

GREENHOUSE GAS EMISSIONS INVENTORY 2025



Institutional



Methodology



Results



GHG Assurance

Be8

Be8 operates in the production of biodiesel, a renewable biofuel obtained from oilseeds and animal fats. As a part of the agribusiness value chain, the company also processes soybean meal and other by products, reinforcing the strategic goal in this sector.

Be8 guides its operations by the continuous pursuit of excellence and quality, ensured through national and international certifications. The company also stands out for implementing the first large-scale ethanol plant in the state of Rio Grande do Sul and the first vital gluten production line in Brazil.

Be8's purpose is to lead the energy transition and contribute to building a sustainable future. In line with this commitment, the company has set the goal of becoming carbon neutral by 2030. In 2023, the decarbonization path developed by the company outlined strategic pathways to achieve this target, generating significant environmental and social outcomes. Within this context of responsible growth, Be8 expanded its production capacity through the acquisition of three new biodiesel plants, located in the states of Mato Grosso, Piauí, and Pará, representing a 35.6% increase in production capacity and strengthening its position as a reference in the sustainable energy transition.



Image: Nova Marilândia (industry)

Our Numbers

20 years
of history

21
Brazilian states supplied by
the company

11
Countries supplied by Be8

1st
Large-scale Ethanol production
plant under construction in Rio
Grande do Sul

1,3 Mi
m³ of biodiesel produced per
year (largest biodiesel producer
in Brazil)

7
Industrial biodiesel
production plants worldwide



Image: Marialva (industry)

Methodology

The inventory is prepared based on the concepts, principles, and guidelines established by the **GHG Protocol methodology**, published by the Brazilian GHG Protocol Program (PBGHGP), using its specifications for the accounting, quantification, and reporting of Corporate Greenhouse Gas Emissions Inventories.

Equations provided by the **Intergovernmental Panel on Climate Change (IPCC)** are also used to calculate emissions from certain sources and sinks.

The structure of the report follows the specifications of **ISO 14064:2007 - Greenhouse Gas Management System**, issued by the International Organization for Standardization (ISO), 2007.



Image: Santo Antônio do Tauá (industry)

Emissions Calculation

Emission factors published by the **Brazilian GHG Protocol Program** were used through its most recent calculation tool: "ferramenta_ghg_protocol_v2026.0.1.". For the consumption of **Biodiesel (B100) by customers and in mobile sources**, the emission factors available in "ferramenta_ghg_protocol_v2025.0.1." were used.

For Be8's units in Switzerland and Paraguay, emission factors from the respective **national emissions inventories** were used and, when specific factors were not available, emission factors from the **UK Department for Business, Energy & Industrial Strategy (DEFRA)**, as well as the **Ecoinvent v3.11** life cycle assessment database were used.

The global warming potentials used in the calculations are those published in the **IPCC Fifth Assessment Report: Climate Change 2013 (AR5)**.

Ecofinance Negócios is responsible for the calculation of GHG emissions and for the preparation of this report. Be8 is responsible for the activity data provided for the emissions calculations.



Image: Floriano (industry)

Inventory Period

This inventory covers emissions from activities carried out by Be8 **in 2025**, encompassing all direct emissions and part of the indirect emissions, including all ventures over which the group has operational control in Brazil, Switzerland, and Paraguay.

Inventory Base Year

Be8's base year for the GHG emissions inventory is **2022***, which served as the reference year for the development of the company's decarbonization path.

*GHG emissions for the years 2022, 2023 and 2024 were recalculated due to a methodological change, implemented in 2025, for estimating emissions from wastewater treatment.

Organizational Boundaries

Be8's emissions inventory follows the operational control accounting approach provided by the GHG Protocol methodology.

Under the operational control approach, 100% of the emissions from operations over which the Group has control are accounted for, regardless of its ownership share in the source. Accordingly, emissions from all **company units in Brazil** (Passo Fundo – Industry, Marialva – Industry, Passo Fundo – Office, São Paulo – Office, Ethanol Plant – under construction, CGH – Soledade, Santo Antônio do Tauá – Industry, Nova Marilândia – Industry, Floriano – Industry, and Cuiabá - Office), **in Switzerland** (Domdidier – Industry; and Office), and **in Paraguay** (La Paloma – Industry) were included.



Image: Passo Fundo (industry)

Operational Boundaries

Be8 accounts for all its Scope 1 (direct) emissions, Scope 2 emissions, and significant sources of Scope 3 emissions.

In Scope 1, the following sources are considered:

- **Stationary:** Stationary combustion for the generation of electricity, steam, heat, or energy using equipment at a fixed location.
- **Mobile:** Mobile combustion for transportation, including company-owned or controlled vehicles, tractors, wheel loaders, and forklifts.
- **Industrial Processes and Product Use (IPPU)** – Use of lubricants in industrial equipment and use of CO₂ for welding.
- **Fugitive:** Unintentional releases of substances, such as hydrofluorocarbons (HFCs) during the use of refrigeration and air-conditioning equipment, and CO₂ from fire extinguishers.
- **Wastewater:** Emissions from the treatment of liquid effluents within the organization's boundaries in anaerobic lagoon, aerobic lagoon, anaerobic reactor, septic tanks, and final effluent disposal.
- **Agricultural Activities:** Treated effluent applied to agricultural soils for fertigation purposes.

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Operational Boundaries

In Scope 2, emissions resulting from the purchase of electricity are accounted for.

And in Scope 3, the following were accounted for:

- **Transportation and Distribution (Upstream):** Rented or contracted vehicles **paid** by Be8, under third-party control, used for transporting raw materials and/or products/subproducts purchased or sold by Be8 (Road and Maritime Transport).
- **Transportation and Distribution (Downstream):** Rented or contracted vehicles **not paid** by Be8, under third-party control, used for transporting raw materials and/or products/subproducts purchased or sold by Be8 (Road and Maritime Transport).
- **Activities related to fuel and energy not included in Scopes 1 and 2:** Emissions associated with the extraction, production, and transportation of fuels and energy purchased and consumed by the company.

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Operational Boundaries

- **Employee Commuting:** Company-chartered vans for employee commuting between home and work.
- **Business Travel:** Employees' air travel.
- **Solid Waste:** Waste sent to composting, incineration, or landfills at sites not controlled by the company.
- **Wastewater:** Treatment of liquid effluents outside the organization's boundaries (public sewage network).
- **Use of Sold Products:** End-use of goods and services sold by the reporting organization (Biodiesel).

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Operational Boundaries

The inventory also accounts for the following data:

- **Avoided Emissions:** Amount of greenhouse gases that are no longer being emitted due to the generation of renewable generation, and the use of biodiesel sold by the company.
- **Carbon Stock:** The amount of carbon not available in the atmosphere, maintained, for example, in above- and below-ground biomass, dead organic matter, organic matter incorporated into the soil, among others.
- **Biogenic Emissions:** CO₂ emissions generated from the combustion of biomass (such as wood chips, biodiesel, ethanol, and sugarcane bagasse) or from land-use changes that result in a reduction of carbon stock, except in primary vegetation areas.

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Excluded Sources

GHG emissions from hydroelectric reservoirs were not considered. According to ELETROBRÁS (2012), there is no “international scientific consensus on a methodology that allows estimating GHG emissions from these reservoirs and calculating the emissions balance (or net emissions) of water bodies.”

For gases not listed under the Kyoto Protocol but regulated by the Montreal Protocol, only the use of HCFC-22 (R-22) was identified, which was duly accounted for and reported in a specific section.



Image: La Paloma (Paraguay)

Emissions by Source (tCO₂e)

Emissions by Source (tCO₂e): Be8 Total

Emissions Source	Total Emissions	
	tCO ₂ e	%
Scope 1	30,916.29	15.88%
Wastewater	20,092.80	10.32%
Stationary Combustion	9,772.17	5.02%
Mobile Combustion	578.95	0.30%
Fugitive Emissions	459.07	0.24%
IPPU	7.91	0.00%
Agriculture Activities	5.39	0.00%
Scope 2 (market)	9.76	0.01%
Electricity Purchase	9.76	0.01%
Scope 2 (location)	3,789.70	-
Electricity Purchase	3,789.70	-
Scope 3	163,732.75	84.11%
Downstream Transportation and Distribution	101,291.40	52.04%
Upstream Transportation and Distribution	37,461.25	19.24%
Use of Sold Products	19,760.99	10.15%
Fuel and Energy Related Activities	2,245.14	1.15%
Waste	2,200.08	1.13%
Business Travel	513.61	0.26%
Employee Commuting	255.08	0.13%
Wastewater	5.20	0.00%
Total (market)	194,658.80	100%
Total (location)	198,438.74	-

Emissions by Source (tCO₂e): Be8 Brazil

Emissions Source	Total Emissions	
	tCO ₂ e	%
Scope 1	30,452.70	15.78%
Wastewater	20,086.70	10.41%
Stationary Combustion	9,364.11	4.85%
Mobile Combustion	533.05	0.28%
Fugitive Emissions	459.02	0.24%
IPPU	5.55	0.00%
Agriculture Activities	4.27	0.00%
Scope 2 (market)	1.48	0.00%
Electricity Purchase	1.48	0.00%
Scope 2 (location)	3,781.42	-
Electricity Purchase	3,781.42	-
Scope 3	162,584.77	84.22%
Downstream Transportation and Distribution	101,291.40	52.47%
Upstream Transportation and Distribution	37,461.25	19.41%
Use of Sold Products	18,868.20	9.77%
Fuel and Energy Related Activities	2,043.76	1.06%
Waste	2,163.94	1.12%
Business Travel	498.51	0.26%
Employee Commuting	255.08	0.13%
Wastewater	2.64	0.00%
Total (market)	193,038.95	100%
Total (location)	196,818.89	-

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Note: The "Be8 Total" table includes emissions from Be8 units in Switzerland and Paraguay.

Emissions by Source (tCO₂e)

In 2025, Be8 emitted **194,658.80 tCO₂e**. Direct emissions (**Scope 1**) accounted for **15.88%** of the total emissions (30,916.29 tCO₂e), with a notable contribution from **wastewater treatment in Anaerobic Lagoons** (9.12% of total emissions; 17,746.45 tCO₂e) and the use of **wood chips** (3.99% of total emissions; 7,772.91 tCO₂e) and **LPG** (0.76% of total emissions; 1,475.75 tCO₂e), both reported under the Stationary Combustion category. Additionally, the use of **Bevant**, produced by Be8 itself, in mobile equipment at both Passo Fundo and Marialva units has already positively impacted the company’s Scope 1 emissions due to the reduction in the use of diesel oil.

Indirect **Scope 2 (market-based approach)** emissions resulted from the purchase of electricity from the conventional free market, the incentivized free market, and the National Interconnected System, totaling 9,76 tCO₂e, representing **0.01% of the company’s total emissions**. Emissions under the market-based approach were lower than those calculated using the location-based approach, due to the purchase of I-RECs for all the company’s industrial units in Brazil, and part of its offices, resulting in a difference of **3,779.94 tCO₂e** between the two approaches.

The main concentration of emissions is in indirect sources (**Scope 3**), totaling **84.11% (163,732.75 tCO₂e)**, with notable contributions from third-party **Transportation and Distribution** not funded by Be8 – **downstream (52.04%; 101,291.40 tCO₂e)**, third-party **Transportation and Distribution** funded by Be8 – **upstream (19.24%; 37,461.25 tCO₂e)**, and emissions from the **use of sold products**, particularly CH₄ and N₂O emissions resulting from biodiesel combustion (**10.15%; 19,760.99 tCO₂e**).

Emissions by Business Unit

Units	Total Emissions (tCO ₂ e)				Total (market)		Total (location)	
	Scope 1	Scope 2 (location)	Scope 2 (market)	Scope 3	Total (market)	%	Total (location)	%
Passo Fundo - Industry	5,810.10	2,453.51	0.00	102,803.39	108,613.49	55.80%	111,067.00	55.97%
Marialva - Industry	7,880.14	817.62	0.00	54,118.71	61,998.84	31.85%	62,816.47	31.66%
Nova Marilândia - Industry	6,728.76	201.95	0.00	2,605.85	9,334.61	4.80%	9,536.56	4.81%
Floriano - Industry	5,273.38	129.52	0.00	1,337.53	6,610.91	3.40%	6,740.43	3.40%
Santo Antônio do Tauá - Industry	4,707.15	172.91	0.00	1,227.85	5,935.00	3.05%	6,107.91	3.08%
Ethanol Plant	52.06	0.00	0.00	439.36	491.41	0.25%	491.41	0.25%
São Paulo - Office	0.02	1.48	1.48	31.39	32.89	0.02%	32.89	0.02%
Cuiabá - Office	1.09	1.24	0.00	16.93	18.02	0.01%	19.26	0.01%
Passo Fundo - Main Office	0.00	3.17	0.00	3.74	3.74	0.00%	6.91	0.00%
Soledade - HPP	0.00	0.00	0.00	0.04	0.04	0.00%	0.04	0.00%
Total Brazil	30,452.70	3,781.42	1.48	162,584.77	193,038.95	99.17%	196,818.89	99.18%
La Paloma - Industry	391.56	0.00	0.00	928.85	1,320.41	0.68%	1,320.41	0.67%
Switzerland - Industry	72.03	8.28	8.28	218.97	299.27	0.15%	299.27	0.15%
Switzerland - Office	0.00	0.00	0.00	0.16	0.16	0.00%	0.16	0.00%
Total Be8	30,916.29	3,789.70	9.76	163,732.75	194,658.80	100%	198,438.74	100%

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Emissions by Business Unit

In 2025, the **two industrial units in Passo Fundo and Marialva** accounted for **87.65% of the company's GHG emissions**, with **Passo Fundo – Industry** emitting **55.80% of GHGs** and **Marialva – industry, 31.85%**. In **Passo Fundo**, the main sources of emissions were indirect emissions (**scope 3**) (**94.65%** of the unit's emissions), specifically from the **Transportation and Distribution of products not funded by Be8** (downstream), a source that accounted for **65.85% of emissions**. Regarding scope 1 emissions (5.35% of the unit's emissions), the main sources were the use of **wood chips** in boilers and grain dryers (**2.87%** of the unit's emissions), and the **wastewater treatment (1.98%** of emissions), especially the treatment in **anaerobic lagoons (1.07%** of the unit's emissions).

The main sources of the **Marialva** unit are similar to the emission sources of Passo Fundo, with **scope 3** representing **87.29%** of the unit's emissions, within which is **Transport and Distribution (downstream)**, representing **48.02%** of total emissions. The main sources of scope 1 emissions were **wastewater treatment (8.70%)**, especially in the **anaerobic lagoon (8.66%)**, and the **use of LPG (2.35%)** and **wood chips (1.51%)** in boilers.

Of the units outside Brazil, La Paloma (Paraguay) was the unit with the highest level of emissions, totaling 0.68% of Be8's emissions. The emissions reported in this unit are mainly concentrated in **scope 3 (70.35%)**, with the main source of emissions in this scope being the use of biodiesel by consumers (54.06%). In **scope 1 (29.65%)**, stationary combustion was the main source of emissions (25.45% of the unit's emissions), primarily due to the **combustion of firewood in boilers and grain dryers (25.38% of the unit's emissions)**. Within scope 1, **wastewater treatment** accounted for 0.46% of emissions, due to the anaerobic lagoon at the unit.

Emissions associated with the São Paulo, Cuiabá, Passo Fundo and Switzerland offices, along with the industrial plant in Switzerland, the HPP and the ethanol plant under construction, represent less than 0.5% of the company's total emissions.

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Emissions by Business Unit

In January 2025, Be8 completed the acquisition process of three Biopar industrial units: **Nova Marilândia (MT), Floriano (PI), Santo Antônio do Tauá (PA)**, in addition to the administrative office in **Cuiabá (MT)**. The **new units** accounted for **11.25% of Be8's total emissions**, which are mainly concentrated in **direct emissions from the wastewater treatment** (Scope 1). Transportation and distribution emissions, although relevant to Be8's GHG inventory, were not accounted for due to the difficulty in obtaining consolidated primary data in the reporting period, due to the ongoing process of system integration.

The **Nova Marilândia** unit accounted for **4.80% of Be8's emissions**, with the main sources of emissions being wastewater treatment (65.85% of the unit's emissions), the use of sold products (26.19% of the unit's emissions), and stationary combustion (5.66% of the unit's emissions).

The main sources of the **Floriano** and **Santo Antônio do Tauá** units are similar to the sources of Nova Marilândia. In **Floriano**, the **Wastewater treatment** and the **Use of sold products** represented **69.90%** and **18.85%** of the unit's emissions, respectively.

In **Santo Antônio do Tauá**, **Stationary combustion** totaled **46.14%** of the unit's GHG emissions, **Wastewater treatment** concentrated **29.98%** and the **Use of sold products** accounted for **17.59%** of the unit's total emissions.

Be8 is already taking steps to **reduce emissions from the newly acquired units**. Although wastewater emissions from these industrial units represent a significant share of the Company's total Scope 1 emissions (**40.58%**), a **substantial reduction** in these emissions was observed in the last four months of the year, as a result of the interventions implemented by Be8 to **improve wastewater treatment**. Comparing the last four months of the year with the first eight months, **average monthly emissions** were reduced by **82.53%**, **23.08%** and **20.40%** in the Santo Antônio do Tauá, Nova Marilândia and Floriano units, respectively.

Biogenic Emissions (tCO₂e)

Be8 Total

Emissions Source	Total Emissions	
	tCO ₂ e	%
Scope 1	482,351.46	13.14%
Stationary Combustion	477,308.50	13.00%
Mobile Combustion	5,042.96	0.14%
Scope 3	3,189,456.37	86.86%
Use of Sold Products	3,169,339.14	86.32%
Downstream Transportation and Distribution	13,903.25	0.38%
Upstream Transportation and Distribution	5,547.59	0.15%
Waste	626.84	0.02%
Employee Commuting	39.55	0.00%
Total	3,671,807.83	100%

Be8 Brazil

Emissions Source	Total Emissions	
	tCO ₂ e	%
Scope 1	457,840.67	12.62%
Stationary Combustion	457,550.52	12.61%
Mobile Combustion	290.15	0.01%
Scope 3	3,171,080.92	87.38%
Use of Sold Products	3,150,963.69	86.83%
Downstream Transportation and Distribution	13,903.25	0.38%
Upstream Transportation and Distribution	5,547.59	0.15%
Waste	626.84	0.02%
Employee Commuting	39.55	0.00%
Total	3,628,921.59	100%

In 2025, the company’s biogenic emissions were concentrated in the use of sold products, by customers, especially biodiesel (Scope 3) totaling 86.32% of total biogenic emissions (3,169,339.14 tCO₂e). Emissions from stationary combustion – Scope 1 (13.00% of total biogenic emissions; 477,308.50 tCO₂e) were also significant, mainly resulting from the combustion of wood chips in boilers and in the grain dryer.

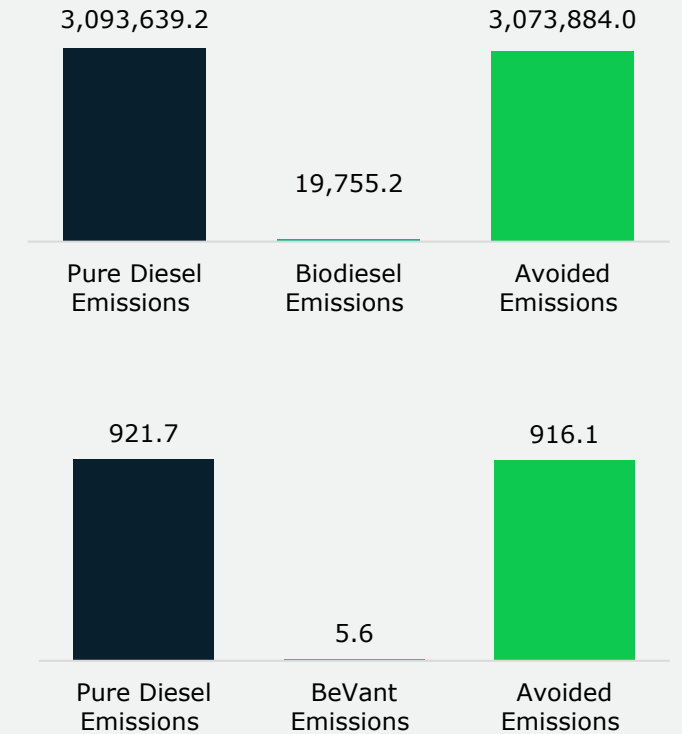
Avoided Emissions (tCO₂e)

The biodiesel sold by Be8 prevents direct GHG emissions from users of this fuel. **Emissions from biodiesel use by consumers amounted to 19,755.2 tCO₂e.** However, if pure diesel had been used in vehicles instead, emissions would have been **3,093,639.2 tCO₂e.** Therefore, the avoided emissions due to the sale of biodiesel are **3,073,884.0 tCO₂e.**

In 2025, Be8 began commercializing BeVant, a biofuel capable of fully replacing diesel in mobile and stationary applications. If pure diesel had been used instead of BeVant, it is estimated that direct emissions would've been 921.7 tCO₂e, in contrast to the emissions associated with the use of BeVant, which totaled 5.6 tCO₂e. Therefore, the emissions avoided due to the use of BeVant are **916.1 tCO₂e.**

The purchase of I-RECs ensured that the electricity from Be8's units in Brazil (except for the São Paulo office) have a 100% renewable origin, reducing **Scope 2** emissions by **3,779.94 tCO₂e.**

Avoided Emissions (tCO₂e) – Sale of Biodiesel

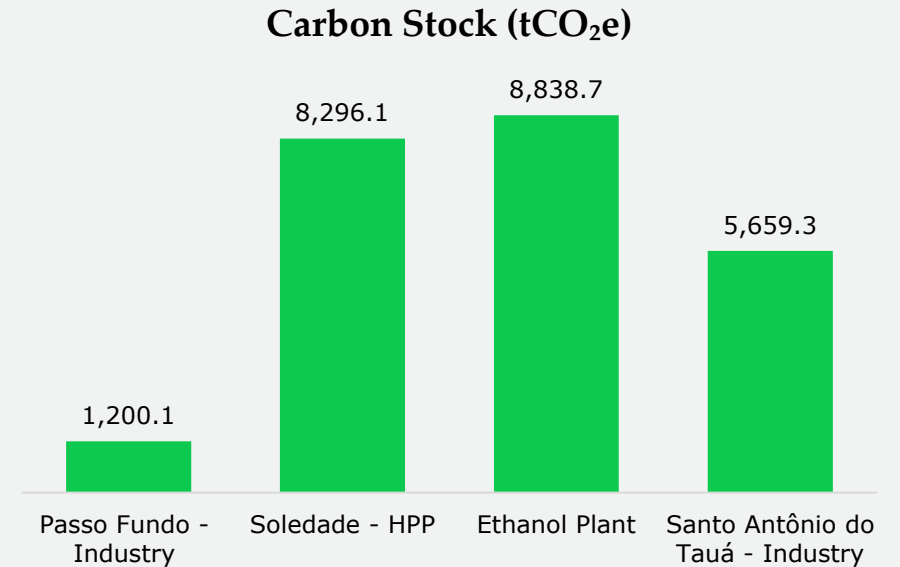


Note - Emissions from pure diesel: Emissions that would occur if diesel were consumed instead of biodiesel

Carbon Stock

Be8 also has a carbon stock totaling **23,994.15 tCO₂e (6,543.86 tC)**, accounting for both above- and below-ground carbon, due to the preserved Atlantic Forest areas on Passo Fundo, Soledade – HPP and Ethanol Plant, and the Amazon Rainforest area in Santo Antônio do Tauá.

The carbon stock associated with Soledade – HPP (8.296,1 tCO₂e) and the Ethanol Plant (Passo Fundo region; 8.838,7 tCO₂e), stands out.



2025 x 2024

The acquisition of new units in 2025 (Floriano, Santo Antônio do Tauá and Nova Marilândia) expanded the Company's operational structure, which reflected in the increase of absolute GHG emissions recorded in the corporate inventory. However, for comparability purposes, only the 2025 emissions of the units that were **already part of the Company in 2024** are analyzed in relation to the corporate inventory emissions for the year 2024.

Between these years, there was a 22.8% reduction in Be8's GHG emissions, considering scopes 1 and 2, and a 0.7% increase, considering scopes 1, 2 and 3.

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Emissions Source	Emissions (tCO ₂ e)				
	2024	2025 (2024 units only)	2025	Variation from 2024 units (tCO ₂ e)	Variation from 2024 units (%)
Scope 1	15,790.20	14,205.91	30,916.29	-1,584.29	-10.03%
Wastewater	8,562.41	7,544.75	20,092.80	-1,017.66	-11.9%
Stationary Combustion	5,729.25	5,995.07	9,772.17	265.82	4.6%
Mobile Combustion	858.28	548.47	578.95	-309.81	-36.1%
Fugitive Emissions	537.64	106.79	459.07	-430.85	-80.1%
IPPU	2.97	5.44	7.91	2.47	83.0%
Agriculture Activities	99.66	5.39	5.39	-94.26	-94.6%
Scope 2 (location)	3,724.03	3,284.07	3,789.70	-439.96	-11.8%
Electricity Purchase	3,724.03	3,284.07	3,789.70	-439.96	-11.8%
Scope 2 (market)	2,634.52	9.76	9.76	-2,624.76	-99.6%
Electricity Purchase	2,634.52	9.76	9.76	-2,624.76	-99.6%
Scope 3	153,147.52	158,544.59	163,732.75	5,397.07	3.5%
Downstream Transportation and Distribution	90,200.50	101,291.40	101,291.40	11,090.89	12.3%
Upstream Transportation and Distribution	42,731.74	37,461.25	37,461.25	-5,270.49	-12.3%
Use of Sold Products	14,489.81	15,026.41	19,760.99	536.60	3.7%
Fuel and Energy Related Activities	2,635.32	1,990.02	2,245.14	-645.30	-24.5%
Waste	2,469.42	2,102.62	2,200.08	-366.80	-14.9%
Business Travel	356.39	441.89	513.61	85.50	24.0%
Employee Commuting	252.19	225.80	255.08	-26.39	-10.5%
Purchased goods and services	7.53	0.00	0.00	-7.53	-100.0%
Wastewater	4.62	5.20	5.20	0.57	12.4%
Total (market)	171,572.25	172,760.26	194,658.80	1,188.02	0.7%
Total (location)	172,661.76	176,034.58	198,438.74	3,372.82	2.0%

2025 x 2024

In scope 1, GHG emissions reduced by 10.03%. The source that mainly influenced the reduction of scope 1 emissions was the wastewater treatment. Despite the increase in the average COD of wastewater, the actions implemented in the treatment of Marialva resulted in a reduction of 27.03% in the volume of effluents destined to the first anaerobic lagoon of the unit, which resulted in a decrease of 1,103.29 tCO₂e in the emissions of this lagoon, influencing the reduction of 1,017.66 tCO₂e (-11.89%) in the category Wastewater. Additionally, the use of BeVant, a biofuel produced by Be8 and capable of fully replacing diesel, resulted in emission reductions in mobile equipment at the Passo Fundo and Marialva units, contributing to the reduction of 280.6 tCO₂e observed from diesel combustion in mobile sources.

In scope 2, although Be8's absolute electricity consumption increased by 2.79% between 2024 and 2025, there was an 11.81% reduction in scope 2 emissions in the location-based approach, due to the 15.4% reduction in the SIN emission factor between 2024 and 2025. Under the market-based approach, there was a 99.63% reduction in emissions from the acquisition of I-RECS that ensure the 100% renewable origin of electricity from all the company's industrial units based in Brazil and part of the offices.

In scope 3, an increase of 3.5% was observed. This growth is mainly due to the 12.3% increase in emissions from Downstream Transportation and Distribution (11,090.89 tCO₂e), which was partially offset by the 12.3% reduction in emissions associated with Upstream Transportation and Distribution (-5.270,49 tCO₂e). It is worth noting that this 3.5% increase in scope 3 emissions is lower than the growth in Biodiesel production of these units in the period, which was 6.0%.

Emissions from Non-Kyoto Gases

The gas HCFC-22 (R22), used in air conditioning equipment at the Passo Fundo industrial unit, was the only **gas not controlled by the Kyoto Protocol** emitted by Be8, totalling **1.94 tCO₂e**.

Emissions from Non-Kyoto Gases

Emissions Source	Total Emissions tCO ₂ e
Scope 1	1.94
Passo Fundo - industry	
Air conditioning units (HCFC-22)	1.94
Total	1.94

Emissions by GHG Be8 Total

GHG	Emissions in Metric Tons				Emissions in Metric Tons of CO ₂ equivalent (tCO ₂ e)			
	Scope 1	Scope 2 (location-based Approach)	Scope 2 (market-based Approach)	Scope 3	Scope 1	Scope 2 (location-based Approach)	Scope 2 (market-based Approach)	Scope 3
CO2	2,240.13	3,789.70	9.76	139,894.46	2,240.13	3,789.70	9.76	139,894.46
CH4	833.87			498.50	23,348.49			13,957.98
N2O	18.37			37.28	4,869.08			9,880.30
R-410A	0.24			-	458.59			-
HFC-134a	-			-	-			-
Total					30,916.29	3,789.70	9.76	163,732.75

Emissions by GHG Be8 Brazil

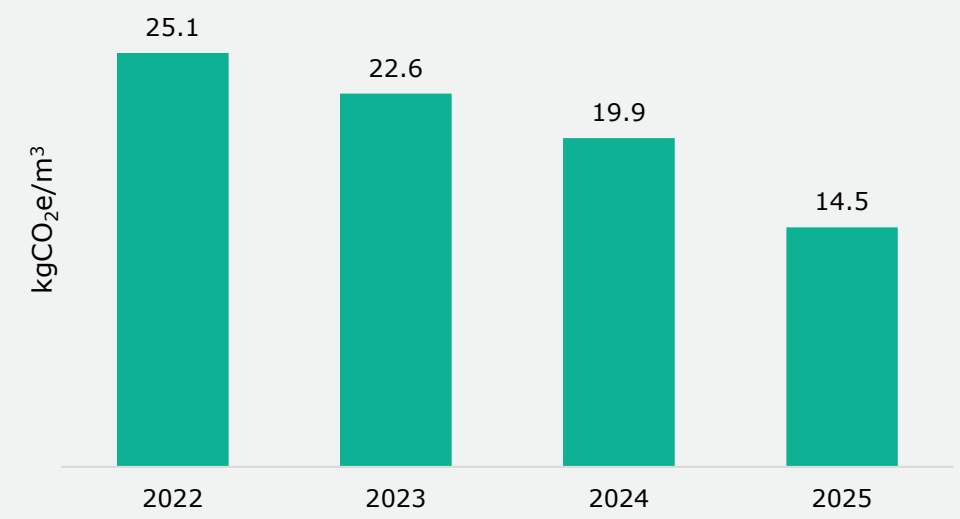
GHG	Emissions in Metric Tons				Emissions in Metric Tons of CO ₂ equivalent (tCO ₂ e)			
	Scope 1	Scope 2 (location-based Approach)	Scope 2 (market-based Approach)	Scope 3	Scope 1	Scope 2 (location-based Approach)	Scope 2 (market-based Approach)	Scope 3
CO2	2,120.44	3,781.42	1.48	139,673.43	2,120.44	3,781.42	1.48	139,673.43
CH4	828.36			495.86	23,193.94			13,884.09
N2O	17.66			34.07	4,679.73			9,027.25
R-410A	0.24			-	458.59			-
HFC-134a	-			-	-			-
Total					30,452.70	3,781.42	1.48	162,584.77

Indicator

To track the company’s performance, Be8 monitors an indicator representing the amount of kgCO₂e of Scope 1 and 2 emitted per m³ of biodiesel produced. In 2025, considering only the production of the units that were already part of the group in 2024, Be8 produced 978,647.9 m³ of biodiesel and emitted 14,215.67 tCO₂e (Scopes 1 and 2). Therefore, the company’s emission indicator for 2025 was 14.5 kgCO₂e/m³, a **reduction of 27.2%** compared to **2024** and **42.2%** compared to the base year (**2022**).

The emissions and production of the new units, acquired in early 2025, were not accounted for in the indicator, as they were not part of the basis of comparison considered for performance analysis purposes.

Emission Intensity (Scopes 1 and 2)

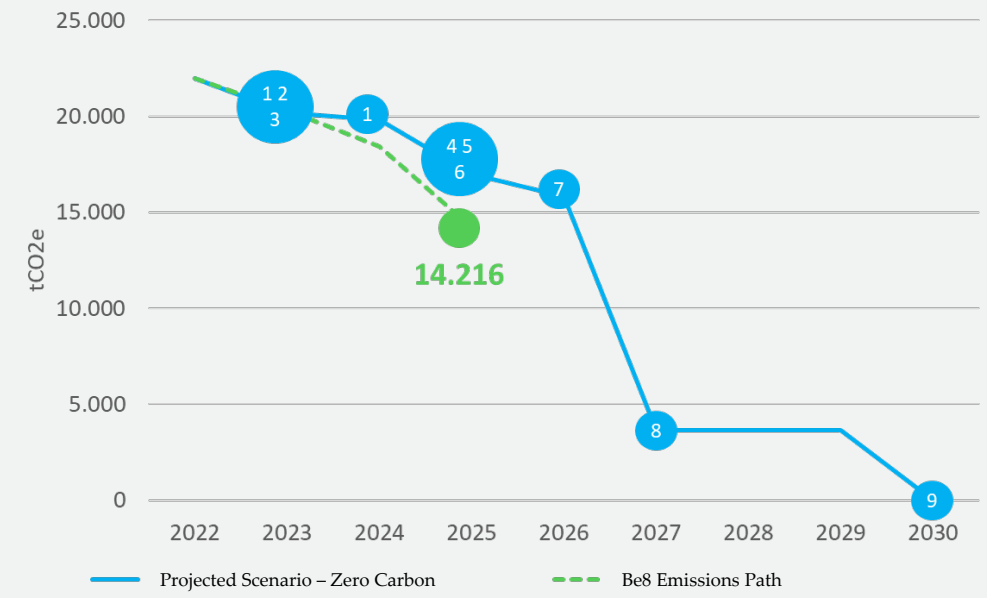


Note: Scope 1 and Scope 2 GHG emissions for the years 2022, 2023, and 2024 were recalculated due to a change in the methodology in 2025 for calculating emissions from wastewater treatment.

Decarbonization Path

Be8 aims to achieve **carbon neutrality by 2030**, in relation to scopes 1 and 2. To this end, in 2023, a **Decarbonization Path** was developed, led by the Environment team in partnership with the consultancy Ecofinance Negócios, in which possible actions to reduce GHG emissions were mapped.

In 2025, for the second year in a row, Be8 achieved a **greater emissions reduction than projected on the Path**. This performance improvement was mainly driven by the **acquisition of I-RECs (the main action planned for the period)**, and the **improvements implemented in wastewater treatment**. The increased use of ethanol in mobile sources and the partial replacement of diesel oil with Bevant in mobile and stationary sources in Passo Fundo and Marialva also contributed to the reduction of emissions. In total, there was a **22.8%** reduction in gross scope 1 and 2 emissions in 2025, compared to 2024.



Graph Number	Emissions Reduction Project	tCO ₂ e
1	Reduction in the use of wood chips	1,189
2	Electricity Purchase from HPP	159
3	Improving Production Efficiency (2023)	790
4	Ethanol in Mobile Sources	45
5	Solar Energy Projects	543
6	Purchase of I-RECS	2,264
7	Use of Biodiesel in LGP Boilers	1,147
8	Biogas Project	12,176
9	Residual Emissions Offsetting	3,665
Total		21,978

Emissions by Source (tCO₂e) Emissions by Business Unit Biogenic Emissions (tCO₂e) Avoided Emissions Carbon Stock 2025x2024 Emissions from Non-Kyoto Gases Emissions by GHG Indicator Decarbonization Path Emissions Consolidation

Emissions Consolidation

Emissions Source	Total Emissions (tCO ₂ e)											Total	
	Passo Fundo - Units	Marialva - Industry	Nova Marilândia - Industry	Floriano - Industry	Santo Antônio do Tauá - Industry	Ethanol Plant	São Paulo - Office	Cuiabá - Office	Soledade - HPP	La Paloma - Industry	Switzerland - Units	tCO ₂ e	%
Scope 1	5,810.10	7,880.14	6,728.76	5,273.38	4,707.15	52.06	0.02	1.09	-	391.56	72.03	30,916.29	15.88%
Wastewater	2,145.97	5,392.68	6,146.62	4,621.24	1,779.10	-	-	1.09	-	6.10	-	20,092.80	10.32%
Stationary Combustion	3,120.46	2,414.49	528.73	509.94	2,738.42	52.06	-	-	-	336.05	72.01	9,772.17	5.02%
Mobile Combustion	489.80	12.75	8.45	7.52	14.51	-	0.02	-	-	45.88	0.02	578.95	0.30%
Fugitive Emissions	50.95	55.79	44.26	134.10	173.91	-	-	-	-	0.05	-	459.07	0.24%
IPPU	2.92	0.16	0.70	0.57	1.20	-	-	-	-	2.36	-	7.91	0.00%
Agriculture Activities	-	4.27	-	-	-	-	-	-	-	1.12	-	5.39	0.00%
Scope 2 (market)	-	-	-	-	-	-	1.48	-	-	-	8.28	9.76	0.01%
Electricity Purchase	-	-	-	-	-	-	1.48	-	-	-	8.28	9.76	0.01%
Scope 2 (location)	2,456.69	817.62	201.95	129.52	172.91	-	1.48	1.24	-	-	8.28	3,789.70	1.95%
Electricity Purchase	2,456.69	817.62	201.95	129.52	172.91	-	1.48	1.24	-	-	8.28	3,789.70	1.95%
Scope 3	102,807.12	54,118.71	2,605.85	1,337.53	1,227.85	439.36	31.39	16.93	0.04	928.85	219.13	163,732.75	84.11%
Downstream Transportation and Distribution	71,518.38	29,773.02	-	-	-	-	-	-	-	-	-	101,291.40	52.04%
Upstream Transportation and Distribution	21,304.32	16,156.93	-	-	-	-	-	-	-	-	-	37,461.25	19.24%
Use of Sold Products	7,039.80	7,093.82	2,444.29	1,246.30	1,043.98	-	-	-	-	713.78	179.01	19,760.99	10.15%
Fuel and Energy Related Activities	1,220.60	553.50	99.09	61.93	93.54	13.59	0.93	0.56	-	180.79	20.59	2,245.14	1.15%
Waste	1,227.21	447.26	51.30	14.61	31.55	391.97	-	-	0.04	31.80	4.34	2,200.08	1.13%
Business Travel	356.34	6.59	11.17	14.69	29.50	33.80	30.07	16.36	-	0.23	14.87	513.61	0.26%
Employee Commuting	138.22	87.58	-	-	29.28	-	-	-	-	-	-	255.08	0.13%
Wastewater	2.25	-	-	-	-	-	0.39	-	-	2.24	0.32	5.20	0.00%
Total (market)	108,617.23	61,998.84	9,334.61	6,610.91	5,935.00	491.41	32.89	18.02	0.04	1,320.41	299.43	194,658.80	100%
Total (location)	111,073.91	62,816.47	9,536.56	6,740.43	6,107.91	491.41	32.89	19.26	0.04	1,320.41	299.43	198,438.74	-

Emissions by Source (tCO₂e) Emissions by Business Unit Biogenic Emissions (tCO₂e) Avoided Emissions Carbon Stock 2025x2024 Emissions from Non-Kyoto Gases Emissions by GHG Indicator Decarbonization Path Emissions Consolidation

Biogenic Emissions Consolidation

Emissions Source	Biogenic Emissions (tCO ₂ e)										Total	
	Passo Fundo - Units	Marialva - Industry	Nova Marilândia - Industry	Floriano - Industry	Santo Antônio do Tauá - Industry	Ethanol Plant	São Paulo - Office	Soledade - HPP	La Paloma - Industry	Switzerland - Units	tCO ₂ e	%
Scope 1	183,881.19	55,087.59	30,390.09	29,743.29	158,707.79	29.98	0.74	-	23,111.76	1,399.03	482,351.46	13.14%
Stationary Combustion	183,655.53	55,030.12	30,387.53	29,741.65	158,705.71	29.98	-	-	19,757.98	-	477,308.50	13.00%
Mobile Combustion	225.65	57.47	2.57	1.64	2.08	-	0.74	-	3,353.79	1,399.03	5,042.96	0.14%
Scope 3	1,188,940.31	1,191,406.60	408,193.79	208,134.87	174,401.40	3.95	-	0.0004	4,997.53	13,377.91	3,189,456.37	86.86%
Use of Sold Products	1,175,637.97	1,184,657.98	408,193.79	208,130.15	174,343.80	-	-	-	4,997.53	13,377.91	3,169,339.14	86.32%
Downstream Transportation and Distribution	10,067.97	3,835.28	-	-	-	-	-	-	-	-	13,903.25	0.38%
Upstream Transportation and Distribution	3,154.03	2,393.57	-	-	-	-	-	-	-	-	5,547.59	0.15%
Waste	59.11	506.32	-	4.72	52.75	3.95	-	0.0004	0.00	-	626.84	0.02%
Employee Commuting	21.24	13.46	-	-	4.85	-	-	-	-	-	39.55	0.00%
Total	1,372,821.49	1,246,494.19	438,583.89	237,878.16	333,109.19	33.93	0.74	0.0004	28,109.30	14,776.94	3,671,807.83	100%

(A free translation of the original in Portuguese)

Independent auditors’ limited assurance report on the 2025 Greenhouse Gas Emissions Inventory

To the Board of Directors and Stockholders
Be8 S.A.
Passo Fundo – RS

Introduction

1 We were engaged by Be8 S.A. (“Be8” or “Company”) to present our limited assurance report on the data contained in the “2025 Greenhouse Gas Emissions Inventory” or “GHG Inventory 2025”) of the Company for the year ended December 31, 2025. The aforementioned report contains, among other information, a description of the procedures for significant quantifications, the criteria, and the methodology for preparing the 2025 GHG Inventory and the organizational and operational boundaries related to the Company’s activities.

2 Our limited assurance does not extend to information from prior periods or to any other information disclosed in conjunction with the 2025 GHG Inventory, including any images, audio files, or embedded videos.

Be8 S.A. Management’s Responsibility

3 The Company’s management is responsible for the preparation and adequate presentation of data contained in the (“2025 GHG inventory”), in accordance with the criteria set forth in paragraph 4 and limits in paragraph 5 of this report, and the internal controls it deemed necessary to enable the preparation of this financial information free from material misstatement, whether due to fraud or error.

4 The management of Be8 S.A. is responsible for:

(a) Selecting or establishing appropriate criteria for the preparation and presentation of the information contained in the 2025 GHG Inventory.

(b) Preparing the information according to the Specifications of the Brazilian GHG Protocol Program: Accounting, Quantification, and Publication of Corporate Greenhouse Gas Emissions Inventories 2nd edition and its technical notes; with the ABNT NBR ISO 14064-1/2022 standard: Part 1 - “Specification and guidance to organizations for quantification and preparation of reports on greenhouse gas emissions and removals”;

(c) Designing, implementing and maintaining internal controls over the data relevant to the preparation of the information contained in the 2025 GHG Emissions Inventory, so that it is free from material misstatement, whether due to fraud or error.

5 As established by the criteria mentioned above, the organizational boundary of the 2025 GHG Inventory was defined considering the operational control approach (adjust if it is another type of control). The operational limits considered include the emission sources of Scopes 1 and 2 according to the Brazilian GHG Protocol Program, as well as the following emission categories from Scope 3: Transportation and distribution (upstream), Transportation and distribution (downstream), Fuel and energy-related activities not included in Scopes 1 and 2, Employee travel, Business travel, Use of products sold, Solid waste, and Effluents.

Limitations in the preparation and presentation of information related to greenhouse gases

6 Management, in the preparation and presentation of the calculations of Greenhouse Gas (GHG) emissions presented in the 2025 GHG Inventory, followed the definitions of the Specifications of the Brazilian GHG Protocol Program, therefore, the information presented in the GHG Emissions Inventory is not intended to ensure compliance with social or economic laws and regulations.

7 The absence of a significant set of established practices to rely on for evaluating and measuring non-financial information allows for different yet acceptable evaluation and measurement techniques, which can affect comparability between entities and over time.

Our independence and quality management

8 We comply with the independence requirements and other ethical demands of the Federal Accounting Council (CFC), which are based on the principles of integrity, objectivity, competence, and professional diligence, and which also consider the confidentiality and behavior of employees.

9 We applied NBC PA 01 - Quality Management for Independent Auditors' Firms (Legal Entities and Individuals), and consequently projected, implemented and maintained a comprehensive quality management system, including policies and procedures related to compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Responsibility of the independent auditors

10 Our responsibility is to express a conclusion on the data contained in the Company's 2025 GHG Inventory, in accordance with NBC TO 3000 - "Assurance Engagements Other than Audits or Reviews" and NBC TO 3410 - "Assurance Engagements on Greenhouse Gas (GHG) Emissions and Climate Change Statements," issued by the CFC, which are equivalent to international standards ISAE 3000 - Assurance Engagements Other than Audits or Reviews of Historical Financial Information and ISAE 3410 - Assurance Engagements on Greenhouse Gas Statements, respectively, both issued by the International Auditing and Assurance Standards Board (IAASB), applicable to non-financial information.

11 These standards require that the work be planned and performed for the purpose of obtaining limited assurance that the data contained in the 2025 GHG Inventory, taken as a whole, are free from misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion.

12 A limited assurance engagement performed in accordance with NBC TO 3000 and NBC TO 3410 standards consist mainly of making inquiries of the Company's management and other Company's employees involved in the preparation of the information and applying analytical procedures to obtain evidence that allows us to issue a limited assurance conclusion 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, taken as a whole, might present significant misstatements.

13 As part of a limited assurance engagement in accordance with NBC TO 3000 (ISAE 3000) and NBC TO 3410 (ISAE 3410), we exercise professional judgment and maintain professional skepticism throughout the engagement. We also:

- (a) We determine the adequacy in the circumstances of the Company regarding the use of the Specifications of the Brazilian GHG Protocol Program as a basis for the preparation of the 2025 GHG Emissions Inventory.
- (b) We perform risk assessment procedures, including obtaining an understanding of the internal controls relevant to the work, to identify where relevant misstatements are likely to arise, whether due to fraud or error, but not for the purpose of providing a conclusion on the effectiveness of the Company's internal controls.
- (c) We design and implement procedures that address cases where significant misstatements in GHG emission information are likely to arise. The risk of not identifying a relevant misstatement resulting from fraud is greater than the one resulting from error, as fraud may involve collusion, forgery, willful omissions, or breach of internal controls.

Summary of procedures performed

14 The procedures selected are based on our understanding of the aspects related to the compilation and presentation of data contained the information included in the 2025 GHG Inventory, other circumstances of the engagement and our analysis of the areas in which significant misstatements might exist. The following procedures were adopted:

- (a) planning the work taking into consideration the criteria and limits described in previous paragraphs, the materiality and the volume of quantitative and qualitative information and the operational and internal control systems that were used to obtain data contained in the Company’s 2025 GHG Inventory;
- (b) understanding the calculation methodology and the procedures adopted for the compilation of issued data upon interviews with the managers responsible for the preparation of the information;
- (c) conducting technical visits and video conferences with the head office and other relevant operational units, with the aim of conducting interviews with managers and collecting data and information; and
- (d) application of analytical procedures and substantive tests, as applicable, on the quantitative information, as well as inquiries about the qualitative information and its correlation with the data contained in the 2025 GHG Inventory..

15 Our procedures did not include assessing the design adequacy or operational effectiveness of the controls, testing the data on which the estimates are based, or separately developing our own estimate to compare with the estimate of Be8 S.A.

16 We believe that the evidence obtained in our job is sufficient and appropriate to support our conclusion in a limited manner.

Scope and limitations

17 The procedures applied in a limited assurance engagement are substantially less in scope than those applied in a reasonable assurance engagement for the purpose of issuing an opinion on the data contained in the 2025 GHG Inventory. Consequently, we were unable to obtain reasonable assurance that we became aware of all the significant matters that might have been identified in a reasonable assurance engagement. If we had performed our engagement for the purpose of issuing an opinion, we might have identified other matters and potential misstatements that may exist in the data contained in the 2025 GHG Inventory. Therefore, we will not issue an opinion on this information.

18 Non-financial data is subject to more inherent limitations than financial data, given both the nature and the diversity of the methods used for determining, calculating or estimating such data. Qualitative interpretations of the relevance, materiality and accuracy of the data are subject to individual assumptions and judgments. Additionally, we have not performed any procedures in relation to the information presented for prior periods, forecasts and goals.

19 The information and data regarding the actions and sustainability operating activities, general information and viewpoints related to the topic of climate change, description of management activities in the process of preparing the 2025 GHG Inventory, and description of operating activities, which are not the basis for the 2025 GHG Inventory, are not part of the scope of the work developed and, therefore, were not the subject of our limited assurance engagement.

Conclusion

20 Based on the procedures performed, described in this report, nothing has come to our attention that leads us to believe that the data contained in the 2025 Greenhouse Gas Emissions Inventory of Be8 S.A., related to the fiscal year ended December 31, 2025, is not presented, in all relevant aspects, in accordance with the criteria described in paragraph 4 and the limits defined in paragraph 5 above.

Other matters - Restriction of use and distribution

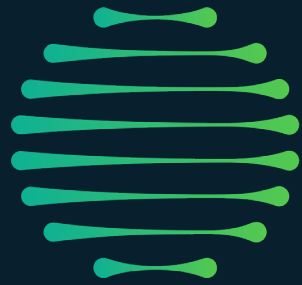
21 This report was prepared for the use of Be8 S.A. and may be presented or distributed to third parties, provided they are familiar with the subject matter and criteria applicable to this assurance engagement, in view of the specific purpose described in the first paragraph of this report.

22 Any party other than Be8 S.A. that obtains access to this report, or a copy of it, and relies on the information contained herein will do so at its own risk. We do not accept or assume any responsibility and disclaim any liability to any party other than Be8 S.A. for our work, the assurance report or our findings.

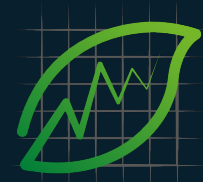
São Paulo, April. 15, 2026.

PricewaterhouseCoopers
Auditores Independentes Ltda.
CRC 2SP000160/O-5

Maurício Colombari
Contador CRC 1SP195838/O-3



Be8



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