considers the applicable environmental legislation with respect to the frequency of monitoring and the legal limit for the monitoring of each criterion that needs monitoring, depending upon the characteristics of the emitting source. BRF measures emissions directly (being continuously analyzed along the production line).

BRF Shareholder Structure GRI 2-1

On 26-Jul-2022.	Quantity	%
Biggest shareholders		
Marfrig Global Food S.A.	360,133,580	33.270
Employees' Pension Fund of the Banco do Brasil ¹	66,859,938	6.177
Kapitalo Investimentos Ltda.	55,730,079	5.148
Administrators		
Board of Directors	518,900	0.048
Board of Directors	512,379	0.047
ADR	154,753,534	14.296
Treasury shares	4,356,397	0.402
Others	439,608,439	40.611
Total	1,082,473.246	100.00

1 The pension funds are controlled by the participating employees of the respective companies

Letter of Assurance GRI 2-5

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Independent auditors' limited assurance report on non-financial information included in the 2022 Integrated Report

(A free translation of the original report in Portuguese, containing the Assurance Report).

To the Board of Directors and Shareholders
 BRF S.A
 Itajaí, SC

Introduction

We have been engaged by BRF S.A ("Company") to present our limited assurance report on the non-financial information included in the "Integrated Report 2022" of BRF S.A, for the year ended December 31, 2022.

Our limited assurance does not extend to prior period information or to any other information disclosed in conjunction with the 2022 Integrated Report, including any embedded images, audio files or videos.

Responsibilities of BRF S.A 's management

The management of BRF S.A is responsible for:

- select and establish appropriate criteria for the elaboration of the information contained in the 2022 Integrated Report;
- prepare the information in accordance with the criteria and guidelines of the Global Reporting Initiative (GRI - Standards), and the CPC 09 Guidance - Integrated Reporting, correlated with the Basic Conceptual Framework of Integrated Reporting, prepared by the International Integrated Reporting Council (IIRC);
- design, implement, and maintain internal control over information relevant to the preparation of 2022 Integrated Report that is free from material misstatement, whether due to fraud or error.

Responsibility of the independent auditors

Our responsibility is to express a conclusion on the non-financial information included in the 2022 Integrated Report, based on the limited assurance engagement conducted in accordance with Technical Communication CTO 07/2022 issued by the CFC, and based on NBC TO 3000 - Assurance Engagements other than Audits and Reviews, also issued by the CFC, which is equivalent to international standard ISAE 3000 - Assurance engagements other than audits or reviews of historical financial information, issued by the International Auditing and Assurance Standards Board (IAASB). These standards require compliance by the auditor with ethical requirements, independence, and other responsibilities relating to it, including the application of the Brazilian Quality Control Standard (NBC PA 01) and, therefore, the maintenance of a comprehensive quality control system, including documented policies and procedures on compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Additionally, the standards require that the work be planned and performed with the objective of obtaining limited assurance that the non-financial information in the 2022 Integrated Report, taken as a whole, is free from material misstatement.

A limited assurance engagement conducted in accordance with NBC TO 3000 (ISAE 3000) mainly consists of inquiries to BRF S.A 's management and other BRF S.A 's professionals who are involved in the preparation of information, as well as the application of analytical procedures to obtain evidence that enables us to conclude, in a limited assurance manner, on the information taken as a whole. A limited assurance engagement also requires the performance of additional procedures when the independent auditor becomes aware of matters that lead him to believe that the information disclosed in the 2022 Integrated Report, taken as a whole, may present material misstatements.

The procedures selected were based on our understanding of the aspects relating to the compilation, materiality and presentation of the information contained in the 2022 Integrated Report, other circumstances of the engagement and our consideration of areas and the processes associated with the material information disclosed in the 2022 Integrated Report where material misstatements could exist. The procedures comprised, among others:

planning the work, considering the materiality of the aspects for BRF S.A 's activities, the relevance of the information disclosed, the volume of quantitative and qualitative information and the operating and internal control systems that served as a basis for the preparation of the information contained in the 2022 Integrated Report.

the understanding of the calculation methodology and the procedures for the compilation of the indicators through inquiries with the managers responsible for the preparation of the information;

the application of analytical procedures on the quantitative information and inquiries on the qualitative information and its correlation with the indicators disclosed in the information contained in the 2022 Integrated Report; and

for the cases in which the non-financial data correlate with indicators of a financial nature, the confrontation of these indicators with the accounting statements and/or accounting records.

analysis of the processes for preparing the Report and its structure and content, based on the Content and Quality Principles of the Sustainability Reporting Standards of the Global Reporting Initiative - GRI, with the CPC 09 Guidance - Integrated Reporting (which correlates to the Basic Conceptual Framework of Integrated Reporting, prepared by the International Integrated Reporting Council - IIRC);

evaluation of the sampled non-financial indicators;

understanding the calculation methodology and the procedures for the compilation of the indicators through interviews with the managers responsible for the preparation of the information;

analysis of the reasonableness of the justifications for the omission of performance indicators associated with aspects and topics indicated as material in the Company's materiality analysis.

The limited assurance work also comprised adherence to the guidelines and criteria of the GRI - Standards elaboration framework applicable in the preparation of the information included in the 2022 Integrated Report.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Scope and limitations

The procedures performed in limited assurance work vary in nature and timing, and are smaller in extent than in reasonable assurance work. Consequently, the level of assurance obtained in limited assurance work is substantially lower than that which would be obtained if reasonable assurance work had been performed. If we had performed reasonable assurance work, we could have identified other issues and possible distortions that may exist in the information contained in the Report. Therefore, we do not express an opinion on this information.

Non-financial data are subject to more inherent limitations than financial data, given the nature and diversity of the methods used to determine, calculate or estimate these data. Qualitative interpretations of materiality, relevance, and accuracy of the data are subject to individual assumptions and judgments. Additionally, we did not perform any work on data reported for prior periods, nor in relation to future projections and targets.

The preparation and presentation of sustainability indicators followed the GRI - Standards criteria and, therefore, are not intended to ensure compliance with social, economic, environmental or engineering laws and regulations. These standards do, however, provide for the presentation and disclosure of any non-compliance with such regulations when significant sanctions or fines are incurred. Our assurance report must be read and understood in this context, inherent to the selected criteria (GRI - Standards).

Conclusion

Based on the procedures performed, described in this report and the evidence obtained, nothing has come to our attention that causes us to believe that the non-financial information included in the 2022 Integrated Report for the year ended December 31, 2022 of BRF S.A, have not been prepared, in all material respects, in accordance with the Sustainability Reporting Standards of the Global Reporting Initiative - GRI, and with the Guidance CPC 09 - Integrated Reporting (which correlates to the Integrated Reporting Framework prepared by the International Integrated Reporting Council - IIRC).

São Paulo, May 25th, 2023

KPMG Auditores Independentes Ltda
 CRC 2SP-014428/O-6
 Original report in portuguese signed by
 Sebastian Yoshizato Soares
 Accountant CRC 1SP257710/O-4



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Corporate information and credits GRI 2-1

General project coordination

Vice-President of Personnel, Sustainability and Digital Operations

Reputation and Sustainability Board

Content, design and consultation

Integrated editorial project and consultation

report group - rpt.sustentabilidade

Materiality

Grupo report- rpt.estratégia

Editing and reporting

Guto Lobato and Ana Luiza Daltro

CRI Consultation

Tatiana Lopes and Livia Amaral

Materiality process

Pedro Bentz and Victor Netto

Project and relationship management

Ana Carolina de Souza Matsuzaki

Graphic Design and Layout

Sergio Almeida and Naná Freitas

Translation

Stephen Wingrove

Photography

BRF archive



BRF S.A. **GRI 2-1**

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