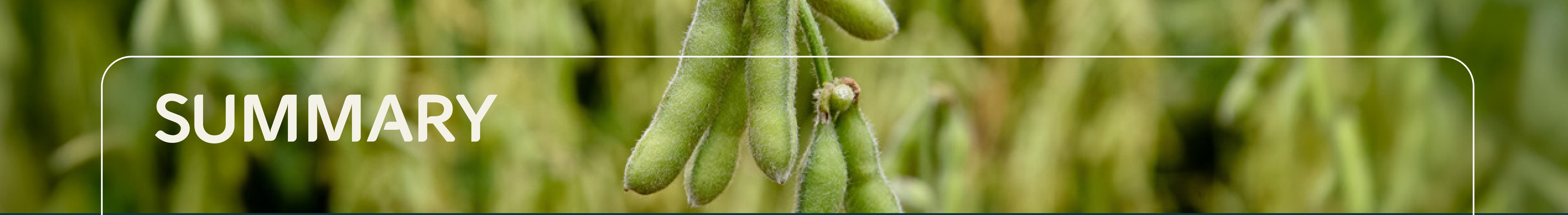
2025

Sustainability **report**

CJ Selecta



SUMMARY

01

Letter from the **CEO**

GRI 2-22

LETTER FROM THE CEO

In 2025, we reaffirmed the essence of CJ Selecta: to grow consistently, overcome challenges, and create value through collaboration, responsibility, and excellence. Our journey is guided by the conviction that what we do matters and, above all, that how we do it defines who we are.

We operate within the Brazilian soybean value chain to serve markets in Brazil and around the world. We continue to be a global leader in the production of Soy Protein Concentrate (SPC), a high-value ingredient that supports dynamic industries such as aquaculture, swine production, pet nutrition, and young animal feed. This position reflects our commitment to innovation, quality, and sustainability at every stage of the production process.

The year 2025 was marked by important achievements and challenges that required resilience and strategic clarity. We delivered a strong and highly significant financial performance against all established targets, while also achieving meaningful qualitative results that strengthened our business. More than the numbers, this was a defining year in consolidating a cultural and strategic transformation across the organization.

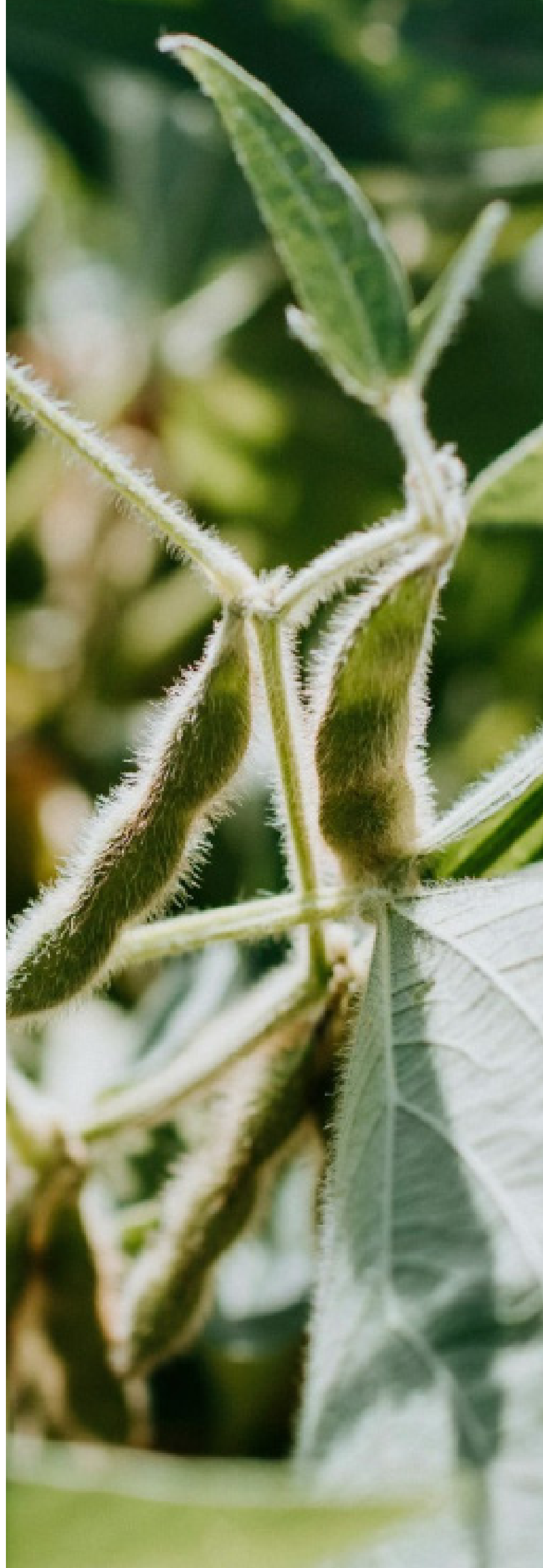
We redefined our vision for the future: we aspire to be recognized not only for the excellence of our products, but also as a global reference in ESG products. To support this ambition, we completed the most comprehensive carbon footprint assessment ever conducted by the company, following internationally recognized standards. We also expanded our engagement in sector-wide and global sustainability initiatives and were recognize in the Supplier Leaders on Climate Transition (Supplier LoCT).

We advanced initiatives that strengthen our ability to generate sustainable value. Key highlights include the improvement of Green Refinery, which expands soybean traceability while engaging the supply chain, and the consolidation of Academia Seleta, our people development platform that structures technical and leadership training throughout the company.

We also strengthened strategic partnerships with organizations that share our sustainability vision, particularly in areas such as circularity and regenerative agriculture. We believe that the future of the agro-industrial value chain depends on collaboration among organizations committed to high social and environmental standards.

Renova terra
Programa de agricultura regenerativa

I WOULD ESPECIALLY LIKE TO HIGHLIGHT THE RENOVA TERRA PROGRAM, WHICH REFLECTS OUR COMMITMENT TO REGENERATIVE AGRICULTURE BY SUPPORTING THE TRANSITION OF THOUSANDS OF HECTARES IN THE CERRADO TO MORE SUSTAINABLE PRACTICES, GENERATING GAINS IN PRODUCTIVITY, SOIL HEALTH, AND EMISSIONS REDUCTION.



"The year 2025 represented a period of preparation and the strengthening of CJ Selecta's foundations. Looking ahead, we believe that 2026 will mark the beginning of a new chapter."

ALESSANDRO REIS
CEO, CJ Selecta

We operate in dynamic and highly regulated markets, which require strong governance, transparency, and adaptability. One of the milestones of this journey was the resumption of NGMO (Non-Genetically Modified Organism) SPC sales in Europe, alongside the growth of the Plant Nutrition and Health division and the expansion of certified and traceable products and services.

This progress has been supported by an organizational culture that is increasingly aligned with governance, ethics, and results. We believe in the importance of telling the truth, acting with integrity, and building relationships based on trust. These principles guide our decisions and strengthen our reputation in the marketplace.

Our culture is built upon four fundamental pillars: integrity, creativity, value, and respect. These are the assets that sustain our relationships, our achievements, and the legacy we are building through social and environmental responsibility and a strong sense of belonging.

The year 2025 represented a period of preparation and the strengthening of CJ Selecta's foundations. Looking ahead, we believe that 2026 will mark the beginning of a new chapter. As we often say internally, the preparation phase is over, and it is time to step onto the field.

Our path forward will continue to be supported by two essential pillars: culture and governance. With the right people, in the right company, offering the right products, we remain confident in our ability to create value and strengthen our global presence.

We remain steadfast in our mission to inspire, create value, and transform realities.

02 CJ Selecta

Market Presence and Operations
Operations in Brazil and Worldwide
Business Strategy and Key Drivers
Performance and Achievements

MARKET PRESENCE AND OPERATIONS

GRI 2-1

Since 1984, CJ Selecta has played a pioneering role in the production of soybean-derived products for a wide range of industries. In 2017, the company underwent a strategic transformation following the acquisition of its operational control by the South Korean group CJ CheilJedang.

Headquartered in Uberlândia, Minas Gerais, with an industrial plant located in Araguari, Minas Gerais, the company has established itself as one of the world's leading exporters of Soy Protein Concentrate (SPC), sourced from both genetically modified and non-genetically modified soybeans.

CJ Selecta is recognized globally for its ESG-focused products, supported by certified processes and proven quality standards. This positioning reflects the company's commitment to strengthening practices aligned with the circular economy, regenerative agriculture, and carbon footprint management.

OPERATIONS IN BRAZIL AND WORLDWIDE

GRI 2-6

1984 – COMPANY FOUNDED

1995 – FIRST EXPORT

2003 – ESTABLISHMENT OF THE ARAGUARI PLANT

2009 – SPC MEAL PRODUCTION

2013 – BECAME PART OF CORPESCA

2014 – MICRONIZED SPC MEAL PRODUCTION

2015 – LECITHIN PRODUCTION

2016 – OIL REFINERY

2017 – BECAME PART OF CJ

2019 – PLANT NUTRITION

2020 – ETHANOL PRODUCTION

Industrial Plant

CJ Selecta's industrial plant is located in Araguari, Minas Gerais. Built to high technological standards, the facility undergoes continuous modernization to maintain high levels of quality, safety, and operational efficiency. Within the same industrial complex, the company operates production units for Soy Protein Concentrate (SPC), soybean lecithin, refined soybean oil, degummed soybean oil, tocopherol, pelletized soybean hulls, fertilizers, ethanol, and soybean molasses.

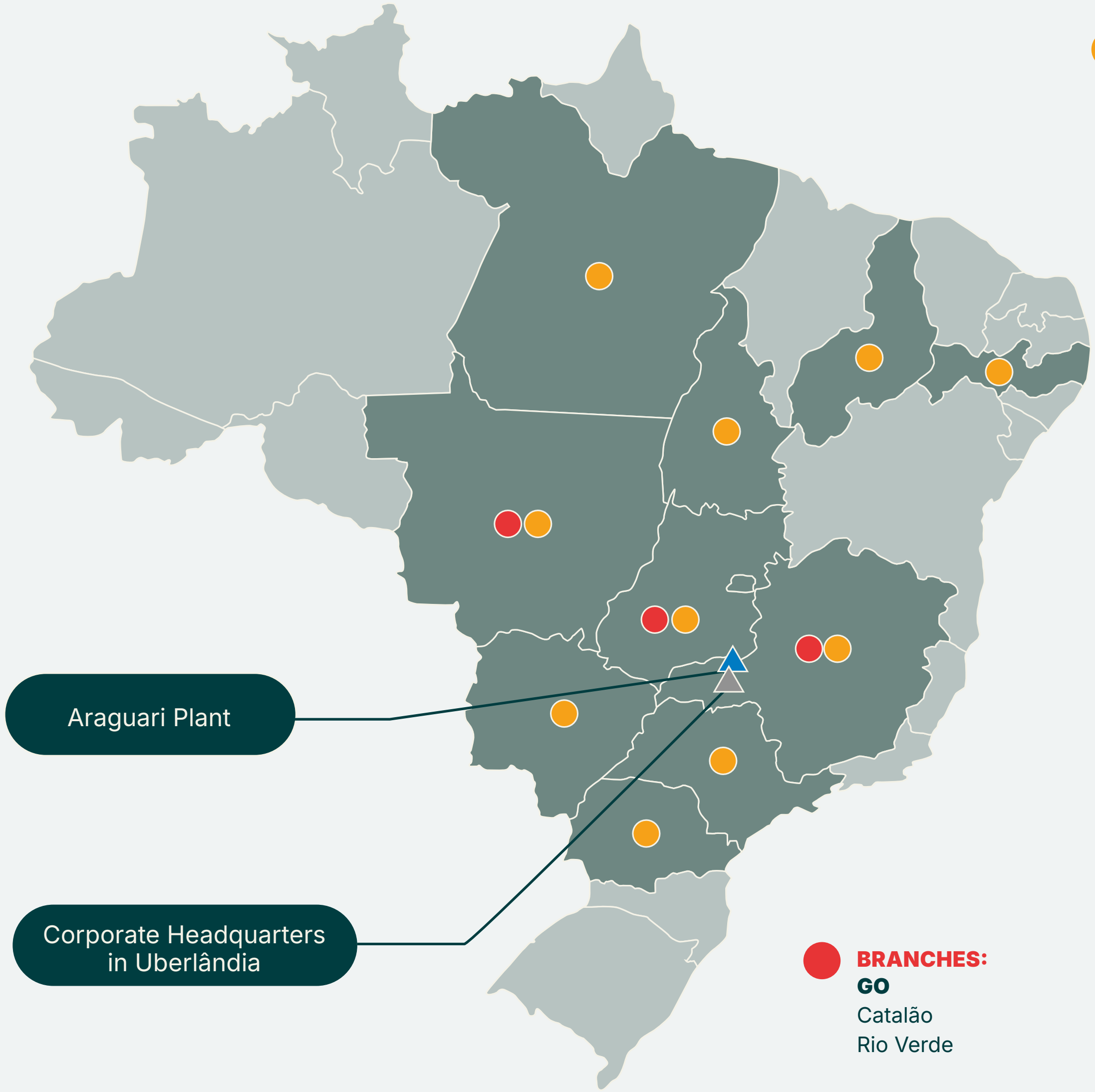
2019

THE PLANT EXPANDED ITS OPERATIONS TO PRODUCE FERTILIZERS FROM SOYBEAN MOLASSES, OPENING NEW MARKET OPPORTUNITIES.

2020

THE COMPANY INAUGURATED ITS ETHANOL PRODUCTION PLANT, ALSO BASED ON SOYBEAN MOLASSES, BECOMING THE FIRST FACILITY IN THE WORLD TO PRODUCE SOYBEAN ETHANOL ON AN INDUSTRIAL SCALE.

CJ Selecta Presence



PLANT NUTRITION TEAM:

GO
Anápolis
Catalão
Formosa
Jataí
Rio Verde
Silvânia

MG
Araxá
Paracatu
Passos
Patos de Minas
Piumhi
Uberaba
Uberlândia
Unaí

MS
Rio Brilhante

MT
Campo Novo do Parecis
Campo Verde
Primavera do Leste
Querência
Sinop

PA
Redenção

PE
Petrolina

PR
Cascavel
Londrina

SP
Itapetininga
Itapeva
Pilar do Sul
Pirassununga
Presidente Prudente

TO
Guaraí

BRANCHES:

GO
Catalão
Rio Verde

MG
Coromandel
Ibiá
Patrocínio
Uberaba
Unaí

MT
Primavera do Leste

PLANT:
MG
Araguari

HEADQUARTERS:
MG
Uberlândia

CJ CheilJedang's Global Presence

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BUSINESS STRATEGY AND KEY DRIVERS

MISSION

TO CONTRIBUTE TO THE GLOBAL COMMUNITY BY DELIVERING THE BEST VALUE THROUGH ONLYONE PRODUCTS AND SERVICES.

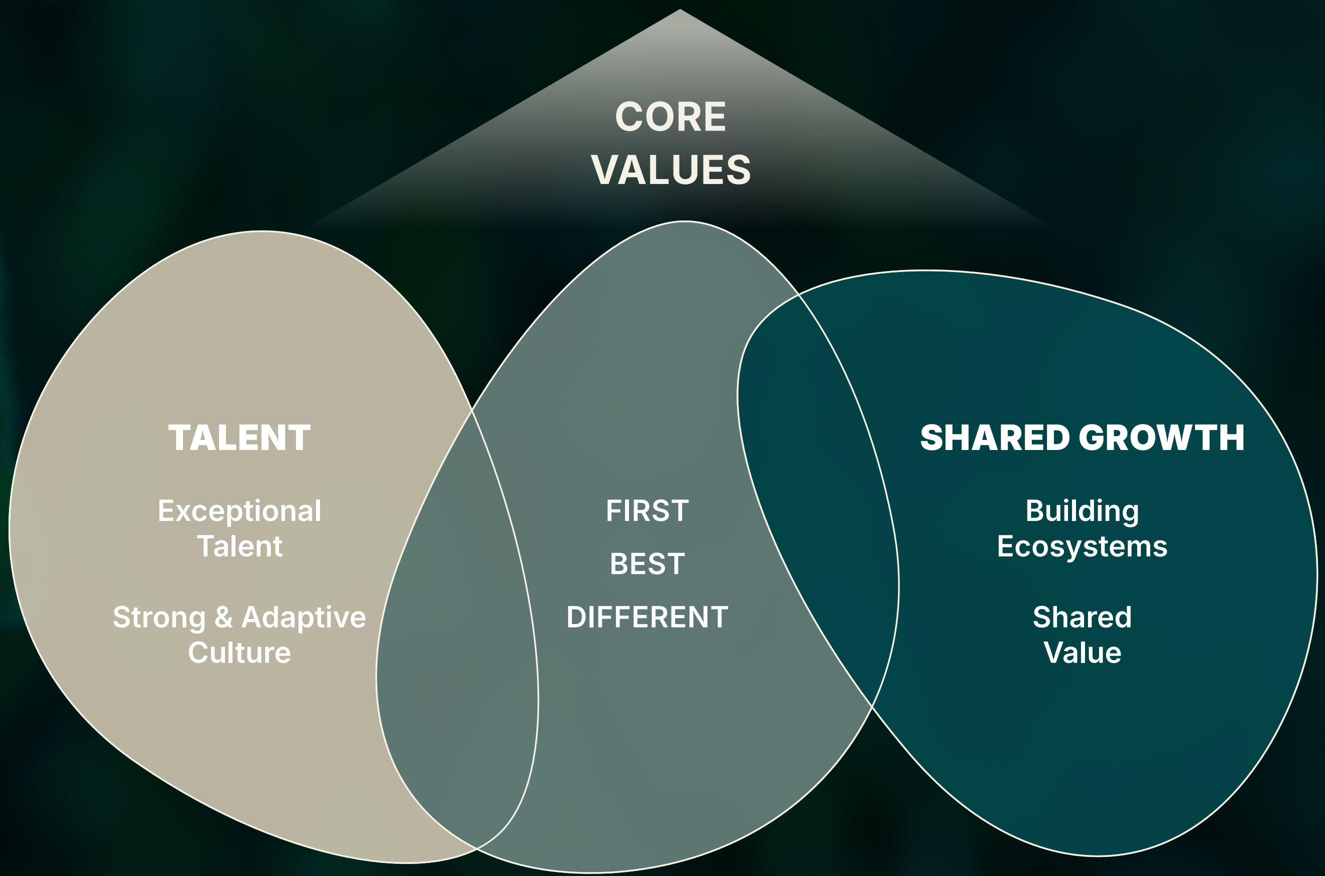
VISION

TO BE A GLOBAL BENCHMARK IN SOY NUTRIENTS THROUGH INNOVATION, QUALITY, AND SUSTAINABILITY.

For more information about the company's key business drivers, visit: [About us - CJ Selecta]

ONLYONE:

IDENTITY IN ACTION



PRINCIPLES

INTEGRITY · PASSION · CREATIVITY · RESPECT

PERFORMANCE AND ACHIEVEMENTS 2025 HIGHLIGHTS

Strategy and Business:

4.3% increase in revenue for the Plant Nutrition and Health division, with an expanded product portfolio.

Governance and Management

100% of employees trained on compliance, ethics, and the Group's global policies, with 85% completing refresher training.

People and Organizational Culturel

360-degree
feedback process: Implementation of the structured PMDS+ Performance Management model

85% participation rate in the employee engagement survey covering culture, diversity, and well-being indicators.

Sustainability and Value Chain

0.617
ton CO_2/kg of product
Publication of the third Carbon Footprint Report, reporting the lowest carbon footprint in the market

99.6%
traceability and compliance across the direct and indirect grain supplier chain

Innovation and Development

38%
increase in the customer base of the NGMO seed development program

Field Impact and Partnerships

Renova terra Program
Implementation of a regenerative and low-carbon agriculture program in the Cerrado in partnership with Unilever, with the goal of supporting the transition of

45,000
hectares by 2030

Recognition

WWF GLOBAL – Time to Act: Featured in WWF's Time to Act publication, which recognizes CJ Selecta as a benchmark in implementing deforestation- and conversion-free supply chains, supported by robust traceability and socio-environmental monitoring systems

COP 30: Case study presented at the Nature-Positive Supply Chains panel

Carbono: International recognition for Scope 3 carbon emissions management through Supplier LOCT (Supplier Leadership on Climate Transition)

1 Direct suppliers: Soybean producers that negotiate directly with CJ Selecta.

2 Indirect suppliers: Suppliers that negotiate with CJ Selecta through intermediaries, such as cooperatives, grain dealers, retailers, and trading companies.

CERTIFICATIONS AND ASSESSMENTS

Food Safety System Certification 22000 (FSSC 22000): Certifies the effectiveness of food safety management systems for products intended for the human food industry. CJ Selecta has complied with the requirements of this certification since 2018.

Good Manufacturing Practices Plus (GMP+): Internationally recognized certification related to good manufacturing practices. Since 2012, the company has complied with the requirements of GMP+ Feed Safety Assurance (FSA), reinforcing food safety and sustainability throughout production and the supply chain.

Kosher: Certification ensuring compliance with the requirements governing the Orthodox Jewish dietary laws. The organization has met these requirements since 2015.

Halal: Certification obtained in 2019, enabling exports to specific markets in compliance with Sharia Halal requirements.

NGMO: Certification applicable to non-genetically modified products, confirming compliance with European regulations for human and animal nutrition since 2015.

ProTerra: Certification applicable to non-genetically modified products, ensuring transparency, social responsibility, traceability throughout the supply chain, and deforestation- and conversion free.

100% OF ACQUIRED NGMO SOYBEANS ARE PROTERRA CERTIFIED

346 THOUSAND TONS OF CERTIFIED SOYBEANS IN 2025

ProTerra MRV: Certification that verifies sustainability and traceability within agricultural supply chains, with a focus on freedom from deforestation, legal compliance, and responsible practices. Applicable to both GMO and NGMO soybeans.

726 THOUSAND TONS OF CERTIFIED SOYBEANS IN 2025

Round Table on Responsible Soy (RTRS): Certification covering both the chain of custody and the production of genetically modified soybeans, ensuring environmentally sound, socially responsible, and economically viable production, with zero deforestation and zero conversion.

15,387 CERTIFIED HECTARES

Sedex Members Ethical Trade Audit (SMETA): Ethical trade audit that assesses Labor, Health and Safety, Environment, and Business Ethics practices.

EcoVadis: Since 2022, the company has been assessed by this international corporate sustainability rating platform, which provides benchmarks and feedback for the continuous improvement of ESG strategies.

Learn more about other certifications by clicking here.

03

Community relations

Projects That Transform Lives

GRI 413-1; 413-2; 13.12.2; 13.12.3; 2-6
GRI 3 -3 | Management of Material Topics | Community Relations

The relationship with local communities is guided by CJ Selecta's Policies and managed by the People, Culture, Governance and Integrity (PCGI), ESG, and Quality areas, with a focus on respecting local communities, promoting socioeconomic development, and managing social, cultural, and environmental impacts. This commitment includes respect for human rights and the adoption of ethical practices throughout the value chain.

Impact identification and assessment are carried out through a structured process based on due diligence conducted in accordance with the United Nations Guiding Principles on Business and Human Rights (UNGP), complemented by suppliers' social and environmental assessments, certifications, and continuous supply chain monitoring.

The main negative impacts on communities surrounding the company's operations are related to waste generation, natural resource consumption, and atmospheric pollutant and greenhouse gas (GHG) emissions. Initiatives have been implemented to reduce and mitigate each of these impacts:

WASTE

Circular economy principles are applied throughout soybean processing to maximize the use of raw materials and minimize waste generation. Remaining industrial waste is controlled and managed through the Waste Transportation Manifest (*Manifesto de Transporte de Resíduos – MTR*), prioritizing disposal methods with lower environmental impact, such as composting and recycling.

NATURAL RESOURCE CONSUMPTION

Ninety percent of the energy generated at the plant comes from renewable sources through cogeneration, and all water consumed is treated and reused in the production process. In addition, studies, process improvements, and employee awareness initiatives are carried out to reduce natural resource consumption at the operational unit.

EMISSIONS

GHG Inventory is prepared annually to quantify and monitor emissions from the operational unit. In addition, atmospheric pollutants are monitored every six months in compliance with the conditions established in the Operating License and COPAM Normative Resolution No. 253/2024.

PROJECTS THAT TRANSFORM LIVES

GRI 413-1; 13.12.2

Community engagement and stakeholder relationship initiatives are carried out across all operations and reinforce CJ Selecta's commitment to social development, inclusion, and transparency throughout its value chain.

CASA DE TALENTOS PROJECT

Maintained since 2022, the Casa de Talentos Project remains an important initiative for inclusion and human development, implemented in partnership with APAE (Association of Parents and Friends of People with Disabilities) in Araguari, Minas Gerais. The project aims to prepare individuals to work in administrative functions while providing support and guidance to ensure autonomy, learning, and continuous development.

In 2025, the project continued to promote learning and career development opportunities for people with intellectual disabilities, valuing individual potential and contributing to a more inclusive environment. As a highlight of the year, one participant was hired by the PCGI team at the Araguari unit, demonstrating the positive impact of the initiative on participants' professional development.

SOLIDARITY CHRISTMAS

The Solidarity Christmas campaign mobilized employees of Araguari and Uberlândia in a collective initiative focused on supporting the local community, benefiting 350 children in 2025. Through employee engagement, gifts were collected and distributed, providing moments of joy and care. The initiative reinforces a culture of solidarity and demonstrates that social commitment extends beyond the company's operations and into everyday actions.

TRUCK DRIVERS CAMPAIGN – RESPECT ON BOARD

Held in October, the "Respect on Board" campaign brought together the ESG, PCGI, and Logistics teams in activities conducted at Cascavel Service Station and at the Araguari plant. The initiative promoted awareness among logistics professionals through dialogue and the distribution of educational materials addressing topics such as child exploitation and violence against women. The campaign is aligned with recommendations arising from the company's human rights due diligence process and reinforces its commitment to responsible practices and respect for human rights throughout the value chain.

WOMEN IN INDUSTRY PROGRAM

In 2025, CJ Selecta launched the Women in Industry Program in Araguari, Minas Gerais, offering an Industrial Process Operator training course in partnership with SENAI exclusively for women. A total of 20 participants enrolled in the program, and 18 successfully completed the 255-hour training course, which covered technical standards and requirements related to quality, health, safety, environmental management, and industrial operations.

In addition to classroom instruction, participants had the opportunity to visit the company's operations, connecting theory with practice. As a result, one participant was hired by CJ Selecta and another joined a company in the local industrial sector, reinforcing the program's objective of promoting inclusion and professional development within the community.

20
PARTICIPANTS started the training

18
COMPLETED

255
TRAINING HOURS

04

Corporate Governance

Governance Structure and Model
Ethics and Integrity

As a member of the CJ Group, CJ Selecta adopts global guidelines across its operations in Brazil, including the OnlyOne philosophy, which guides the company's approach to management, organizational culture, and decision-making. Corporate governance is overseen by the Governance, Compliance and Audit (GCA), which is responsible for the management and continuous review of policies, the enhancement of internal processes, and the strengthening of control and integrity mechanisms.

In 2025, the company advanced the consolidation of its governance model through the development of its Governance Manual, scheduled for publication in 2026. The document will bring together the organization's key guidelines, responsibilities, and decision-making processes, serving as a reference for conducting business activities and reinforcing transparency and corporate governance throughout the company.

GOVERNANCE STRUCTURE AND MODEL

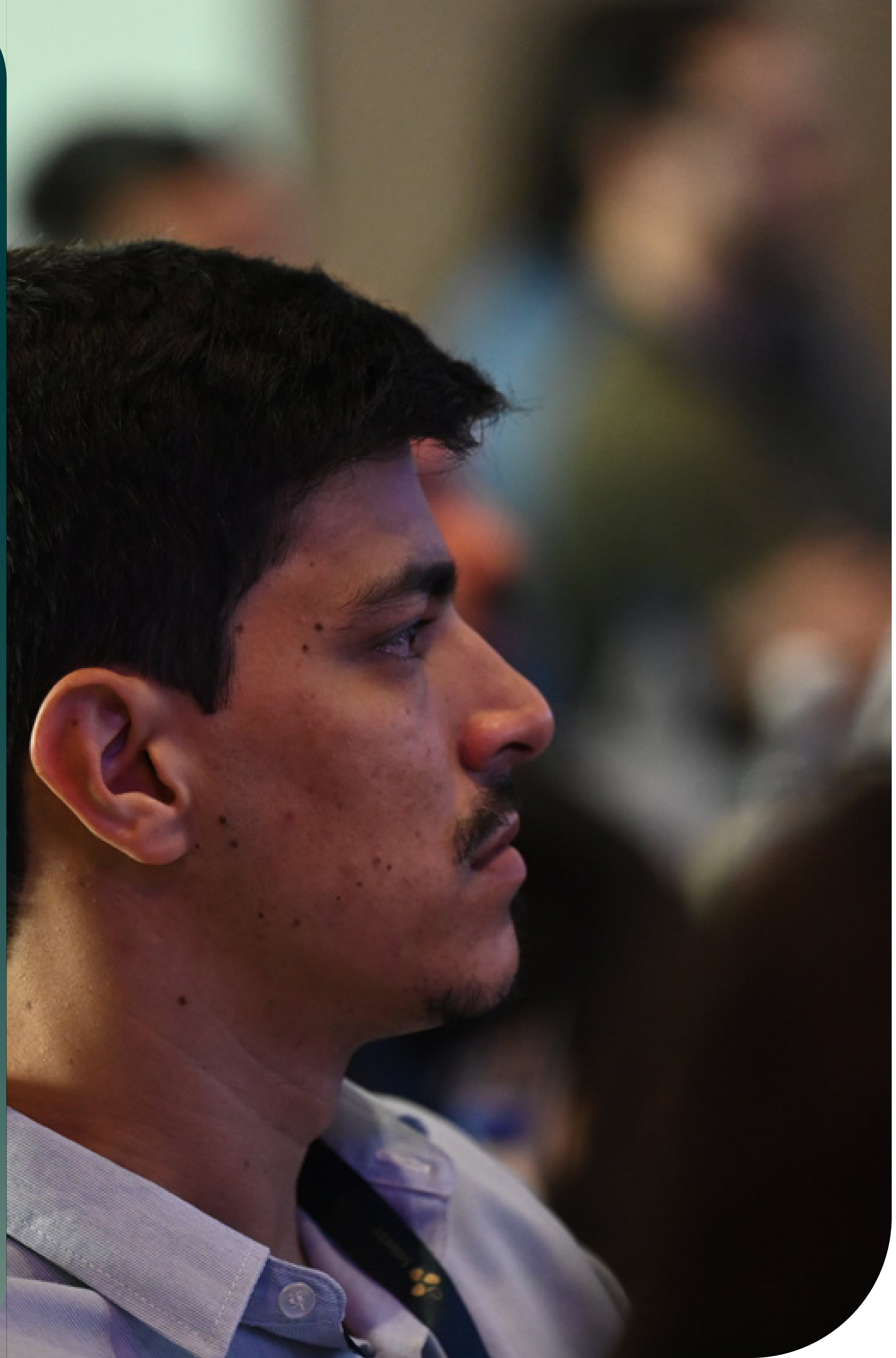
GRI 2-9; 2-10; 2-11; 2-17; 2-29

CJ Selecta operates under its Articles of Incorporation and is governed by a Board of Directors elected by shareholders at the General Shareholders' Meeting. The Board is composed of three South Korean members, including the Chair, all appointed by the shareholders. Executive management is carried out by an Executive Board composed of six Directors, who are appointed by the Board of Directors at the General Shareholders' Meeting. This structure ensures an efficient decision-making process, supported by clearly defined rules, procedures, authorities, and responsibilities.

The Chief Executive Officer (CEO) of CJ Selecta is primarily responsible for the company's strategic leadership and for implementing the business and sustainability guidelines established by the headquarters (HQ). The CEO also serves as Chair of the Executive Committee (EXCOM). This accumulation of responsibilities reflects the need for strategic alignment, consistency with the CJ Group's global management model, and the decision-making efficiency required for sophisticated and integrated operations. The prevention and mitigation of potential conflicts of interest are addressed through formal and structured governance mechanisms.

These practices are aligned with the sustainability governance and corporate risk management model adopted by CJ CheilJedang, as reported in its most recent publications, and reinforce CJ Selecta's commitment to transparency, integrity, and accountability in the conduct of its business.

3 The Executive Board is composed of: the CEO (Brazilian), CFO (South Korean), COO (South Korean), Industrial Director (Brazilian), Projects and Innovation Director (South Korean), and one South Korean Director without a specific designation.



Executive Committee

The Executive Committee is the collective body that represents the company's highest governance body in Brazil and is composed of seven executive members, including six men and one woman. The committee comprises the CEO, Chief Financial Officer (CFO), Chief Operating Officer (COO), Chief Manufacturing Officer (CMO), Projects and Innovation Director, Head of PCGI, and Head of ESG. Five committee members are elected by the Board of Directors for a two-year term. These members also appoint two non-statutory members.

All members are independent in exercising their judgment, free from external influence or conflicts of interest, enabling collective decision-making by the body.

Knowledge related to sustainability topics is disseminated among Executive Committee members through periodic training sessions, technical briefings, and internal workshops, strengthening their capacity to make informed decisions on ESG matters.

Compliance, Ethics & Integrity Committee

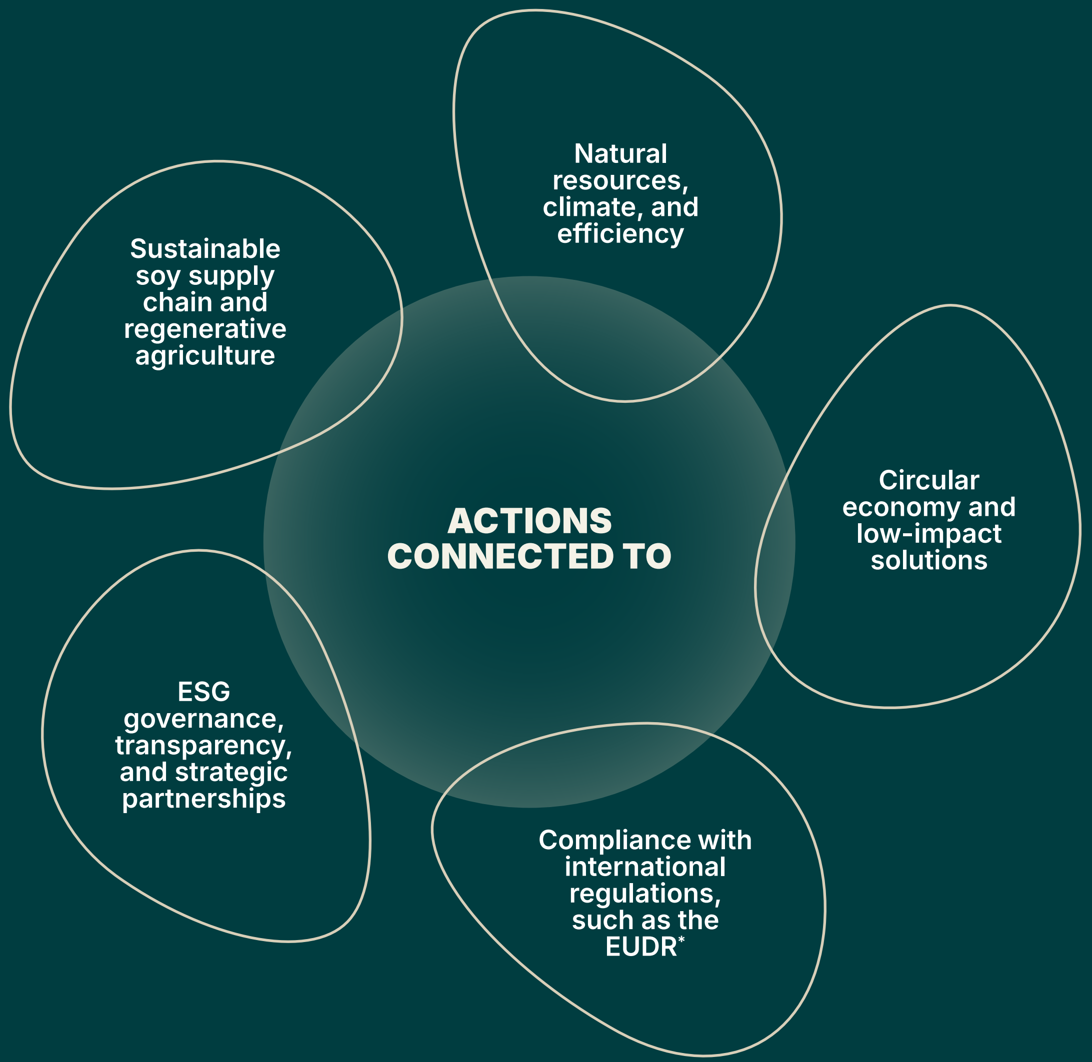
The Compliance, Ethics & Integrity Committee is an independent advisory body that supports the governance structure and is responsible for monitoring the implementation of the Code of Ethics and Conduct, overseeing internal investigations, assessing integrity risks, and proposing improvements to the company's policies and internal controls. The committee is composed of five members, including four men and one woman: the CEO, CFO, Head of PCGI, a Legal representative, and the Senior Compliance Attorney. The Compliance, Ethics & Integrity Committee (CCE) does not have a defined term of office, ensuring continuity in the oversight of ethics, integrity, and regulatory compliance matters.

ESG Committee

GRI 2-12; 2-13

CJ Selecta's ESG management is structured through a model that integrates strategic governance and operational execution of environmental, social, and governance topics. Within this framework, the Executive Committee (EXCOM) serves as the primary body responsible for guiding ESG strategies shared by the Board of Directors and headquarters (HQ), including the formal approval of policies, targets, and action plans related to ESG, as well as monitoring their implementation and performance.

Monitoring of the ESG agenda began in 2020 and takes place through formal reporting cycles and periodic meetings involving the ESG Committee, EXCOM, and HQ to review results and define strategic priorities.



* **EUDR** is a European Union regulation that prohibits the import and sale of products associated with deforestation.

Assessment of the Highest Governance Body

GRI 2-18

The performance assessment of CJ Selecta's highest governance body is conducted through structured internal processes and is not carried out independently. The evaluation takes place periodically through meetings and regular reviews of activities and results presented to senior management. This process includes the analysis of performance indicators, monitoring of sustainability practices, and oversight of management actions. As a result of these assessments, measures are implemented to support the continuous improvement of governance practices.

ETHICS AND INTEGRITY

GRI 2-6; 2-15; 2-23; 2-24; 2-25; 2-27; 3-3 Management of Material Topics | Governance, Ethics and Compliance; 3-3 Management of Material Topics | Anti-Corruption; 205-2; 205-3; 13.26.1; 13.26.2; 13.26.3; 13.26.4

CJ Selecta structures its ethics, integrity, and compliance practices through corporate policies that guide responsible conduct across the organization and throughout the value chain. In 2025, this model was strengthened through greater integration of compliance into management processes and increased involvement of headquarters (HQ), ensuring alignment with governance principles, transparency, and risk prevention.

Impact management is conducted through periodic risk assessments, third-party due diligence processes, a whistleblowing channel, and internal investigations, covering risks related to both operations and business relationships. As preventive measures, the company adopts integrity clauses in contracts, continuous monitoring, and training initiatives. Although managers are responsible for their respective areas, decisions related to monitored topics are made collectively by the committee, while managers provide technical and operational oversight. The Integrity Program also advanced through the execution of audits, the strengthening of whistleblowing channels, and structured reporting to the Executive Committee (EXCOM) and HQ.

Anti-corruption efforts follow a structured process of prevention, detection, and response through periodic due diligence of all suppliers and business partners operating within the supply chain, supported by an independent reporting channel and formal investigation procedures. All employees receive training on compliance, ethics, and anti-corruption during the onboarding process and formally acknowledge the guidelines by signing the company handbook, ensuring that 100% of the 601 employees and all seven members of the governance body are aware of and trained on the subject. In addition, refresher training sessions are conducted and reached 85% employee participation in 2025. During the reporting period, 100% of suppliers received guidance related to the topic, and no confirmed cases of corruption were recorded.

The prevention of conflicts of interest is integrated into the system through formal declarations, review by the Ethics Committee, and registration in the Compliance Management System (CMS), ensuring traceability. Compliance training was expanded and reached 100% of the 601 employees and all seven members of the governance body, covering topics such as ethics, harassment, diversity, human rights, fraud, and global policies, strengthening the organizational culture and the practical application of the 10 compliance obligations.

1 600 employees are located in the Southeast region, and 1 employee is located in the Central-West region.

2 All 7 members of the governance body are located in the Southeast region.

TOP 10 COMPLIANCE OBLIGATION AREAS

1. FAIR TRADE
2. ENVIRONMENTAL SAFETY
3. FOOD SAFETY AND QUALITY
4. OCCUPATIONAL SAFETY
5. ANTI-CORRUPTION
6. PERSONAL INFORMATION
7. RESOURCE PRESERVATION
8. PROPERTY RIGHTS PROTECTION
9. LABOR RIGHTS
10. CONSUMER PROTECTION

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The integration of commitments related to ethics, integrity, compliance, human rights, and responsible business conduct is carried out through the company's governance structure, corporate policies, and internal procedures. Senior management establishes the guidelines and delegates their implementation to managers across different areas, who are responsible for applying these commitments in operations and team management.

As a result, these topics are embedded in the organizational strategy and guide relationships with employees, suppliers, customers, and business partners, strengthening a culture of responsibility, transparency, and compliance throughout the value chain.

POLICY COMMUNICATION CHANNELS:

- Internal publication on the Qualyteam platform
- Employee onboarding and training programs
- Communication of the Code of Conduct and internal policies
- Corporate communications and institutional materials
- Requirements and guidelines applicable to suppliers and business partners
- Periodic training made available through the virtual platform (BeCompliance)

GRI 205-2; 13.26.3

POLICIES

Code of Conduct Policy	Available on the website
Procurement, Ethics and Business Conduct Policy	Internal use
Integrated Management System Policy	Available on the website
Sustainability Policy	Available on the website
Supplier Relationship Policy	Internal use
Information Security Policy	Internal use
Credit and Collection Policy	Internal use
Exclusive Dedication Policy for Independent Professionals	Internal use
Zero Violence Policy	Internal use
Privacy and Data Protection Policy	Available on the website

Communication Channels

GRI 2-6; 2-16; 2-25; 2-26; 2-27; 205-3; 13.26.4

The company provides an Ethics Channel for the secure reporting of situations involving non-compliance or suspected non-compliance with the CJ Code of Conduct and/or applicable legislation. The channel also receives Ombudsman submissions, including suggestions, complaints, and compliments, contributing to the continuous improvement of processes and the organizational environment.

Available to employees, partners, suppliers, customers, service providers, and the general public, the Ethics Channel is operated by an independent third party, ensuring confidentiality and, when requested, complete anonymity. Once submitted, reports are reviewed and investigated impartially, with appropriate handling based on their nature and severity. In 2025, all 35 cases received through the Ethics Channel were addressed. Of these, 17 reports were substantiated and their resolution was completed. The company reiterates that it does not tolerate any form of retaliation or punishment against individuals who submit reports in good faith and responsibly. This commitment reinforces the culture of integrity and helps ensure a safe environment for the transparent reporting of potential misconduct.

Reports may be submitted through the following channels:

WHISTLEBLOWING CHANNEL – CJ SELECTA CHANNEL online

0800 591 3457 (toll-free, Monday to Friday, from 9:00 a.m. to 6:00 p.m.)

GWHISTLE – CJ GLOBAL CHANNEL

100%

OF THE CASES RECEIVED WERE ADDRESSED

Ethics and Compliance Management:

		2024	2025
Non-compliance with laws and regulations	Fines	0 CASES	0 CASES
	Non-monetary sanctions	0 CASES	0 CASES

CASES REPORTED THROUGH THE ETHICS CHANNEL

	2024	2025
Number of reports	35 CASES	35 CASES
Number of valid and resolved reports	21 CASES	17 CASES

All cases are assessed to determine their validity, and those concluded to be substantiated are addressed in accordance with the company's compliance guidelines.

Tax Management

GRI 207-1; 207-2; 3-3 Management of Material Topics | Tax Responsibility

CJ Selecta's tax management approach is guided by the principles of legality, transparency, and risk management, supported by policies and internal controls that ensure compliance with applicable legislation. Managed by the Tax Department, which reports to the Chief Financial Officer (CFO), this approach is integrated into the company's operations and undergoes annual review, with continuous monitoring of regulatory requirements and process assessments.

Tax risks and impacts are identified and managed through periodic reviews, internal controls, and the use of technology, supported by mitigation plans and reporting to leadership. The company adopts preventive and corrective measures while also enhancing positive impacts through automation and improvements in data quality.

The model is complemented by reporting channels and a structured investigation process, ensuring transparency and traceability. In 2025, key initiatives included the implementation of automation solutions, process reviews, and employee training, contributing to the efficiency and reliability of tax management.

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Sustainability Policy

GRI 2-6

CJ Selecta's Sustainability Policy formalizes the company's commitment to sustainable development as the only way to conduct its business, guiding the creation of positive impacts on the environment and society. As a soybean purchaser, the organization recognizes its strategic role in transforming the market toward a low-carbon economy, sustainable production, and the preservation of natural resources, as well as respect for human rights and Indigenous Peoples. The policy reinforces the company's long-term vision of becoming a global benchmark in ESG products.

The document establishes clear objectives and is aligned with internationally recognized references for responsibility within agricultural supply chains. Its scope covers all regions, biomes, and operations within the soy supply chain, including direct and indirect suppliers. The company is committed to maintaining a soy supply chain that is deforestation and conversion free, adopting specific cut-off dates, ensuring recognized certifications for GMO and NGMO soybeans, promoting traceability, and expanding audits in agricultural areas.

Within the climate agenda, the policy establishes commitments to reduce GHG emissions across Scopes 1, 2, and 3 through science-based targets and a defined base year, in addition to reducing energy consumption and the carbon footprint of Soy Protein Concentrate (SPC). The organization also commits to identifying technological opportunities that support the transition to a low-carbon economy and the adoption of good agricultural practices.

Implementation of the policy is structured around four pillars:

1. traceability and risk profile;
2. stakeholder engagement;
3. monitoring, verification, and reporting;
4. collaboration and advocacy for public policies.

Implementation of the policy is structured around four pillars: (1) traceability and risk profile; (2) stakeholder engagement; (3) monitoring, verification, and reporting; (4) collaboration and advocacy for public policies. Governance is overseen by the ESG Committee, which is responsible for validating internal protocols, monitoring socio-environmental indicators, and deliberating on measures applicable to suppliers that do not meet established requirements. The company has established performance indicators related to supplier compliance, the volume of soybeans aligned with the policy, and GHG emissions throughout the value chain, reinforcing its commitment to transparency, accountability, and continuous improvement.

Human Rights Guidelines

GRI 3-3 Human Capital Management, Occupational Health and Safety, Supply Chain Management, Community Relations, 308-2; 403-1; 409-1; 412-2; 413-2

CJ Selecta initiated a structured Human Rights due diligence process in 2022, with the support of an external consultancy, to assess the actions required to align with international best practices.

As a result, a risk matrix was developed containing recommendations focused on the prevention, mitigation, and remediation of potential adverse impacts, as well as the identification of opportunities to enhance positive impacts.

Several actions were recommended to support the continuous advancement of this agenda in 2025. In total, 104 initiatives were identified and developed jointly with rights holders and the departments responsible for implementation, including PCGI, Logistics, Procurement, ESG, and Legal.

370 EMPLOYEES PARTICIPATED IN HUMAN RIGHTS TRAINING

RISKS	ACTIONS
Data exposure	2
Unethical business practices	8
Accidents and emergencies	15
Harassment and discrimination	2
Working conditions	10
Land and water conflicts	10
Health impacts	2
Environmental degradation	14
Sexual exploitation	6
Fraud and corruption	4
Forced and child labor	4

TOTAL OF 77 COMPLETED ACTIONS

05

People

CJ Selecta Workforce Profile
Talent Attraction and Retention
Training and Development
Occupational Health and Safety

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GRI 2-29; 3-3 Management of Material Topics | Human Capital Management

People management is a central element of CJ Selecta's sustainable growth and the consolidation of its strategy in the Brazilian agribusiness sector. The company recognizes that organizational performance is directly related to its ability to attract, retain, and develop top talent[1] throughout the employee lifecycle, aligning strategic competencies with business priorities. In this context, the policies adopted guide fair and transparent practices based on equity, meritocracy, and the appreciation of human capital, in compliance with applicable legislation.

This model is monitored through indicators such as turnover, absenteeism, and internal mobility, enabling continuous people analytics management. Responsibility for this process lies with the PCGI area, with the engagement of leadership and oversight by senior management.

In 2025, key highlights included the implementation of the 360-degree assessment process, the development of a job architecture framework, and improvements to the onboarding process. These initiatives contributed to greater organizational clarity, leadership development, and increased efficiency in people management.

1 Top Talent: Diverse opportunities, fair competition, superior performance, and exceptional compensation.

CJ SELECTA WORKFORCE PROFILE

GRI 2-7; 13.20.1; 13.21.1

Business development is directly linked to the experience and dedication of its employees, who work every day to maintain operational excellence, foster innovation, and strengthen the company's position in the agribusiness sector. The tables below present a detailed breakdown of the workforce composition.

EMPLOYEES BY GENDER

	FEMALE		MALE		OTHER[2]		NOT REPORTED		TOTAL[3]	
	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025
Permanent	115	120	482	488	0	0	0	0	597	608
Temporary	0	0	0	0	0	0	0	0	0	0
Full-time employees	115	120	482	488	0	0	0	0	597	608
Part-time employees	0	0	0	0	0	0	0	0	0	0
Number of employees with no guaranteed working hours	0	0	0	0	0	0	0	0	0	0

2 Gender as self-identified by employees
3 Figures refer to December of each year

EMPLOYEES BY REGION

	NORTH		NORTHEAST		CENTRAL-WEST		SOUTHEAST		SOUTH		TOTAL	
	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025
Permanent	0	0	0	0	0	1	597	607	0	0	597	608
Temporary	0	0	0	0	0	0	0	0	0	0	0	0
Full-time employees	0	0	0	0	0	1	597	607	0	0	597	608
Part-time employees	0	0	0	0	0	0	0	0	0	0	0	0
Number of employees with no guaranteed working hours	0	0	0	0	0	0	0	0	0	0	0	0

Values refer to December of each year.

100%

OF EMPLOYEES
are covered by collective bargaining agreements, and none are engaged under individual legal entity arrangements.

LEADERSHIP PROFILE 2025:

83% MEN

17% WOMEN

TALENT ATTRACTION AND RETENTION

GRI 401-1; 13.20.1

Talent attraction and retention are strategic pillars for CJ Selecta's competitiveness. In 2025, the company conducted its recruitment and selection processes through multiple channels, communicated transparently and supported by clearly defined technical criteria, ensuring fairness and objectivity throughout the selection process. The company's turnover rate was 1.24% in 2024 and 1.75% in 2025.

TURNOVER

2024	2025
1.24%	1.75%

NEW HIRES

	2023	2024	2025
Age group	**136**	**117**	**154**
Under 30 years old	48	60	78
Between 30 and 50 years old	81	57	72
Over 50 years old	7	0	4
Gender	**136**	**117**	**154**
Male	93	81	109
Female	43	36	45
Region	**136**	**117**	**154**
North	0	0	2
Northeast	0	0	0
Midwest	10	6	8
Southeast	126	111	144
South	0	0	0
Total Hires	**136**	**117**	**154**

NUMBER OF EMPLOYEES WHO LEFT THE COMPANY [1]

	2023	2024	2025
Age group	**130**	**123**	**148**
Under 30 years old	25	43	55
Between 30 and 50 years old	95	75	83
Over 50 years old	10	5	10
Gender	**130**	**123**	**148**
Male	95	84	107
Female	35	39	41
Região	**130**	**123**	**148**
North	0	0	0
Northeast	0	0	0
Midwest	5	3	0
Southeast	125	120	148
South	0	0	0
Total de Terminations	**130**	**123**	**148**

1 Departures include: dismissal, voluntary resignation, retirement, and death.

TRAINING AND DEVELOPMENT

GRI 3-3 Management of Material Topics | Human Capital Management; 404-3; 403-5; 13.19.6

Performance and development management is conducted through the Performance Management & Development System (PMDS+), which integrates goals, performance evaluation, and professional development. The process includes the annual definition of Key Performance Indicators (KPIs), continuous monitoring, multidimensional feedback — including 360-degree assessments — and formal evaluation cycles, contributing to a culture of continuous improvement and employee ownership. The model also establishes a direct connection between performance and recognition through reward programs and a market-aligned compensation policy. In 2025, 566 employees were assessed and 20 development plans were active, reinforcing the company's commitment to meritocracy and sustainable growth.

In addition, the training approach is structured and aligned with the business strategy, focusing on equitable access to development opportunities. Training needs are identified through performance evaluations and leadership guidelines and are addressed through technical and behavioral training programs delivered in classroom, digital, and on-the-job formats.

In 2025, CJ Selecta expanded its ESG training agenda by offering four sustainable procurement training sessions to all employees, covering topics such as traceability, certifications, human rights, and carbon footprint, with a total of 622 participations across all training sessions. During the same period, the Renova terra Program training was delivered to 91 participants, including employees and grain suppliers, through in-person sessions held in the cities of Rio Verde, Buritis, and Perdizes, focusing on regenerative agriculture and ESG practices.

Occupational Health and Safety training at CJ Selecta is structured through an annual plan defined in the Annual Training Program (PAT), covering both new and existing employees. Training needs are identified based on risks mapped in the Risk Management Program (PGR), legal requirements established by Regulatory Standards (NRs), operational changes, and incident analyses, with periodic reviews to ensure alignment with operational needs. For outsourced workers, prior safety induction training is mandatory, along with proof of specific qualifications for critical activities, ensuring legal compliance and the safe execution of work activities.

GRI 403-5; 13.19.6

TOTAL TRAINING HOURS

2024	2025
9.570 TRAINING HOURS	12.210 TRAINING HOURS

During the reporting period, a simulator for hazardous energy control was acquired and used to train employees on lockout procedures. The equipment enables practical training on different types of energy present within the industrial complex, reinforcing operational safety.

Engagement and Organizational Culture Survey

In 2025, a structured engagement and organizational culture survey was conducted, achieving an 85% participation rate and reinforcing the company's commitment to active listening and continuous improvement. The assessment incorporated indicators related to strategic alignment, cultural transformation, Employee Value Proposition (EVP), diversity, well-being, and employee experience, providing an analytical foundation for PCGI planning.

The results support PCGI's strategic planning, guiding initiatives aimed at strengthening organizational culture, developing leadership, and enhancing the employee experience.

RESULTS

78 POINTS — **Levels of engagement**

83 POINTS — **Positive perception of the Employee Value Proposition**

82 POINTS — **Organizational culture** assessed through the VIVA Culture indicator

82 POINTS — **The transformation journey** was widely understood by employees

86 POINTS — **Diversity, Equity and Inclusion****

86 POINTS — **Well-Being ****

** Indicators reflected a positive perception of the inclusive environment and initiatives focused on quality of life.

Academia Seleta

In 2025, CJ Selecta consolidated Academia Seleta as its structured people development model, aligned with CJ CheilJedang's global guidelines and adapted to the company's business reality. The initiative organizes the development journey — technical, behavioral, and leadership — promoting continuous learning throughout the employee lifecycle and contributing to business sustainability. Throughout the year, training programs in management, leadership, and technical functions were delivered and integrated with the group's global practices. The model connects culture and performance, supports career development and succession planning, strengthens retention, and prepares future leaders, representing the local implementation of the global development strategy.

Leaders' Workshop:
A culture that delivers results

OCCUPATIONAL HEALTH AND SAFETY

GRI 2-6; 3-3 Management of Material Topics: Occupational Health and Safety; 13.19.1; 403-1; 403-8; 403-9; 13.19.9; 13.19.10

Occupational Health and Safety management at CJ Selecta is guided by the Integrated Management System Policy and aligned with the Regulatory Standards (NRs) issued by the Ministry of Labor and Employment, as well as other requirements applicable to industrial operations, covering all 608 employees through an occupational health and safety management system.

The company maintains clear commitments related to the annual reduction of the Accident Frequency Rate (AFR), monitoring of the Severity Rate (SR), and the goal of zero fatalities, reinforcing ongoing engagement in promoting a preventive culture among employees. Performance is monitored through indicators reported monthly to HQ, with action plans implemented to support continuous improvement. This model is complemented by external audits conducted by customers and the Sedex Members Ethical Trade Audit (SMETA), which provide a detailed assessment of occupational health and safety requirements and cover 100% of employees.

The identification and management of occupational health and safety risks at CJ Selecta are carried out through structured programs such as the Risk Management Program (PGR) and the Occupational Health Medical Control Program (PCMSO), as well as tools including Preliminary Risk Assessment (APR), inspections, incident investigations, and ergonomic assessments. The main risks are associated with operational activities and outsourced workers and are mitigated through training, management of Personal Protective Equipment (PPE) and Collective Protective Equipment (CPE), awareness campaigns, and contractual requirements for suppliers. In the event of incidents, root cause analyses and corrective action plans are implemented. Monitoring is conducted through performance indicators, the activities of the Occupational Health and Safety Service (SESMT) and the Internal Accident Prevention Commission (CIPA), periodic meetings, and internal reporting channels, ensuring continuous improvement, risk reduction, and the strengthening of a safe working environment.

Although the company does not maintain a formal management system, it adopts structured practices for occupational risk management in compliance with Brazilian legislation, including Regulatory Standards NR 01 (PGR), NR 06 (PPE), NR 07 (PCMSO), NR 10, NR 12, NR 20, NR 23, NR 33, and NR 35, among others applicable to industrial activities.

AMONG THE INITIATIVES THAT DELIVERED RELEVANT RESULTS DURING THE REPORTING PERIOD, THE FOLLOWING STAND OUT:

- Investments in infrastructure and systems for rescue operations, first aid, emergency response, and firefighting;
- Acquisition of equipment for confined space activities;
- Acquisition of a portable monitor nozzle for firefighting;
- Acquisition of equipment to monitor dust concentration in environments with suspended particles;
- Upgrade of the Delta Fire detection and alarm system;
- Acquisition of a simulator for training in Lockout, Tagout, Tryout procedures;
- Implementation of campaigns and awareness initiatives related to occupational health and safety;
- Strengthening of the safety culture through increased employee engagement;
- Continuous improvement of occupational health and safety performance indicators.

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ARAGUARI BRANCH

GRI 403-9; 13.19.10

For all employees	2024		2025	
	Number	%	Number	%
Fatalities resulting from work-related injuries	0	0.00	0	0.00
Work-related injuries with severe consequences (excluding fatalities)	0	0.00	0	0.00
Recordable work-related injuries	12	16.29	7	9.39
Days lost due to work-related injuries and ill health	15 days		30 days	
Main types of work-related injuries	Struck against object or structure Same-level fall Chemical exposure Sharp materials		Chemical exposure Fall from a different level Struck against object or structure Contact with condensed steam Sharp materials	
Number of hours worked	**736,849**		**745,283**	

UBERLÂNDIA BRANCH GRI 403-9; 13.19.10

For all employees	2024		2025	
	Number	%	Number	%
Fatalities resulting from work-related injuries	0	0.00	0	0.00
Work-related injuries with severe consequences (excluding fatalities)	0	0.00	0	0.00
Recordable work-related injuries	2	14.11	7	0.00
Main types of work-related injuries	Same-level fall Sharp materials		0	0.00
Number of hours worked	**141,789**		**150,675**	

OUTSOURCED WORKERS GRI 403-9; 13.19.10

For all employees	2024		2025	
	Number	%	Number	%
Fatalities resulting from work-related injuries	0	0,00	0	0,00
Work-related injuries with severe consequences (excluding fatalities)	0	0,00	0	0,00
Recordable work-related injuries	3	3,95	5	6,34
Main types of work-related injuries	Struck against object or structure Chemical exposure Sharp materials		Fall from a different level Struck against object or structure sharp materials	
Number of hours worked	**736,849**		**745,283**	

The calculation of hours worked by contracted workers is based on an estimate derived from the average number of contracted workers permanently assigned to the company's operations.

06

Sustainable **business**

Responsible and Efficient Value Chain
Responsible Soy Origination
Solutions for a Sustainable Future
Partnerships with Customers and Shared Value Creation
Industry Engagement and Participation

RESPONSIBLE AND EFFICIENT VALUE CHAIN

GRI 2-6; 204-1; 308-1; 308-2; 409-1; 13.16.2; 414-1 e 414-2; 3-3 Management of Material Topics | Supply Chain Management; 13.16.1

Supplier risk management at CJ Selecta includes structured socio-environmental assessment processes focused on preventing irregular practices, including forced labor and conditions analogous to slavery. The Sustainability Policy, the Supplier Code of Conduct, and the Socio-Environmental Practices Guide for Soybean Producers establish clear guidelines prohibiting such practices, including the formal commitment not to engage with suppliers listed in cases related to conditions analogous to slavery. This assessment is applied to 100% of the supplier base.

Access the CJ Code of Corporate Conduct by clicking here.

Access the Social and Environmental Practices Guide for Soybean Producers by: clicking here.

RESPONSIBLE SOY ORIGINATION

GRI 2-6; 2-29; GRI 2-4; 13.10.4; 13.14.3; 13.23.1; 13.23.2; 13.23.3; 13.23.4; 308-1; 308-2; 414-1; 414-2

2025 DATA:

3,913,913 metric tons of soybeans monitored from direct and indirect suppliers

730,482 tonnes of soybeans sourced, including:

346,139 NGMO

384,343 GMO

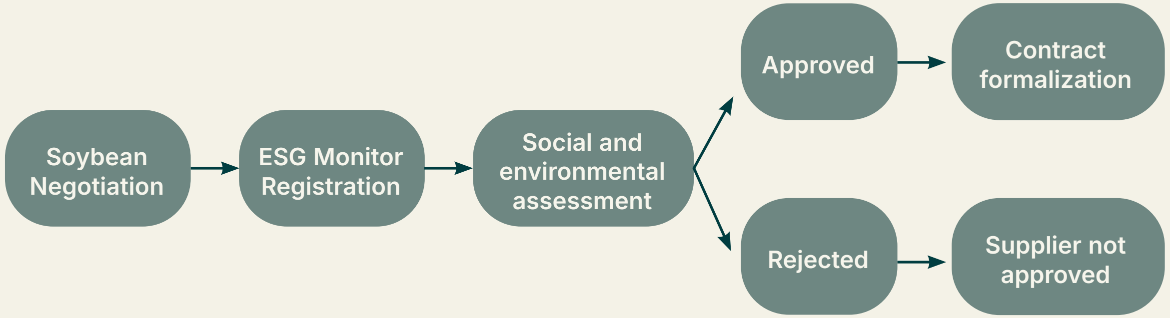
Traceability and Transparency in the Sourcing Chain

GRI 2-6; 308-1; 308-2; 414-1; 414-2

Soybean traceability is a core element of CJ Selecta's sustainability and governance strategy and is managed through a structured approach based on the Accountability Framework Initiative (AFi), sourcing supply chain risk management, and alignment with international certification standards. The methodology integrates social and environmental monitoring tools, geospatial farm analysis, independent audits, and internal control systems, enabling the company to track the origin of raw materials from supplier qualification through industrial processing.

Supplier risk management includes structured social and environmental assessment processes focused on preventing irregular practices, including forced labor and slave-like labor. The Sustainability Policy, Supplier Code of Conduct, and Social and Environmental Practices Guide for Soybean Producers establish guidelines that prohibit such practices, including a formal commitment not to engage with suppliers associated with cases of slave-like labor. In addition to the criteria described above, all contracts include clauses addressing the prevention of corruption, ethical misconduct, and non-compliance with social and environmental standards.

SOCIAL AND ENVIRONMENTAL ASSESSMENT PROCESS



100% OF SUPPLIERS ARE ASSESSED AGAINST THE FOLLOWING REQUIREMENTS:

SOCIAL

- Slave-like Labor List
- Overlap with Indigenous and Quilombola Lands

ENVIRONMENTAL

- Environmental embargoes
- Overlap with Conservation Units
- Deforestation
- CAR

FARMS MONITORED IN 2025

The social and environmental assessment of the supplier chain is a mandatory stage of the qualification process and includes the evaluation of environmental and social risks relevant to the business. Key environmental risks assessed include deforestation, production in embargoed areas, operations in areas with natural characteristics relevant to the protection of biodiversity and natural resources, and GHG emissions. On the social side, risks related to slave-like labor and the overlap of production areas with the territories of Indigenous Peoples and traditional communities are evaluated. Suppliers that do not meet the company's social and environmental requirements are disqualified during the approval process. As a result, no suppliers causing actual negative social or environmental impacts within CJ Selecta's supply chain were identified in 2025.

In addition to the social and environmental assessment applied to all producers, CJ Selecta conducts annual on-site audits of sourcing farms and soybean chain-of-custody entities to verify compliance with social and environmental criteria in detail. In 2025, 100% of NGMO volumes were ProTerra certified, 99.40% of GMO and NGMO volumes were MRV certified, and 13 GMO producers were also RTRS certified. Additionally, the Araguari (MG) industrial facility underwent the Sedex Members Ethical Trade Audit (SMETA), which assesses aspects related to human rights, labor conditions, occupational health and safety, ethics, and environmental management.

Within the Green Refinery project, traceability plays a strategic role by enabling the tracking of all soybeans purchased from indirect suppliers, which account for 44.6% of the total sourced soybean volume, and by verifying that Warehouse throughput comply with the social and environmental criteria applied throughout the grain supply chain.

2025

99.63% SOYBEANS PURCHASED

WERE TRACED TO THE FARM LEVEL THROUGH THE RURAL ENVIRONMENTAL REGISTRY (CAR), IN COMPLIANCE WITH THE SUSTAINABILITY POLICY AND DEFORESTATION AND CONVERSION FREE (DCF) COMMITMENTS.

SOY TRACE

In 2025, 186 TCCs[1] were issued to 25 customers through the SoyTrace application, CJ Selecta's proprietary platform developed to ensure transparency and traceability across its products.

ESG MONITOR:

ESG Monitor consists of the integration between SAP and Serasa Experian systems, with the objective of carrying out automatic and digital monitoring of soybean origination farms, ensuring the socio-environmental compliance of CJ Selecta's entire grain supplier portfolio.

1 Traceability Certificate of Compliance.

Procurement: Acquisition of Goods and Services

GRI 2-6; 308-1; 414-1

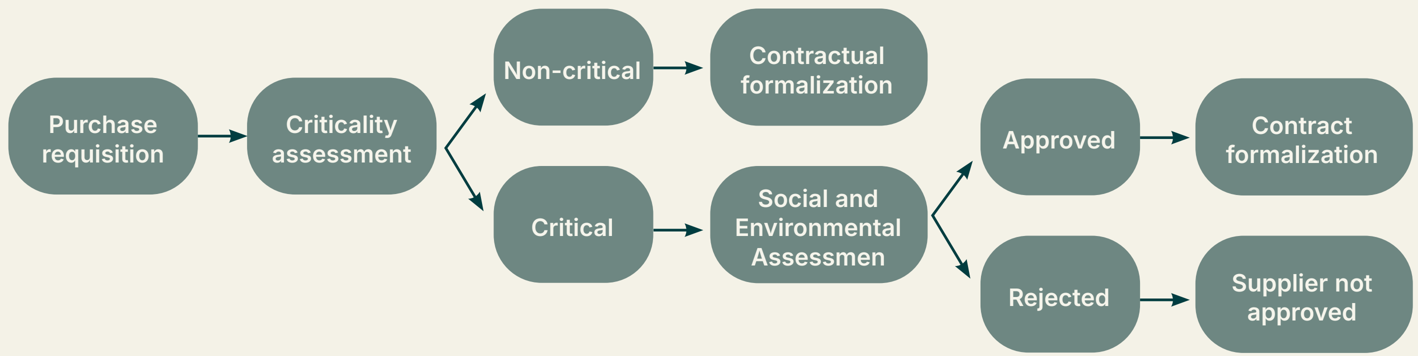
Procurement management is guided by a work instruction and structured through a process that ensures compliance and risk assessment throughout all stages. In 2025, the company had 957 active suppliers, all subject to qualification and monitoring procedures commensurate with the risks associated with their activities.

Critical suppliers are defined as those with the potential to generate negative social and environmental impacts, including cases related to forced or slave-like labor, child labor, high rates of occupational accidents, and operations in embargoed areas. Strategic supplier groups monitored by the company include suppliers of inputs, packaging materials, and industrial services, representing approximately 10% of the active supplier base. These suppliers are monitored through a specialized platform that conducts periodic reviews of public sources, covering social and environmental requirements, regulatory violations, and legal proceedings related to their operations. Based on this assessment, suppliers are classified as excellent, good, concerning, or critical, and these results support supplier approval, maintenance, or disqualification processes.

In addition to the social and environmental assessment, all suppliers providing services for more than 10 days within CJ Selecta's operations are required to submit supporting documentation demonstrating compliance with labor obligations. Furthermore, contracts include clauses related to ethics, compliance, and anti-corruption guidelines, ensuring that suppliers are aware of and aligned with the company's internal policies.

Participation of the Procurement Coordinator as a speaker at the Fórum Comprar 2025 in São Paulo, presenting on the topic "ESG in Procurement and Supplier Risk Management."

SOCIAL AND ENVIRONMENTAL ASSESSMENT PROCESS FOR THE PROCUREMENT OF GOODS AND SERVICES



New suppliers assessed in 2025

93 APPROVED

03 REJECTED

100% OF SUPPLIERS OF PACKAGING, INPUTS, AND SERVICES PROVIDED TO THE PLANT ARE ASSESSED BASED ON THE FOLLOWING CRITERIA:

SOCIAIS

Criteria

- Slave-like labor
- Child labor
- Occupational Health and Safety

Source

- Ministry of Labor's Slave Labor List
- Administrative sanctions and legal proceedings
- Occupational Accident Report (CAT) filings and the number of employees reported to RAIS

ENVIRONMENTAL

Criteria

- Embargoes
- Environmental compliance

Source

- IBAMA embargo list
- Administrative sanctions and legal proceedings

GOVERNANCE

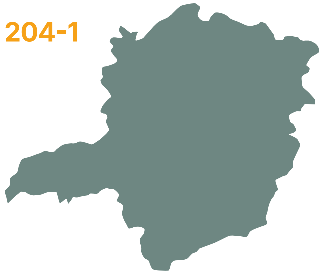
- Assessment of sanctions and legal proceedings | related to corruption
- Register of Debarred and Suspended Companies (CEIS)
- National Register of Punished Companies (CNEP)
- Register of Private Nonprofit Entities Barred from Receiving Public Funds (CEPIM)
- Federal Public Administration Expulsion Register (CEAF)
- Register of Unsuitable Bidders
- Register of Persons Barred from Holding Public Office
- Leniency Agreements

GRI 308-1; 308-2; 414-1; 414-2

In 2025, the company allocated R$ 249.591 million to purchases from local suppliers, reinforcing the importance of the supply chain to its operations. As part of its sourcing strategy, CJ Selecta prioritizes the engagement of suppliers located within a 40-kilometer radius of its industrial facility in Araguari, Minas Gerais.

PROPORTION OF SPENDING ON LOCAL SUPPLIERS

GRI 204-1



68%

OF THE TOTAL VALUE OF OUR PURCHASES COMES FROM THE STATE OF MINAS GERAIS

59%

OF OUR PURCHASE ORDERS ARE PLACED WITHIN A 40-KILOMETER RADIUS OF THE ARAGUARI FACILITY

Logistics and Operational Efficiency

GRI 2-6

CJ Selecta structures its logistics and operational efficiency strategy with a focus on supply chain reliability, emissions reduction, and flexibility in serving global markets. The company currently operates two Soy Protein Concentrate (SPC) hubs, located in Chile and the European Union. These hubs provide greater supply stability for customers and contribute to lower CO_2 emissions, as they prioritize bulk operations compared to container transportation. The organization is assessing the feasibility of additional hubs in South America and the Mediterranean region, with expectations of significant progress in this area beginning in 2026.

Regarding operational efficiency, the company maintains a structured Quality System and loss management practices focused on the continuous improvement of industrial and logistics processes. Integration among Origination, Production, Quality, and Logistics contributes to delivery consistency and operational performance.

GRI 2-6; 308-2

Renova terra Program

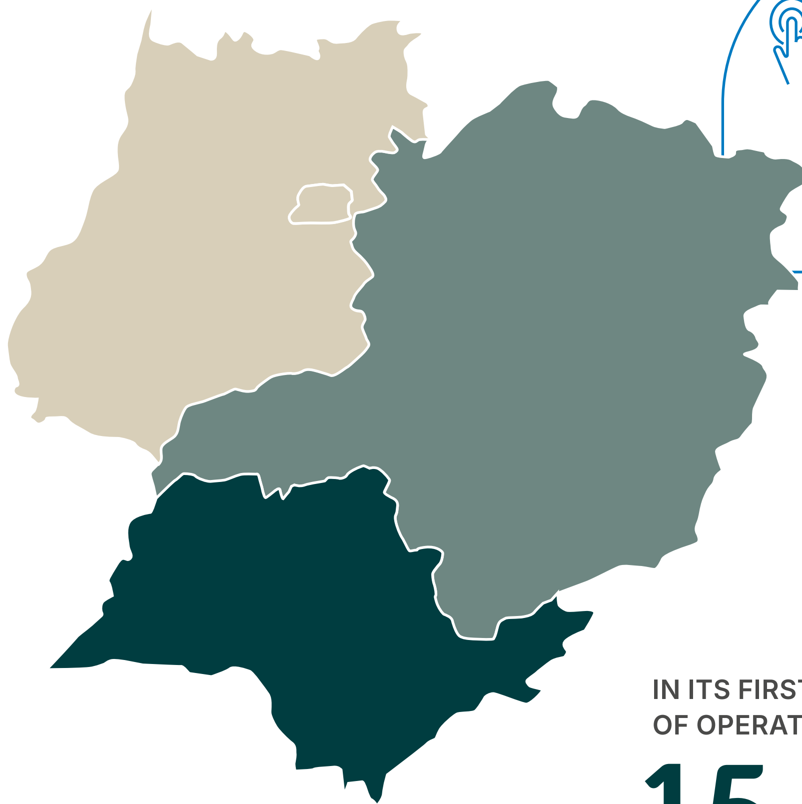
The Renova terra Program is a strategic regenerative agriculture initiative developed in the Cerrado biome through a partnership between Unilever and CJ Selecta, with the objective of supporting the transition **of approximately 45,000 hectares of soybean cultivation to more sustainable practices by 2030**. Launched in 2025, the program is part of a broader transformation of global agricultural supply chains, aligned with commitments related to decarbonization, biome protection, soil health improvement, and the development of supply chains deforestation and conversion free. **With a joint investment that may reach BRL 55 million over five years**, the initiative responds to growing market demands for traceability, transparency, and lower-carbon products, establishing itself as one of the leading large-scale regenerative agriculture initiatives in Brazil.

The program was designed to promote a systemic transformation of the production model by combining science, technology, financial incentives, and direct engagement with farmers. The initiative supports agricultural practices focused on soil regeneration, biodiversity enhancement, improved efficiency in the use of natural resources, and carbon emissions reduction, while also increasing crop resilience to climate change. Participating farmers receive comprehensive technical and operational support, including physical, chemical, and biological soil analyses, individualized assessments of production areas, and multi-year transition plans with progressive targets for the adoption of regenerative practices.

Among the practices encouraged are the use of biological inputs and microbial inoculants, crop rotation and diversification, implementation of multi-species cover crops, reduced soil disturbance, expanded use of organic fertilizers, and the gradual replacement of chemical crop protection products with biological solutions. The program also establishes guidelines regarding prohibited practices, such as intensive plowing and harrowing for the incorporation of inputs, reinforcing soil structure conservation and the maintenance of permanent soil cover. In addition to technical support, participants receive annual financial incentives per hectare, subject to verification of the implemented practices, helping to reduce economic barriers and increase farmer engagement.

Renova terra governance is based on rigorous eligibility criteria and continuous monitoring, including legal compliance, the absence of deforestation, and alignment with the socio-environmental practices of CJ Selecta and Unilever. Monitoring of participating areas is conducted through technical visits, field data collection, and digital monitoring tools, ensuring traceability, transparency, and measurement of impacts over time. From a climate perspective, the program contributes to reducing GHG emissions, increasing soil organic carbon, improving water retention, and enhancing nutrient-use efficiency, generating environmental, operational, and economic benefits for farmers and the soy supply chain. In this context, Renova terra has become an important milestone in advancing regenerative agriculture in the Cerrado biome and transforming Brazil's soybean production chain.

Renova terra Program Launch Event



Learn about a success story from one of the producers participating in the Renova terra Program by clicking here.

Renova terra
Programa de agricultura regenerativa

Renova terra was presented at COP30 as a regenerative agriculture model for the Brazilian Cerrado.

Learn more by clicking here.

IN ITS FIRST YEAR OF OPERATION,

15

FARMERS

JOINED THE INITIATIVE, REPRESENTING A TOTAL OF

8,479

HECTARES

UNDERGOING TRANSITION ACROSS THE STATES OF MINAS GERAIS, GOIÁS, AND SÃO PAULO.

IN THE FIRST YEAR:

100%

FARMERS

USED BIOLOGICAL INPUTS IN THEIR OPERATIONS.

33%

GROWTH

IN THE ADOPTION OF MULTI-SPECIES COVER CROP MIXES ACROSS PARTICIPATING FARMS.

100%

AREAS

ADOPTED PRACTICES THAT ENSURE CONTINUOUS SOIL COVER THROUGHOUT THE YEAR.

Data obtained through the baseline assessment survey conducted with producers and from the compliance assessment reports against the program requirements, prepared at the end of the first year of implementation.

SOLUTIONS FOR A SUSTAINABLE FUTURE

GRI 2-6; 414-1

NGMO Soybean Seed Program

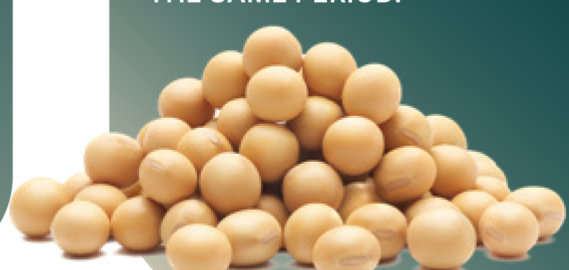
Since 2018, CJ Selecta has developed a structured project focused on the commercialization of NGMO soybean seeds, with the objective of strengthening grain origination and meeting the demand for conventional soybeans at its industrial unit in Araguari (MG). During the 25–26 crop season, CJ Selecta's conventional seed project recorded a:

38%

INCREASE IN ITS CUSTOMER PORTFOLIO COMPARED TO THE PREVIOUS SEASON, REFLECTING

29%

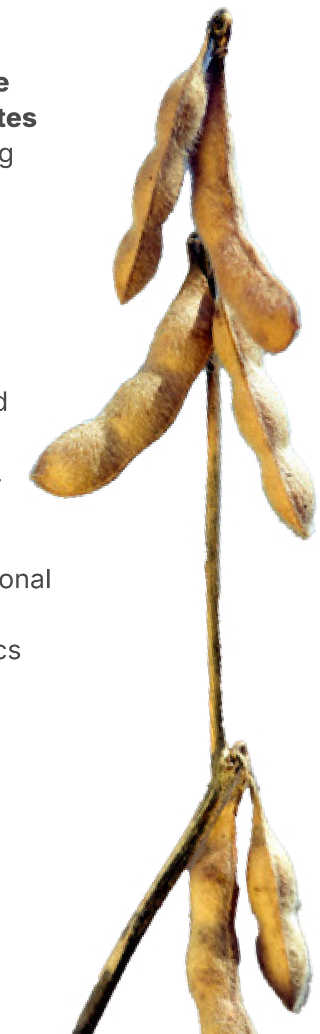
INCREASE IN SALES DURING THE SAME PERIOD.



The organization maintains a portfolio of 16 conventional soybean cultivars selected based on regional adaptability, agronomic performance, and productivity criteria. Each crop season, the company evaluates new genetic options, seeking more productive cultivars better suited to different producing regions.

CJ Selecta continuously invests in the development of this market in the states of Minas Gerais and Goiás, establishing partnerships with recognized research and cultivar development institutions, such as the Brazilian Agricultural Research Corporation (Embrapa), as well as the Meridional, Cerrados, and Triângulo Foundations. These partnerships provide access to updated genetic materials and contribute to the technical advancement of the program.

Among the project's main objectives is encouraging the expansion of conventional soybean cultivation in regions close to the processing facility, reducing logistics costs and GHG emissions associated with transportation. As a result of this strategy, Minas Gerais' share of the total volume of seeds sold increased from 47% in 2024 to 60% in 2025.



Barter

The barter model adopted by CJ Selecta is part of its strategy for building relationships with farmers and strengthening the soybean supply chain. Under this system, farmers gain access to conventional soybean seeds and/or Plant Nutrition and Health products in exchange for future grain production. As a result, more than 40% of NGMO soybean purchases originate from this program, which promotes NGMO soybean cultivation in the region, while 35% of Plant Nutrition and Health revenue is generated through barter transactions.

Over the years, the program has evolved significantly, expanding:

28%

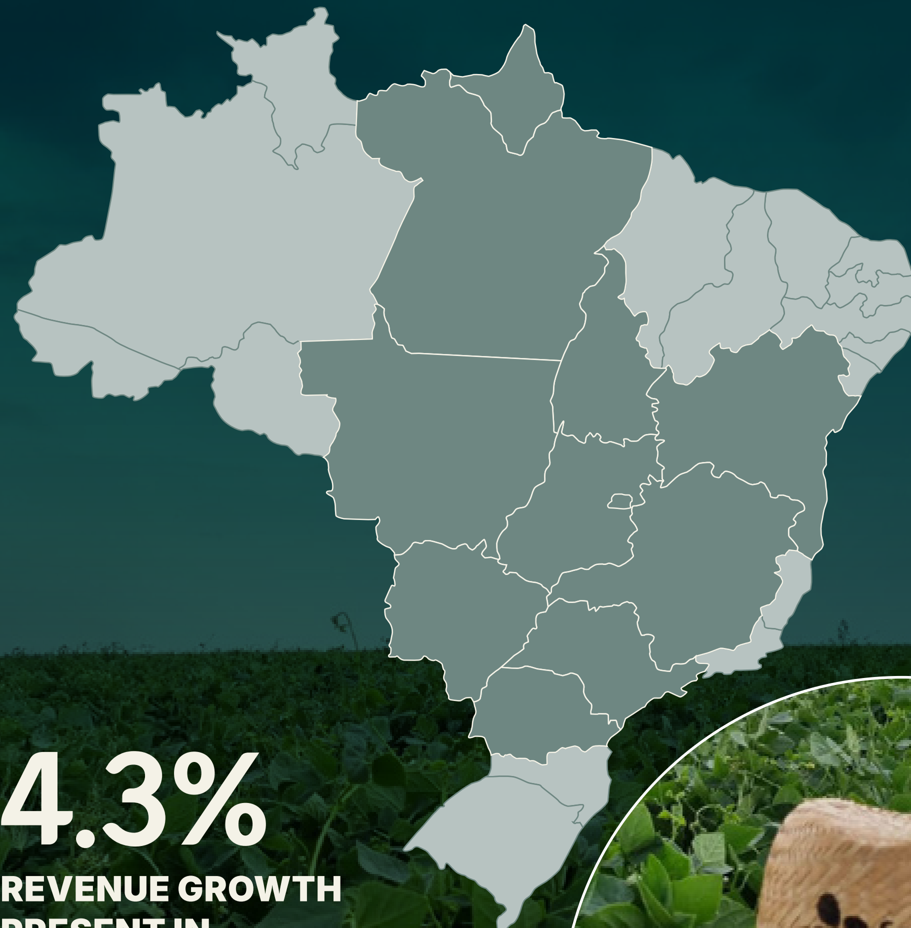
PLANTED AREA

38%

THE NUMBER OF PARTICIPATING FARMERS

This growth demonstrates the strengthening of the relationship between the company and its partner farmers, as well as increasing demand for conventional soybeans in the international market.

PLANT NUTRITION AND HEALTH PRESENCE



4.3%
REVENUE GROWTH

PRESENT IN
42
DISTRIBUTORS

76
BRANCHES

Plant Nutrition and Health (PNH)

The PNH division was established to develop solutions aimed at increasing agricultural productivity, operating throughout all stages of crop development, from pre-planting to harvest. The area connects agriculture, industry, and biotechnology through the use of soybean molasses as a high-value organic agronomic input, integrating productivity, operational efficiency, and practices aligned with regenerative agriculture and the ESG agenda.

In 2025, **the division expanded its portfolio with the launch of five new products and recorded revenue growth of 4.3%, reaching BRL 106 million.** This performance was driven by commercial expansion, strengthened direct sales, and increased proximity to farmers.

The division maintains partnerships with 42 distributors operating through 76 branches. Seventeen distributors participate in Impulse, a rebate relationship program designed to strengthen relationships and loyalty across sales channels.

The division's strategy is structured around three complementary pillars. Within the Plant Protection Platform (PPP), the portfolio of biological solutions was expanded through products developed from microorganisms with proven agronomic efficiency, contributing to higher productivity and reduced dependence on conventional crop protection products.

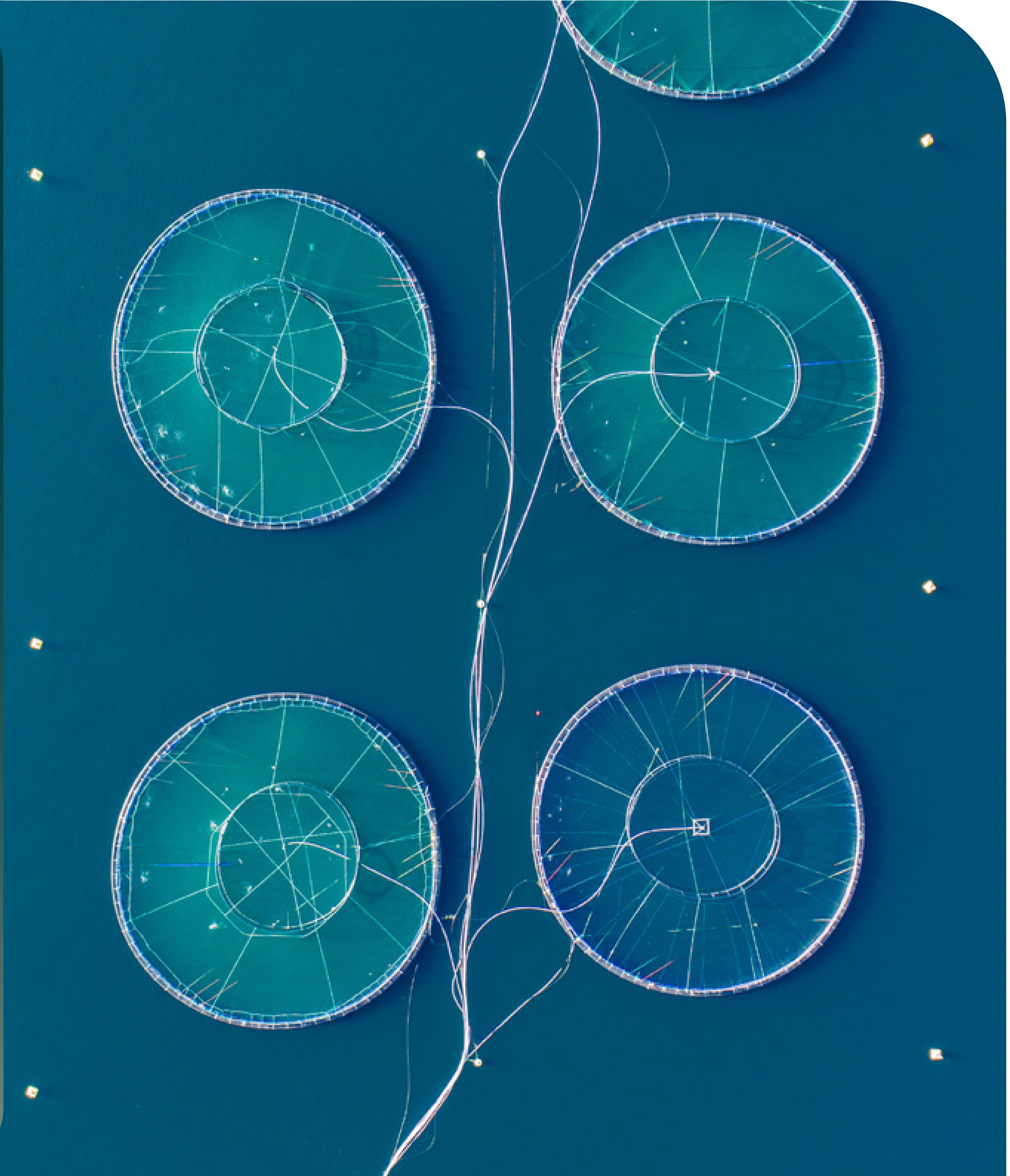
Within the Nutrition Plant Platform (NPP), formulations containing isolated and combined nutrients were developed and enhanced with high-performance technologies, such as amino acids and V-CompleX®, promoting productivity gains and improved crop performance. Within the Bioestimulation Plant Platform (BPP), advances were made in technologies focused on plant vigor, health, and resilience, particularly under climate stress conditions.

The PNH product line is manufactured using cold-processing technology and highly concentrated, soluble formulations, with a focus on quality and operational efficiency. Its value chain is supported by more than 60 approved suppliers that undergo structured qualification and monitoring processes, ensuring reliability and risk mitigation throughout operations.

The evolution of the Safra ON program also reinforced the strategy to increase productivity in the field. The initiative strengthens proximity to farmers through technical support, agronomic monitoring, and portfolio integration throughout the production cycle. The program compares areas treated with the FisiOn® product against each farm's technical standard, demonstrating productivity gains and agronomic performance improvements.

AVERAGE PRODUCTIVITY INCREASE – BAGS PER HECTARE

	CROP SEASON
3.0	2022 2023
4.46	2023 2024
5.53	2024 2025



SPC

SPC is CJ Selecta's main product and one of the leading high-value ingredients for animal nutrition in the global market. Produced from Brazilian soybeans, Soy Protein Concentrate (SPC) contains more than 60% protein, offers high digestibility, and has low levels of anti-nutritional factors, making it widely used in aquaculture, swine, poultry, and pet food segments. In Brazil, the product has also expanded its presence in the shrimp feed market, a growing segment within aquaculture.

The company is among the world's largest producers and exporters of SPC and **was the first company in Brazil to obtain RTRS certification for the product's entire chain of custody**, reinforcing traceability and its commitment to responsible practices. Another highlight is **SPC's low carbon footprint, below 1 kg CO_2e per kg of product**, resulting from a structured supply chain, the use of renewable energy, and socio-environmental criteria applied to soybean origination.

In 2025, the company expanded its presence in strategic aquaculture markets, including Türkiye, Ecuador, Australia, and Japan. For 2026, new logistics hubs are under evaluation in Türkiye and Ecuador, focusing on bulk operations, increased logistics efficiency, and the expansion of the company's international presence.

Soy co-products and full utilization

Soybean Oil

Obtained from soybean crushing, soybean oil is a renewable source widely used in biofuel production, industrial applications, and human and animal nutrition. It holds GMP+, FSA, Kosher, and Halal certifications for degummed soybean oil, and FSSC 22000, Kosher, and Halal certifications for refined soybean oil.

Soybean Lecithin

Soybean lecithin acts as a natural emulsifier and is used in the food, pharmaceutical, and chemical industries. CJ Selecta offers lecithin with specifications tailored to the technical requirements of different markets and holds Kosher, Halal, and FSSC 22000 certifications, reinforcing its position in quality and functionality.

Pelletized Soybean Hulls

Soybean hulls are widely used as an ingredient in animal nutrition as a source of fiber. The product holds GMP+, FSA, and Halal certifications. It is available in both GMO and NGMO versions, with the latter certified by ProTerra.

In 2025, the company also began supplying NGMO soybean hulls for pet food production.

Tocopherol

Tocopherol is a natural compound derived from soybeans that is rich in vitamin E and used in the food, animal nutrition, pharmaceutical, and chemical industries. It acts as a natural antioxidant, protecting lipids against oxidation and increasing formulation stability.

Fatty Acid

Fatty acid is a co-product obtained during the soybean oil refining process and is used in specific industrial formulations. Its use contributes to energy supply in feed formulations and to technical applications requiring plant-based inputs.

Soybean Molasses

Soybean molasses is a liquid co-product resulting from the protein extraction process, characterized by its composition rich in soluble sugars and minerals. It is primarily directed to animal nutrition and can also be used in industrial applications. At CJ Selecta, soybean molasses is used in the production of fertilizers and ethanol, contributing to the full utilization of soybeans, adding value to the production process, and promoting efficiency throughout the value chain.

Ethanol

CJ Selecta was the first company to produce soybean ethanol on an industrial scale, using a by-product of its industrial process to generate value. The SPC facility is self-sufficient in ethanol production, and surplus volumes are sold to end consumers.

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Carbon Footprint Report

GRI 3-3 Material Topic: Climate Change
I 2-6; 305-4; 13.1.5

CJ Selecta released its third Carbon Footprint Report, the most detailed study ever conducted by the company, reinforcing its commitment to climate transparency and strategic emissions management. The study was carried out through a Life Cycle Assessment (LCA), considering one metric ton of product as the functional unit and covering all stages of the production cycle, using a cradle-to-gate approach, including inputs, energy, transportation, and storage.

The methodology adopted is aligned with ABNT NBR ISO 14067 (2023) and the Product Environmental Footprint Category Rules (PEFCR) for animal feed, ensuring methodological standardization and international comparability. Primary data collected directly from farms were used, including information on soil amendments and fertilizers, crop protection products and adjuvants, diesel consumption, electricity and water management, as well as a complete mapping of the industrial process. All information was verified through an independent audit, ensuring robustness and traceability.

The study covers three of the company's products, in both GMO and NGMO versions: SPC, soybean lecithin, and soybean refined oil, providing a comparative view of the portfolio's carbon intensity. **The highlight is NGMO SPC, with a carbon footprint of 0.617 tCO_2e per metric ton of product, considering Land Use Change (LUC), and 0.388 tCO_2e without LUC, demonstrating a low-carbon-intensity product.**

Learn more by clicking here.

SPC NGMO (tCO_2eq/t)

With LUC*
0.617

Without LUC*
0.388

* Land Use Change (LUC)

OVERALL RESULTS

Carbon footprints of products (tCO_2eq/t)

	NGMO	GMO
SPC	0.617	0.479
LECITHIN	0.122	0.102
OIL	1.018	0.806

The agricultural phase accounts for the majority of emissions, representing approximately 87% of the total. In this context, the impacts associated with land use change and the use of fossil-based inputs, such as diesel and fertilizers, stand out. In contrast, the industrial process presents low emissions, as the energy used is predominantly derived from renewable sources.

The results reflect the effectiveness of the company's Sustainability Policy, under which soybeans sourced from deforested areas are not purchased and regenerative agriculture practices are encouraged. This set of initiatives contributes to competitive climate performance, reinforcing CJ Selecta's position as a supplier of sustainable and traceable products for global markets.

Additionally, considering the 2008 deforestation cut-off date, in line with ProTerra certification criteria and Land Use Change (LUC) calculation methodologies, emissions associated with this factor are expected to reach zero after 20 years. As a result, from 2028 onward, emissions related to LUC are expected to decrease significantly across the company's products. Consequently, products that already demonstrate low carbon intensity, such as SPC and other NGMO products, are expected to achieve even lower carbon footprints, further strengthening their environmental advantages.

EUDR

The European Union Deforestation Regulation (EUDR) and other emerging regulations have increased demand for soybean supply chains that are traceable and deforestation and conversion free (DCF). In this context, CJ Selecta established an internal working group dedicated to discussing and monitoring the implementation of the regulation, involving strategic areas of the company. The organization also participates in industry meetings and is a member of the EUDR Committee of the Brazilian Association of Vegetable Oil Industries (Abiove), contributing to technical discussions and the alignment of sector practices with international regulatory requirements.

Wholechain Case

CJ Selecta developed, in partnership with Wholechain[1] and REVER Consulting[2], a Proof of Concept (PoC) focused on end-to-end soybean traceability, aligned with GS1 standards and applicable to both GMO and NGMO volumes.

The initiative involved supply chain mapping, supplier engagement, farm-level data collection, and the implementation of a field pilot involving the company's key supply chain stakeholders.

The platform was customized for the soybean supply chain, enabling the consolidation and analysis of origin, transportation, and volume data, supporting DCF compliance verification and EUDR requirements. As a result, the company obtained strategic recommendations for expanding soybean traceability, strengthening operational transparency, and increasing farm-level data collection.

GRISS 13.23.1; 13.23.2

1 Wholechain is a blockchain-based traceability solution developed to promote trust, coordination, and transparency across fragmented supply chains.

2 REVER Consulting is a consulting firm that helps companies create business value through the integration of sustainability and ESG metrics into their strategies.

Deforestation and Conversion Free (DCF)

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

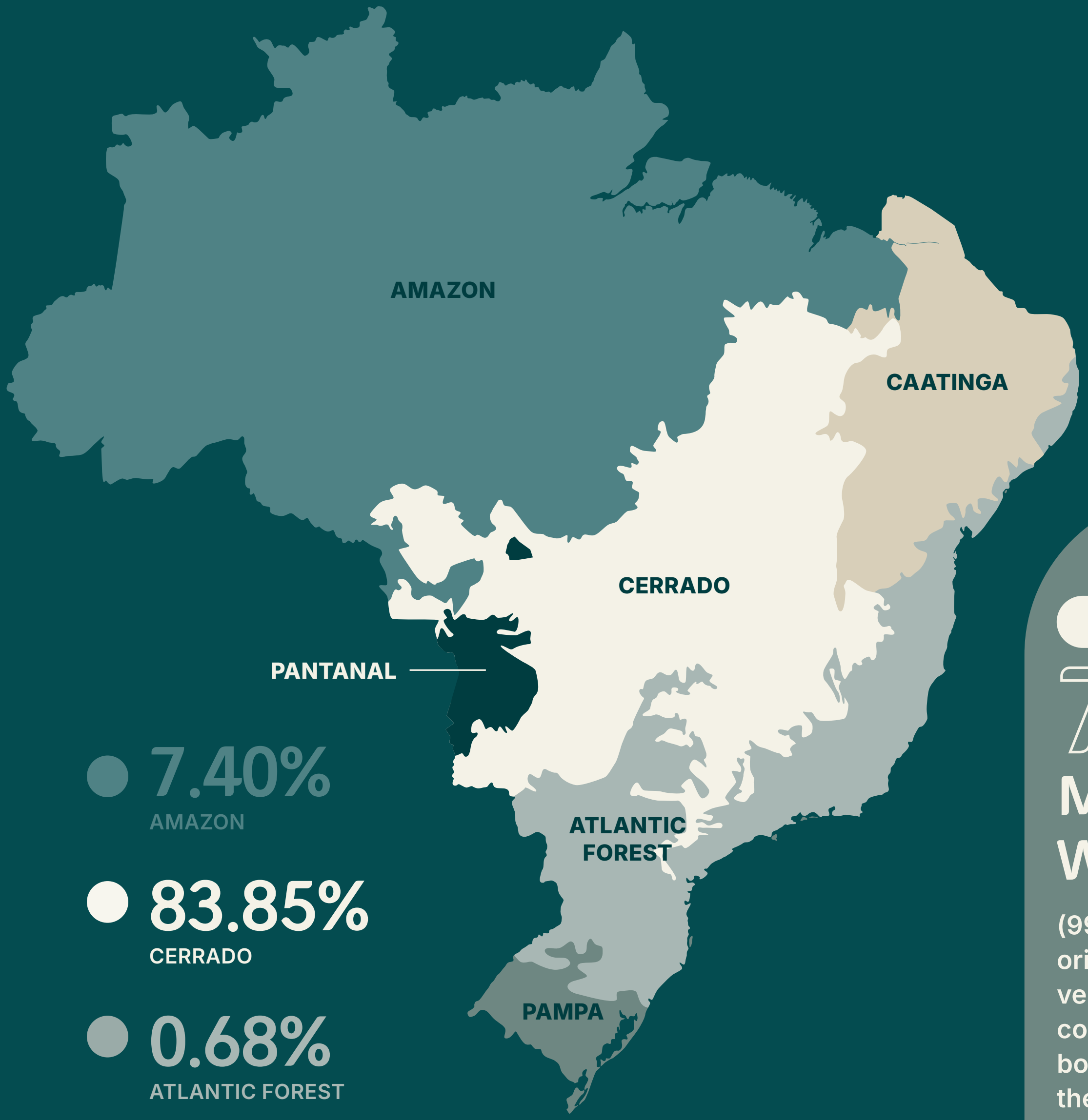
13 CLIMATE ACTION

CJ Selecta maintains its commitment to eliminating deforestation and native vegetation conversion from its soybean supply chain, as established in its Sustainability Policy, which applies to both direct and indirect suppliers.

To achieve this, the company adopts cut-off dates that ensure purchased soybeans are not associated with recent deforestation: 2008 for the Amazon biome and 2020 for all other biomes. Implementation is supported by a traceability and socio-environmental monitoring system that uses data from the Rural Environmental Registry (CAR) and geospatial analyses, enabling the identification of irregularities and the blocking of non-compliant suppliers.

GRISS 13.23.2; 13.23.3; 13.23.4

SOYBEAN PURCHASES SOURCED FROM THE BIOMES



7.40% AMAZON

83.85% CERRADO

0.68% ATLANTIC FOREST

8.07% from transition zones (other areas).

CUT-OFF DATES:

2008	GMO (Amazon) NGMO
2016	RTRS
2020	GMO (Other biomes)

2025

730,000 METRIC TONS WERE SOURCED

(99.6%) of the soybeans originated by CJ Selecta were verified as deforestation and conversion free, considering both direct suppliers and the entire Warehouse, throughout indirect suppliers.

Green Refinery

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

The Green Refinery Project, developed in partnership with Unilever for the supply of soybean oil, integrates traceability, socio-environmental criteria, and respect for human rights into the origination and refining process. In 2025, the program completed four years of implementation, consolidating advances in supply chain governance.

2025

238 THOUSAND TONS of soybeans were purchased from engaged indirect suppliers

99.6% traceability and compliance verified at the farm level through the Rural Environmental Registry (CAR)

The model includes socio-environmental assessment of origin, continuous monitoring, and communication of deviations to enable corrective actions.

The project undergoes external assurance audits, and no non-conformities were identified in 2025.

The initiative contributes to reducing supply chain risks, increasing transparency, and strengthening the adoption of responsible practices, consolidating the integration of sustainability and governance within soybean origination.

GRISS 13.23.4

PARTNERSHIPS WITH CUSTOMERS AND SHARED VALUE CREATION

GRI 2-6; 2-29; 13.10.4; 13.23.4

Customer relationships are managed through close and continuous engagement, including commercial visits, audits, and compliance with specific technical requirements from each market. This ongoing dialogue enables the company to understand partner needs and maintain high standards of quality, safety, and transparency throughout the supply chain.

Among the main initiatives are the supply of certified products and alignment with international standards and requirements applicable to the sector. This approach contributes to meeting increasing expectations related to traceability, product quality, and sustainability criteria, strengthening shared value creation.

Customer Journey Program

With a focus on transparency and proximity, CJ Selecta implemented the Customer Journey Program, an innovative initiative that provides domestic and international customers with an integrated and immersive view of the company's operations. Through carefully planned technical visits, customers have the opportunity to gain detailed knowledge of every stage of the value chain, from soybean origination at partner farms to high-technology industrial processing.

The program strengthens trust and collaboration with partners, increasing visibility into traceability while demonstrating the quality and sustainability of the company's products and processes.

INDUSTRY ENGAGEMENT AND PARTICIPATION

GRI 2-25; 2-28; 2-29; 3-3: Supply Chain Management; 13.13.1; 13.23.4

CJ Selecta's industry engagement is aligned with guidelines and commitments established through relevant national and international forums associated with the soybean value chain. The company actively participates in organizations such as the Brazilian Association of Vegetable Oil Industries (ABIOVE), the National Association of Cereal Exporters (ANEC), The Marine Ingredients Organisation (IFFO), the Aquaculture Dialogue on Sustainable Soy, the ProTerra Foundation, and the Round Table on Responsible Soy (RTRS), where protocols aimed at promoting more responsible and transparent value chain are discussed and developed.

Participation in these associations does not imply automatic alignment with all public positions adopted by such organizations.

WWF – DCF and Time to Act

The partnership with WWF is focused on promoting more sustainable soybean supply chains, with an emphasis on eliminating deforestation and the conversion of natural ecosystems. This collaboration connects the company's operations with global initiatives and international benchmarks, strengthening the adoption of practices aligned with environmental, social, and governance criteria throughout the value chain.

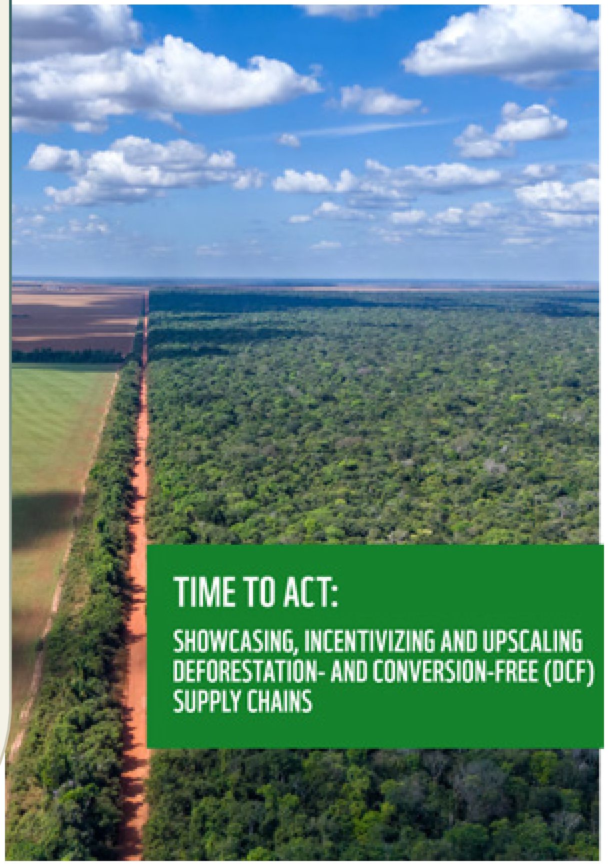
Within this context, a consistent DCF (Deforestation and Conversion Free) product model has been consolidated, aligned with the Zero Deforestation and Conversion goal and the principles of the Accountability Framework Initiative (AFi). The establishment of procurement policies and a robust operational model ensures origin control, legal compliance verification, and continuous monitoring of direct and indirect suppliers, supported by independent audits.

This progress received international recognition through WWF's Time to Act publication, which showcases global examples of deforestation- and conversion-free supply chains. The case is presented as an example of the implementation of policies and traceability and socio-environmental monitoring systems within the soybean supply chain, demonstrating the technical and economic feasibility of more transparent and responsible sourcing models.

Check out the full case studies:

1 - click here.

2- click here.



Beyond COP30: Nature-Positive Supply Chains

Participation in the webinar “China–Brazil, Beyond COP30,” held in December 2025, included the presentation “Nature-Positive Supply Chains.” The event brought together experts and industry representatives to discuss pathways for strengthening supply chains deforestation and conversion free.

On that occasion, Patricia Sugui, Head of ESG and Communication, contributed reflections on progress, opportunities, and challenges related to building more sustainable value chains between Brazil and China. This participation reinforces the company’s commitment to multi-stakeholder dialogue and the promotion of responsible practices in the international agricultural commodities trade.

ProTerra Foundation

GRISS 13.23.3; 13.23.4

Engagement with the ProTerra Foundation reinforces the commitment to more sustainable, responsible, and transparent value chains. The organization promotes sustainable agricultural practices in food and feed supply chains, focusing on biodiversity protection, conservation of natural resources, and respect for the dignity of workers and local communities.

The ProTerra Standard establishes principles related to legal compliance, human rights, environmental conservation, non-use of genetically modified organisms (GMOs), good agricultural practices, and traceability throughout the chain of custody. Participation in the initiative strengthens alignment with internationally recognized socio-environmental criteria, contributing to the production of soybeans and soybean derivatives that meet high standards of sustainability, social responsibility, and transparency.

100%
SOYBEAN VOLUME
OF THE NGMO WAS CERTIFIED UNDER THE PROTERRA STANDARD, WITH COMPLETE SEGREGATION MAINTAINED THROUGHOUT THE ENTIRE VALUE CHAIN, FROM FARM TO PORT.

346,139 tonnes of soybeans, corresponding to 47% of the total sourced volume

Learn more about the ProTerra Foundation: click here.

RTRS

GRISS 13.23.3; 13.23.4

Participation in RTRS reinforces the commitment to the production, trade, and use of soybeans in an environmentally sound, socially equitable, and economically viable manner. The initiative promotes the adoption of internationally recognized standards, ensuring production free from deforestation, respect for labor rights and local communities, and cooperation among different stakeholders throughout the sector.

Integration with RTRS strengthens practices related to traceability, responsible management, and socio-environmental compliance, aligning the company's activities with global commitments aimed at building more transparent, responsible, and sustainable supply chains.

Learn more about RTRS certification: [*click here.*]

©RTRS | Ruy Hizatugu

Type	Unit	2024	2025	% Change
Certified Soybeans	metric tons	108,047	178,034	64.77
Physical Volume	metric tons	30,237	76,337	152.46
Credit Volume	credits	77,810	101,697	30.70
Number of Producers	producers	11	13	18.18

ABIOVE
Associação Brasileira das Indústrias de Óleos Vegetais

Brazilian Association of Vegetable Oil Industries (Abiove)

GRISS 13.23.4

As a member of Abiove, the organization is part of a collaborative environment that brings together the leading players in the value chain, contributing to the strengthening of sector policies and the promotion of sustainable practices. Engagement takes place through active participation in commissions and working groups, with involvement in more than 10 committees. Highlights include Sustainability-related initiatives, such as the Carbon Commission, currently chaired by Patricia Sugui, Head of ESG and Communication, as well as the Soy Working Group, the RenovaBio Working Group, and the EUDR Working Group. These forums enable direct participation in the development of guidelines related to traceability, emissions, decarbonization, and regulatory compliance.

Learn more by [cking here.]

NORTH ATLANTIC SEAFOOD FORUM

North Atlantic Seafood Forum 2025 (NASF)

The company delivered a presentation at NASF in Norway, focusing on the carbon footprint of SPC. During the event, GHG emissions results across the product's life cycle were presented, considering aspects such as raw material traceability and production process efficiency. The presentation reinforced the company's SPC positioning as a low-carbon solution for the aquaculture nutrition sector, aligned with international sustainability best practices and growing market demands for environmental transparency.

07 Environmental **management**

Water Management and Effluents
Waste Management and Circularity
Energy Efficiency
Emissions and Climate Management
Biodiversity
Circular economy

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WATER MANAGEMENT AND EFFLUENTS

GRI 303-3; 303-4; 303-5;13.7.4; 13.7.5; 13.7.6; 3-3 Management of Material Topics | Water Security; 13.7.1

Water management at CJ Selecta is conducted with a focus on efficiency, reuse, and strict compliance with regulatory requirements. Water is sourced through 13 authorized wells, with continuous monitoring of withdrawal volumes through flow meters and periodic water quality analyses conducted to comply with water permit requirements established by the competent environmental authority.

Support systems are in place to contribute to operational continuity in the event of failures in the water supply system, and performance is monitored through a specific indicator measuring water consumption per metric ton of soybeans processed.

The water management data reported in this report cover the industrial facility in Araguari (MG) and the corporate headquarters in Uberlândia (MG). The remaining branches operate in leased facilities and have water consumption levels that are not significant in relation to the company's overall operations. For this reason, they are not subject to structured water monitoring or water management practices.

FRESHWATER WITHDRAWAL VOLUME[1] (megaliters, ML)

	2024	2025
Groundwater sources	1,147.28	1,084.14
Supplied by third parties[2]	0.67	0.59

FRESHWATER CONSUMPTION VOLUME (megaliters, ML)

	2024	2025
Groundwater sources	1,147.28	1,084.14
Reused water[3]	233.87	228.24
Supplied by third parties[2]	0.67	0.59

1 Water withdrawal does not occur in water-stressed areas.

2 Water supplied through the municipal water system at the Uberlândia (MG) office.

3 The reused water consumed corresponds to the effluent treated at the Effluent Treatment Plant (ETP), which is reintroduced into the production process and used in the cooling towers and the boiler ash removal system.

GRI 303-5; 13.7.6

In 2025, the established target was 1.432 m³/t, and the result achieved was 1.555 m³/t, reflecting opportunities for improvement in consumption efficiency. Nevertheless, management remains structured to promote the continuous reduction of this indicator over time.

Effluent management at the industrial facility is carried out through an on-site Effluent Treatment Plant (ETP) that operates under a zero-discharge model. Treated effluent is fully reused in industrial processes, including cooling towers, gas scrubbers, and other operational activities. Monitoring is conducted continuously, with periodic laboratory analyses performed in accordance with the conditions established in the Operating License and the Standard Methods for the Examination of Water and Wastewater (SMWW) , ensuring environmental compliance, operational efficiency, and circularity in water use. At the Uberlândia office, all water consumed is discharged into the municipal sewage system, totaling 0.59 megaliters in 2025.

Among the initiatives that delivered relevant results, the reduction in chemical inputs used in effluent treatment during 2025 stands out. This result was achieved through the implementation of stricter monitoring of dosing practices at the WWTP. The improvement generated both environmental and operational benefits, reducing the use of polyaluminum chloride by:

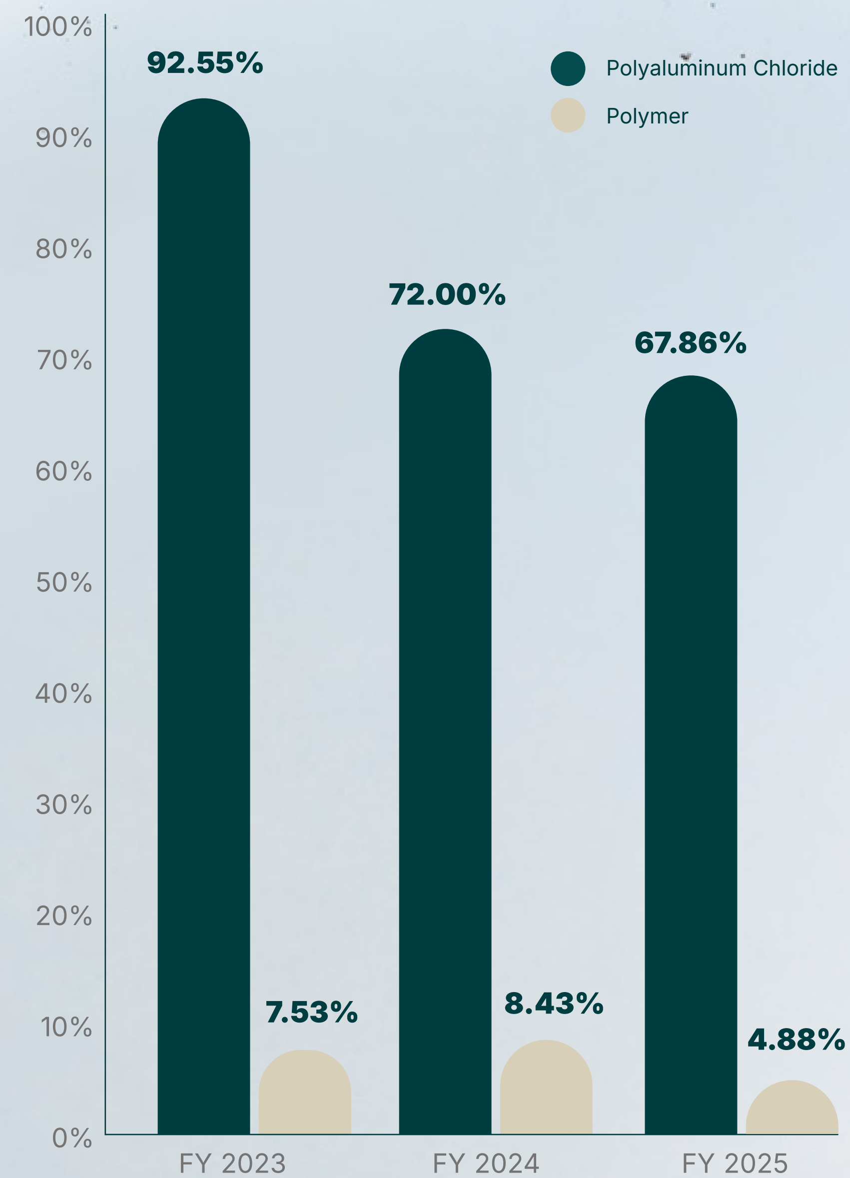
REDUCING THE USE OF POLYALUMINUM CHLORIDE BY

4.14%

AND POLYMER CONSUMPTION BY

3.55%

CONTRIBUTING TO GREATER TREATMENT EFFICIENCY AND IMPROVED WATER RESOURCE MANAGEMENT.



The parameters analyzed are: Physical-chemical: BOD, COD, total suspended solids, settleable solids, turbidity, oils and greases, pH; Metals: arsenic, barium, cadmium, lead, copper, chromium, iron, manganese, mercury, nickel, zinc; Organic compounds: benzene, toluene, xylenes, phenols, chloroform; Biological: thermotolerant coliforms.

WASTE MANAGEMENT AND CIRCULARITY

GRI 3-3 Management of Material Topics | Climate Chang; 13.8.1; 306-1; 306-2; 306-3; 306-4; 306-5; 13.8.2; 13.8.3; 13.8.4; 13.8.5; 13.8.6

Waste management at CJ Selecta is conducted with a focus on prevention, source reduction, and the promotion of circularity practices, aligned with the principles of operational efficiency and environmental responsibility. Key measures adopted across operations include controlling soybean moisture and quality upon receipt to minimize losses and the generation of fine residues, optimizing production processes to reduce waste and increase extraction efficiency, and carrying out scheduled preventive maintenance to avoid operational failures and the generation of unplanned waste. In 2025, the company established a target of 0.043 metric tons of waste per metric ton of crushed soybeans and achieved a result of 0.041 metric tons.

The company also prioritizes waste recovery and valorization whenever possible. Organic waste generated from sweeping activities is sent for composting, producing agricultural inputs, while metal scrap is sold to licensed recyclers and damaged sacks or bags are sent for recycling. In 2025, part of the sludge generated at the Wastewater Treatment Plant (WWTP) began to be sent for composting, reducing final disposal and promoting a more sustainable alternative.

IN 2025, PART OF THE SLUDGE GENERATED AT THE EFFLUENT TREATMENT PLANT (ETP) BEGAN TO BE SENT FOR COMPOSTING, REDUCING FINAL DISPOSAL AND PROMOTING A MORE SUSTAINABLE ALTERNATIVE.

Management is conducted in an integrated manner for both hazardous and non-hazardous waste, based on a structured environmental compliance and traceability system. All waste is weighed at the point of generation or prior to final disposal and recorded in the Waste Transportation Manifest System (MTR), including information on classification, quantity, date, transporter, and receiving facility. These data are consolidated and monitored through performance indicators, enabling continuous control and improvement of waste management practices.

For hazardous waste, additional controls are implemented, including storage in dedicated, impermeable, and appropriate areas until final disposal by licensed companies. Materials such as lamps, batteries, accumulators, and mercury-containing waste receive specific treatment, including mandatory issuance of an MTR and retention of disposal records. All suppliers involved in collection, transportation, and treatment undergo a qualification process that includes document verification and review of environmental licenses.

Monitoring is complemented by periodic audits and internal inspections, ensuring compliance with legal requirements and environmental standards. Any non-conformities identified are addressed through immediate corrective actions and, when necessary, through the review or termination of supplier relationships. This model ensures traceability, control, and proper waste management throughout the entire process.

The waste management data reported cover exclusively the industrial facility in Araguari (MG). The waste generated at the company's offices consists predominantly of household and administrative waste, which is disposed of through the municipal waste collection system. Due to its low materiality, these volumes are not accounted for.

WASTE GENERATED (TONNES)

	2024	2025
Total	33,137	28,762
Hazardous	8.7	28
Non-hazardous	33,129	28,734

WASTE SENT FOR RECYCLING AND OTHER FORMS OF RECOVERY (TONNES)

2024 32,322

2025 28,666

WASTE SENT FOR FINAL DISPOSAL (TONNES)

2024 813

2025 96

GRI: 306-3; 306-4; 306-5; 13.8.4; 13.8.5; 13.8.6

ENERGY EFFICIENCY

GRI 3-3 Management of Material Topics | Climate Change; GRI: 302-1; GRI: 302-3; GRI: 302-4

ENERGY CONSUMPTION (GJ)

	2024	2025
Bagasse	295,102	436,401
Wood Chips	3,478,337	2,849,298
Electricity*	12,057	23,851
Total Renewable Energy	**3,785,496**	**3,309,551**

* Corresponds to energy consumed at branch locations, plus the difference between energy purchased and sold in the free market.

	2024	2025
LPG	17,735	16,229
Diesel	29,558	386,418
Total Non-Renewable Energy	**47,294**	**402,646**

Total Consumption (GJ)

2024 2,554

2025 1,629

Energy management at CJ Selecta is structured around self-sufficiency, operational efficiency, and the safety of industrial processes. The electricity used at the facility is primarily generated through an in-house cogeneration system, using steam produced by biomass-fired boilers. This model enables energy to be generated as a by-product of the production process, ensuring greater operational stability.

Additionally, the company participates in the free energy market through contracts established with energy providers for both energy purchases and sales, balancing consumption and potential surpluses. Energy is purchased during specific periods, such as maintenance shutdowns or times of reduced generation, while sales occur when excess energy is produced as a result of higher steam generation. In more critical situations, the company has generators that ensure the essential operation of its facilities.

ELECTRICITY SOLD (GJ)

3,832,789 | 2024

3,712,197 | 2025

GRI 302-1

Energy operations are continuously monitored through control systems that enable the identification of failures and rapid response. All equipment is fitted with protection relays that indicate the cause of any interruption, contributing to greater efficiency in technical response. In contingency situations, the company relies on generators that ensure the operation of critical systems, preserving equipment integrity, continuity of essential processes, and operational safety.

In 2024, 766,680 metric tons of soybeans were processed, compared to 697,057 metric tons in 2025, an indicator used to calculate the energy intensity rate. An increase of 0.33 GJ in energy consumption was observed in 2025, resulting from the implementation of daily monitoring of energy use by owned and rented generators, whose consumption had previously been estimated.

In 2025, the company achieved its electricity consumption efficiency target, recording 93.40 kWh per metric ton of processed soybeans, below the established target of 96.56 kWh/t.

ENERGY INTENSITY RATE (GJ)

2024
5.00

2025
5.33

GRI 302-3; 13.1.15

To minimize energy consumption, the company reuses boiler ash through biomass reburning to increase energy efficiency and progressively replaces lighting systems with LED technology. Structural projects were also approved for 2026, including power quality analysis to improve the facility’s power factor and the expansion of Arc Thermal Performance Value (ATPV) risk studies, strengthening both energy efficiency and employee safety.

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EMISSIONS AND CLIMATE MANAGEMENT

GRI 3-3 Management of Material Topics | Climate Change – Emissions; 13.1.1; 13.2.1; 305-1; 305-2; 305-3; 305-4; 13.1.2; 13.1.3; 13.1.4; 13.1.5

Atmospheric Emissions Management

Within its operations, atmospheric emissions management is conducted through a semiannual monitoring program carried out in April and October, in compliance with the requirements established in the Operating License and COPAM Normative Resolution No. 253/2024. Measurements are performed at Boilers I and II, which are fueled by biomass, and include the following parameters:

- Particulate Matter (PM);
- Nitrogen Oxides (NOx), expressed as NO_2;
- Carbon Monoxide (CO).

Sampling is conducted by an accredited laboratory in accordance with ABNT NBR and CETESB methodologies, ensuring the reliability and traceability of results. The 2025 results demonstrated compliance with applicable legal limits:

- Particulate Matter: average concentration of 87.25 mg/Nm³ in Boiler II and 131.56 mg/Nm³ in Boiler I, below the limit of 200 mg/Nm³;
- Nitrogen Oxides: result equal to zero, fully complying with the standard of 650 mg/Nm³;
- Sulfur Oxides (SOx): results remained below the quantification limit;
- Carbon Monoxide: continuously monitored as a combustion efficiency indicator.

GHG Inventory

GRI 305-1; 305-2; 305-3; 13.1.2; 13.1.3; 13.1.4

CJ Selecta publishes its GHG Emissions Report annually, consolidating key information on the climate impacts associated with its operations and value chain. The inventory is prepared in accordance with the guidelines of the Brazilian GHG Protocol Program, an internationally recognized methodology for quantifying and managing emissions, covering direct emissions (Scope 1), indirect emissions from energy consumption (Scope 2), and value chain emissions (Scope 3).

It should be noted that there were no changes to the inventory boundary, which follows the operational control approach. No emission sources have been omitted from any of the reporting categories, and CJ Selecta is responsible for all emission sources associated with operations under its operational control.

GHG emissions for the period from January 1 to December 31, 2025, are verifiable and comply with the requirements of the Brazilian GHG Protocol Program.

CJ Selecta receives international recognition for carbon emissions management

In 2025, CJ Selecta received the GHG Scope 3 Footprint label, an international recognition awarded through the Supplier Leadership on Climate Transition (Supplier LOCT) initiative.

EMISSÃO DE GEE EM TONELADAS DE CO_2 EQUIVALENTE (tCO_2e)

GRI 305-1, 305-2, 305-3, 13.1.2, 13.1.3, 13.1.4

	2024	2025	Absolute difference	Percentage difference (%)
SCOPE 1				
Stationary combustion	9,017.761	7,969.665	-1,048.096	-11.623%
Mobile combustion	959.625	919.111	-40.514	-4.222%
Fugitive emissions	52.422	71.310	18.888	36.032%
Effluents	5,156.691	8,944.929	3,788.238	73.463%
Total Scope 1	**15,186.499**	**17,905.015**	**2,718.516**	**17.901%**
SCOPE 2				
Purchased electricity	208.215	367.091	158.876	76.304%
Total Scope 2	**208.215**	**367.091**	**158.876**	**76.304%**
SCOPE 3				
Purchased goods and services	235,811.002	239,754.569	3,943.566	1.672%
Fuel- and energy-related activities not included in Scopes 1 and 2	12,518.018	35,524.327	23,006.309	183.786%
Upstream transportation and distribution	26,308.498	43,463.327	17,154.829	65.206%
Waste generated in operations	6,327.534	4,938.400	-1,389.133	-21.954%
Business travel	690.626	181.522	-509.104	-73.716%
Employee commuting	978.311	35.603	-942.709	-96.361%
Downstream transportation and distribution	4,528.407	3,814.654	-713.753	-15.762%
Processing of sold products	188,413.746	795,548.423	607,134.678	322.235%
Use of sold products	458.805	3,727.934	3,269.129	712.531%
Total Scope 3	**476,034.946**	**1,126,988.759**	**650,953.813**	**136.745%**
Total emissions	**491,429.659**	**1,145,260.864**	**653,831.204**	**133.047%**

The 2024 data presented in this comparison were recalculated in relation to the figures published in the 2024 Report due to corrections made during the quality assurance process for the current reporting cycle, related to the volumes of soybeans purchased and waste composted. Following these corrections, total 2024 emissions were revised from 579,038.829 tCO_2e to 491,429.659 tCO_2e.

For Scope 1, a significant increase in emissions was observed, primarily driven by fugitive emissions, which increased by 36% compared to 2024 as a result of the higher number of equipment maintenance activities carried out throughout 2025. Emissions from effluents also increased by 73%, due to the greater volume generated and the higher organic load of the effluents treated during the reporting period. For Scope 2, the increase in emissions is associated with the start of new operational activities in 2025.

For Scope 3, changes were observed in five categories:

Fuel- and energy-related activities: emissions increased by 184%, reflecting higher fuel consumption under Scope 1 and increased electricity consumption under Scope 2 during the reporting period;

Business travel: emissions decreased by 73% due to the reduced use of outsourced road transportation, resulting from the greater availability of company fleet vehicles for business travel;

Employee commuting: emissions decreased by 96% as a result of improvements to the calculation methodology through the use of a dedicated employee survey, providing more accurate emissions estimates;

Processing of sold products and Use of sold products: emissions increased due to the expansion of the emission sources included in the inventory.

The disclosure of this information reinforces CJ Selecta's commitment to transparency, responsible emissions management, and the continuous improvement of its processes. The company continuously seeks to enhance the quality of the information reported by prioritizing the use of primary data whenever possible and strengthening the reliability of its inventory, in alignment with international best practices for climate reporting and corporate sustainability.

EMISSIONS BY GAS TYPE (2025)

Gas	tGHG	tCO_2e
CO_2	1,037,166.348	1,037,166.348
CH_4	3,286.872	92,032.408
N_2O	60.240	15,963.687
HFCs	0.037	70.785
SF_6	0.001	27.636
Total		**1,145,260.864**

Kyoto Protocol-regulated gases / IPCC AR 5º GWP.

EMISSION INDICATORS

GRI 305-4; 13.1.5

GENERAL INDICATOR	
tCO_2e (Scopes 1 and 2)	18,272.105
tCO_2e (Scopes 1, 2, and 3)	1,145,260.864

EMISSION INDICATOR PER EMPLOYEE	
Number of employees	608
tCO_2e (Scopes 1 and 2) per employee	30.053
tCO_2e (Scopes 1, 2, and 3) per employee	1,883.653

EMISSION INDICATOR PER PRODUCTION (METRIC TON)	
Production (metric tons)	1,394.314
tCO_2e (Scopes 1 and 2) per metric ton	0.013
tCO_2e (Scopes 1, 2, and 3) per metric ton	0.821

BIODIVERSITY

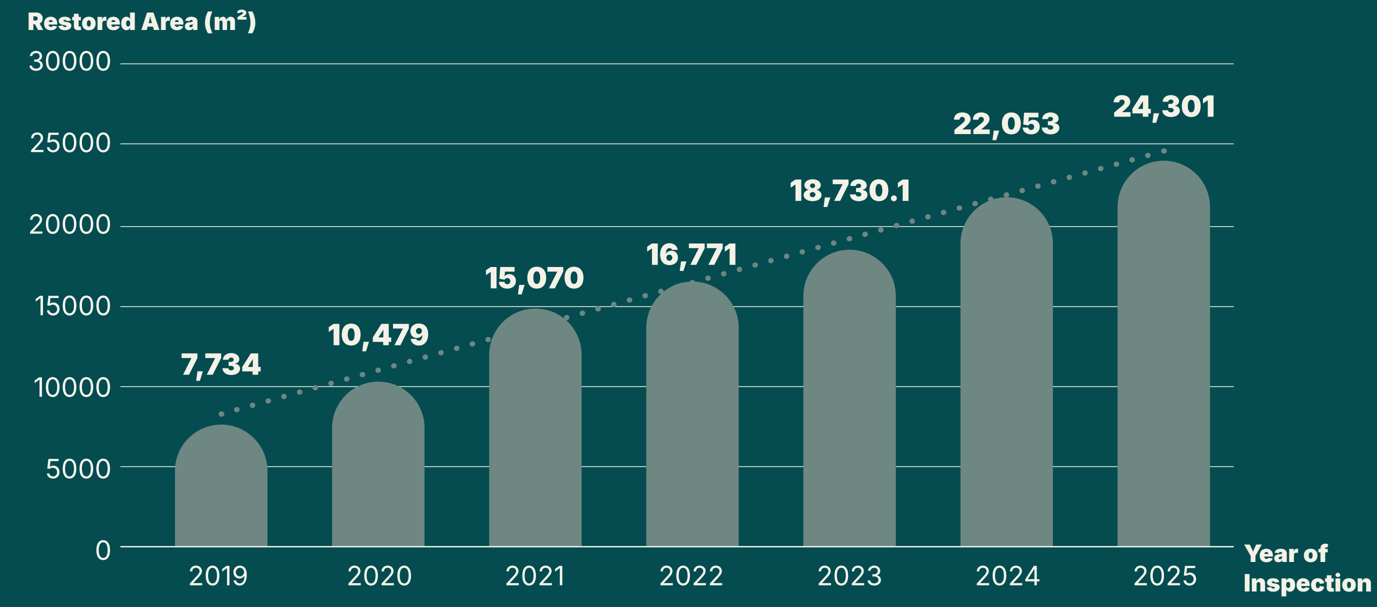
GRI 3-3 Management of Material Topics | Biodiversity;13.3.1; 101-4; 101-2b; 13.3.2; 13.3.3; 13.3.4; 13.3.5; 2-6

Biodiversity management at CJ Selecta is guided by its Sustainability Policy, with a focus on zero deforestation, traceability, and responsible sourcing. The company recognizes that its main potential impacts on biodiversity are associated with the soybean supply chain, particularly the risks of deforestation, native vegetation conversion, production in embargoed areas, and the overlap of rural properties with conservation units, Indigenous lands, and Quilombola territories. To prevent these impacts, the organization adopts rigorous social and environmental criteria in its supplier approval process, blocking farms that do not meet established requirements and subjecting the supply chain to independent audits and certifications that verify compliance with biodiversity conservation criteria.

In addition to risk mitigation, the company seeks to generate positive impacts by promoting more sustainable agricultural practices. In this context, the Renova terra Program stands out for fostering regenerative agriculture and being integrated as a strategic indicator for the Executive Board, contributing to improved soil health, enhanced biodiversity, and greater resilience of production systems. Complementing these efforts, the Plant Nutrition product line promotes the use of biological inputs and technologies that reduce dependence on conventional chemical inputs, while the non-GMO seed program offers 16 NGMO cultivars adapted to the regions of Minas Gerais and Goiás, expanding production alternatives aligned with environmental conservation.

Within its industrial operations, the main potential impacts on biodiversity are associated with water use and waste generation. To mitigate these risks, the company monitors water withdrawal on a daily basis, reuses 100% of the water withdrawn in its industrial processes, and ensures the full utilization of soybeans by converting all raw materials into products and co-products, with no production waste generated. As a direct positive impact on biodiversity, the company highlights the restoration of 2.43 hectares of Permanent Preservation Area (Área de Preservação Permanente – APP) in the Cerrado biome that had been affected by a wildfire in 2018. This initiative has already shown positive results in the recovery of native vegetation and the return of local wildlife. Management of this topic is led by the Environment and Quality Department through the monitoring of indicators, external audits, and the continuous improvement of adopted practices.

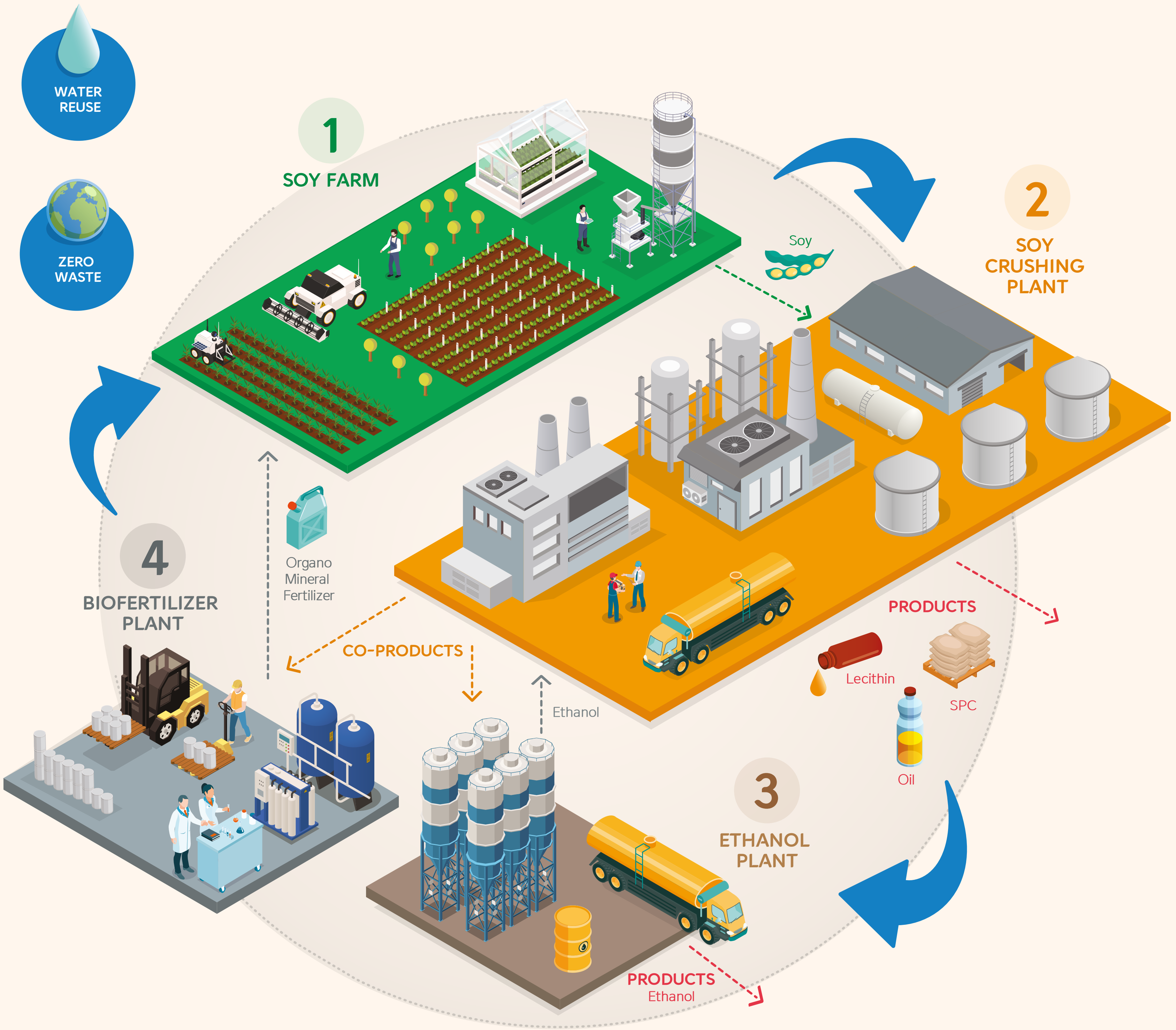
EVOLUTION OF RESTORED AREA IN M² GRI 101-2b



Source: Raiz Ambiental, 2025.

CIRCULAR ECONOMY

At CJ Selecta, circularity principles are applied primarily to industrial operations related to soybean processing, with a focus on the full utilization of raw materials and the reduction of losses throughout the value chain. Key initiatives include the conversion of soybean molasses into ethanol and fertilizers, as well as a water recirculation model in which all water used in industrial processes is treated and reused across different stages of operations, reducing water withdrawal demand and eliminating effluent discharge into water bodies. These practices contribute to environmental, operational, and economic benefits, increasing production efficiency and strengthening a more sustainable agro-industrial model.



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Materiality Assessment Process

GRI 2-1; 2-2; 2-3; 2-5; 2-14

This is CJ Selecta's sixth Sustainability Report, prepared in accordance with the Global Reporting Initiative (GRI) Standards 2021. The document covers information related to the company's operations in Brazil from January 1 to December 31, 2025. CJ Selecta is a privately held corporation governed by a Board of Directors and an Executive Board, with its legal headquarters in Uberlândia, Minas Gerais, an industrial operation in Araguari, Minas Gerais, an office in São Paulo, and operational presence through branches located in different regions of the country, including Minas Gerais (Araguari, Uberlândia, Patrocínio, Coromandel, Unaí, Uberaba, and Ibiá), Mato Grosso (Barra do Garças and Primavera do Leste), and Tocantins (Lagoa da Confusão).

The topics and indicators presented reflect the materiality assessment process, which considers the strategic priorities of the agribusiness sector and the expectations of key stakeholder groups, including customers, suppliers, employees, and institutional partners. The information reported in this document, including facilities, offices, and operations, follows the same scope as the company's consolidated financial statements, with no differences between the entities considered. The financial reporting period also covers the period from January 1 to December 31. This report underwent external verification.

For questions regarding this report, please contact the ESG team at: sustainabilitysl@cj.net

MATERIALITY ASSESSMENT PROCESS

GRI 2-25; 3-1; 3-2

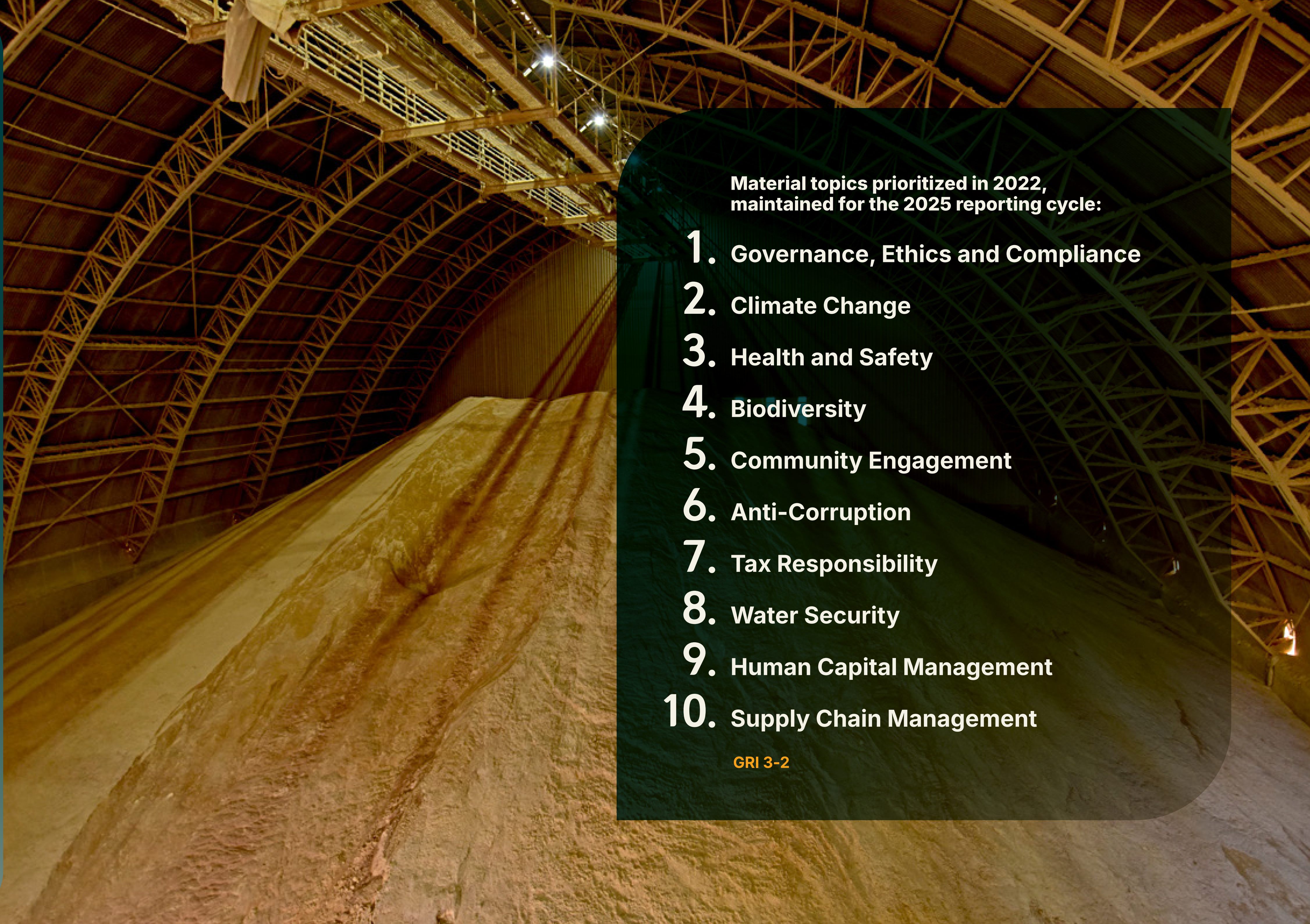
The materiality assessment review was conducted in 2023 and remains valid for the 2025 reporting cycle, reflecting CJ Selecta's strategic priorities and stakeholder expectations. To identify the topics with the most significant actual and potential impacts associated with the company's activities, both primary and secondary sources were analyzed. Secondary sources included recognized sustainability and governance references, such as DJSI (S&P Global), SASB, MSCI, Sustainalytics, WBA, IFC, WEF, PRI, GRI Standards, GRI Sector Standard (Agriculture, Aquaculture and Fishing), IBGC, CDP, and FTSE4Good. Materials and practices from relevant companies in the sector were also reviewed. Primary sources included CJ Selecta's previous materiality assessment, the company's strategic pillars, and its business context.

Following the identification of potentially material topics for the company's sector, qualitative and quantitative consultations were conducted with stakeholders. The analysis considered two impact dimensions: internal impact, related to the likelihood of risks negatively affecting the business and the magnitude of those impacts, including potential reputational and financial consequences; and external impact, related to the influence of topics on society. Both dimensions considered impacts on value creation for the business and society.

For topic prioritization, all surveys adopted an approach based on the probability of occurrence of risks associated with each potentially material topic and the magnitude of impact should the risk materialize. For both dimensions, a scale from 0 to 3 was used, where 0 represented unknown, 1 low, 2 medium, and 3 high. Following the consultation process, a weighted average methodology was applied to identify the topics considered priorities by each stakeholder group and by stakeholders collectively.

The assessment of topics with the greatest impact on society included customized interviews and online questionnaires directed at priority stakeholder groups, including customers, suppliers, industry associations, civil society organizations, and government representatives. In total, 208 stakeholders, specialists, and CJ Selecta employees were consulted, including 17 suppliers, 3 customers, 1 NGO, 4 industry associations, 1 government entity, and 181 employees.

As a result of the process, topics classified as having medium and high impacts on both society and business value creation were considered material. No changes were made to the list of material topics compared to the previous assessment conducted in 2022, and the topics used in the 2023 publication were maintained. The company plans to conduct the next update of its materiality assessment process in 2027, ensuring continued alignment with sector developments and stakeholder expectations.



Material topics prioritized in 2022, maintained for the 2025 reporting cycle:

1. Governance, Ethics and Compliance
2. Climate Change
3. Health and Safety
4. Biodiversity
5. Community Engagement
6. Anti-Corruption
7. Tax Responsibility
8. Water Security
9. Human Capital Management
10. Supply Chain Management

GRI 3-2

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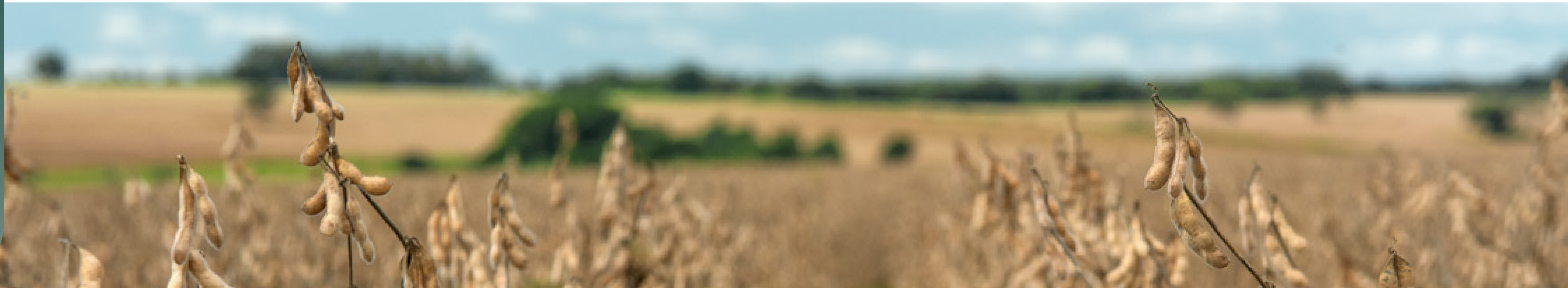
MATERIAL TOPICS AND RELATED INDICATORS

GRI 3-2; 3-3

Prioritized Material Topics	GRI Material Topics	Related GRI Disclosures	Page
Governance, Ethics and Compliance	Governance, Anti-corruption	2-9, 2-10, 2-11, 2-12, 2-13, 2-15, 2-16, 2-17, 2-18, 2-23, 2-24, 2-25, 2-26 2-27, 2-29, 13.26.1, 13.26.2, 13.26.3, 13.26.4	20, 22, 23, 24, 25, 27, 28, 80, 85 e 86
Climate Change	Emissions, Waste, Energy	2-4, 2-6, 2-9, 13.10.4, 13.14.3, 13.23.1, 13.23.2, 13.23.3, 13.23.4, 306-1; 306-2, 306-4, 306-5, 13.8.2, 13.8.4, 13.8.5, 13.8.6, 302-1, 302-3, 302-4, 305-1, 305-2, 305-3, 305-4, 13.13.1, 13.13.2, 13.13.3, 13.13.4, 13.13.5	55, 56, 66, 67, 68, 69, 70, 71, 72, 73, 74 e 75
Health and Safety	Occupational Health and Safety	403-1, 403-8, 403-9, 13.19.9, 13.19.10	28, 35, 37, 38 e 39
Biodiversity	Biodiversity	101-4, 101-2b, 13.3.2, 13.3.3, 13.3.4, 13.3.5,	76 e 77
Community Relations	Local Communities	413-1, 413-2, 13.12.1, 13.12.2, 13.12.3	14, 15 e 28
Anti-corruption	Anti-corruption	2-15, 2-16, 2-23, 2-24, 2-25, 2-26, 2-27, 205-1, 205-2, 205-3, 13.26.1, 13.26.2, 13.26.3, 13.26,4	23, 24 e 25
Tax Responsibility	Tax	207-1, 207-2	26
Water Security	Water and Effluents	303-3, 303-4, 303-5, 13.7.1, 13.7.4, 13.7.5, 13.7.6	66 e 67
Human Capital Management	Employment, Training and Education	2-7, 2-8, 2-29, 13.20.1, 13.21.1, 13.21.2, 13.21.3, 401-1, 403-5, 404-1, 404-3, 13.19.6	28, 30, 31, 32, 33, 34, 35 e 36
Supply Chain Management	Supplier Social and Environmental Assessment	2-4, 2-6, 2-25, 2-28, 2-29, 204-1, 308-1, 409-1, 13.10.4, 13.13.1, 13.16.2, 414-1, 414-2, 13.16.1	28, 41, 42, 43, 44, 45, 46, 47, 48 e 49



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GRI content index

Statement of Use	CJ Selecta has reported in accordance with the GRI Standards for the period from January to December 2025
GRI 1 Standard Used	GRI 1: Foundation 2021
GRI Standard	GRI Standards
GRI Sector Standard	GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022

GRI STANDARD	DISCLOSURE	COMMENTS / OMISSIONS	PAGE	GRI SECTOR REFERENCE
GENERAL DISCLOSURES				
GRI 2: General Disclosures 2021	2-1: Organizational details	CJ Selecta S.A. Corporate Headquarters: Uberlândia/MG. Av. Rondon Pacheco, 4,600 - Uberlândia/MG, ZIP Code: 38.405-142, Uberlândia Business Tower (UBT), 28th Floor – Room 281. Industrial Facility: Araguari/MG. MG-29 Highway, Km 2.5, Araguari/MG, ZIP Code: 38.446-306, Industrial District.	7, 79	-
	2-2: Entities included in the organization's sustainability reporting	Privately held corporation governed by the Board of Directors and the Executive Board, with legal headquarters in Uberlândia (MG), operations in Araguari (MG), an office in São Paulo, and branches in 13 cities across four Brazilian states. Branches in Minas Gerais: Araguari, Uberlândia, Patrocínio, Coromandel, Unaí, Uberaba, and Ibiá. Branches in Mato Grosso: Barra dos Garças and Primavera do Leste. Branch in Tocantins: Lagoa da Confusão.	84	-
	2-3: Reporting period, frequency and contact point	01/01/2025 to 12/31/2025.	84	-
	2-4: Restatements of information	None.		-
	2-5: External assurance		100	-
	2-6: Activities, value chain and other business relationships		8, 9, 10, 14, 25, 27, 41, 42, 43, 44, 46, 47, 48 and 55	-
	2-7: Employees		30, 31, 32 and 33	13.20.1; 13.21.1
	2-8: Workers who are not employees	CJ did not have any workers who are not employees during the reporting period. Apprentices and interns are included under Disclosure 2-7.		13.21.2; 13.21.3

GRI STANDARD	DISCLOSURE	COMMENTS / OMISSIONS	PAGE	GRI SECTOR REFERENCE
GENERAL DISCLOSURES				
GRI 2: General Disclosures 2021	2-9: Governance structure and composition		20 and 21	-
	2-10: Nomination and selection of the highest governance body		20	-
	2-11: Chair of the highest governance body		20 and 21	-
	2-12: Role of the highest governance body in overseeing the management of impacts		22	-
	2-13: Delegation of responsibility for managing impacts		22	-
	2-14: Role of the highest governance body in sustainability reporting	The review and approval of reported information are not responsibilities of the highest governance body. For sustainability matters, this responsibility lies with the ESG Committee, chaired by the Head of ESG. The committee has a technical role and autonomy to analyze, deliberate, and recommend actions related to strategic topics, such as DCF criteria, GHG emissions, and other matters relevant to the business. When decisions have a significant impact, ESGCo submits recommendations to EXCOM and, when necessary, to the Board of Directors and Headquarters, ensuring alignment between governance, strategy, and sustainability.	-	-
	2-15: Conflicts of interest		23	-
	2-16: Communication of critical concerns		23	-
	2-17: Collective knowledge of the highest governance body		20	-
	2-18: Evaluation of the performance of the highest governance body		22	-
	2-19: Remuneration policies	The company has a remuneration management process; however, a formal policy is under development and is expected to be published in 2027.	-	-

GRI STANDARD	DISCLOSURE	COMMENTS / OMISSIONS	PAGE	GRI SECTOR REFERENCE
GENERAL DISCLOSURES				
GRI 2: General Disclosures 2021	2-20: Process to determine remuneration	Confidentiality Restrictions.	-	-
	2-21: Annual total compensation ratio	Confidentiality Restrictions.	-	-
	2-22: Statement on sustainable development strategy		4 and 5	-
	2-23: Policy commitments		23, 24, 27 and 28	-
	2-24: Embedding policy commitments		23, 24 e 27	-
	2-25: Processes to remediate negative impacts		23, 24, 25 and 80	-
	2-26: Mechanisms for seeking advice and raising concerns		25	-
	2-27: Compliance with laws and regulations		23, 24 e 25	-
	2-28: Membership associations		59	-
	2-29: Approach to stakeholder engagement		20, 30, 52, 53, 59, 60, 61, 62, 63	13.10.4, 13.13.1, 13.14.3
	2-30: Collective bargaining agreements	All employees are covered by collective bargaining agreements.	-	13.18.2
REPORTING PRACTICE				
GRI 3: Material Topics 2021	3-1: Process to determine material topics		80	-
	3-2: List of material topics		80 and 82	-
	3-3: Management of material topics	Referenced throughout the report as each topic is addressed.	82	-

GRI STANDARD	DISCLOSURE	COMMENTS / OMISSIONS	PAGE	GRI SECTOR REFERENCE
MATERIAL TOPICS				
PURCHASING PRACTICES				
GRI 3: Material Topics 2021	3-3: Management of Material Topics | Supply Chain		41, 46, 57 and 58	-
GRI 204: Procurement Practices 2016	204-1: Proportion of spending on local suppliers		41 and 46	-
ANTI-CORRUPTION				
GRI 3: Material Topics 2021	3-3: Management of Material Topics | Anti-corruption | Governance, Ethics and Integrity		23, 24 and 25	13.26.1
GRI 205: Anti-corruption 2016	205-1: Operations assessed for risks related to corruption	Currently under development, with publication expected in 2027.	-	13.26.2
	205-2: Communication and training about anti-corruption policies and procedures	Incomplete information: Items bii, ci, cii, d, ei, and eii were not reported, as the breakdowns by functional category, partner type, and governance body members (both by region) are not yet available. This information is expected to be available in the next reporting cycle (2027).	23 and 24	13.26.3
	205-3: Confirmed incidents of corruption and actions taken		23 and 25	13.26.4
TAX				
GRI 3: Material Topics 2021	3-3: Management of Material Topics | Tax Responsibility		26	-
GRI 207: Tax 2019	207-1: Approach to tax		26	-
	207-2: Tax governance, control, and risk management		26	-
ENVIRONMENT				
ENERGY				
GRI 3: Material Topics 2021	3-3: Management of Material Topics | Climate Change		70, 71	-
ENVIRONMENT				

GRI STANDARD	DISCLOSURE	COMMENTS / OMISSIONS	PAGE	GRI SECTOR REFERENCE
ENERGY				
GRI 302: Energy 2016	302-1: Energy consumption within the organization	a) Bagasse was considered, as it is the primary source for energy generation. Electricity and steam consumption were not considered to avoid double counting; b) Electricity consumption corresponds to office electricity consumption plus electricity purchased from the free energy market; c) Diesel consumption corresponds to the same amount reported in the GHG inventory and refers to diesel used in power generators. Note: in 2024, generator diesel consumption was not monitored, therefore an estimate was used for the GHG inventory, which is the same figure reported in this GRI disclosure. In 2025, process improvements enabled the mapping of all diesel consumption from owned and leased generators; d) Conversion was performed using the calorific value factor.	70 and 71	-
	302-3: Energy intensity		71	13.1.15
	302-4: Reduction of energy consumption	There was no significant reduction in energy consumption resulting from conservation or efficiency initiatives.	-	
WATER AND EFFLUENTS				
GRI 3: Material Topics 2021	3-3: Management of Material Topics | Water Security		66 and 67	13.7.1
GRI 303: Water and Effluents 2018	303-3: Water withdrawal		66	13.7.4
	303-4: Water discharge		66	13.7.5
	303-5: Water consumption		66 and 67	13.7.6
BIODIVERSITY				
GRI 3: Material Topics 2021	3-3: Management of Material Topics | Biodiversity		76	13.3.1
GRI 101: Biodiversity 2024	101-1: Policies to halt and reverse biodiversity loss	Information unavailable: due to gaps in the collection and reporting of GRI indicators for the 2024 reporting cycle, it was not possible to establish the data architecture required to meet the disclosure requirements. This work is under development and the information is expected to be available in the next reporting cycle.	-	-

GRI STANDARD	DISCLOSURE	COMMENTS / OMISSIONS	PAGE	GRI SECTOR REFERENCE
ENVIRONMENT				
BIODIVERSITY				
GRI 101: Biodiversity 2024	101-2: Management of biodiversity impacts	Incomplete information: only requirement (b) has been addressed. Information related to the remaining requirements is not available, as explained in the other disclosures.	76, 77	13.3.3, 13.3.5
	101-3: Access and equitable sharing of benefits	Information unavailable: due to gaps in the collection and reporting of GRI indicators for the 2024 reporting cycle, it was not possible to establish the data architecture required to meet the disclosure requirements. This work is under development and the information is expected to be available in the next reporting cycle.	-	-
	101-4: Identification of biodiversity impacts		76	13.3.4
	101-5: Locations with biodiversity impacts	Information unavailable: due to gaps in the collection and reporting of GRI indicators for the 2024 reporting cycle, it was not possible to establish the data architecture required to meet the disclosure requirements. This work is under development and the information is expected to be available in the next reporting cycle.	-	-
	101-6: Direct drivers of biodiversity loss	Same omission described above.	-	-
	101-7: Changes in the state of biodiversity	Same omission described above.	-	-
	101-8: Ecosystem services	Same omission described above.	-	-
EMISSIONS				
GRI 3: Material Topics 2021	3-3: Management of Material Topics | Climate Change	Disclosure 13.2.2 is unavailable for this reporting cycle due to information not being collected.	55, 56, 72, 73, 74 and 75	13.1.1, 13.2.1
GRI 305: Emissions 2016	305-1: Direct GHG emissions (Scope 1)	Disclosures 13.1.6, 13.1.7 and 13.1.8 are unavailable for this reporting cycle due to information not being collected.	73 and 74	13.1.2
	305-2: Energy indirect GHG emissions (Scope 2)	Same omission described under Disclosure 305-1.	73 and 74	13.1.3
GRI 305: Emissions 2016	305-3: Other indirect GHG emissions (Scope 3)	Same omission described under Disclosure 305-1.	73 and 74	13.1.4
	305-4: Intensidade de emissões de GEE	Same omission described under Disclosure 305-1.	55, 56 and 75	13.1.5

GRI STANDARD	DISCLOSURE	COMMENTS / OMISSIONS	PAGE	GRI SECTOR REFERENCE
ENVIRONMENT				
WASTE				
GRI 3: Material Topics 2021	3-3: Management of Material Topics | Climate Change		68 and 69	13.8.1
GRI 306: Waste 2020	306-1: Waste generation and significant waste-related impacts		68 and 69	13.8.2
	306-2: Management of significant waste-related impacts		68 and 69	13.8.3
	306-3: Waste generated		68 and 69	13.8.4
	306-4: Waste diverted from disposal		68 and 69	13.8.5
	306-5: Waste directed to disposal		69	13.8.6
ENVIRONMENTAL ASSESSMENT OF SUPPLIERS				
GRI 3: Material Topics 2021	3-3: Management of Material Topics | Supply Chain Management		28, 41, 42, 43, 44, 45, 46, 47 and 48	-
GRI 308: Supplier Environmental Assessment 2016	308-1: New suppliers that were screened using environmental criteria		42, 43, 44 and 45	-
	308-2: Negative environmental impacts in the supply chain and actions taken		28, 42 and 45	-
SOCIAL				
EMPLOYMENT				
GRI 3: Material Topics 2021	3-3: Management of Material Topics | Human Capital Management		28, 30, 31, 32, 33 and 34	13.20.1
GRI 401: Employment 2016	401-1: New employee hires and employee turnover		32 and 33	-
OCCUPATIONAL HEALTH AND SAFETY				
GRI 3: Material Topics 2021	3-3: Management of Material Topics | Health and Safety		28, 35, 37, 38 and 39	13.19.1

GRI STANDARD	DISCLOSURE	COMMENTS / OMISSIONS	PAGE	GRI SECTOR REFERENCE
SOCIAL				
OCCUPATIONAL HEALTH AND SAFETY				
GRI 403: Occupational Health and Safety 2018	403-1: Occupational health and safety management system		28, 37 and 38	13.19.2
	403-5: Worker training on occupational health and safety		35 and 41	13.19.6
	403-8: Workers covered by an occupational health and safety management system		37 and 38	13.19.9
	403-9: Work-related injuries		37, 38 and 39	13.19.10
TRAINING AND EDUCATION				
GRI 3: Material Topics 2021	3-3: Management of Material Topics | Human Capital Management		34, 35 and 36	-
GRI 404: Training and Education 2016	404-1: Average hours of training per year per employee	Data unavailable; reporting expected in 2027.	-	-
	404-3: Percentage of employees receiving regular performance and career development reviews		34, 35 and 36	-
FORCED OR COMPULSORY LABOR				
GRI 3: Material Topics 2021	3-3: Management of Material Topics | Supply Chain Management		28, 43 and 44	13.16.1
GRI 409: Forced or Compulsory Labor 2016	409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor		28, 43 and 44	13.16.2
LOCAL COMMUNITIES				
GRI 3: Material Topics 2021	3-3: Management of Material Topics | Community Relations		14, 15 and 28	13.12.1
GRI 413: Local Communities 2016	413-1: Operations with local community engagement, impact assessments, and development programs		16, 17 and 18	13.12.2
SOCIAL				

GRI STANDARD	DISCLOSURE	COMMENTS / OMISSIONS	PAGE	GRI SECTOR REFERENCE
LOCAL COMMUNITIES				
GRI 413: Local Communities 2016	413-2: Operations with significant actual and potential negative impacts on local communities		15 and 28	13.12.3
SUPPLIER SOCIAL ASSESSMENT				
GRI 3: Material Topics 2021	3-3: Management of Material Topics | Supply Chain Management		28, 41, 42, 43, 44, 45, 46, 47, 48 and 49	-
GRI 414: Supplier Social Assessment 2016	414-1: New suppliers that were screened using social criteria		42, 43, 44, 45 and 49	-
	414-2: Negative social impacts in the supply chain and actions taken		28, 42 and 45	-
AGRICULTURE, AQUACULTURE AND FISHING				
GRI 3: Material Topics 2021	13.1.2 Direct GHG emissions (Scope 1)		55, 56, 73, 74 and 75	13.1.1
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	13.1.3 Energy indirect GHG emissions (Scope 2)		73 and 74	-
	13.1.4 Other indirect GHG emissions (Scope 3)		73 and 74	-
	13.1.5 GHG emissions intensity		73 and 74	-
	13.1.6 Reduction of GHG emissions		55, 56 and 75	-
	13.1.7 Emissions of ozone-depleting substances (ODS)	Information unavailable: GHG emission reductions were not reported for this cycle. They will be available in the next reporting cycle (2027).	-	-
	13.1.7 Emissões de substâncias que destroem a camada de ozônio (SDO)	Information unavailable: emissions of ozone-depleting substances were not reported for this cycle. They will be available in the next reporting cycle (2027).	-	-

GRI STANDARD	DISCLOSURE	COMMENTS / OMISSIONS	PAGE	GRI SECTOR REFERENCE
SOCIAL				
AGRICULTURE, AQUACULTURE AND FISHING				
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	13.1.8 NOx, SOx and other significant air emissions	Information unavailable: NOx, SOx and other air emissions were not reported for this cycle. They will be available in the next reporting cycle (2027).	-	-
GRI 3: Material Topics 2021	3-3: Management of Material Topics | Climate Change – Emissions		55, 56, 72, 73, 74 and 75	13.2.1
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	13.2.2 Financial implications and other climate change-related risks and opportunities. Describe the climate change scenarios used to identify climate-related risks and opportunities.	Information unavailable: climate change scenarios used to identify climate-related risks and opportunities were not reported, nor were the financial implications and other climate-related risks and opportunities disclosed. They will be available in the 2028 reporting cycle.	-	-
GRI 3: Material Topics 2021	3-3: Management of Material Topics | Biodiversity		76 and 77	13.3.1
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	13.3.2 Owned, leased or managed operational sites in or adjacent to protected areas and areas of high biodiversity value outside protected areas		76	-
	13.3.3 Significant impacts of activities, products and services on biodiversity		76	-
	13.3.4 Protected or restored habitats		76	-
	13.3.5 IUCN Red List species and national conservation list species with habitats in areas affected by the organization’s operations		76	-
	13.3.6 Additional disclosures for aquaculture organizations	Not applicable: additional disclosures apply only to organizations in the aquaculture sector.	-	-
	13.3.7 Additional disclosures for fishing organizations	Not applicable: additional disclosures apply only to organizations in the fishing sector.	-	-

GRI STANDARD	DISCLOSURE	COMMENTS / OMISSIONS	PAGE	GRI SECTOR REFERENCE
SOCIAL				
AGRICULTURE, AQUACULTURE AND FISHING				
GRI 3: Material Topics 2021	3-3: Management of Material Topics | Water Security		44	13.7.1
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	13.7.2 Interactions with water as a shared resource	Information unavailable: information regarding interactions with water as a shared resource was not reported. It will be available in the next reporting cycle (2027).	-	-
	13.7.3 Management of water discharge-related impacts	Information unavailable: information regarding the management of water discharge-related impacts was not reported. It will be available in the next reporting cycle (2027).	-	-
	13.7.4 Water withdrawal		66	-
	13.7.5 Water discharge		66	-
	13.7.6 Water consumption		66 and 67	-
GRI 3: Material Topics 2021	3-3: Management of Material Topics | Supply Chain Management		28, 35, 37, 38 and 39	13.10.1
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	13.10.2 Assessment of health and safety impacts caused by product and service categories	Information unavailable: the assessment of health and safety impacts caused by product and service categories was not reported. It will be available in the next reporting cycle (2027).	-	-
	13.10.3 Incidents of non-compliance concerning health and safety impacts caused by products and services	Information unavailable: incidents of non-compliance concerning health and safety impacts caused by products and services were not reported. They will be available in the next reporting cycle (2027).	-	-
	13.10.4 Report the percentage of production volume from operational sites certified under recognized food safety standards and list these standards.		58, 62 and 63	-
	13.10.5 Report the number of recalls conducted due to food safety issues and the total volume of products withdrawn from the market.	Information unavailable: it was not reported whether any recalls related to food safety were conducted or the total volume of products withdrawn from the market. This information will be available in the next reporting cycle (2027).	-	-
GRI 3: Material Topics 2021	3-3: Management of Material Topics | Supply Chain Management		20, 30	13.13.1

GRI STANDARD	DISCLOSURE	COMMENTS / OMISSIONS	PAGE	GRI SECTOR REFERENCE
SOCIAL				
AGRICULTURE, AQUACULTURE AND FISHING				
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	13.13.2 List the locations of operations where land and natural resource rights (including customary, collective, and informal tenure rights) may be affected by the organization's operations.	Information unavailable: Data on lands occupied based on traditional ownership, customary use, and community use have not yet been fully mapped and assessed. This information is expected to be available in the next reporting cycle (2027).	-	-
	13.13.3 Report the number, size in hectares, and location of operations where violations of land and natural resource rights (including customary, collective, and informal tenure rights) occurred, and the affected rights-holder groups.	Information unavailable: Data on the location of operations where violations of land and natural resource rights may have occurred, such as expropriation, misuse of, or denial of access to territories on which communities depend for their livelihoods, including the disregard of customary, collective, and informal land tenure, have not yet been fully mapped and assessed. This information is expected to be available in the next reporting cycle (2027).	-	-
GRI 3: Material Topics 2021	3-3: Management of Material Topics | Supply Chain Management	Information unavailable: there is no description of the approach to engagement with Indigenous Peoples. This will be prepared for the next reporting cycle (2027).		13.14.1
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	13.14.2 Incidents of violations involving the rights of Indigenous Peoples	Information unavailable: it was not reported whether there were any incidents involving violations of the rights of Indigenous Peoples. This information will be available in the next reporting cycle (2027).	-	-
	13.14.3 List the locations of operations where Indigenous Peoples are present or affected by the organization's activities.	Information unavailable: The locations where Indigenous Peoples may be present near CJ Selecta's operations have not been reported. This information is expected to be available in the next reporting cycle (2027).		-
	13.14.4 Report whether the organization engaged in a process to obtain Free, Prior and Informed Consent (FPIC) from Indigenous Peoples for any of its activities.	Information unavailable: it was not reported whether the organization engaged in a process to obtain Free, Prior and Informed Consent (FPIC) from Indigenous Peoples for any of its activities. This information will be addressed in the next reporting cycle (2027).	-	-
GRI 3: Material Topics 2021	3-3: Management of Material Topics | Human Capital Management		28, 35, 37, 38 and 39	13.19.1

GRI STANDARD	DISCLOSURE	COMMENTS / OMISSIONS	PAGE	GRI SECTOR REFERENCE
SOCIAL				
AGRICULTURE, AQUACULTURE AND FISHING				
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	13.19.2 Occupational health and safety management system	Information unavailable: The company does not yet formally have a certified Occupational Health and Safety Management System that provides a robust document structure. The information will be organized to establish a minimum structure of documents and procedures for the next reporting cycle (2027).	-	-
	13.19.3 Hazard identification, risk assessment, and incident investigation	Information unavailable: it was not reported whether the company conducts hazard identification, risk assessment, and incident investigation. This information will be available in the next reporting cycle (2027).	-	-
	13.19.4 Occupational health services	Information unavailable: occupational health services and the functions of occupational health services specifically addressing occupational health and safety risks were not reported. This information will be available in the next reporting cycle (2027).	-	-
	13.19.5 Worker participation, consultation and communication on occupational health and safety	Information unavailable: it was not reported whether workers participate in consultation and communication processes regarding occupational health and safety. This information will be available in the next reporting cycle (2027).	-	-
	13.19.6 Worker training on occupational health and safety		35 and 41	-
	13.19.7 Worker health promotion	Information unavailable: it was not reported whether worker health promotion programs exist. This information will be available in the next reporting cycle (2027).		
	13.19.8 Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	Information unavailable: detailed information on initiatives to prevent and mitigate occupational health and safety impacts directly linked to business relationships was not reported. This information will be available in the next reporting cycle (2027).		
	13.19.9 Workers covered by an occupational health and safety management system		37 and 38	

LETTER FROM THE CEO

CJ SELECTA

COMMUNITY RELATIONS

CORPORATE GOVERNANCE

PEOPLE

SUSTAINABLE BUSINESS

ENVIRONMENTAL MANAGEMENT

ABOUT THIS REPORT

GRI CONTENT INDEX

GRI STANDARD	DISCLOSURE	COMMENTS / OMISSIONS	PAGE	GRI SECTOR REFERENCE
SOCIAL				
AGRICULTURE, AQUACULTURE AND FISHING				
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	13.19.10 Work-related injuries		37, 38 and 39	-
	13.19.11 Occupational diseases	Information unavailable: occupational diseases existing within the company were not identified or reported. This information will be available in the next reportin.	-	-
GRI 3: Material Topics 2021	3-3: Management of Material Topics | Supply Chain Management		52, 53, 54, 59, 60, 61	13.23
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	13.23.1 Supply chain traceability | Theoretical basis and methodology used for traceability		57	-
	13.23.2 Supply chain traceability | Level of traceability		57 and 58	-
	13.23.3 Supply chain traceability | Certified purchased volume		58, 62 and 63	-
	13.23.4 Supply chain traceability | Improvement projects to achieve certification		58, 59, 61, 62, 63 and 64	-
GRI 3: Material Topics 2021	3-3: Management of Material Topics | Anti-corruption		23, 24 and 25	13.26.1
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	13.26.2 Operations assessed for risks related to corruption		87	-
	13.26.3 Communication and training on anti-corruption policies and procedures		23, 24 and 87	-
	13.26.4 Confirmed incidents of corruption and actions taken		23, 25 and 87	-

TOPICS FROM THE GRI SECTOR STANDARD DEFINED AS NON-MATERIAL	
TOPIC	**EXPLANATION**
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022.
13.4 Ecosystem Conversion	Information unavailable: The organization is advancing its assessment of impacts related to ecosystem conversion, both direct and indirect, in terrestrial and aquatic environments. Reporting on this topic is expected within two years.
13.5 Soil Health	Incomplete information: The topic is addressed, but not with the level of detail and characteristics recommended by the Standard, such as mapping key threats to soil health, defining management plans and practices, optimizing inputs, and managing fertilizer use. Additional information is expected to be available within two years.
13.6 Pesticide Use	Information unavailable: The organization recognizes that the inappropriate use of pesticides can pose risks to human health and negatively impact biodiversity due to their toxicological effects. This topic has not yet been addressed in detail in its disclosures and is expected to begin being reported in 2027.
13.9 Food Security	Information unavailable: Through its products, the organization contributes to ensuring access to sufficient, safe, nutritious, and culturally acceptable food. By focusing on food production, the organization directly impacts food availability; however, it does not currently report its activities from this perspective. Within two years, this topic will begin to be addressed, highlighting the positive impacts generated across its stakeholder network.
13.10 Food Safety	Incomplete information: The organization holds several certifications, including FSSC 22000, Kosher, Halal, and ProTerra, reinforcing its commitment to food safety. However, health impacts and non-compliance cases have not yet been assessed. Additional reporting on this topic will be developed for the 2027 reporting cycle.
13.11 Animal Health and Welfare	Not applicable: The organization does not engage in animal production activities within its business operations.
13.13 Land and Resource Rights	Incomplete information: The organization has significant initiatives related to land use and natural resource management. However, a broader perspective on impacts affecting local communities and other users, particularly concerning human rights and land tenure rights (access and availability), still requires further development and disclosure. This topic is expected to be addressed in the first half of 2028.
13.14 Rights of Indigenous Peoples	Incomplete information: The Sustainability Policy includes a specific commitment to respecting the rights of Indigenous Peoples. However, the organization still needs to advance the disclosure of details regarding engagement with Indigenous Peoples and potential processes involving activities near Indigenous lands, including Free, Prior and Informed Consent (FPIC). This topic is expected to be addressed in the 2028 reporting cycle.

TOPICS FROM THE GRI SECTOR STANDARD DEFINED AS NON-MATERIAL	
TOPIC	**EXPLANATION**
13.15 Non-discrimination and Equal Opportunity	Information unavailable: Although the organization actively works to prevent discrimination and inequality, this topic was not prioritized in the current reporting cycle. The organization recognizes that informal employment arrangements common in the sector may increase the likelihood of discriminatory treatment of workers. Such workers may face unequal labor protection and may not receive equal rights or treatment for work of equal value, including lower job security, lower wages, fewer benefits, and reduced paid leave. The topic was not addressed in detail but will be included in the next reporting cycle.
13.17 Child Labor	Information unavailable: The organization recognizes that the agriculture, aquaculture, and fishing sectors have the highest incidence of child labor compared to other sectors. While this issue is considered well managed internally and the current report focused on forced labor, the topic will be addressed in the 2027 reporting cycle to provide greater transparency regarding the organization's practices.
13.18 Freedom of Association and Collective Bargaining	Incomplete information: The organization recognizes freedom of association and collective bargaining as fundamental human and labor rights. All employees are covered by collective bargaining agreements, demonstrating their freedom to organize and bargain collectively. The topic is currently addressed only briefly and will be further detailed in the next reporting cycle (2027).
13.22 Economic Inclusion	Incomplete information: The organization recognizes that this topic relates to its impacts on access to economic opportunities for local communities and on the productive potential of suppliers. The company continuously works to promote inclusion in its workforce and to support the development of local communities where it operates. It is advancing efforts to demonstrate its impacts and the positive transformations generated for communities and partners. The organization expects to provide comprehensive information on this topic by 2028.
13.24 Public Policy	Information unavailable: Companies in the agriculture, aquaculture, and fishing sectors have the potential to influence local, national, and international public policies related to environmental regulation, access to natural resources, labor laws, food security, public health, and animal welfare. The organization did not address this topic in the current report but intends to develop the necessary information and positioning to report on it by the 2028 cycle.
13.25 Anti-competitive Behavior	Information unavailable: The organization recognizes that anti-competitive agreements in the agriculture, aquaculture, and fishing sectors may result in purchase prices below competitive market levels and may restrict product volumes. Many producers in these sectors are small farmers and artisanal fishers, often operating in the informal economy and facing significant barriers to market access. The organization expects to provide information by 2028 demonstrating its commitment to responsible competition and its efforts to prevent monopolistic and oligopolistic practices, thereby clarifying its position to stakeholders.

Verification Statement

VERIFICATION STATEMENT

INTRODUCTION

Bureau Veritas Quality International (BVQI), established at Alameda Xingu, 350 – Alphaville Industrial, Barueri, 3rd floor, São Paulo, registered in the National Register of Legal Entities under CNPJ No. 72.368.012/0002-65, declares, for the due purposes, that **CJ SELECTA S.A.** (CJ SELECTA) is established at Avenida Rondon Pacheco, No. 4600, Edifício UBT, salas 272 e 281, Bairro Tibery, Uberlândia/MG – 38.405-142- Brazil, registered in the National Register of Legal Entities under CNPJ No.: 00.969.790/0001-18, authorized to publish, in all its publications and websites, the following excerpt of the Verification Statement:

"Bureau Veritas Certification, based on the processes and procedures described in its Verification Report, declares that in order to meet the standards and principles of the *Global Reporting Initiative*™ for Sustainability Reporting, there is no evidence that CJ SELECTA's 2025 Sustainability Report is materially incorrect, that it does not fairly represent CJ SELECTA's data and information or that it has not been prepared in accordance with the specifications of the *Global Reporting Initiative*™."

SCOPE

The scope of this work is limited to verifying the results evaluated in the 2025 Sustainability Report presented by CJ SELECTA. The following were verified:

- Product/Service: Verification of compliance with the standards and principles of the *Global Reporting Initiative*™ for Sustainability Reports.
- Reference Year: 2025
- Data source: CJ SELECTA Sustainability Report 2025.

LIMITATIONS AND EXCLUSIONS

This work was conducted 100% remotely, and clarification meetings were held regarding the selection of criteria and the form of evaluation, crossing and consolidation of the database with the lead auditor Mariana de Oliveira Klein and employees of CJ SELECTA, respectively. There was no face-to-face visit or interviews with case study stakeholders or those responsible for monitoring.

The cut-off period established in this work in relation to the documentary analysis and the consolidated spreadsheet was from January 1 to December 31, 2025.

The eligibility and exclusion criteria to evaluate the interested parties of the case studies were previously defined between CJ SELECTA and Bureau Veritas, and this work does not include the analysis of their applicability.

In this way, the work presents some fragile points or points of attention, which follow:

- The analysis, completion, and consolidation of data were performed manually and may therefore be subject to human error.

WORKING METHOD

The work was based on the following steps:

a) Kick-off meeting;

b) Analysis of the material previously sent by CJ SELECTA;

c) Preparation of a checklist to request complementary documents;

d) Analysis of the complementary documents sent;

e) Methodology validation;

f) Preparation of the report containing all the analysis carried out and the validation of the results;

g) Preparation of the Statement of veracity of the methodology/ results;

h) Technical review of the report and statement.

It should be noted that all activities were carried out remotely, without on-site visits and/or interviews with the stakeholders who are the subject of this study.

RESPONSIBILITIES OF CJ SELECTA AND BUREAU VERITAS

The presentations of all documentation related to the Scope were the sole responsibility of CJ SELECTA. The auditor was responsible for verifying and analyzing the documentation and actions carried out remotely and, therefore, validating what was proposed in the scope.

CONCLUSION

In our understanding, CJ SELECTA's 2025 Sustainability Report presents the impacts of the company's activities in a balanced way.

The inconsistencies found in the Report were adjusted during the process and were satisfactorily corrected.

As a result of our verification process, nothing has come to our attention that could indicate that:

- The information provided in the Report is not balanced, consistent, and reliable.
- CJ SELECTA has not established appropriate systems for collecting, compiling and analyzing quantitative and qualitative data used in the Report.
- The Report does not adhere to the Principles for defining content and quality of the GRI Sustainability Reports Standard.

VALIDITY

This Statement has no expiration date. However, the validation/verification was carried out according to the study presented by CJ SELECTA S.A., conducted from 06/08/2026 to 06/12/2026.

It should be noted that, if there is any significant modification, inclusion or exclusion of data/ information currently established and validated in relation to the scope of this Statement, a new verification must be carried out.

STATEMENT OF INDEPENDENCE AND IMPARTIALITY

Bureau Veritas is an independent company with more than 198 years of experience in verifying Quality, Environment and Sustainability Management Systems. It has a certified Quality Management System, ensuring ethical, professional and legal compliance. Its team acts independently, without ties to CJ SELECTA S.A. In addition, it applies a strict Code of Ethics to ensure high standards of integrity and professionalism.

At the end of the Verification process, Detailed Verification Reports were generated, kept as a record in our Management System.

CONTACT

https://www.bureauveritas.com.br/pt-br/fale-com-gente

Barueri, July 23, 2026

Mariana de Oliveira Klein
Checker
Bureau Veritas Quality International

Rodrigo da Silva Oliveira
Technical Manager of Sustainability
Bureau Veritas Quality International

CREDITS

COORDINATION
ESG and Communications Department

TECHNICAL COORDINATION, EDITORIAL MANAGEMENT AND TRANSLATION
IBIRÉ ESG
Rafael Morales, Pedro Malina e Lúcio Bianchi

GRAPHIC DESIGN AND LAYOUT
MAGENTALAB e Nathália Rodrigues

PHOTOGRAPHY
Adobe Image
Acervo CJ Selecta

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We thank all employees and the departments involved for their dedication and commitment to transparency and the quality of the information, which were essential to the development of this report.

CJ Selecta