



PREPARATION BASE

INTEGRATED REPORT 2024

LIMITED ASSURANCE – PWC BRAZIL

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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 guarantees a future with natural resources, the company makes sustainable deliveries for people, businesses and the planet. The company is part of the holding company ECB Group 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 of Passo Fundo (RS), Marialva (PR), Nova Marilândia (MT), Floriano (PI), Santo Antônio do Tauá (PA), La Paloma (Paraguay) and Domdidier (Switzerland).

In 2024, Be8 established its strategic plan until 2030. The goal is to ensure that the business has a clear direction, uses resources effectively and is prepared to face changes, always aiming for sustainable growth with success in the medium and long term. The Company maintains its vision of being a leader in the Brazilian biofuels market, accelerating the energy transition by diversifying its product portfolio and the regions where it operates. Sustainability commitments remain part of the strategy, which is based on economic, social and environmental balance to guide actions in the coming years.

Within the context of defining the Company's overall strategy until 2030, Be8's sustainability strategy was revised in 2024. Based on the company's new materiality matrix, which was also prepared in the same year, Be8 updated its sustainability goals. Eight goals were established to be achieved by 2030, as well as seven commitments related to the environmental, social and governance pillars and seven Sustainable Development Goals (SDGs) established by the United Nations (UN).

Be8 has been preparing and publicly disclosing its annual sustainability reports since 2017, base year 2016, and, as of fiscal year 2024, it has adopted the Integrated Reporting model, with the aim of offering its stakeholders better visibility into its capital management and value creation over time, in line with best practices in corporate transparency. For the 2024 Integrated Report, the assurance was carried out by PwC and was verified, providing limited assurance. The assurance process also verified the Company's Greenhouse Gas Emissions Inventory (GHG Protocol).

This document, referred to by PwC as the Preparation Basis, is based on the ISAE 3000 standard and serves as a complement to the reporting of information contained in the 2024 Integrated Report. 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, made available by the IFRS Foundation (International Financial Reporting Standards), which guides the disclosure of ESG and economic-financial information in an integrated manner. The 2024 Integrated Report containing all relevant indicators and the current materiality study is available at <https://www.be8energy.com/en/schedule-esg/transparency/integrated-report>

Organizational limits and exceptions in the scope of the Report

The report covers the operations of Be8 S.A.; BSBIOS Comércio, Importação e Exportação Ltda.; Be8 Exportação e Importação 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 and Beeight Mena Trading DMCC. All exceptions and/or changes in the organizational limits of specific indicators listed in the “Exceptions in the 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, assured by KPMG Assesores Ltda as an independent third party. The currency used was the Real (R\$) and there was conversion of values from the Guarani/Paraguayan, Swiss franc and United States dollar currencies.

The individual and consolidated financial statements were prepared in accordance with accounting practices adopted in Brazil (BR GAAP) and show all relevant information specific to the financial statements and only them, and correspond to that used by Management in its management. Following the international accounting standards International Financial Reporting Standards (IFRS), issued by the International Accounting Standards Board (IASB). The 2024 Financial Statements are available at <https://www.be8energy.com/pt/sobre-a-be8/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 information processing and reporting process for the purpose of composing the material.

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

Operational data in general are managed using the SAP, Sênior, Interact Suite SA, Maxicon systems and are managed directly with the areas responsible for each respective operational process.

Details of reporting criteria

The table below presents details of the criteria, exceptions/changes in reporting limits and justifications, when applicable, as indicated by PwC. The table provides details of the criteria additionally requested in the assurance process and must be assessed in conjunction with the GRI and SASB Summary present in the 2024 Integrated Report, which contains the signaling 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 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 that go beyond its direct suppliers, as well as any other entities directly related to its operations, products or services. d. In 2024, the significant changes that occurred came from the new acquisitions of industrial plants in the north, northeast and midwest communicated by email and available on our website. https://www.be8energy.com/pt/sobre-a-be8/fatos-relevantes	N/A	N/A	N/A	Out of Scope
2-7 (2021)	Employees	<p>Permanent: Full-time permanent employees of the company. Full-time: all employees with a 44-hour workweek, 220 hours/month. Part-time: applied to interns and apprentices, 6 to 4 hours/week according to the legislation, 100 hours/month.</p> <p>Employees: Included in the concept are CLT employees, interns, young apprentices and directors. Board members are not considered for the base.</p> <p>Temporary employees: employees with a contract for a limited period - temporary contracts follow their own legislation and may remain in the company for 180 days, extendable for another 90 days.</p> <p>The item for employees with non-guaranteed hours does not apply.</p> <p>There were no significant fluctuations, such as hiring beyond those planned during seasonal periods or acquisition/sale of new units.</p>	The previous report for 2023 did not include the units in Switzerland due to incomplete data and La Paloma due to the recent acquisition in 2023. In 2024, they were compiled by area.	N/A	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 Scope
2-8 (2021)	Workers who are not employees	It is understood as new acquisitions and significant structural increase.	N/A	N/A	N/A	Out of Scope
2-9 (2021)	Governance structure and its composition	The term of office of the members of the Executive Board and the Board of Directors is 2 years. The term of office of the current members of the Board of Directors is valid until 17/01/2026 or until the Ordinary General Meeting of the fiscal year 2025. The term of office of the current members of the Executive Board is valid until 01/02/2025 or until the Ordinary General Meeting of the fiscal year 2024.	N/A	N/A	N/A	Out of Scope
2-15 (2021)	Conflicts of interest	Conflict of Interest Code of Conduct: Action where the 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	N/A	N/A	Out of Scope
2-16 (2021)	Communication of critical concerns	Crucial concerns are understood as those that have a significant impact on the company, the need to act urgently to mitigate impacts and prevent/avoid the realization of risks.	N/A	N/A	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 Scope
2-20 (2021)	Process for determining remuneration	a) The fixed monthly base salary is being considered. a.ii) Be8's remuneration 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 opinions.	N/A	N/A	N/A	Out of Scope
2-21 (2021)	Proportion of total annual remuneration	<p>a) The fixed monthly base salary of the highest-paid individual is being considered; As employees, all Be8's permanent employees, board of directors, interns and apprentices were considered. For the highest-paid individual, all employees were considered, including the board of directors and president.</p> <p>b) It remains the same This question has confidentiality restrictions, therefore the proportions will not be reported. There is no calculation report because there are no values being reported.</p>	N/A	N/A	N/A	Yes
2-23 (2021)	Policy commitments	<p>a.</p> <p>i. The Company's policy refers to the following internationally recognized instruments: • Federal Constitution; • Universal Declaration of Human Rights.</p> <p>ii. The commitments provide for due diligence, with guidelines aimed at ensuring compliance with labor laws, protection of human rights, and adoption of non-discriminatory practices in all of the Company's relationships.</p> <p>iii. The commitments incorporate the precautionary principle, especially with regard to health, safety and the impact on communities and the environment.</p> <p>iv. The commitments provide for respect for human rights, including decent working conditions, diversity, inclusion and protection against harassment and discrimination.</p> <p>b.</p> <p>i. 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 inhumane conditions; • Privacy and freedom of expression.</p>	N/A	N/A	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 Scope
2-23 (2021)	Policy commitments	<p>ii. The commitment considers specific categories of stakeholders, such as: • Vulnerable communities, including indigenous peoples; • Women, with a focus on gender equality and combating violence; • Employees, especially groups in vulnerable or at-risk situations.</p> <p>c. Links to policy commitments: The document is for internal use to preserve strategic and confidential information. If necessary for audits, certifications, etc., we will forward the document as requested.</p> <p>d. Level of approval of policy commitments: The commitments were approved by the highest level of the organization (Board of Directors on 06/28/2024 – recorded in Minutes) demonstrating the prioritization of issues related to human rights and responsible business conduct.</p> <p>e. Application of commitments to business activities and relationships: The commitments apply to all of the Company's operations and its business relationships, including the value chain and interactions with local communities, suppliers and stakeholders.</p> <p>f. Communication of policy commitments: Commitments are communicated through: • Training and qualifications for employees and Senior Management; • Dissemination of practices and values to business partners and communities; • Use of a Reporting Channel accessible to all interested parties to report violations and ensure anonymity and confidentiality.</p>	N/A	N/A	N/A	Out of Scope
2-27 (2021)	Compliance with laws and regulations	d. We define significant cases of non-compliance as those that may have a negative impact on the Company's image.	N/A	N/A	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 Scope		
2-30 (2021)	Collective bargaining agreements	Full-time permanent employees of the company.						N/A	N/A	N/A	Out of Scope		
201-1 (2016)	Direct economic value generated and distributed	Yes, it is in the format provided for in CPC 09.										N/A	Yes
		Controlada	Pais	Participação acionária %									
				31/12/2024		31/12/2023							
				Direta	Indireta	Direta	Indireta						
		BSBIOS Comércio Importação e Exportação Ltda.	Brasil	99,99	-	99,99	-						
		Be8 Switzerland S.A.	Suiça	100,00	-	100,00	-						
		MP Immo S.A.	Suiça	-	100,00	-	100,00						
		MP Biodiesel S.A.	Suiça	-	100,00	-	100,00						
		Beeight Mena S.A.	Emirados Árabes Unidos	-	100,00	-	-						
		Omega Green S.A.	Paraguai	99,99	-	99,99	-						
		Be8 Exportação e Importação Ltda.	Brasil	100,00	-	100,00	-						
		Be8 Paraguai S.A.	Paraguai	100,00	-	100,00	-						
		Agroindustrial La Paloma S.A.	Paraguai	-	100,00	-	100,00						
		Biosinergy S.A.	Paraguai	-	100,00	-	100,00						
		Be8 Agro S.A	Brasil	100,00	-	-	-						
201-2 (2016)	Financial implications and other risks and opportunities arising from climate change	a. The concept adopted by the organization for "substantial changes". 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. Information unavailable. We are carrying out the work of analyzing climate risks and opportunities with external consultancy. Be8 is in the planning and information gathering phase. v. In 2024 there were no costs directly related to what is requested in this indicator. Investments are scheduled to begin in 2025.						N/A	N/A	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 Scope
202-1 (2016)	Ratios of standard entry level wage by gender compared to local minimum wage	N/A	N/A	N/A	N/A	Out of Scope
203-1 (2016)	Infrastructure investments and services supported	a. Significant investments are: Investments in amounts above R\$500 thousand reais are subject to approval by the Executive Board; b. Positive impacts: generation of jobs and income, from an economic point of view: discounted cash flow, IRR, discounted payback, multiple analysis. Negative impact: Making an investment that does not have the expected economic and social return. Relevant: those that significantly affect the economic result reported in the indicators mentioned above.	N/A	N/A	N/A	Out of Scope
203-2 (2016)	Significant indirect Economic impacts	Indirect and significant economic impacts are: generation of employment and income for communities, increase in regional GDP.	N/A	N/A	N/A	Out of Scope
204-1 (2016)	Proportion of spending on local suppliers	<p>Total orders issued in 2024 by the supply area, except for 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 companies Be8 from RS and PR.</p> <p>Treatment: DATABASE</p> <p>Data treatment performed to consolidate BRL currency, exclude deleted orders, and convert unit factors.</p> <p>Suppliers: Separate count by supplier code.</p>	N/A	N/A	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 Scope
205-1 (2016)	Operations assessed for risks related to corruption	Operation is the set of processes, procedures and actions that a company carries out to buy, sell and deliver products or services to the national or international market. This concept includes the study of the market opportunity, legal and regulatory aspects, feasibility, knowledge of all parties involved (locations/countries, suppliers, customers, financiers, logistics), all risks involved in the negotiation, document formalization (confirmations, contracts, invoices, generation of tax, customs and accounting documents, certificates), costs and revenue generation, negotiation and after-sales. Significant risk: Significant risks are those that can have a high or very high impact, and that have a probable or very probable probability, being distributed throughout the matrix, however, concentrated in TIER 1 risks, the most critical.	N/A	N/A	N/A	Yes
205-2 (2016)	Communication and training in anti-corruption policies and procedures	<p>Explanation: The figures refer to the reporting period. The communication of anti-corruption policies and procedures is considered to be the Compliance Policy, the Company's Code of Conduct, the Business Partners Code, Compliance pills that are disseminated in corporate emails, posters publicizing the Whistleblower Channel present in the Company's units, contractual clauses and dissemination of the Code, the Compliance area and the Whistleblower Channel to third parties. Communication is understood in the broad sense, as the exchange of information, in which the company aims to reach all the different audiences in various ways. Business partners: Suppliers, Customers, Service Providers and partners, who are directly or indirectly linked to Be8's activities.</p> <p>Employees: Included in the concept are CLT employees, interns, young apprentices and directors. Advisors are not considered for the base.</p> <p>Business partner: an entity with whom the organization has some form of direct and formal engagement for the purpose of achieving its business objectives.</p> <p>b. Functional categories: Board*, Management*, Management, Coordination, Specialist, Administrative, Operational and Apprentice. *Governance bodies.</p> <p>d. and . Training in combating corruption is the Code of Conduct training by Be8 Energy for all employees upon joining the company and annual refresher training. They are counted according to access to training and completion thereof.</p>	N/A	N/A	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 Scope
205-3 (2016)	Confirmed incidents of corruption and actions taken	Confirmed cases: Cases investigated and found to be valid. Corruption: Actions involving abuse of power, position or resources for the purpose of obtaining personal advantages or favoring private interests, to the detriment of the common good. Employees: Included in the concept are CLT collaborators, Interns, Young Apprentices and Directors. Board members are not considered for the base.	N/A	N/A	N/A	Yes
206-1 (2016)	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	a. The company has no legal actions for unfair competition, trust practices and monopoly. b. It has no legal actions, so there is no response regarding the main results.	N/A	N/A	N/A	Out of Scope
301-1 (2016)	Materials used by weight or volume	a. the weight in kg is used, data that comes from weighing the truck. The main products are soybeans, oil and fat. I and ii. i. non-renewable material resource that is not renewed in short periods of time Examples: coal, gas, metals, minerals, oil 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	N/A	N/A	Yes
301-2 (2016)	Recycled input materials used	a. greater representation of purchases, and main raw materials that are consumed for the production of biodiesel (soybean, oil and fats). b. 2.2.2. Sum of the totals of raw materials used in the biodiesel process.	N/A	N/A	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 Scope
302-1 (2016)	Energy Consumption within the organization	<p>The following energy sources were considered:</p> <p>Electrical: Consumption of electrical energy from distribution networks, own generators.</p> <p>Thermal: Use of biomass for heating or steam generation. Hydraulic:</p> <p>Energy generated from water sources. For data collection, the monthly production control of each unit is used.</p>		Energia Elétrica do mês de dezembro de Marialva e CGH não foram computados, pois as medições são realizadas a partir do dia 17/01/25. Importante ressaltar que todas as unidades de medidas foram convertidas em J.	Foram considerado as unidades industriais de Passo Fundo, Marial, La Paloma e CGH. As de mais, não houve dados a serem considerados.	Yes
302-2 (2016)	Energy consumption outside of the organization	N/A	N/A	N/A	N/A	Yes
302-4 (2016)	Reduction Of energy consumption	According to the history of the previous year, there was no reduction but rather an increase in production.	N/A	N/A	N/A	Yes
302-5 (2016)	Reductions In energy requirements of products and services	According to the history of the previous year, there was no reduction but rather an increase in production.	N/A	N/A	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 Scope
303-3 (2018)	Water withdrawal	<p>b. According to WRI Brasil classification, link "https://www.wribrasil.org.br/noticias/ranking-mostra-onde-ha-maior-risco-de-faltar-agua-no-brasil-e-no-mundo" information provided in the text "Falta d'água no Brasil". Be8's operating units are not located in the indicated areas.</p> <p>c. Laboratory analysis to quantify the parameter. Methodology to be selected by the contracted laboratory, which must use recognized procedures such as those from the book "Standard Methods for the Examination of Water and Wastewater";</p> <p>2.1 According to WRI Brasil classification, link "https://www.wribrasil.org.br/noticias/ranking-mostra-onde-ha-maior-risco-de-faltar-agua-no-brasil-e-no-mundo" information provided in the text "Falta d'água no Brasil". Be8's operating units are not located in the indicated areas.</p>	N/A	Neste ano começamos a reportar a CGH pois foi instalado um sistema remoto de monitoramento, o que não tínhamos nos relatórios anteriores	N/A	Yes
303-4 (2018)	Water discharge	<p>b. and c. Laboratory analyses to quantify the parameter. 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 Brasil classification, link "https://www.wribrasil.org.br/noticias/ranking-mostra-onde-ha-maior-risco-de-faltar-agua-no-brasil-e-no-mundo", information provided in the text "Falta d'água no Brasil". Be8's operating units are not located in the indicated areas;</p> <p>d. according to the parameters of the operating licenses/legislation;</p> <p>2.3 According to the WRI Brasil classification, link "https://www.wribrasil.org.br/noticias/ranking-mostra-onde-ha-maior-risco-de-faltar-agua-no-brasil-e-no-mundo", information provided in the text "Falta d'água no Brasil". Be8's operational units are not located in the indicated areas.</p>	N/A	Neste ano começamos a reportar a CGH pois foi instalado um sistema remoto de monitoramento, o que não tínhamos nos relatórios anteriores	N/A	Yes
303-5 (2018)	Water consumption	<p>b. and c. Laboratory analyses to quantify the parameter. 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 Brasil classification, link "https://www.wribrasil.org.br/noticias/ranking-mostra-onde-ha-maior-risco-de-faltar-agua-no-brasil-e-no-mundo" information provided in the text "Falta d'água no Brasil". Be8's operational units are not located in the areas indicated.;</p>	N/A	N/A	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 Scope
303-5 (2018)	Water consumption	d. according to the parameters of the operating licenses/legislation; 2.3 According to the WRI Brasil classification, link "https://www.wribrasil.org.br/noticias/ranking-mostra-onde-ha-maior-risco-de-faltar-agua-no-brasil-e-no-mundo" information provided in the text "Falta d'água no Brasil". Be8's operational units are not located in the areas indicated.	N/A	N/A	N/A	Yes
304-1 (2016)	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	a. there is no biodiversity plan	N/A	N/A	N/A	Out of Scope
304-2 (2016)	Significant impacts of activities, products and services on biodiversity	a. and b. there is no study of impact on biodiversity.	N/A	N/A	N/A	Yes
304-3 (2016)	Habitats protected or restored	a. there is no study of impact on biodiversity.	N/A	N/A	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 Scope
304-4 (2016)	IUCN Red List species and national conservation list species with habitats in areas affected by operations	N/A	N/A	N/A	N/A	Out of Scope
305-1 (2016)	Direct (Scope 1) GHG emissions	g. emissions calculated according to the methodology of the Brazilian GHG Protocol Program.	N/A	N/A	N/A	Yes
305-2 (2016)	Energy indirect (Scope 2) GHG emissions	g. emissions calculated according to the methodology of the Brazilian GHG Protocol Program.	N/A	N/A	N/A	Yes
305-3 (2016)	Other indirect (Scope 3) GHG emissions	e. emissions are updated annually. The base year changes if new units are acquired or processes are changed that result in a significant increase in GHG emissions. g. emissions calculated according to the methodology of the Brazilian GHG Protocol Program.	N/A	N/A	N/A	Yes
305-5 (2016)	Reduction of GHG emissions	e. emissions calculated according to the methodology of the Brazilian GHG Protocol Program. 2.9.3 no definition	N/A	N/A	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 Scope
305-6 (2016)	Emissions of ozone-depleting substances (ODS)	d. emissions calculated according to the methodology of the Brazilian GHG Protocol Program.	N/A	N/A	N/A	Yes
305-7 (2016)	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	a. emissions required in the current operating license. C. punctual measurement by a specialized laboratory, projecting the amount for annual quantities.	N/A	N/A	N/A	Yes
306-1 (2020)	Waste generation and significant waste-related impacts	a. damage to the environment and/or people's health. Example: soil and water contamination, burns, etc.	N/A	N/A	N/A	Yes
306-2 (2020)	Management of significant waste-related impacts	a. damage to the environment and/or people's health. Example: soil and water contamination, burns, etc.	N/A	N/A	N/A	Yes
306-3 (2020)	Waste generated	b. information extracted from the SAP system and/or environmental agencies (SINIR/FEPAM)	N/A	N/A	N/A	Yes
306-4 (2020)	Waste diverted from disposal	b. information extracted from the SAP system and/or environmental agencies (SINIR/FEPAM)	N/A	N/A	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 Scope
306-5 (2020)	Waste directed to disposal	b. information extracted from the SAP system and/or environmental agencies (SINIR/FEPAM)	N/A	N/A	N/A	Yes
308-1 (2016)	New suppliers that were screened using environmental criteria	New suppliers refer to new entrants to the Be8 SAP system registration base. The calculation base (rational) was the crossing of the Ibracem x SAP spreadsheets, consequently arriving at the result of 1713 new suppliers in the period. Of these, 495 underwent a more careful evaluation, according to the Excel database provided.	N/A	N/A	N/A	Yes
308-2 (2016)	Negative environmental impacts in the supply chain and actions taken	a. Environmental Team According to the risk map, no checks are made at Ibracem, they control compliance with environmental conditions and whether the supplier operates as authorized by the competent body. b. and d.- 44 cases were identified that have a "failed" status in the Ibracem evaluations and were consequently blocked in SAP, among the 1,713 registered. c. e - Same as items b and d.	N/A	N/A	N/A	Yes
401-1 (2016)	New employee 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 rate of employee turnover 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 in accordance with national law or practice.	N/A	N/A	N/A	Out of Scope
401-2 (2016)	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Full-time permanent employees of the company.	N/A	N/A	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 Scope
401-3 (2016)	Parental leave	Full-time permanent employees of the company.	N/A	N/A	N/A	Out of Scope
402-1 (2016)	Minimum notice periods regarding operational changes	N/A	N/A	N/A	N/A	Out of Scope
403-1 (2018)	Occupational health and safety management system	"Employees": all company employees, including interns, apprentices, directors. "Non-employees": outsourced employees who access the units.	N/A	N/A	N/A	Out of Scope
403-2 (2018)	Hazard identification, risk assessment and incident investigation	"Employees": all company employees, including interns, apprentices, directors. "Non-employees": outsourced employees who access the units.	N/A	N/A	N/A	Out of Scope
403-3 (2018)	Occupational health services	"Employees": all company employees, including interns, apprentices, directors. "Non-employees": outsourced employees who access the units.	N/A	N/A	N/A	Out of Scope
403-4 (2018)	Worker participation, consultation, and communication on occupational health and safety	"Employees": all company employees, including interns, apprentices, directors. "Non-employees": outsourced employees who access the units.	N/A	N/A	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 Scope
403-5 (2018)	Worker training on occupational health and safety	"Employees": all company employees, including interns, apprentices, directors. "Non-employees": outsourced employees who access the units.	N/A	N/A	N/A	Out of Scope
403-6 (2018)	Promotion of worker health	"Employees": all company employees, including interns, apprentices, directors. "Non-employees": outsourced employees who access the units.	N/A	N/A	N/A	Out of Scope
403-7 (2018)	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, serious and imminent risk, and control actions must be established and implemented before continuing with the work	N/A	N/A	N/A	Out of Scope
403-8 (2018)	Workers covered by an occupational health and safety management system	"Employees": all company employees, including interns, apprentices, directors. "Non-employees": outsourced employees who access the units.	N/A	N/A	N/A	Out of Scope
403-9 (2018)	Work-related injuries	"Employees": all company employees, including interns, apprentices, and directors. "Non-employees": outsourced employees who access the units. Work accident with serious consequences: Accident Reporting Manual – ANP v: 02/06/2023 Type of accident in which serious injury, fatality, major discharge, fire, explosion, structural failure, collision, ramming, listlessness, sinking, shipwreck, helicopter crash, or loss of well control occurs.	N/A	N/A	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 Scope
403-9 (2018)	Work accidents	<p>2495 – Registration, Investigation and Analysis of Work Accidents and Incidents v: 12/26/2023</p> <p>Event resulting in incapacity for work for more than 15 days or days debited.</p> <p>Mandatory reportable work accident: work accident that occurs during the performance of work and that causes: Bodily injury, Functional disturbance, Death, Loss or reduction of the capacity to work .</p> <p>Base that makes up the total number of HT: 1,000,000</p>	N/A	N/A	N/A	Yes
403-10 (2018)	Work-related ill health	<p>"Employees": all company employees, including interns, apprentices, and directors.</p> <p>"Non-employees": outsourced employees who access the units.</p> <p>Reportable occupational diseases: occupational and professional diseases that occur during the performance of work and that cause: Bodily injury, Functional disturbance, Death, Loss or reduction of the ability to work</p>	N/A	N/A	N/A	Yes
404-1 (2016)	Average hours of training per year per employee	<p>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 an e-learning platform; mandatory training related to occupational safety; leadership development training; specific training focused on managerial and behavioral skills; and external training offered by specialized entities/consultants. The hours/training were measured based on the course 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, counselors, directors, etc.). Directors: President, Vice Presidents and Directors; Managers: Managers Coordinators: Coordinators Specialists: Specialists/executives Team leadership: Supervisors</p>	N/A	N/A	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 Scope
404-1 (2016)	Average hours of training per year per employee	Administrative: Analysts Operational: technicians, operators, assistants, helpers and interns. Apprentices: Apprentices - Details 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.	N/A	N/A	N/A	Out of Scope
404-3 (2016)	Percentage of employees receiving regular performance and career development reviews	Full-time permanent 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 - Details 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. Assessment of leadership competencies and performance indicators.	N/A	N/A	N/A	Out of Scope
405-1 (2016)	Diversity of governance bodies and employees	Concept adopted by the organization for "employees" (professional categories contained or not in this concept, e.g.: interns, apprentices, counselors, 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 - Details of how the functional categories were stratified.	N/A	N/A	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 Scope
405-2 (2016)	Ratio of basic salary and remuneration of women to men	Ratio between the base salary and remuneration received by women and those received by men for each functional category, by major operational units.	N/A	N/A	N/A	Out of Scope
406-1 (2016)	Incidents of discrimination and corrective actions taken	Cases of discrimination: Considered to be prejudiced action in relation to a person or group of people, whether due to race, color, ethnicity, gender, sexual orientation, nationality, religion, disability, economic situation or any other aspect protected by law. The basis for discrimination cases used by the organization are cases received via the Company's Reporting Channel, with the facts being received, investigated, analyzed, verified and concluded as admissible.	N/A	N/A	N/A	Out of Scope
407-1 (2016)	Operations and suppliers where the right to freedom of association and collective bargaining may be at risk	Person who performs work for the organization Examples: employees, temporary agency workers, apprentices, outsourced workers, homeworkers, interns, self-employed workers, subcontractors, volunteers, and persons who work for organizations other than the reporting organization, such as suppliers. Workers: a person who performs work for the organization. For further definitions of employees, see 2-7	N/A	N/A	N/A	Out of Scope
408-1 (2016)	Operations and suppliers with significant risk of child labor	Significant risks of occurrence: The probability of occurrence of risks is measured based on the Company's history, market data and, ultimately, estimates from the Risk Owners; Child labor: We use the legal basis of Brazil, considering child labor as that performed by children or adolescents under the age of 16 (sixteen), except as apprentices, when the minimum age permitted becomes 14 (fourteen) years, and night work, dangerous or unhealthy work for minors under the age of 18 are prohibited. We consider countries or geographic areas with operations and suppliers considered to be at risk, especially the Paraguay unit. – Hazardous work: Work is considered hazardous when it presents risks to physical integrity, life and/or involves unhealthy or dangerous conditions.	N/A	N/A	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 Scope
409-1 (2016)	Operations and suppliers with significant risk of cases of forced or compulsory labor	Significant risks of occurrence: These are the most likely risks identified in the risk matrix. The probability of occurrence of 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 the submission to forced labor or exhaustive working hours, 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 Paraguay unit.	N/A	N/A	N/A	Yes
410-1 (2016)	Security personnel trained in human rights policies or procedures	The Company understands that specific content on human rights means addressing issues related to working, social and environmental conditions; addressing issues of respect for people, 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. In addition, 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 trustworthy environment. All of these topics are included in Be8's Code of Conduct. Rationale: Number of trained security guards/total number of security guards	N/A	N/A	N/A	Out of Scope
411-1 (2016)	Incidents of violations involving rights of indigenous peoples	Not defined by the organization.	N/A	N/A	N/A	Out of Scope
413-1 (2016)	Operations with local community engagement, impact assessments, and development programs	Operations = social indicator compliance applies to locations with manufacturing units; engagement with the local community = 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 development of people;	N/A	N/A	N/A	Out of Scope

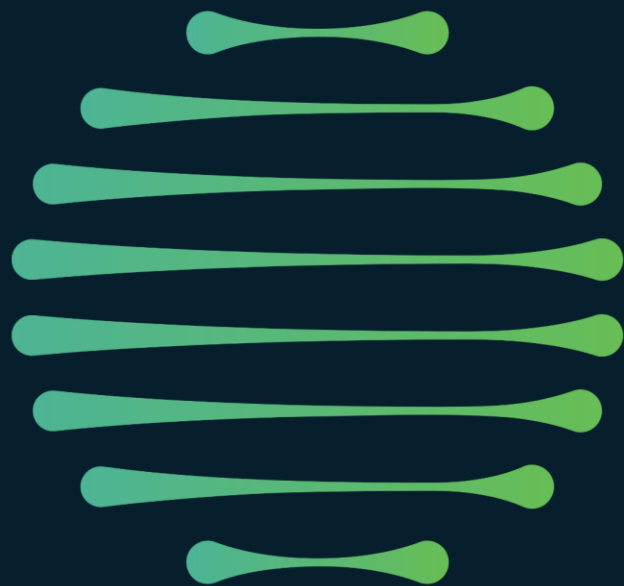
Indicator/ Disclosure/ GRI Content	Name of the Standard	Criteria detailing	Exceptions to limits and reporting period	Changes in limits and criteria since last report	Justification for changes in limits and criteria since last report	Assurance Scope
413-1 (2016)	Operations with local community engagement, impact assessments, and development programs	<p>Impact assessment and/or development program = measuring the direct and indirect effects of interventions carried out in relation to the programs executed/system planned to be implemented with stakeholders to improve their performance in relation to the social investment strategy.</p> <p>i. Be8 does not currently have a social impact study.</p> <p>iv. and vi. In 2024, the social impact procedure was developed, which establishes criteria for selecting partners that have the greatest synergy with the business. Be8's Social Impact Procedure, whose objective is to incorporate sustainability principles, assisting the organization in mitigating risks, mapping opportunities and implementing a criterion for defining investment drivers, in order to generate a greater positive impact for the community. We believe that working together optimizes resources and allows for the alignment and standardization of the social approach in all areas of the organization, considering the context in which the company operates. The analysis also aims to increase engagement with all stakeholders, create opportunities throughout the value chain and enhance Be8's positive externalities. A collaborative and intercultural analysis: In order to develop an effective and inclusive Social Impact Procedure, different perspectives and local contexts in which Be8 operates were considered. In total, 20 interviews were conducted with the following stakeholders: NGOs and CSOs that receive incentives/sponsorships from Be8, partners, volunteers and collaborators.</p>	N/A	N/A	N/A	Out of Scope
413-2 (2016)	Operations with significant actual and potential negative impacts on local communities	Operations = social indicator compliance 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 (not occurred) adverse effect on the environment, people and business	N/A	N/A	N/A	Yes
414-1 (2016)	New suppliers that were screened using social criteria	New suppliers refer to new entrants to the Be8 SAP system registration base. The calculation basis (rational) was the crossing of the Ibracem x SAP spreadsheets, consequently arriving at the result of 1713 new suppliers in the period. Of these, 495 underwent a more careful evaluation, according to the Excel database provided.	N/A	N/A	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 Scope
414-2 (2016)	Negative social impacts in the supply chain and actions taken	a. Environmental Team According to the risk map, no checks are made at Ibracem, they control compliance with environmental conditions and whether the supplier operates as authorized by the competent body. b and d.- 44 cases were identified that have a "failed" status in the Ibracem evaluations and were consequently blocked in SAP, among the 1,713 registered. c. and e. - Same as items b and d.	N/A	N/A	N/A	Yes
415-1 (2016)	Political contributions	N/A	N/A	N/A	N/A	Out of Scope
416-1 (2016)	Assessment of health and safety impacts caused by product and service categories	<p>Gravity (G): when seeking to establish the potential severity of the risk, the following must be taken into account: Parts of the body that are likely to be affected;</p> <p>Nature of the risk, ranging from the mildest to the extremely harmful;</p> <p>Probability (P): At this stage, the aim is to identify the degree of probability of losses occurring in a given event. To determine this probability, information must be sought in maintenance records, inspection reports, accident and incident records, production diaries or other available sources.</p> <p>It is not mandatory to determine the exact probability of an event, but realistic information on the probability is essential. The existing level of controls and protections and exposure base must be considered, as well as the number of people exposed; Social and Human Factors (SHF):</p> <p>This stage seeks to evaluate social and/or human factors.</p> <p>Degree of Risk (GR): Based on these scores, the Degree of Risk of the Health and Safety aspect is determined in order to establish its tolerance according to the points obtained through the following formula: GR = 20 x [(G + P + SHF) / 3 Note: a score equal to 100 is significant (not acceptable)</p>	N/A	N/A	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 Scope
416-2 (2016)	Incidents of non-compliance concerning the health and safety impacts of products and services	Non-conformities - Failure to meet one or more specified requirements, supported by objective evidence. Used for legal and internal procedure non-conformities.	N/A	N/A	N/A	Out of Scope
417-1 (2016)	Requirements for product and service information and labeling	N/A	N/A	N/A	N/A	Out of Scope
417-2 (2016)	Incidents of non-compliance concerning product and service information and labeling	Non-compliance cases are those cases that do not follow the Company's standard, that is, those that do not comply with ISO 14725/2023.	N/A	N/A	N/A	Out of Scope
417-3 (2016)	Incidents of non-compliance concerning marketing communications	N/A	N/A	N/A	N/A	Out of Scope
418-1 (2016)	Substantiated complaints regarding breach of privacy and loss of customer data	the. substantiated complaint: a written notification issued by a regulatory agency or similar official body addressed to the organization identifying violations of customer privacy or a complaint filed with 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 is obliged 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 Numbers: Considering that Be8 is B2B, any number of leaks, thefts or losses is significant	N/A	N/A	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 Scope
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)	N/A	N/A	N/A	N/A	Yes
RR-BI-430a.2	Percentage of biofuel production certified by a third party to an environmental sustainability standard	N/A	N/A	N/A	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 result in payback and return on investment.	N/A	N/A	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 Scope
RR-BI-540a.1	Process Safety Incident Count (PSIC), Process Safety Total Incident Rate (PSTIR) and Process Safety Incident Severity Rate (PSISR)	Not Applicable. No process safety incidents were recorded in accordance with recommended practice 754.	N/A	N/A	N/A	Out of Scope



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