



PREPARATION BASIS

# INTEGRATED REPORTING 2025

LIMITED ASSURANCE – PWC BRASIL

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## Introduction

Be8 is a global renewable energy company that implements new energy matrices through a circular innovation ecosystem. Focused on production that ensures a future with natural resources, the company makes sustainable deliveries for people, businesses, and the planet. The company is part of the ECB Group holding company and was founded in 2005.

The Company is headquartered in Passo Fundo (RS) and has administrative offices in São Paulo (SP), Cuiabá (MT), Geneva (Switzerland), and Dubai (United Arab Emirates), responsible for marketing the production from Passo Fundo (RS), Marialva (PR), Nova Marilândia (MT), Floriano (PI), Santo Antônio do Tauá (PA), La Paloma (Paraguay), and Domdidier (Switzerland).

Be8 has a strategic plan for the period 2025 to 2030, ensuring that the business has a clear direction, aligned with the company's culture and commitments. The plan foresees that the company will use resources effectively and be prepared to face changes, always aiming for sustainable growth and long-term success.

The Company maintains its vision of being a leader in the Brazilian biofuels market, accelerating the energy transition through the diversification of its product portfolio and the regions in which it operates. Sustainability commitments remain embedded in the strategy, which is based on economic, social, and environmental balance to guide actions in the coming years.

Within the context of the overall strategy until 2030, Be8's ESG Strategic Agenda is included. Based on the company's materiality matrix, the agenda establishes eight objectives and seven commitments related to the pillars of environment, social and governance, and seven Sustainable Development Goals (SDGs).

Be8 has been preparing and publicly disclosing its annual sustainability reports since 2017, based on 2016 data, and, since the 2024 fiscal year, has adopted the Integrated Reporting model, aiming to offer its stakeholders better visibility into its capital management and value creation over time, in line with best practices in corporate transparency. For the 2025 Integrated Report, assurance was provided by PwC and verified, resulting in a limited guarantee. The assurance process also verified the Company's Greenhouse Gas Emissions Inventory (*GHG Protocol*).

This document, referred to by PwC as the Basis of Preparation, is based on the ISAE 3000 standard and serves as a supplement to the information reported in the Integrated Report 2025. The information was prepared in accordance with the GRI *Standards* 2021 and the *Sustainability Accounting Standards Board* (SASB). The document also follows the guidelines of the *Integrated Reporting Framework*, provided by the IFRS Foundation (*International Financial Reporting Standards*), which guides the disclosure of ESG and economic-financial information in an integrated manner. The Integrated Report 2025 will contain all relevant indicators and the current materiality study. <https://www.be8energy.com/en/schedule-esg/transparency/integrated-report>

## **Organizational boundaries and exceptions within the scope of the Report**

The report covers the operations of Be8 SA; BSBIOS Trade, Import and Export Ltda.; Be8 Export and Import LTDA; Be8 Agro SA; Be8 Paraguay SA; Biosinergy Paraguay SA; Agroindustrial La Paloma SA; Omega Green SA; Be8 Switzerland SA; Be8 Immo SA; Be8 Biodiesel SA, Be8t Mena Trading DMCC, Be8 New Marilândia LTDA, BE8 Cuiabá LTDA, Be8 Floriano LTDA and Be8 Santo Antônio do Tauá LTDA. All exceptions and/or changes to the organizational limits of specific indicators listed in the "Exceptions to limits and reporting period" column of the Indicators and Criteria Table are available in the Table itself.

## **Accounting information, currencies and conversions**

The accounting information published in this report is aligned with the Consolidated Financial Statements for the same period, as assured by KPMG Assessores Ltda, an independent third party. The currency used was the Brazilian Real (R\$), and there was a conversion of values from the Paraguayan Guarani, Swiss Franc, and US Dollar.

The individual and consolidated financial statements [,] were prepared in accordance with accounting practices adopted in Brazil (BR GAAP) and present all relevant information specific to financial statements and only that information and correspond to that used by Management in its management. Following the *International Financial Reporting Standards* (IFRS) issued by the *International Accounting Standards Board* (IASB).

The 2025 Financial Statements are available at <https://www.be8energy.com/pt/investidores/nossos-resultados/demonstracoes-financeiras>

## Reporting systems

Due to the diversity of data and indicators that make up an Integrated Report, many systems may be involved in the process of handling and reporting information to compile the material.

The Company's indicators were reported using the ESG system and Excel spreadsheets, with the operational and administrative areas responsible for collecting and entering the data, which are validated by their respective management and consolidated for reporting.

Operational data, in general, is managed by the SAP, Senior, Interact Suite SA, and Maxicon systems, and is handled directly with the areas responsible for each respective operational process.

## Detailed reporting criteria

The following table details the criteria, exceptions/changes to reporting limits, and justifications, when applicable, as indicated by PwC. The table details criteria requested additionally in the assurance process and should be evaluated in conjunction with the GRI and SASB Summary present in the Integrated Reporting 2025, which contains the indication of all indicators and information that were verified in the process.

Statement: GRI Standards published up to December 2021 and SASB 2023 were considered

Indicator/ Disclosure/ GRI Content	Name of the Standard	Criteria detailing	Exceptions to limits and reporting period	Changes in limits and criteria since last report	Justification for changes in limits and criteria since last report Assurance	Assurance Scope
2-6 (2021)	Activities, value chain and other business relationships	c. relationships that the organization has with business partners, with entities in its value chain, including those beyond its direct suppliers, as well as any other entities directly related to its operations, products or services. d. In 2025, the significant changes that occurred stemmed from the new acquisitions of the industrial plant in the Midwest, communicated by email and available on our website <a href="https://www.be8energy.com/pt/sobre-a-be8/fatos-relevantes">https://www.be8energy.com/pt/sobre-a-be8/fatos-relevantes</a>	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope
2-7 (2021)	Employees	Permanent: Permanent, full-time employees of the company. Full-time: all employees with a 44-hour work week, 220 hours/month. Part-time: applies to interns and apprentices, 6 to 4 hours/week as per legislation, 100 hours/month. Employees: This concept includes CLT (Consolidation of Labor Laws) employees, interns, young apprentices, and directors. Board members are not considered for this base. Temporary employees: employees with a contract for a limited period; temporary contracts follow their own legislation and can remain with the company for 180 days, extendable for another 90 days. The item regarding employees with non-guaranteed hours does not apply. Considered active at the end of the reporting period. There were no significant fluctuations, such as hiring beyond what was planned during seasonal periods or the acquisition/sale of new units. The methodology used is via an employee control system.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope

Indicator/ Disclosure/ GRI Content	Name of the Standard	Criteria detailing	Exceptions to limits and reporting period	Changes in limits and criteria since last report	Justification for changes in limits and criteria since last report Assurance	Assurance Scope
2-8 (2021)	Workers who are not employees	This refers to new acquisitions and significant structural expansion.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope
2-9 (2021)	Governance structure and its composition	The term of office for members of the Executive Board and the Board of Directors is two years. The term of office for current members of the Board of Directors is valid until the Ordinary General Meeting for the fiscal year 2025, which will take place in March 2026. The term of office for current members of the Executive Board is valid until February 2, 2027, or until the Ordinary General Meeting for the fiscal year 2026. All members are full members.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope
2-15 (2021)	Conflicts of interest	Conflict of Interest   Code of Conduct: An action where a professional obtains some direct or indirect personal benefit through the use of the Company's name, for themselves, family members, friends, or others.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope
2-16 (2021)	Communicating crucial concerns	Crucial concerns are understood to be those that have a significant impact on the company, requiring urgent action to mitigate the impacts and prevent/avoid the materialization of risks.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Yes

Indicator/ Disclosure/ GRI Content	Name of the Standard	Criteria detailing	Exceptions to limits and reporting period	Changes in limits and criteria since last report	Justification for changes in limits and criteria since last report Assurance	Assurance Scope
2-20 (2021)	Process for determining remuneration.	a) The fixed monthly base salary is being considered. a.ii) Be8's compensation policy is developed collaboratively, involving the People and Culture area, the People, Governance and Sustainability Committee (CPGS) and the Board of Directors, but does not include stakeholder input.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope
2-21 (2021)	Proportion of total annual compensation	a) The fixed monthly base salary of the highest-paid individual is being considered; all permanent employees, directors, interns, and apprentices at Be8 were considered as employees. For the highest-paid individual, all employees were considered, including directors and the president. b) Remains the same. This matter has a confidentiality restriction, therefore the proportions will not be reported. There is no calculation memo as no values are being reported.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope
2-23 (2021)	Policy commitments	a. The Company's policy refers to the following internationally recognized instruments: • Federal Constitution; • Universal Declaration of Human Rights. ii. The commitments foresee the performance of due diligence, with guidelines aimed at guaranteeing compliance with labor laws, protection of human rights, and the adoption of non-discriminatory practices in all of the Company's relationships. iii. The commitments are preventive and incorporate the precautionary principle, which touches on issues such as health, safety, and the impact on communities and the environment. That is, the precautionary principle is the management of risks involving these issues. iv. The commitments foresee respect for human rights, encompassing decent working conditions, diversity, inclusion, and protection against harassment and discrimination.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope

Indicator/ Disclosure/ GRI Content	Name of the Standard	Criteria detailing	Exceptions to limits and reporting period	Changes in limits and criteria since last report	Justification for changes in limits and criteria since last report Assurance	Assurance Scope
2-23 (2021)	Policy commitments	<p>b. The commitment covers internationally recognized human rights, such as: • Right to decent and safe work; • Equal opportunities; • Freedom of association; • Protection against child labor, forced labor, or labor in inhumane conditions; • Privacy and freedom of expression. The commitment considers specific stakeholder categories, such as: • Vulnerable communities, including indigenous peoples; • Women, focusing on gender equality and combating violence; • Employees, especially groups in vulnerable or at-risk situations. c. Links to policy commitments: This document is for internal use only to preserve strategic and confidential information. If necessary for audits, certifications, etc., we will forward the document as requested. d. Level of approval of policy commitments: The commitments were approved by the highest level of the organization (Board of Directors on June 28, 2024 – recorded in the Minutes), demonstrating the prioritization of issues related to human rights and responsible business conduct. e. Application of commitments to business activities and relationships: The commitments apply to all Company operations and business relationships, including the value chain and interactions with local communities, suppliers, and stakeholders. f. Communication of policy commitments: The commitments are communicated through: • Training and capacity building for employees and Senior Management; • Dissemination of practices and values to business partners and communities; • Use of a whistleblowing channel accessible to all stakeholders to report violations, ensuring anonymity and confidentiality.</p>	N/A	<p>In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.</p>	N/A	Out of Scope

Indicator/ Disclosure/ GRI Content	Name of the Standard	Criteria detailing	Exceptions to limits and reporting period	Changes in limits and criteria since last report	Justification for changes in limits and criteria since last report Assurance	Assurance Scope
2-30 (2021)	Collective bargaining agreements	Permanent, full-time employees of the company.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope
101-1 (2024)	Policies to halt and reverse biodiversity loss	The organization has identified that current environmental management policies do not yet explicitly incorporate biodiversity commitments as required by the GRI 101:2024 standard. Detailed information for items (a), (b), and (c) is unavailable in this reporting cycle. We currently have no plan to measure this information.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope
101-3 (2024)	Access and benefit sharing	The organization has identified that information regarding Access and Benefit Sharing (ABS) management and examples of associated projects (items 'a' and 'b') are unavailable in the current cycle. The company does not yet have a systematic mapping of which inputs or processes in its value chain may constitute the use of genetic resources or associated traditional knowledge, as defined by the Nagoya Protocol and applicable national legislation. We currently have no plan to measure this information.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope
101-4 (2024)	Identifying the impacts on biodiversity.	The organization has identified that current environmental management policies do not yet explicitly incorporate biodiversity commitments as required by the GRI 101:2024 standard. Detailed information for items (a), (b), and (c) is unavailable in this reporting cycle. We currently have no plan to measure this information.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope

Indicator/ Disclosure/ GRI Content	Name of the Standard	Criteria detailing	Exceptions to limits and reporting period	Changes in limits and criteria since last report	Justification for changes in limits and criteria since last report Assurance	Assurance Scope
<b>101-5 (2024)</b>	Locations with impacts on biodiversity	The organization identified that information regarding the delimitation by polygons or maps of the units with the most significant impacts on biodiversity (requirement 'a') and the application of the TNFD definitions (requirement 'b') currently lacks data from studies. We do not have a plan to measure this information.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Yes
<b>101-6 (2024)</b>	Direct factors in biodiversity loss	The organization identified that the information regarding (item a)(Converted ecosystems) (c) (Pollutants) lacks data from studies in this cycle. We currently do not have a plan to measure this information. We do not have a plan to measure this information.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Yes
<b>101-8 (2024)</b>	Ecosystem services	<p>The organization identified that information regarding the description of the approach used to identify ecosystem services and the beneficiaries affected, as well as details of stakeholder engagement for this identification, has not yet been structured.</p> <p>Additionally, specific tools or methodologies, such as ENCORE, the Natural Capital Protocol, the TNFD's LEAP approach, or other related methodologies, have not been formally applied for the identification and assessment of ecosystem services.</p> <p>Currently, the organization lacks consolidated studies or analyses on the subject and has no established plan for measuring or implementing these methodologies in the short term.</p>	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope

Indicator/ Disclosure/ GRI Content	Name of the Standard	Criteria detailing	Exceptions to limits and reporting period	Changes in limits and criteria since last report	Justification for changes in limits and criteria since last report Assurance	Assurance Scope
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Controlled	Country	Shareholding %			
		31/12/2025		31/12/2024	
		Direct	Indirect	Direct	Indirect
Be8 Comércio Importação e Exportação Ltda.	Brazil	100	-	99,99	-
Be8 Switzerland S.A.	Switzerland	100	-	100	-
Be8 Immo S.A.	Switzerland	-	100	-	100
Be8 Biodiesel S.A.	Switzerland	-	100	-	100
Beisight Mena S.A.	United Arab Emirates	-	100	-	100
Omega Green S.A.	Paraguay	99,99	-	99,99	-
Be8 Exportação e Importação Ltda.	Brazil	100	-	100	100
Be8 Paraguay S.A.	Paraguay	100	-	100	-
Agroindustrial La Paloma S.A.	Paraguay	-	100	-	100
Biosinergy S.A.	Paraguay	-	100	-	100
Be8 Agro S.A	Brazil	100	-	100	-
Be8 Cuiabá LTDA	Brazil	100	-	-	-
Be8 Floriano LTDA	Brazil	100	-	-	-
Be8 Santo Antônio do Tauá LTDA	Brazil	100	-	-	-
Be8 Nova Marilândia LTDA	Brazil	100	-	-	-

**201-1  
(2016)**

Direct economic value generated and distributed

N/A

In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.

N/A

Yes

**201-2  
(2016)**

Financial implications and other risks and opportunities arising from climate change.

The organization considers "substantial changes" to be those that have a significant impact on its operations, revenues, or expenses, and may affect the viability of the business model, competitiveness, or regulatory compliance. iii and v. Consulting expenses totaled 537 thousand, and other financial implications of risk and opportunity and rates are being assessed for provisioning on the timeline considering the 2030 and 2050 forecasts.

N/A

In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.

N/A

Yes

Indicator/ Disclosure/ GRI Content	Name of the Standard	Criteria detailing	Exceptions to limits and reporting period	Changes in limits and criteria since last report	Justification for changes in limits and criteria since last report Assurance	Assurance Scope
<b>203-1 (2016)</b>	Investments in infrastructure and support services	Significant investments are: Investments exceeding R\$500,000 require approval from the Executive Board; b. Positive impacts: job and income generation, from an economic standpoint: discounted cash flow, IRR, discounted payback, multiple analysis. Negative impact: Making an investment that does not yield the expected economic and social return. Relevant: those that significantly affect the economic outcome reported in the indicators mentioned above.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope
<b>203-2 (2016)</b>	Significant indirect economic impacts	Significant indirect economic impacts include: job and income generation for communities, and an increase in regional GDP.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope
<b>204-1 (2016)</b>	Proportion of spending with local suppliers	Total purchase orders issued in 2025 by the supply area, excluding purchases made from origination (soybeans, soybean oil, and fat). All purchases made in the states of Rio Grande do Sul and Paraná are considered local purchases. Extraction method: Data extracted directly from SAP through transaction ME2M, which accounts for all purchase orders generated and negotiated by the supply team. (Type ZPTL, Purchasing Organization 1002). The report considers the companies Be8 from RS and PR. Processing: DATABASE Data processing was performed for BRL currency consolidation, exclusion of deleted orders, and unit factor conversion. Suppliers: Distinct count by supplier code.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope

Indicator/ Disclosure/ GRI Content	Name of the Standard	Criteria detailing	Exceptions to limits and reporting period	Changes in limits and criteria since last report	Justification for changes in limits and criteria since last report Assurance	Assurance Scope
<b>205-1 (2016)</b>	Proportion of spending with local suppliers	Total purchase orders issued in 2025 by the supply area, excluding purchases made from origination (soybeans, soybean oil, and fat). All purchases made in the states of Rio Grande do Sul and Paraná are considered local purchases. Extraction method: Data extracted directly from SAP through transaction ME2M, which accounts for all purchase orders generated and negotiated by the supply team. (Type ZPTL, Purchasing Organization 1002). The report considers the companies Be8 from RS and PR. Processing: DATABASE Data processing was performed for BRL currency consolidation, exclusion of deleted orders, and unit factor conversion. Suppliers: Distinct count by supplier code.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope
<b>205-2 (2016)</b>	Communication and training in policies and procedures to combat corruption.	Explanation: The numbers refer to the reporting period of the report. Communication of anti-corruption policies and procedures includes the Compliance Policy, the Company's Code of Conduct, the Business Partner Code, compliance bulletins disseminated in corporate emails, posters advertising the Whistleblowing Channel in Company units, contractual clauses, and dissemination of the Code, the Compliance area, and the Whistleblowing Channel to third parties. Communication is understood in a broad sense, as the exchange of information, in which the company aims to reach all different audiences in various ways. Business partners: Suppliers, Clients, Service providers, and partners who are directly or indirectly linked to Be8's activities. Employees: This concept includes CLT employees, Interns, Young Apprentices, and Directors. Board members are not considered for this base. Business partner: an entity with which the organization has some form of direct and formal engagement for the purpose of achieving its business objectives. Functional categories: Board*, Management*, Directorate*, Management, Coordination, Specialist, Administrative, Operational, and Apprentice. *Governance bodies. d. e. Training in combating corruption is the Code of Conduct training provided by Be8 Energy, which is given to all employees upon joining the company and annually for refresher training. Access to and completion of the training are counted.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope

Indicator/ Disclosure/ GRI Content	Name of the Standard	Criteria detailing	Exceptions to limits and reporting period	Changes in limits and criteria since last report	Justification for changes in limits and criteria since last report Assurance	Assurance Scope
<b>205-3 (2016)</b>	Confirmed cases of corruption and measures taken.	Confirmed cases: Cases investigated and found to be valid. Corruption: Actions involving abuse of power, position, or resources with the purpose of obtaining personal advantages or favoring private interests, to the detriment of the common good. Employees: This concept includes CLT (Consolidation of Labor Laws) employees, interns, young apprentices, and directors. Board members are not considered for this purpose.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Yes
<b>206-1 (2016)</b>	Lawsuits for unfair competition, trust practices and monopoly.	a. The company has no lawsuits related to unfair competition, antitrust practices, or monopoly. b. There are no lawsuits, therefore there is no answer regarding the main results.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Yes
<b>301-1 (2016)</b>	Materials used, listed by weight or volume.	a. Weight in kg is used, data that comes from weighing the truck. The main products are soy, oil, and fat. I and ii. i. Non-renewable material: a resource that does not renew itself in short periods of time. Examples: coal, gas, metals, minerals, petroleum. ii. Renewable material: material derived from abundant resources that are rapidly replenished by ecological cycles or agricultural processes, so that the services provided by these and other linked resources are not threatened and remain available for the next generation.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope
<b>301-2 (2016)</b>	Raw materials or recycled materials used	a. Largest representation of purchases, and main raw materials consumed for biodiesel production (soybeans, oil and fats). 2.2.2. Sum of the totals of raw materials used in the biodiesel process.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope

Indicator/ Disclosure/ GRI Content	Name of the Standard	Criteria detailing	Exceptions to limits and reporting period	Changes in limits and criteria since last report	Justification for changes in limits and criteria since last report Assurance	Assurance Scope
<b>302-1 (2016)</b>	Energy consumption within the organization	The following energy sources were considered: Electrical: Consumption of electrical energy from distribution networks and own generators. Thermal: Use of biomass for heating or steam generation. Hydraulic: Energy generated from water sources. For data collection, monthly production control of each unit is used. Energy consumed within the organization is the total consumed by all operational units.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Yes
<b>302-2 (2016)</b>	Energy consumption outside the organization	There is no	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Yes
<b>302-4 (2016)</b>	Reducing energy consumption	The organization identified that the increase in production volume consequently resulted in higher energy consumption. Therefore, no reduction in absolute energy consumption was recorded during the period.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Yes
<b>302-5 (2016)</b>	Reductions in the energy requirements of products and services.	According to the previous year's historical data, there was no reduction, but rather an increase in production. This increase is due to the incorporation of the Cerrado units in the 2025 report, as well as the increased production of the units that had already reported in previous years.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope

Indicator/ Disclosure/ GRI Content	Name of the Standard	Criteria detailing	Exceptions to limits and reporting period	Changes in limits and criteria since last report	Justification for changes in limits and criteria since last report Assurance	Assurance Scope
<b>303-3 (2018)</b>	Water intake	<p>b. According to the WRI Brazil classification, link "<a href="https://www.wribrasil.org.br/noticias/ranking-mostra-onde-ha-maior-risco-de-faltar-agua-no-brasil-e-no-mundo">https://www.wribrasil.org.br/noticias/ranking-mostra-onde-ha-maior-risco-de-faltar-agua-no-brasil-e-no-mundo</a>" information provided in the text "Water Shortage in Brazil". Be8's operational units are not located in areas of water stress. c. Laboratory analyses for parameter quantification. Methodology to be selected by the contracted laboratory, which must use recognized procedures such as those in the book "Standard Methods for the Examination of Water and Wastewater"; 2.1 According to the WRI Brazil classification, link "<a href="https://www.wribrasil.org.br/noticias/ranking-mostra-onde-ha-maior-risco-de-faltar-agua-no-brasil-e-no-mundo">https://www.wribrasil.org.br/noticias/ranking-mostra-onde-ha-maior-risco-de-faltar-agua-no-brasil-e-no-mundo</a>" information provided in the text "Water Shortage in Brazil". Be8's operational units are not located in the indicated areas.</p>	N/A	<p>In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.</p>	N/A	Yes
<b>303-4 (2018)</b>	Water disposal	<p>b. and c. Laboratory analyses for parameter quantification. Methodology to be selected by the contracted laboratory, which must use recognized procedures such as those in the book "Standard Methods for the Examination of Water and Wastewater". According to the WRI Brazil classification, link "<a href="https://www.wribrasil.org.br/noticias/ranking-mostra-onde-ha-maior-risco-de-faltar-agua-no-brasil-e-no-mundo">https://www.wribrasil.org.br/noticias/ranking-mostra-onde-ha-maior-risco-de-faltar-agua-no-brasil-e-no-mundo</a>" information provided in the text "Water Shortage in Brazil". Be8's operational units are not located in the indicated areas; d. according to the parameters of the operating licenses/legislation; 2.3 According to the WRI Brazil classification, link "<a href="https://www.wribrasil.org.br/noticias/ranking-mostra-onde-ha-maior-risco-de-faltar-agua-no-brasil-e-no-mundo">https://www.wribrasil.org.br/noticias/ranking-mostra-onde-ha-maior-risco-de-faltar-agua-no-brasil-e-no-mundo</a>" information provided in the text "Water Shortage in Brazil". Be8's operational units are not located in the areas indicated.</p>	N/A	<p>In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.</p>	N/A	Yes
<b>303-5 (2018)</b>	Water consumption	<p>b. and c. Laboratory analyses for parameter quantification. Methodology to be selected by the contracted laboratory, which must use recognized procedures such as those in the book "Standard Methods for the Examination of Water and Wastewater". According to the WRI Brazil classification, link "<a href="https://www.wribrasil.org.br/noticias/ranking-mostra-onde-ha-maior-risco-de-faltar-agua-no-brasil-e-no-mundo">https://www.wribrasil.org.br/noticias/ranking-mostra-onde-ha-maior-risco-de-faltar-agua-no-brasil-e-no-mundo</a>", information provided in the text "Water Shortage in Brazil". Be8's operational units are not located in the areas indicated. d. according to the parameters of the operating licenses/legislation; 2.3 According to the WRI Brazil classification, link "<a href="https://www.wribrasil.org.br/noticias/ranking-mostra-onde-ha-maior-risco-de-faltar-agua-no-brasil-e-no-mundo">https://www.wribrasil.org.br/noticias/ranking-mostra-onde-ha-maior-risco-de-faltar-agua-no-brasil-e-no-mundo</a>", information provided in the text "Water Shortage in Brazil". Be8's operational units are not located in the indicated areas. The criteria used to determine significant impacts are based on analyses that identify water unavailability or contamination of a water resource; in this case, we also do not have.</p>	N/A	<p>In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.</p>	N/A	Yes

Indicator/ Disclosure/ GRI Content	Name of the Standard	Criteria detailing	Exceptions to limits and reporting period	Changes in limits and criteria since last report	Justification for changes in limits and criteria since last report Assurance	Assurance Scope
<b>305-1 (2016)</b>	Direct emissions (Scope 1) of greenhouse gases (GHG)	g. emissions calculated according to the methodology of the Brazilian GHG Protocol Program.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Yes
<b>305-2 (2016)</b>	Indirect (Scope 2) greenhouse gas (GHG) emissions from energy acquisition.	g. emissions calculated according to the methodology of the Brazilian GHG Protocol Program.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Yes
<b>305-3 (2016)</b>	Other indirect emissions (Scope 3) of greenhouse gases (GHG)	e. Emissions are updated annually. The base year changes if new unit acquisitions or process changes result in a considerable increase in GHG emissions. g. Emissions calculated according to the methodology of the Brazilian GHG Protocol Program.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Yes
<b>305-5 (2016)</b>	Reducing greenhouse gas (GHG) emissions	e. emissions calculated according to the methodology of the Brazilian GHG Protocol Program. 2.9.3 Currently the company does not have definitions for these criteria.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and	N/A	Yes

Indicator/ Disclosure/ GRI Content	Name of the Standard	Criteria detailing	Exceptions to limits and reporting period	Changes in limits and criteria since last report	Justification for changes in limits and criteria since last report Assurance	Assurance Scope
<b>305-6 (2016)</b>	Emissions of ozone-depleting substances (ODS)	d. emissions calculated according to the methodology of the Brazilian GHG Protocol Program.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope
<b>305-7 (2016)</b>	Emissions of NOx, SOx and other significant atmospheric emissions	a. emissions required by the current operating license. c. spot measurement by a specialized laboratory, projecting the amount for annual quantities.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope
<b>306-1 (2020)</b>	Waste generation and significant impacts related to waste.	a. damage to the environment and/or people's health. Example: soil and water contamination, burns, etc.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Yes
<b>306-2 (2020)</b>	Managing significant impacts related to waste.	a. We define a significant impact as anything that could cause damage to the environment and/or people's health. Examples: soil and water contamination, burns, etc. If an accident related to waste occurs, it is considered significant, but in the current operation, waste management processes are effective and do not cause accidents. If an accident does occur, we consider it significant.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Yes
<b>306-3 (2020)</b>	Waste generated	b. information extracted from the SAP system and/or environmental agencies (SINIR/FEPAM)	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Yes
<b>306-4 (2020)</b>	Waste not intended for final disposal.	b. information extracted from the SAP system and/or environmental agencies (SINIR/FEPAM)	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Yes

Indicator/ Disclosure/ GRI Content	Name of the Standard	Criteria detailing	Exceptions to limits and reporting period	Changes in limits and criteria since last report	Justification for changes in limits and criteria since last report Assurance	Assurance Scope
306-5 (2020)	Waste destined for final disposal.	b. information extracted from the SAP system and/or environmental agencies (SINIR/FEPAM)	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Yes
308-1 (2016)	New suppliers selected based on environmental criteria.	New suppliers refer to new entrants in the Be8 SAP and CHB system database. The environmental criteria follow Ibracem guidelines. The calculation basis (rationale) was the cross-referencing of Ibracem x SAP and CHB spreadsheets, consequently arriving at a result of 2884 new suppliers in the period. Of these, 675 underwent a more rigorous evaluation, according to the provided Excel spreadsheet. The environmental criteria encompass regulatory issues related to the environment, including: Environmental licenses (preliminary, installation and operation); Authorizations and registrations with IBAMA; Occurrences and infraction notices for environmental crimes; Cases of deforestation and other environmental irregularities. These aspects are considered for the purposes of evaluating legal compliance and environmental risks.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Yes
308-2 (2016)	Negative environmental impacts on the supply chain and measures taken.	a. Environmental Team: According to the risk map, no checks are performed at Ibracem; they monitor compliance with environmental conditions and whether the supplier operates as authorized by the competent body. b. d. - 21 cases were identified with a "failed" status in Ibracem's evaluations and consequently blocked in SAP, out of the 2884 registered. The concepts adopted by the organization for "real and potential negative environmental impacts" follow Ibracem's considerations, which indicate the types of impacts and risks. c. - The concepts adopted by the organization for "significant negative environmental impacts – real and potential" follow Ibracem's considerations, which indicate the types of significant negative environmental impacts – real and potential. eventual environmental crimes, accusations, and relationships with partners accused of deforestation. For items b, d, and c: The concept adopted by the organization for the identification of negative environmental impacts, real and potential, as well as significant environmental impacts, considers the following aspects: Occurrences and eventual environmental crimes associated with operations; Accusations or lawsuits related to environmental violations; Business relationships with partners involved in or accused of deforestation. These criteria are used to assess risks, monitor compliance, and support the management of the organization's environmental impacts.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Yes

Indicator/ Disclosure/ GRI Content	Name of the Standard	Criteria detailing	Exceptions to limits and reporting period	Changes in limits and criteria since last report	Justification for changes in limits and criteria since last report Assurance	Assurance Scope
<b>401-1 (2016)</b>	New hires and employee turnover	a. Total number and rate of new employee hires during the reporting period, broken down by age group, gender, and region. b. Total number and employee turnover rate during the reporting period, broken down by age group, gender, and region. Employees: Permanent, full-time employees of the company. Individual who has an employment relationship with the organization, according to national legislation or practice.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope
<b>401-2 (2016)</b>	Benefits offered to full-time employees that are not offered to temporary or part-time employees.	Permanent, full-time employees of the company with a CLT (Consolidation of Labor Laws) or statutory contract.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope
<b>401-3 (2016)</b>	Maternity/Paternity Leave	Permanent, full-time employees of the company.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope
<b>403-1 (2016)</b>	Occupational health and safety management system	"Employees": all company employees, including interns, apprentices, and directors. "Non-employees": outsourced employees who access the facilities.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope

Indicator/ Disclosure/ GRI Content	Name of the Standard	Criteria detailing	Exceptions to limits and reporting period	Changes in limits and criteria since last report	Justification for changes in limits and criteria since last report Assurance	Assurance Scope
403-2 (2018)	Hazard identification, risk assessment, and incident investigation.	<p>"Employees": all company employees, including interns, apprentices, and directors. "Non-employees": outsourced employees who access the units. A - Employees: actively participate in actions with the Occupational Safety and Health Service (SESMT) and training; Non-employees: we invite representatives to participate in CIPA (Internal Commission for Accident Prevention) actions, as well as the controls replicated for employees; They undergo safety induction, with rules and procedures; The same risk assessment applied to employees is applied to non-employees; B - Employees: Whistleblowing channel, we have addressed issues of reprisals in our code of conduct; Non-employees: Whistleblowing channel, we have addressed issues of reprisals in our code of conduct; C - Employees: The work permit is a "contract" between companies and employees, thus establishing limits for the start, end, and which activities are included in the work. It is guaranteed and explained in the induction that any employee can refuse to perform any activity that exposes them to uncontrollable risks; Non-employees: A work permit is a "contract" between companies and employees, thus establishing limits for the start, end, and which activities are included in the work. It is guaranteed and explained during onboarding that any employee can refuse to perform any activity that exposes them to uncontrollable risks; D- Employees: Every incident is reported and investigated, it's a Golden Rule of Be8. Employees are instructed on this during onboarding; Risks are assessed in work permits; Non-employees: Every incident is reported and investigated, it's a Golden Rule of Be8. Employees are instructed on this during third-party onboarding; Risks are assessed in work permits;</p>	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope
403-3 (2018)	Occupational health services	<p>"Employees": all company employees, including interns, apprentices, and directors. "Non-employees": outsourced employees who access the facilities. Employees: actively participate in actions with the Occupational Health and Safety Service (SESMT) and training; health checks blood pressure for work at heights and in confined spaces; and we promote health campaigns. Non-employees: we invite representatives to participate in CIPA (Internal Commission for Accident Prevention) actions, as well as the controls replicated for employees; they conduct safety induction training, with rules and procedures; the same risk assessment applied to employees is applied to non-employees; health checks blood pressure for work at heights and in confined spaces; and we promote and invite third parties to participate in health campaigns.</p>	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope

Indicator/ Disclosure/ GRI Content	Name of the Standard	Criteria detailing	Exceptions to limits and reporting period	Changes in limits and criteria since last report	Justification for changes in limits and criteria since last report Assurance	Assurance Scope
<b>403-4 (2018)</b>	Employee participation, consultation, and communication with workers regarding occupational health and safety.	"Employees": all company employees, including interns, apprentices, and directors. "Non-employees": outsourced employees who access the facilities.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope
<b>403-5 (2018)</b>	Training of workers in occupational health and safety.	"Employees": all company employees, including interns, apprentices, and directors. "Non-employees": outsourced employees who access the facilities.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope
<b>403-6 (2018)</b>	Promoting worker health	"Employees": all company employees, including interns, apprentices, and directors. "Non-employees": outsourced employees who access the facilities.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope
<b>403-7 (2018)</b>	Prevention and mitigation of occupational health and safety impacts directly linked to business relationships.	Significant impact on occupational health and safety: the activity must be stopped, there is a serious and imminent risk, and control measures must be established and implemented before proceeding with the work.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope
<b>403-8 (2018)</b>	Workers covered by an occupational health and safety management system.	"Employees": all company employees, including interns, apprentices, and directors. "Non-employees": outsourced employees who access the facilities.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope

Indicator/ Disclosure/ GRI Content	Name of the Standard	Criteria detailing	Exceptions to limits and reporting period	Changes in limits and criteria since last report	Justification for changes in limits and criteria since last report Assurance	Assurance Scope
<b>403-9 (2018)</b>	Workplace accidents	"Employees": all company employees, including interns, apprentices, and directors. "Non-employees": outsourced employees who access the units. Workplace accident with serious consequences: Accident Communication Manual – ANP v: 02/06/2023 Type of accident involving serious injury, fatality, major discharge, fire, explosion, structural failure, collision, impact, listing, sinking, shipwreck, helicopter crash, or loss of well control. 2495 – Registration, Investigation and Analysis of Workplace Accidents and Incidents v: 26/12/2023 Event resulting in incapacity for work exceeding 15 days or in debited days. Workplace accident requiring mandatory reporting: workplace accident that occurs during the performance of work and causes: Bodily injury, Functional disturbance, Death, Loss or reduction of work capacity. Base comprising the total number of HT: 1,000,000	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Yes
<b>403-10 (2018)</b>	Occupational diseases	"Employees": all company employees, including interns, apprentices, and directors. "Non-employees": outsourced employees who access the facilities. Reportable occupational diseases: occupational diseases that occur during the course of work and cause: bodily injury, functional impairment, death, loss or reduction of work capacity.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Yes
<b>404-1 (2016)</b>	Average number of training hours per year, per employee.	Does the average number of hours refer to the average per employee? Yes. What types of activities were considered training and how were the hours measured/calculated? Training on e-learning platforms; mandatory training related to workplace safety; leadership development training; specific training focused on managerial and behavioral skills; and external training offered by specialized entities/consultancies. Training hours were measured based on the course's workload, divided by the total number of employees belonging to the operational group. Concept adopted by the organization for "employees" (professional categories included or not in this concept, e.g., interns, apprentices, advisors, directors, etc.). Directors: President, Vice Presidents and Directors; Managers: Managers; Coordinators: Coordinators; Specialists: Specialists/Executives; Team Leadership: Supervisors; Administrative: Analysts; Operational: Technicians, Operators, Assistants, Helpers and Interns; Apprentices: Apprentices - Detailing how the functional categories were stratified. The information was stratified based on our overall employee report and subdivided into categories according to our career structure.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope

Indicator/ Disclosure/ GRI Content	Name of the Standard	Criteria detailing	Exceptions to limits and reporting period	Changes in limits and criteria since last report	Justification for changes in limits and criteria since last report Assurance	Assurance Scope
<b>404-3 (2016)</b>	Percentage of employees who receive regular performance and career development reviews.	Permanent, full-time employees of the company. Directors: President, Vice Presidents and Directors; Managers: Managers; Coordinators: Coordinators; Specialists: Specialists/Executives; Team Leadership: Supervisors; Administrative: Analysts; Operational: Technicians, Operators, Assistants, Helpers and Interns; Apprentices: Apprentices - Detailed explanation of how the functional categories were stratified. The information was stratified based on our general employee report and subdivided into categories according to our career structure. Evaluation of competencies and performance indicators of leadership.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope
<b>405-1 (2016)</b>	Diversity in governance bodies and employees	The organization's adopted concept for "employees" (professional categories included or not in this concept, e.g., interns, apprentices, advisors, directors, etc.) includes: Directors: President, Vice Presidents, and Directors; Managers: Managers; Coordinators: Coordinators; Specialists: Specialists/Executives; Team Leadership: Supervisors; Administrative: Analysts; Operational: Technicians, Operators, Assistants, Helpers, and Interns; Apprentices: Apprentices. Functional categories are defined according to the level of responsibility, complexity of activities, and hierarchical position of the functions.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope
<b>406-1 (2016)</b>	Cases of discrimination and corrective measures taken.	Discrimination cases: Considered a prejudiced action against a person or group of people, whether due to race, color, ethnicity, gender, sexual orientation, nationality, religion, disability, economic status, or any other aspect protected by law. The organization's database of discrimination cases consists of cases received through the Company's Complaint Channel; the facts received are investigated, analyzed, verified, and concluded to be valid.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Yes

Indicator/ Disclosure/ GRI Content	Name of the Standard	Criteria detailing	Exceptions to limits and reporting period	Changes in limits and criteria since last report	Justification for changes in limits and criteria since last report Assurance	Assurance Scope
<b>407-1 (2016)</b>	Operations and suppliers where the right to freedom of association and collective bargaining may be at risk.	For both direct and outsourced/service providers, continuous monitoring of labor relations (including analysis of internal complaints regarding organizational climate) and labor lawsuits is considered, as well as verification of contractual and legal compliance in internal operations and the supply chain, and due diligence on suppliers, which indicate through public information any inadequacies in labor practices, including those related to the exercise of union activity and collective bargaining. a. By workers, we consider the person who performs work for the organization. This includes employees under the CLT (Brazilian Labor Law), workers hired through temporary employment agencies, apprentices, outsourced workers, interns, freelancers, subcontractors, volunteers, and people who work for other organizations that are not directly the Company but that are related to it, such as, for example, employees of suppliers. There is a distinction and specification, when pertinent, between direct and outsourced/service providers according to the question presented.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope
<b>408-1 (2016)</b>	Operations and suppliers with a significant risk of child labor cases.	Significant Risks of Occurrence: The probability of occurrence of risks is measured based on the company's history, market data, and ultimately, estimates from Risk Owners; Child Labor: We use the Brazilian legal framework, considering child labor to be work performed by children or adolescents under the age of 16 (sixteen), except in the condition of apprenticeship, when the minimum permitted age becomes 14 (fourteen) years, with night work, dangerous or unhealthy work being prohibited for minors under 18 years of age. We consider countries or geographic areas with operations and suppliers considered to be at risk, especially the Alfa Project plant under construction in Passo Fundo, RS, and the Paraguayan unit. - Dangerous Work: Work is considered dangerous when it presents risks to physical integrity, life, and/or involves unhealthy or dangerous conditions. All operations are evaluated based on social criteria, with the objective of ensuring compliance with current legislation and preventing the occurrence of child labor and work analogous to slavery. These criteria are considered in monitoring operations and in relationships with partners and suppliers.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Yes

Indicator/ Disclosure/ GRI Content	Name of the Standard	Criteria detailing	Exceptions to limits and reporting period	Changes in limits and criteria since last report	Justification for changes in limits and criteria since last report Assurance	Assurance Scope
<b>409-1 (2016)</b>	Operations and suppliers with a significant risk of forced labor or slave-like labor cases.	Significant Risks of Occurrence: These are the risks with the highest probability identified in the risk matrix. The probability of occurrence of the risks is measured based on the company's history, market data, and ultimately, estimates from the Risk Owners; Forced Labor: We use the legal basis of the Brazilian Penal Code, which describes forced labor or labor analogous to slavery as submission to forced labor or exhausting workdays, subjection to degrading working conditions, and restriction of the worker's movement. We consider countries or geographic areas with operations and suppliers considered to be at risk, especially the Alfa Project plant under construction in Passo Fundo, RS, and the unit in Paraguay. All operations are evaluated based on social criteria, with the aim of ensuring compliance with current legislation and preventing the occurrence of child labor and labor analogous to slavery. These criteria are considered in the monitoring of operations and in the relationship with partners and suppliers.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Yes
<b>410-1 (2016)</b>	Security personnel trained in human rights policies or procedures.	The Company understands specific content on human rights to include working conditions, social and environmental issues; respect for the individual, repudiation and zero tolerance for moral and sexual harassment, discrimination, preventing psychological, physical and sexual violence, not tolerating child or slave labor; providing information on health and safety issues and respecting freedom of association and collective bargaining. Furthermore, it reinforces human rights issues related to contributing to the maintenance of the physical, emotional and mental health of employees, offering a diverse, innovative, balanced and reliable environment. All these themes are in Be8's Code of Conduct. Rationale: Number of trained security guards/total number of security guards.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope
<b>411-1 (2016)</b>	Cases of violation of the rights of indigenous peoples	Peoples who are considered indigenous because they descend from populations that inhabited Brazil, or a geographical region to which the country belongs, at the time of conquest or colonization or the establishment of the country's current borders and who, despite their legal status, maintain all or part of their own social, economic, cultural and political institutions. Currently, the Company does not have activities in such areas.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Yes
<b>413-1 (2016)</b>	Operations involving engagement, impact assessments, and development programs focused on the local community.	Operations = social indicator compliance applies to locations with manufacturing units; local community engagement = according to the social investment strategy, the basis is projects focused on education for children and young people; women; people with disabilities, as well as aligned with three material themes in particular: sustainability in products and services / sustainability in the value chain; education and people development; Impact assessment and/or development program = measuring the direct and indirect effects of the interventions carried out in relation to the executed programs / systematic approach planned to be implemented with stakeholders to improve their performance in relation to the social investment strategy i. Community engagement, income generation, employability, access to education, strengthening of community ties. Thus, the impact is measured through questionnaires that monitor development.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope

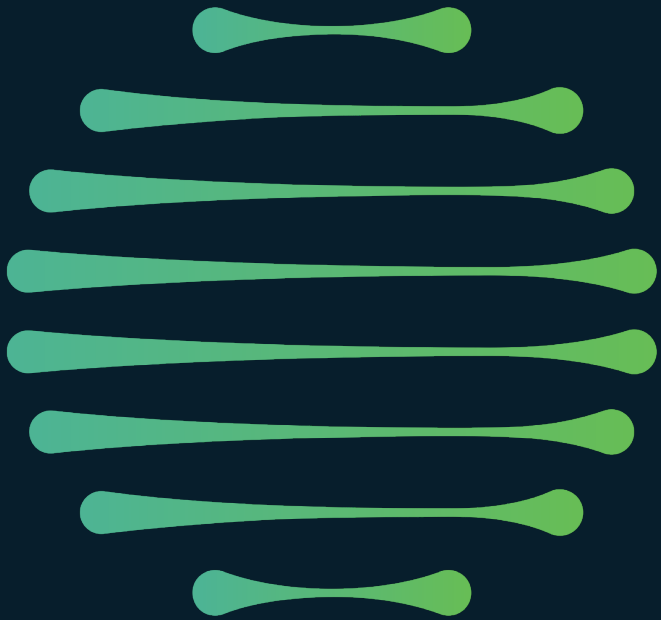
Indicator/ Disclosure/ GRI Content	Name of the Standard	Criteria detailing	Exceptions to limits and reporting period	Changes in limits and criteria since last report	Justification for changes in limits and criteria since last report Assurance	Assurance Scope
413-1 (2016)	Operations involving engagement, impact assessments, and development programs focused on the local community.	<p>ii. Some projects have environmental impact measurement through specific continuous monitoring tools, complemented by the systematic collection of data via questionnaires. These results are consolidated and evaluated annually, ensuring periodic monitoring and necessary adjustments to improve practices. iv. Territorial diagnosis: collection of socioeconomic data, interviews with leaders, NGOs, public bodies, and vulnerable groups. Criteria: social vulnerability, local economic vocations, alignment with SDGs, and potential for positive impact. v. Mapping considers: connection to the cause, capacity for articulation, influence in the territory, and potential for partnership. Engagement is done through interviews, focus groups, workshops, and collaborative meetings, ensuring diversity of perspectives (NGOs, community leaders, public bodies, companies). vi. iConsultations: semi-structured interviews, focus groups, workshops, and active listening. Vulnerable groups: defined based on social indicators (income, education, gender, disability).</p>	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope
413-2 (2016)	Operations with significant negative impacts – both real and potential – on local communities.	Operations = compliance with the social indicator applies to locations with manufacturing units; local community = community surrounding the respective manufacturing unit; actual significant negative impacts = actual (already occurred) adverse effect on the environment, people, and business; potential significant negative impacts = potential (did not occur) adverse effect on the environment, people, and business.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Yes
414-1 (2016)	New suppliers selected based on social criteria.	New suppliers refer to new entrants in the Be8 SAP system's registration database. The calculation basis (rationale) was the cross-referencing of Ibracem x SAP spreadsheets, consequently arriving at a result of 2884 new suppliers in the period. Of these, 675 underwent a more rigorous evaluation, according to the provided Excel spreadsheet. For supplier evaluation, the social criteria considered include the analysis of potential social impacts associated with their activities. Specifically evaluated are: The existence of negative media coverage or complaints published in the press; Compliance with applicable laws and regulations; Meeting internal requirements related to human rights and labor practices.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Yes

Indicator/ Disclosure/ GRI Content	Name of the Standard	Criteria detailing	Exceptions to limits and reporting period	Changes in limits and criteria since last report	Justification for changes in limits and criteria since last report Assurance	Assurance Scope
<b>414-2 (2016)</b>	Negative social impacts on the supply chain and measures taken.	<p>The organization considers any situation arising from its suppliers' activities that may generate violations of human rights, non-compliance with labor laws, or significant social harm as a social impact. The assessment is conducted by the Compliance area and consists of analyzing the following criteria: a) Existence of negative media or complaints published in the press related to social impacts; b) Compliance with applicable laws and regulations, especially labor and human rights laws; c) Meeting the company's internal requirements related to labor practices, ethics, and social responsibility. This analysis is used as a tool for risk prevention and management in the contracting and maintenance of suppliers. b) The company considers as real negative social impacts those already confirmed through court decisions, infraction notices, administrative sanctions, or verifiable evidence disclosed in reliable sources. c) Potential negative social impacts are identified from indications, ongoing investigations, or recurring exposure in negative media that may indicate a risk of human rights violations or legal non-compliance. Impacts classified as significant are treated as relevant risks in the supplier management process and may result in mitigation measures, enhanced monitoring, or discontinuation of the business relationship. The calculation basis used was the cross-referencing of Ibracem and SAP spreadsheets. From this analysis, it was identified that the Company received 2,884 new supplier registration requests. Of this total, 777 requests (26.94%) were classified as relating to suppliers with the greatest impact, according to the criteria of Be8's Third-Party Risk Map. These suppliers underwent a verification process that includes social and environmental aspects. As a result of this assessment, 536 registrations were approved.</p>	N/A	<p>In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.</p>	N/A	Yes
<b>416-1 (2016)</b>	Assessment of the health and safety impacts caused by product and service categories.	<p>Severity (G): When seeking to establish the potential severity of the risk, the following should be taken into account: Body parts that are likely to be affected; Nature of the risk, ranging from the mildest to the extremely harmful; Probability (P): This step seeks to identify the degree of probability of occurrence of losses from a given event. To determine this probability, information should be sought in maintenance records, inspection reports, accident and incident records, production diaries, or other available sources. Determining the exact probability of an event is not mandatory, but realistic information on the probability is fundamental. The existing level of controls and protections and exposure base, as well as the number of people exposed, should be considered; Social and Human Factors (SHF): This stage seeks to evaluate social and/or human factors. Risk Level (RL): Based on these scores, the Risk Level of the Health and Safety aspect is determined, aiming to establish its tolerance according to the points obtained through the following formula: <math>RL = 20 \times [(G + P + SHF) / 3]</math> Note: a score equal to 100 is significant (not acceptable). The significant product and service categories are indicated in our "LAIAS" spreadsheets, which report both the issue of environmental aspects and impacts, as well as the issue of identified hazards and risks;</p>	N/A	<p>In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.</p>	N/A	Out of Scope

Indicator/ Disclosure/ GRI Content	Name of the Standard	Criteria detailing	Exceptions to limits and reporting period	Changes in limits and criteria since last report	Justification for changes in limits and criteria since last report Assurance	Assurance Scope
416-1 (2016)	Assessment of the health and safety impacts caused by product and service categories.	Severity (G): When seeking to establish the potential severity of the risk, the following should be taken into account: Body parts that are likely to be affected; Nature of the risk, ranging from the mildest to the extremely harmful; Probability (P): This step seeks to identify the degree of probability of occurrence of losses from a given event. To determine this probability, information should be sought in maintenance records, inspection reports, accident and incident records, production diaries, or other available sources. Determining the exact probability of an event is not mandatory, but realistic information on the probability is fundamental. The existing level of controls and protections and exposure base, as well as the number of people exposed, should be considered; Social and Human Factors (SHF): This stage seeks to evaluate social and/or human factors. Risk Level (RL): Based on these scores, the Risk Level of the Health and Safety aspect is determined, aiming to establish its tolerance according to the points obtained through the following formula: $RL = 20 \times [(G + P + SHF) / 3]$ Note: a score equal to 100 is significant (not acceptable). The significant product and service categories are indicated in our "LAIAS" spreadsheets, which report both the issue of environmental aspects and impacts, as well as the issue of identified hazards and risks;	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope
416-2 (2016)	Cases of non-compliance regarding the health and safety impacts caused by products and services.	Nonconformities - Failure to meet one or more specified requirements, supported by objective evidence. Used for nonconformities related to legal requirements and internal procedures, resulting from audits by the Ministry of Labor, and inspections at the municipal, state, and federal levels.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Yes
417-2 (2016)	Cases of non-compliance regarding product and service information and labeling.	Non-conformity cases are those that do not follow the Company's standard, that is, those that do not meet ISO 14725/2023.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Yes
418-1 (2016)	Substantiated complaints regarding privacy violations and loss of customer data.	a. Substantiated complaint: written notification issued by a regulatory agency or similar official body addressed to the organization identifying violations of customer privacy, or a complaint submitted to the organization that has been recognized as legitimate by the organization. b. Leaks, thefts, or losses of customer data: these are non-compliance with existing legal regulations and (voluntary) standards relating to the protection of customer privacy. Be8 has an obligation to respect confidentiality; data protection; the protection of information or data against misuse or theft; the use of information or data only for the purpose for which it is intended, unless specifically agreed otherwise. 2.1. Significant number: Considering that Be8 is B2B, any number of leaks, thefts, or losses is significant.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope

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RR-BI-120a.1	Atmospheric emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) volatile organic compounds (VOCs), (4) particulate matter (PM10) and (5) hazardous air pollutants (HAPs)	Not applicable	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope
RR-BI-430a.2	Percentage of biofuel production certified by third parties with an environmental sustainability standard.	N/A	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope
RR-BI-530a.2	Discussion of corporate positions related to government regulations or policy proposals that address environmental and social factors affecting the industry.	Significant financial impacts are those that significantly affect the Company's economic performance in terms of payback and return on investment.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope

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<b>RR-BI-540a.1</b>	Process safety incident count (PSIC), total process safety incident rate (PSTIR), and process safety incident severity rate (PSISR)	Not Applicable. No process safety incidents were recorded as per recommended practice 754.	N/A	In the year 2025, the units in Nova Marilândia (MT), Santo Antônio do Tauá (PA) and Floriano (PI) were included in the reporting limits and criteria.	N/A	Out of Scope



# Be8

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