



Sustainability Report 2024



Opening Message

We are pleased to share Arrebeef's second Sustainability Report, a document that reflects our commitment to social, environmental and economic well-being, and showcases the ongoing work we carry out to consolidate ourselves as an increasingly sustainable company.

Compared to our first report, this new edition represents a significant step forward. It has been prepared in reference to the Global Reporting Initiative (GRI) Standards and the Sustainability Accounting Standards Board (SASB) standards applicable to the meat, poultry and dairy industry. In addition, it outlines Arrebeef's contribution to the United Nations Sustainable Development Goals (SDGs), through its alignment with the GRI Standards.

With the conviction that today's actions have a direct impact on tomorrow, and that the future of upcoming generations requires a paradigm shift, throughout 2024 we continued to operate under the guidelines of our Five-Year Sustainability Plan (2023–2027). Its four pillars —Sustainable Production, Environment, Human Capital and Community, and Governance— are based on ESG criteria and guide the Company's strategy.

In this way, sustainability has been consolidated as a cross-cutting axis that informs our decisions and operations, ensuring responsible business conduct across all activities and commercial relationships. This approach allows us to contribute to community development, guarantee animal welfare, and ensure the quality of each product we manufacture.

Within a challenging context, during 2024 we increased our exports by 5.7% compared to the previous period, reaching 23 destinations and incorporating six new markets. We also invested in technology, innovation and infrastructure to optimize processes and improve efficiency, including the commissioning of two new carcass maturation chambers, which increased our daily slaughter capacity.

Innovation efforts were also focused on reducing consumption and emissions. We reduced water use by 17 megaliters; improved freezing and chilling times through thermographic analysis, enhancing both energy efficiency and product quality; and made progress in improving packaging using renewable materials.

Furthermore, we continue to be pioneers in the generation of renewable electricity through the recovery of organic waste at Arrebeef Energía. In 2024, we injected 5,527 MWh of renewable electricity into the grid and utilized 700 MWh of renewable thermal energy. Our biogas plant successfully renewed its ISO 14001 certification, reaffirming its commitment to environmental protection and continuous improvement.

Our sustainability commitment is grounded in transparency, regulatory compliance and business ethics, promoting human rights, responsible relationships and collaborative work with employees, suppliers and customers. We actively participate in chambers and associations within the meat-packing industry, contributing to the advancement of a shared sustainability agenda.

Internally, we strengthened the Employee Assistance Program (PAE, for its Spanish acronym), with a focus on education, gender and diversity, providing training and support tools for personal and professional development. We also continued to consolidate a workplace culture free from gender-based violence through training initiatives and awareness campaigns.



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We further deepened our engagement with surrounding communities, placing education at the core of our social investment strategy. We collaborate with educational institutions and open the doors of our plant to students of different ages through professional practice programs and internships. This educational focus was highlighted by the SMETA audit as a concrete contribution.

All these initiatives reflect that we are a company in constant motion, committed to evolving towards a more sustainable business model. We would like to thank our employees, suppliers and customers for accompanying us on this journey toward a greener and more conscious future.

We invite you to explore this report, which not only presents our achievements in 2024, but also reflects how we work and learn at every step. We are confident that, by working together, we will continue to contribute to feeding the world in an increasingly sustainable way.



Hugo Alberto Borrell
Chairman of the Board of Directors



Hugo Alberto Borrell (h)
Vice Chairman of the Board of Directors





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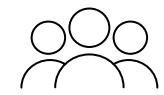
About Arrebeef

Who we are



We are a leading Argentine company engaged in the production and commercialization of beef, with a strong commitment to quality, innovation and sustainable practices.

Our track record, infrastructure and integrated approach enable us to meet the requirements of the most demanding domestic and international markets, ensuring excellence, traceability and food safety in every product.



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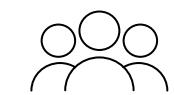


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Our history

More than 100 years ago, Mr. Jaime Borrell and his family began their activity by selling beef in a small butcher's shop located in the interior of the Province of Buenos Aires. Over the generations, this family venture grew and evolved, giving rise to what is today Arrebeef.

Currently, the Borrell family continues to lead the company, keeping alive the entrepreneurial spirit of its founder and the values that have been key to sustaining a century-long trajectory within the beef industry.



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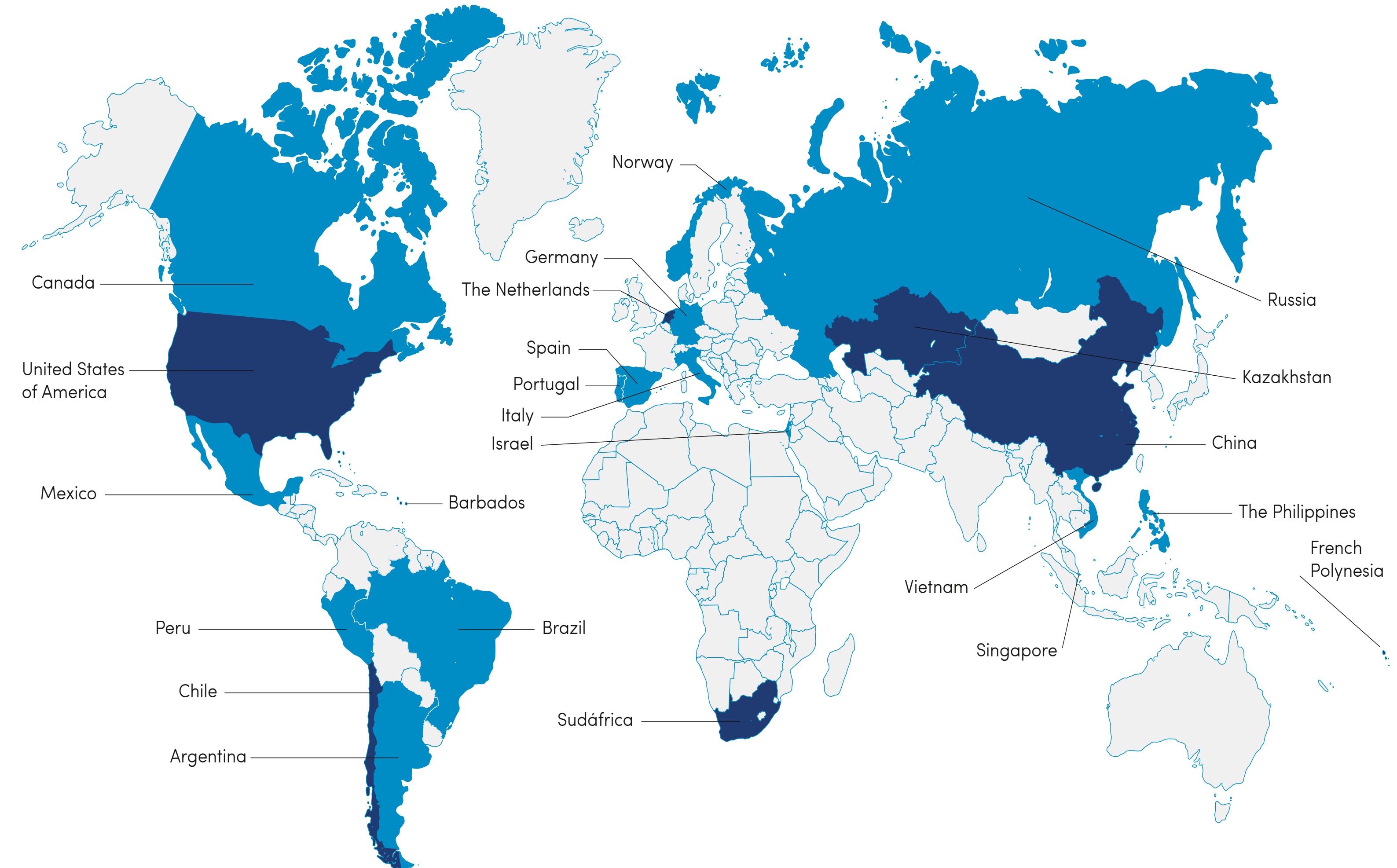
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Our business

At Arrebeef, we produce beef cuts and by-products, both chilled and frozen, meeting the highest standards of quality, safety and food integrity, in line with the requirements of global markets.

Our activity is mainly oriented toward foreign trade, consolidating our position as a key player in the export of Argentine beef.

In 2024, we exported 55 thousand tons, representing a 5.7% increase compared to 2023, and marketed our products in 23 destinations worldwide.



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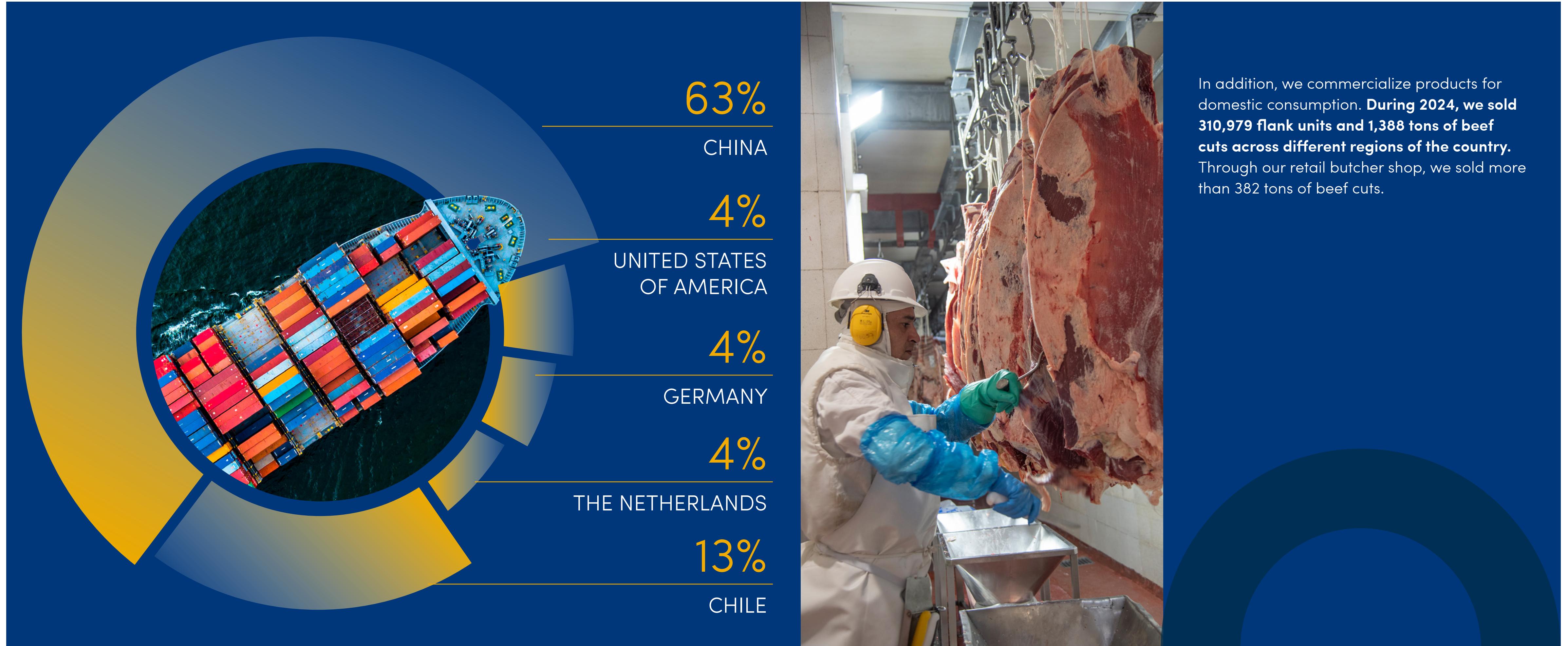
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I Production facilities

Our main meat-packing plant is located in the agricultural area of Pérez Millán, Ramallo District, Province of Buenos Aires. All stages of the production process are carried out at this site – from slaughter to final packaging, including logistics. More than 1,100 highly trained team members work at this facility.

Production capacity

- 3.000 animals in pens
- 1.500 heads slaughtered per day
- 6.000 quarters deboned per day
- 300 tons of chilling capacity
- 890 tons of frozen storage capacity

We also operate a plant in Belén de Escobar, Province of Buenos Aires, with a deboning capacity of 400 tons per month. Additionally, our Foreign Trade office is located in Puerto Madero, City of Buenos Aires.

Carcass maturation: We added two new carcass maturation chambers with a capacity for 750 units, increasing our daily slaughter capacity.

Natural gas network: We expanded the natural gas network, strengthening the self-generation of electricity required to support the growth of our processes.



I Commercial brands

We market our products under various brands that meet the highest standards of quality and food safety. We are also distinguished by our ability to develop customized brands and exclusive product lines for large supermarket chains.



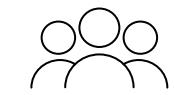
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We are pioneers in the Argentine meat-packing industry, having created the first biogas plant that converts organic waste from beef production into renewable energy.¹

1) For further information, please see the Environment section.



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Economic performance and industry context



During 2024, Argentine beef exports reached a total of 935,261 tons, representing a 10% increase compared to the previous year. This growth was mainly driven by sustained demand from the Chinese market, which accounted for 75% of total Argentine beef exports during the year.

Despite the increase in export volumes, the average price per ton remained at approximately USD 3,300, in line with the levels recorded in 2023.

Within this highly demanding context for the industry, Arrebeef experienced a slight reduction in production volumes. At the close of the fiscal year, we slaughtered 294,936 heads of cattle, compared to 334,670 heads in the previous fiscal year.



Risk management and transparency

Since 2008, we have used the Enterprise Resource Planning (ERP) system developed by SAP to efficiently plan our resources and carry out appropriate risk management. In addition, since February 2021, we have been subject to an external audit process conducted by PwC Argentina.

The fiscal year ended in January 2025 marked the fourth presentation of our financial statements audited by PwC, once again demonstrating our firm commitment to transparency and accountability.



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Alliances and recognitions

We are part of various organizations within our industry, building strategic alliances based on the understanding that collaborative work is essential to achieve and strengthen shared objectives.



We are members of the Argentine Beef Exporters Consortium (ABC for its Spanish acronym)



We are part of the Argentine Beef Promotion Institute (IPCVA for its Spanish acronym).



Through Arrebeef Energía, we are members of the CREA Biogas Group, which brings together the leading biogas plants in Argentina.

Within the framework of these alliances, and in collaboration with governmental organizations, we participate in two working groups that address sustainability-related topics:

- ⑤ **Actions against deforestation** – Argentine Beef Promotion Institute (IPCVA).
- ⑤ Environmental impact assessment project in accordance with the *Environmental Product Declaration (EPD)* System – Argentine Beef Exporters Consortium (ABC), IPCVA, the National Institute of Industrial Technology (INTI) and the National Institute of Agricultural Technology (INTA).



For the second consecutive year, we received the “**Argentine Export Award**”, granted by Prensa Económica Magazine to the companies with the highest export performance in their respective sectors during the previous year, with the support of Argentina’s Ministry of Economy and Ministry of Foreign Affairs.



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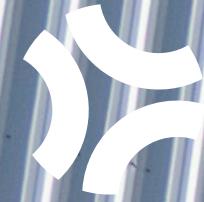
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Our sustainability journey



With more than 100 years of history, we have entered a new stage with a forward-looking vision. We understand that sustainability is not only a commitment, but also the path to building a better future for the next generations.

We work every day to integrate responsible practices into each of our operations, with the aim of generating social, environmental and economic value.

In 2024, we published Arrebeef's first Sustainability Report, covering the 2023 reporting period, marking a key milestone in the consolidation of our sustainability and transparency strategy. Its launch was communicated to all stakeholders through a multi-platform outreach campaign.

FIRST Sustainability Report



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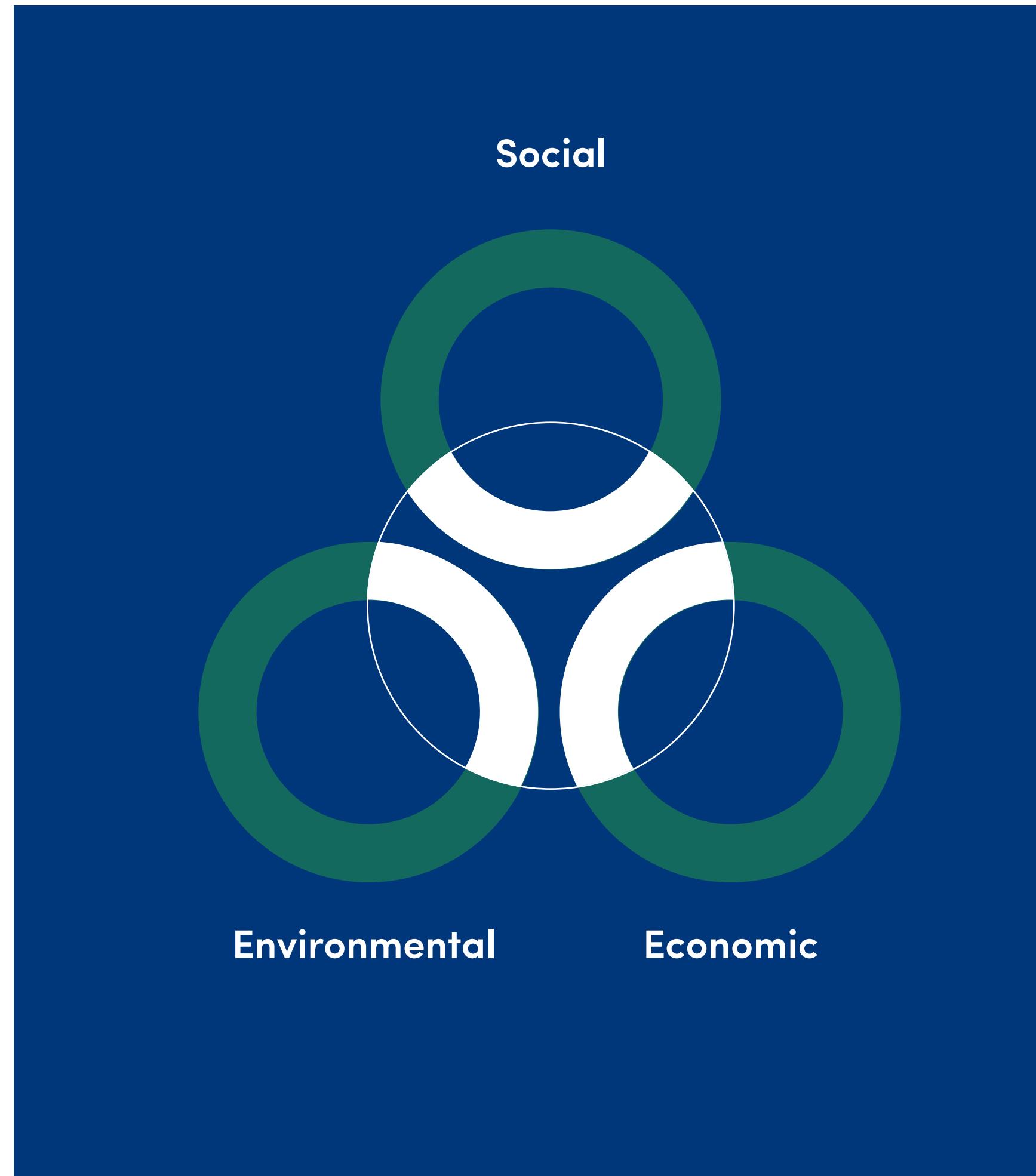
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A new Arrebeef for a better future

In 2024, we renewed our corporate identity to continue growing, driven by the conviction that our success has always been rooted in our ability to adapt and evolve.

Our new corporate image highlights the social, economic and environmental commitment that guides us, positioning Arrebeef as a company in continuous transformation towards sustainability.

The logo represents the three fundamental pillars of sustainable development, while the new tagline, "Feeding the world sustainably," expresses our mission to nourish a better future, focused on the common good and on generating positive impact for future generations.



Feeding the world sustainably

We nourish a better future,
fostering a new way of
seeing the world.

We think big,
focusing on the common
good – the good of all.

We promote change by
focusing on how to create
a positive impact for future
generations.

Spanish: Alimentamos al mundo de manera sostenible



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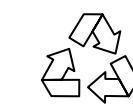
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Sustainability is a strategic axis that guides our decisions and operations, ensuring responsible business conduct in every activity and commercial relationship.



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To ensure an effective transition and consolidate this new positioning, we implemented a comprehensive communication strategy aimed at all stakeholder groups. Internally, we carried out a campaign to engage employees, our first brand ambassadors. Externally, we presented the new identity to customers, suppliers and other key stakeholders through social media, a television commercial and an invitation to explore our renewed website, now aligned with the new vision and featuring a dedicated "Sustainability" section detailing our commitments, the Sustainability Report and the actions associated with each strategic pillar.

In addition, during 2024 we participated in SIAL Paris, one of the world's leading food trade fairs. Our booth featured graphics and signage reflecting the new corporate identity and its integration with sustainability. It also served as a key space for institutional meetings and for presenting this transformation to customers and strategic partners.

Through these actions, we not only enhanced the visibility of our renewed corporate image, but also reinforced our commitment to sustainability, innovation and responsible growth.

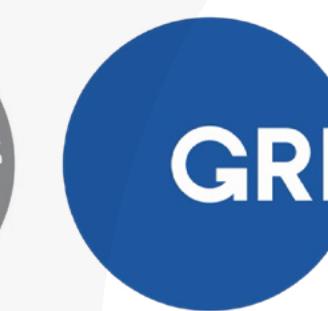


Materiality analysis

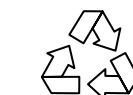
In 2022, we conducted a materiality analysis to identify the sustainability topics most relevant to our business and to our stakeholders.

The process included the mapping and prioritization of our stakeholders, the analysis of sectoral and regional trends, and the review of the Sustainable Development Goals (SDGs), the GRI Standards and ISO 26000. Through a survey addressed to key stakeholders—including employees, suppliers, customers, community representatives, public sector entities and shareholders—we prioritized the most significant economic, social and environmental topics.

With the aim of improving the quality of the information included in our Sustainability Report, at the end of 2024 we carried out a gap analysis in relation to compliance with the GRI and SASB Standards. This review enabled us to identify opportunities for improvement, particularly regarding strategic and business-related indicators that we were not yet measuring and that could begin to be systematically tracked.



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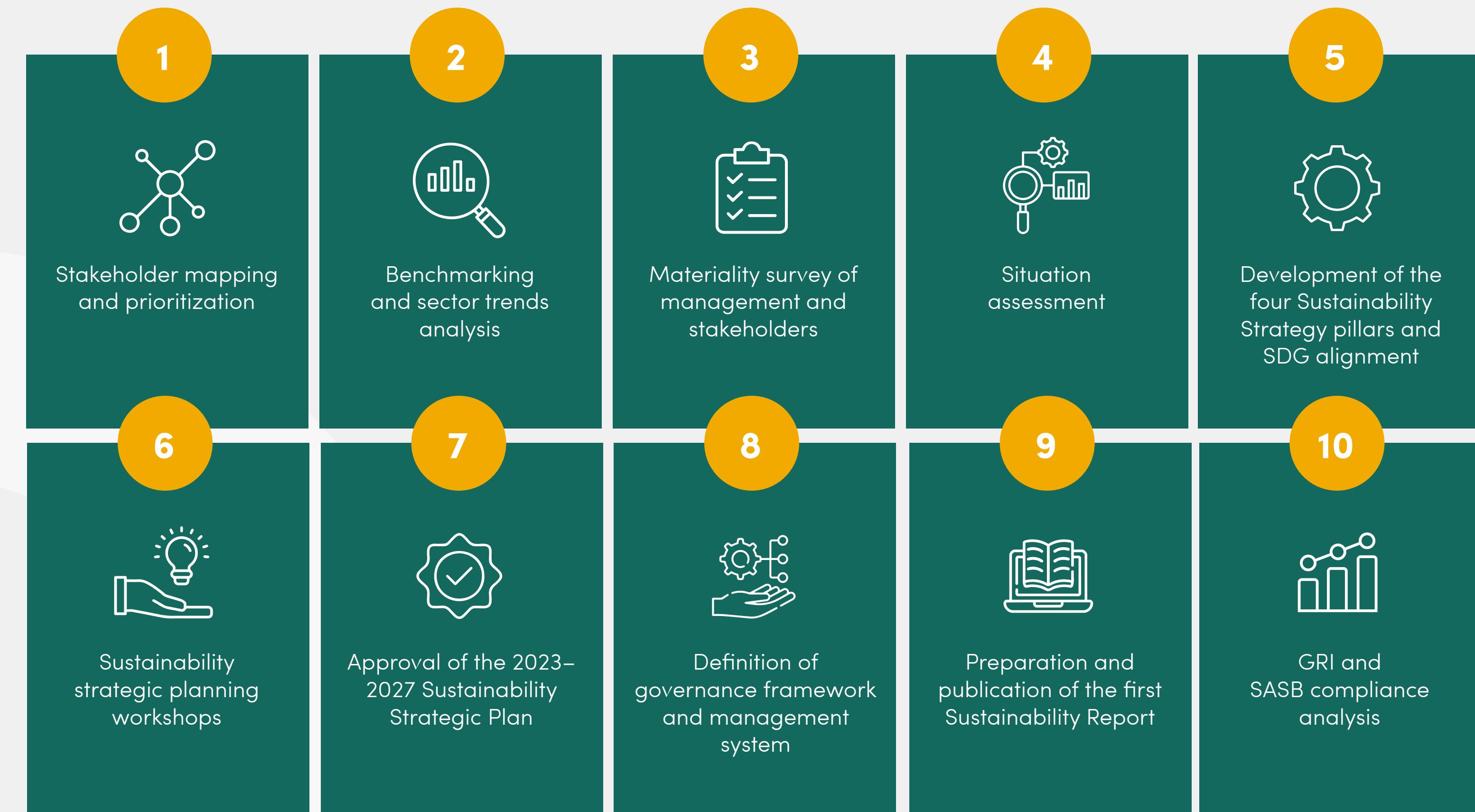


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Materiality analysis and sustainability strategic planning process



Sustainability Strategy

Our Sustainability Strategy is integrated transversally into the organization's management. Through the Arrebeef Policy, we state our commitment to developing all processes under a sustainable approach.

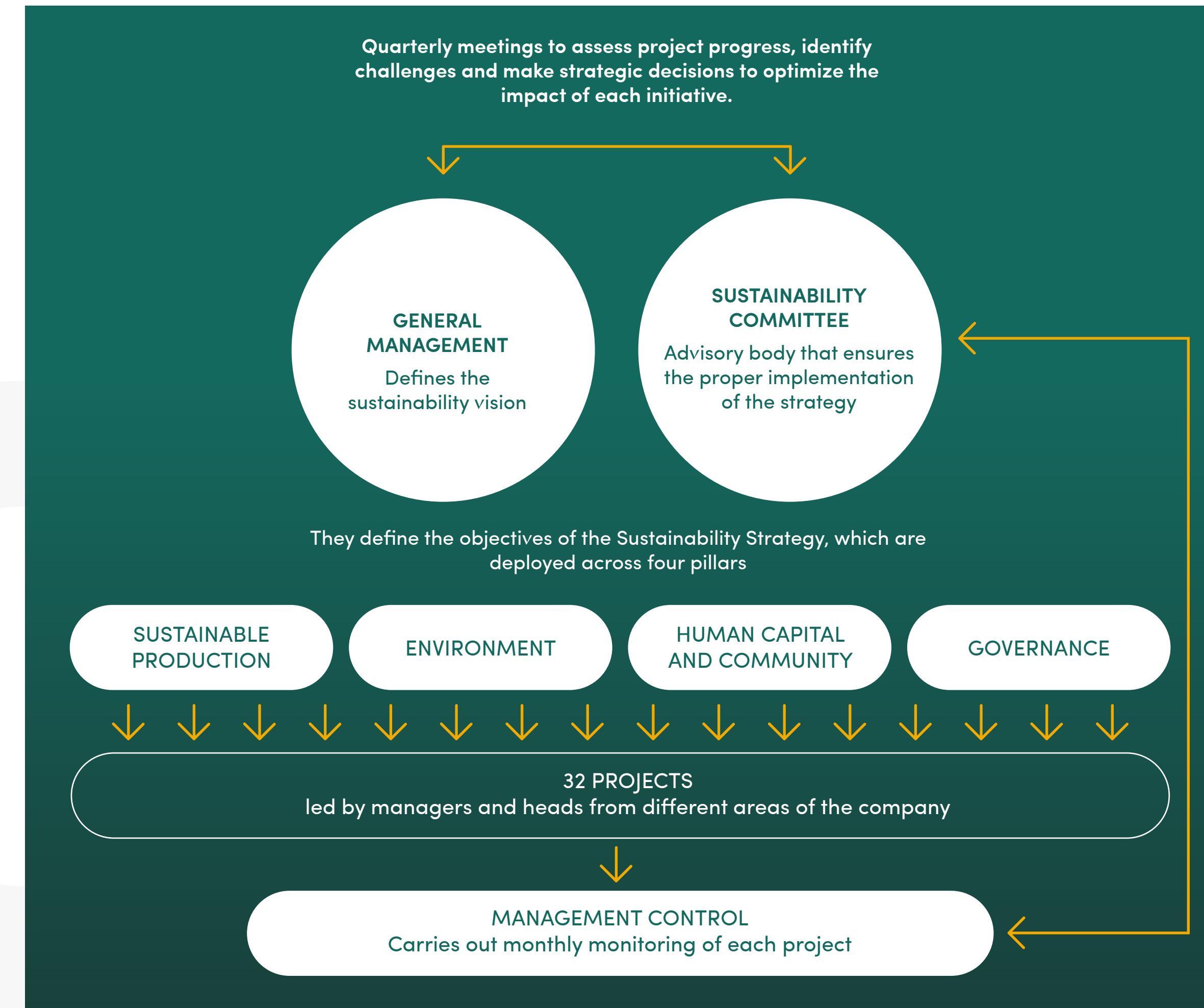
In this regard, we implemented a Sustainability Plan (2023–2027) structured around four key pillars: Sustainable Production, Environment, Human Capital and Community, and Governance. These pillars are based on ESG criteria and aligned with the Sustainable Development Goals (SDGs).

The strategic management of the Plan is led by the Sustainability Committee, established in 2021. Its role is to define priorities, guide actions and coordinate the efforts of the different areas of the organization. The implementation of initiatives is carried out by leaders and teams from each business area, who are responsible for executing projects linked to the pillars of the Plan. Together with the Management Control area, the Sustainability Committee monitors and evaluates progress, with the objective of ensuring compliance with the commitments undertaken and promoting continuous improvement.



I Governance and integration of the Sustainability Strategy

Our Sustainability Strategy is supported by a governance model that ensures its effective implementation and integration across all levels of the organization.



We report progress on the Sustainability Strategy to senior executives and company leaders through various instances. On the one hand, Management and the Sustainability Committee hold quarterly meetings where progress on ongoing projects is presented, enabling the assessment of performance, the identification of challenges and the adoption of strategic decisions to enhance the impact of each initiative.

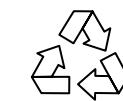
On the other hand, prior to the publication of the Sustainability Report, the Sustainability Committee holds two key meetings —one with the Board of Directors and another with project leaders— to present the report dissemination strategy and the associated communication campaign. In addition, during the annual corporate event —with company management and all administrative staff— the year's achievements are highlighted, including those related to the Sustainability Plan. These instances ensure alignment between senior management and the Sustainability Strategy, and facilitate decision-making to continue promoting responsible practices throughout the organization.



Through regular meetings between the Sustainability Committee and the different business areas, guidance, support and tools are provided for the implementation of actions aligned with the Sustainability Strategic Plan. These instances also serve as ongoing training spaces for the leaders involved.



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We also extend this approach to our value chain through:

- ④ **Responsible sourcing criteria:** we assess our suppliers to ensure compliance with environmental, social and business ethics standards.
- ④ **Stakeholder dialogue and collaboration:** we participate in engagement spaces with customers, institutions and sector organizations to promote sustainable practices.
- ④ **Transparency and continuous communication:** we disclose our progress through the Sustainability Report, institutional communications and our website.

In this way, we ensure that the Sustainability Strategy not only guides our internal operations, but also drives a positive impact across our entire value chain.

Highlights of our Sustainable Management

Governance and business management

-  We launched a **new corporate identity** aligned with our Sustainability Strategy.
-  We published our **first Sustainability Report**, with internal and external dissemination.
-  We increased our **investment in innovation and technology** by 26.23%, strengthening operational efficiency and data-driven decision-making.

Environment

-  We completed the measurement of our **organizational carbon footprint** for the 2023 base year.
-  We injected **5,527 MWh of renewable electricity** into the grid through Arrebeef Energía.
-  Arrebeef Energía successfully renewed its **ISO 14001:2015 certification**.
-  We achieved a **1.8% reduction** in annual water consumption.

Sustainable production

-  We exported **55,000 tons of beef**, supplying 23 international destinations and opening six new markets.
-  We achieved **100% approval** in quality, food safety and animal welfare certifications and audits.
-  We incorporated **two new carcass maturation chambers** and a second automatic packaging line, increasing process capacity by 50% and improving operational continuity.

Human capital

-  We employed **1,182 team members**, promoting safe, inclusive working conditions and continuous development.
-  We delivered **8,800 hours of training**, strengthening technical skills, leadership and sustainability competencies.
-  We trained **22 leaders in sustainability**, promoting the transversal integration of the ESG approach.
-  **Four women graduated from the Charqueo School**, advancing the diversification of productive roles and equal opportunities.





Arrebeef



ArreBeef
Energía



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Governance and business management

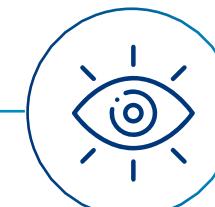
With a strong commitment to ethics and transparency, we actively promote respect for human rights across all our operations and throughout our value chain.



Mission, vision and values

At Arrebeef, we are moving towards a more sustainable future. Our **mission** sets the direction along this path, while our **vision, purpose and values** define who we are as a company.

Our **mission** is to produce and commercialize beef and beef by-products.



VISION

To lead the sustainable production and commercialization of beef and beef by-products worldwide.



PURPOSE

To feed the world with beef produced in a sustainable manner and under high quality standards.



Corporate governance

Our values



Operational excellence: to ensure effective and efficient processes throughout the entire value chain.



Sustainability: to generate social, environmental and economic value for our planet.



Integrity: to uphold business ethics across all our operations.



Innovation: to transform challenges into solutions that set trends and create value.



Agility: to adapt to constantly changing environments.



Commitment: to give our best effort every day and build long-term relationships with suppliers and customers.

Arrebeef's corporate governance is led by the Board of Directors, which is responsible for defining business strategies, overseeing strategic and operational management, evaluating the Company's overall performance, managing risks,

ensuring regulatory compliance and safeguarding financial responsibility. The Shareholders' Meeting is responsible for electing and appointing the members of the Board of Directors, as well as defining their respective roles.

Position	Name ⁽¹⁾	Years of service on the governing body
Chairman	Hugo Alberto Borrell	29
Vice Chairman	Hugo Alberto Borrell (h)	21
Director	Alicia Susana Fernández	29
Director	Santiago Carlos Borrell	21
Alternate Director	Ángeles Borrell	19
Alternate Director	Héctor Alejandro Borrell	19

(1) The members of the Board of Directors are not independent. All of them, with the exception of Alicia Susana Fernández, perform executive functions.

I Committees

The Board of Directors has established an **Executive Committee**, chaired by the Chief Executive Officer, and composed of the Industrial Director, the Management Control Director (Controller), the Human Capital Director, and the Director of Safety, Supply and Arrebeef Energía.

The main functions and responsibilities of the Executive Committee include:

- Supporting the Board of Directors in the definition and development of management strategies.
- Implementing the policies and strategies defined.
- Overseeing and evaluating the overall performance of the organization.
- Promoting and facilitating coordination among management areas.
- Developing, overseeing and updating internal policies.
- Promoting, overseeing and evaluating risk management, ensuring the existence of mitigation strategies and contingency plans.
- Driving organizational culture and communications, promoting and safeguarding sustainability strategies.



In addition, under the leadership of the Chief Executive Officer, the following committees have been established:

Commercial Management Committee

Responsible for developing commercial strategies, coordinating communication between livestock sourcing, production and sales for both domestic and export markets. It also manages production planning and monitoring, raw material supply and commercial development.

Finance Committee

Responsible for monitoring and analyzing the Company's financial, accounting and tax strategies.

Sustainability Committee

Its main role is to develop the Company's Sustainability Strategy and advise all areas on

its implementation. Its responsibilities include preparing the annual Sustainability Report, reviewing and approving policies and strategies, promoting internal and external communication, and analyzing their impact on the business, the environment and society. The Committee is composed of the Director of Safety and Supply and Head of Arrebeef Energía, the Human Capital Director, the Quality Manager, the Communication Coordinator, and a Management Control Analyst.

The **Management Control** area is responsible for safeguarding the proper implementation of the strategies and policies defined by the Executive Committee, promoting compliance with the Company's Purpose, values and strategic objectives. Its main functions include the development of metrics to assess organizational performance, monitoring compliance and aligning the actions of all areas with the Company's long-term vision. It also establishes feedback mechanisms and issues periodic reports, which are presented at management meetings with the Board of Directors, enabling the identification of deviations and the adjustment of strategies based on results.

In addition, it promotes internal communication, ensuring high-quality information flows between the Executive Committee and Management areas, and fosters a culture of responsibility, continuous improvement, ethics and efficiency throughout the organization.



Ethics and anti-corruption

Guided by the value of integrity, we promote business ethics, innovation and continuous improvement in all our decisions, operations and across our value chain.

We have a Code of Ethics and Conduct that guides the behavior of all individuals who are part of the Company. This document is essential to consolidating an organizational culture based on trust, responsibility and professionalism. It is delivered and explained during the onboarding process for new employees and is available on our corporate website for consultation by any interested party. In addition, it is reviewed annually and updated when necessary.

Code of Ethics and Conduct – Guiding principles

- ④ **Responsibility and professionalism:** we work collaboratively to comply with regulations and continuously improve processes and performance.
- ④ **Respect and positive coexistence:** we value individual and cultural diversity and seek to

foster respectful interactions among employees, customers, suppliers and the community at large.

- ④ **Transparency and integrity:** all Company actions must comply with applicable laws and regulations and be based on honesty and ethical conduct.
- ④ **Open communication:** we promote open and honest communication among all members of the organization, as well as with customers, suppliers and the community.
- ④ **Human resources development:** we promote continuous growth and training to ensure competence and excellence in performance.
- ④ **Quality of work:** quality is a constant commitment in all activities and processes, fostering continuous improvement.
- ④ **Sustainability:** we generate social, environmental and economic value through the development of all our operations.



I Ethics Committee

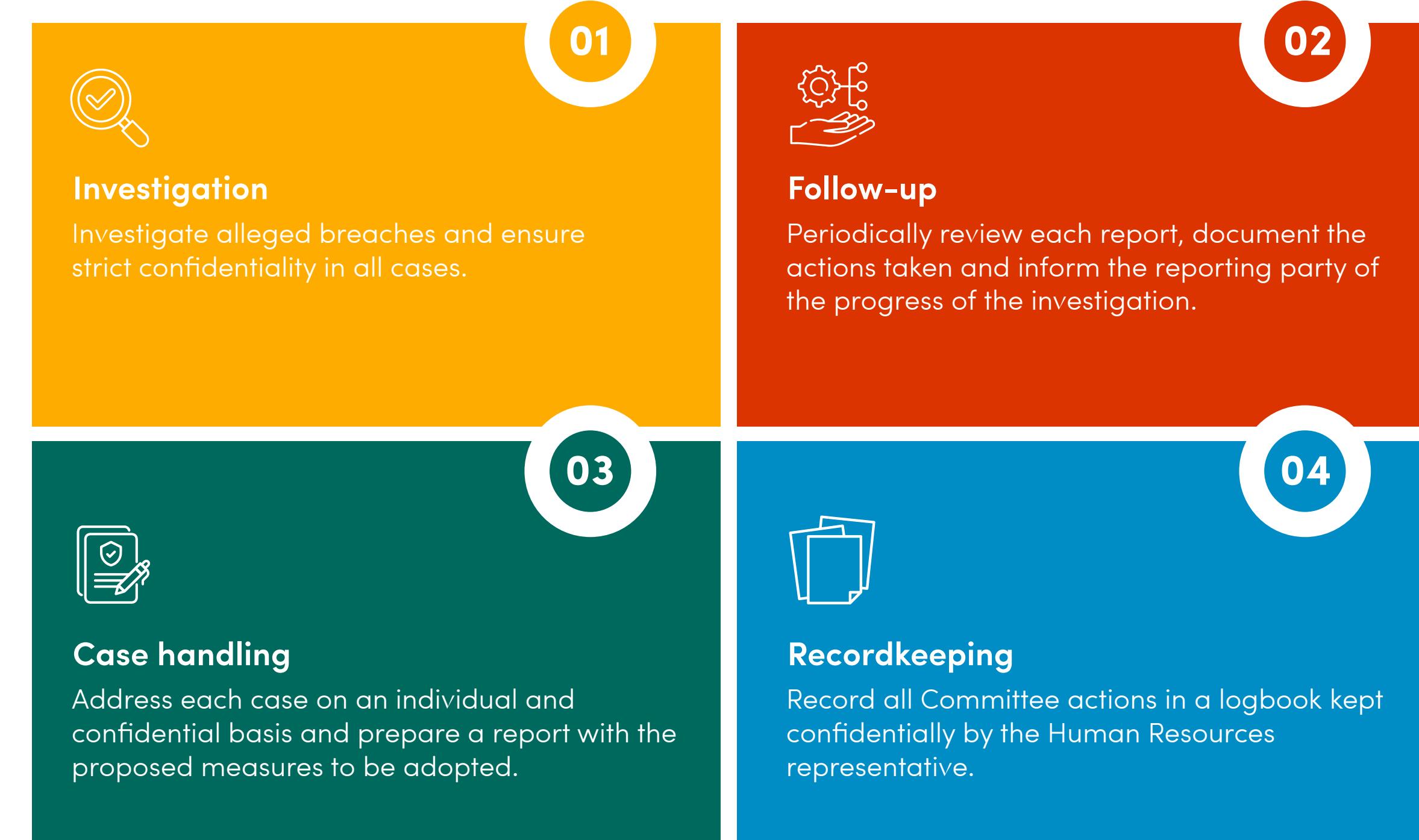
The Ethics Committee is responsible for administering, reviewing and updating the Code of Ethics and Conduct, as well as ensuring its dissemination and compliance. In coordination with the leaders of the Employee Assistance Program (PAE), it implements communication mechanisms related to the Code and manages reporting and inquiry channels.

The Committee is also responsible for ensuring compliance with the Workplace Rights Policy and applicable labor regulations.

Main functions

- ④ Investigating potential breaches of the Code or applicable legislation, conducting interviews or reviewing documentary evidence under strict confidentiality.
- ④ Following up on each report received, documenting the actions taken and informing the reporting party of case progress.
- ④ Holding regular monthly meetings and convening extraordinary meetings when necessary until each case is resolved.

The Committee's roles and responsibilities in response to a report are:



I Reporting channels

We have multiple channels available to allow employees to safely and confidentially report any breach of the Code of Ethics and Conduct or behavior they consider inappropriate:

- Direct communication with the immediate supervisor or manager.
- In-person submission at the Human Resources office or through the Employee Assistance Program (PAE).
- Suggestions and reporting mailbox, available for anonymous submissions and reviewed daily.
- Email: etica@arrebeef.com

The Human Resources Department is responsible for receiving and channeling issues to the Ethics Committee, which evaluates, assesses and resolves each case. The Committee has the right to access all relevant information and documentation, and decisions are made by majority vote.

I Anti-corruption

Within the Management Control area, an Internal Audit team has been established to identify and assess corruption risks throughout the value chain. This team is also responsible for developing prevention policies and establishing specific controls in areas with higher exposure to such risks.

Since the implementation of the Code of Ethics in 2023, all members of the governing bodies have been trained in the organization's anti-corruption policies and procedures and have full knowledge of them.



Human rights

We are committed to respecting and promoting human rights throughout our entire value chain. This commitment is integrated into our internal policies and our Sustainability Strategy, and is translated into concrete actions and dedicated teams.

Within this framework, we have a **Workplace Human Rights Policy**, which is provided to all new employees together with the Employee Handbook during the onboarding process.

This policy covers the following topics:

- ④ Freedom of association and collective bargaining
- ④ Forced labor
- ④ Child labor
- ④ Discrimination
- ④ Migrant labor
- ④ Working hours and compensation
- ④ Relations with the community and stakeholders

I Audit

We conduct audits in accordance with the SMETA Protocol (Sedex Members Ethical Trade Audit) to evaluate and ensure compliance with human rights standards. This methodology, widely used by international organizations and required by our customers, helps us understand and improve working conditions, occupational health and safety aspects, environmental performance, and business ethics.

In the most recent audit, we were successfully approved, highlighting initiatives such as the Improvement Plan and the Literacy Workshops carried out at the plant, which promote inclusion and the development of our team.

In addition, we once again completed the annual self-assessment questionnaire required by McDonald's, in compliance with our customers' human rights requirements.



Dialogue with our stakeholders

We identify, map and prioritize our stakeholders as part of the materiality analysis process carried out in 2022². The Materiality Survey conducted during that process aimed to understand the needs and expectations of each stakeholder group, based on which we developed strategies and projects to address them.

This leads us to work continuously with our stakeholders, paying special attention to and taking care of the dialogue channels with each group. To this end, we foster meaningful engagement through multiple communication channels—emails, WhatsApp, meetings, notice

boards, social media, our website, among others—which allow us to maintain two-way communication. In addition, we implement formal consultation mechanisms such as satisfaction surveys, conduct onsite visits, and actively participate in industry associations, enabling us to maintain active listening, build consensus and make decisions aligned with the real needs of our environment.

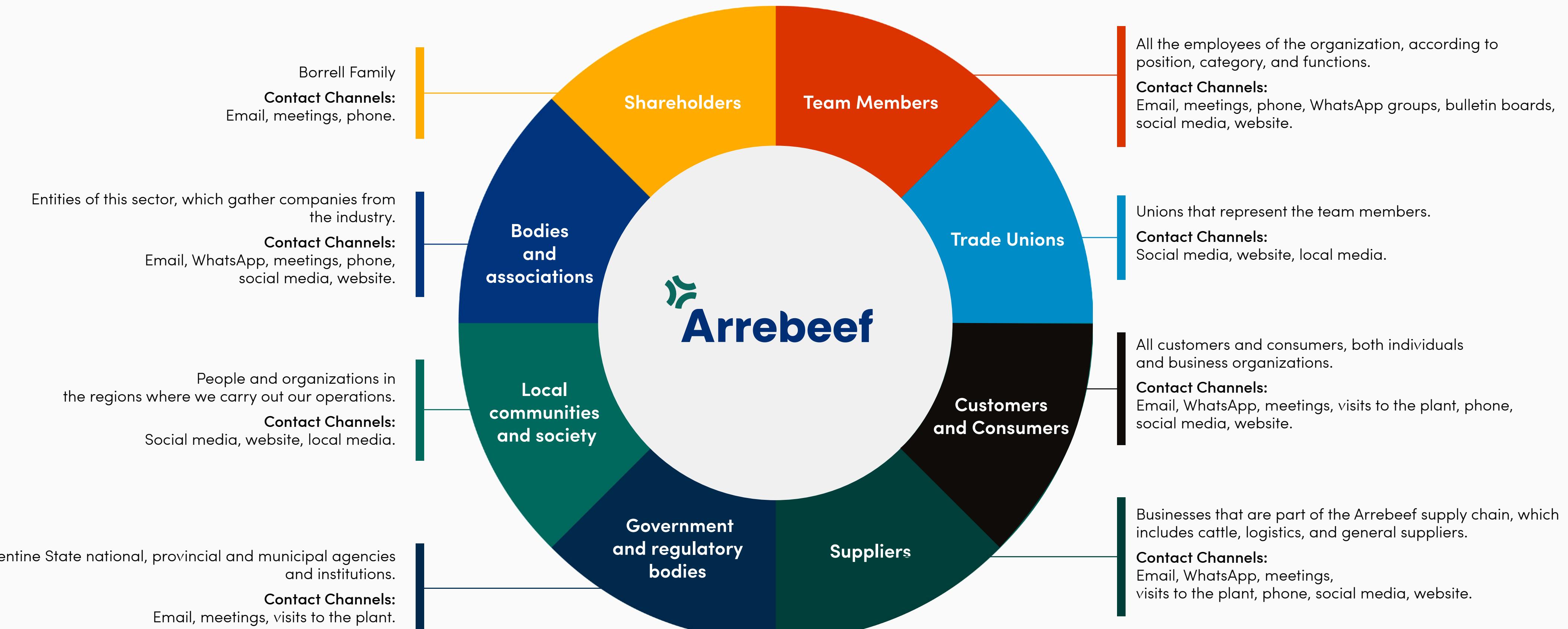
Stakeholder information and expectations are gathered at different levels of the organization and systematized through our management structures. Each Management area holds monthly follow-up

meetings together with the Management Control area and members of the Executive Committee. These meetings capture progress, challenges and requirements linked to different stakeholder groups. Subsequently, the Executive Committee escalates this information to the Board of Directors, ensuring appropriate traceability of strategic topics and facilitating decision-making aligned with stakeholder expectations.

2) For further information on the materiality analysis conducted, see the 2023 Sustainability Report, available at:
<https://www.arrebeef.com/en/compromiso/>



I Stakeholders





04

Sustainable production



We ensure the safety of our products through sustainable processes across the entire value chain.



Animal welfare

Animal health and welfare are our priority. That is why we work every day to ensure dignified conditions throughout the entire supply chain.

We have a comprehensive policy based on the "Five Freedoms" defined by the *Farm Animal Welfare Council* of the United Kingdom (FAWC), which establish the ideal standard for animal welfare. This policy includes measurement procedures, improvement recommendations and corrective actions in the event of any deviations. It also includes specific guidelines for Halal and Kosher slaughter. The policy is communicated to all personnel and suppliers, and the team working with animals receives specific training and instruction.

At Arrebeef, we reject any form of abuse or mistreatment of animals.



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We ensure optimal animal handling conditions from the moment of purchase through transportation to the holding pens and the slaughter process. The animal welfare practices we adopt include:

- ④ Detailed procedures, training programs and continuous monitoring to minimize animal suffering during the stunning stage.
- ④ Specific protocols for the handling of non-ambulatory animals during transportation and while in the holding pens.
- ④ Respect for and compliance with religious requirements applicable to the slaughter process.
- ④ Emergency procedures to address unforeseen situations during animal transportation to the plant.
- ④ Training programs for transporters on best practices to ensure animal welfare during transportation.
- ④ Training and assessments for all stunning and holding-pen personnel on the basic principles of animal welfare.

The **“Five Freedoms”** that define the ideal state of animal welfare according to the Farm Animal Welfare Council of the United Kingdom are:

1. Freedom from hunger, thirst and malnutrition: access to food and potable water.
2. Freedom from pain, injury or disease: prevention and prompt treatment.
3. Freedom from fear and distress: conditions and handling that avoid psychological suffering.
4. Freedom to express normal behavior: adequate space and facilities, and the company of animals of the same species.
5. Freedom to rest properly: appropriate housing environment and comfortable resting areas.

Through the Quality Control Department, we carry out various internal audits to monitor compliance with animal welfare principles and humane slaughter practices. We also monitor the implementation of our policy and related processes through the McDonald’s assessment form and the *North American Meat Institute* (NAMI) Guidelines, which are also used to oversee livestock unloading operations.

In addition, through the Livestock Procurement Department, we assess transporters and rate our livestock suppliers based on animal welfare conditions, prioritizing purchases from those with the highest scores. We also conduct annual audits of livestock producers facilities³ to verify compliance with animal welfare requirements, further reinforcing our commitment.

3) Through procedure PR-CH-01 Livestock Procurement, we visit our main livestock production facilities.



We obtained the recertification in animal welfare under the NAMI standard (*North American Meat Institute* protocol).



Animal welfare certifications



100% of our production complies with animal welfare certification.

We comply with the recommended guidelines for animal handling and the audit guide of the **North American Meat Institute Foundation (NAMI Foundation)**, January 2021 version. This standard establishes objective and measurable criteria for the humane treatment of livestock during transportation, unloading, holding in pens and the pre-slaughter process.

During recent periods, leading certification bodies audited and assessed our animal handling practices and their compliance with the requirements established by the NAMI Foundation.

Validity: **November 2024 – October 2025**
Animal Welfare Certification – SGS
 Unannounced audit

We also hold approval from the **Veterinary Inspection Service** (SIV) of Argentina's National Service for Agri-food Health and Quality (SENASA). Through an official veterinarian, SENASA conducts the mandatory ante-mortem inspection of all animals intended for slaughter to assess their health status and physiological normality, ensuring their meat is fit for human consumption. This inspection is carried out upon arrival of the livestock at the facility and repeated periodically, with the final inspection taking place immediately prior to slaughter.



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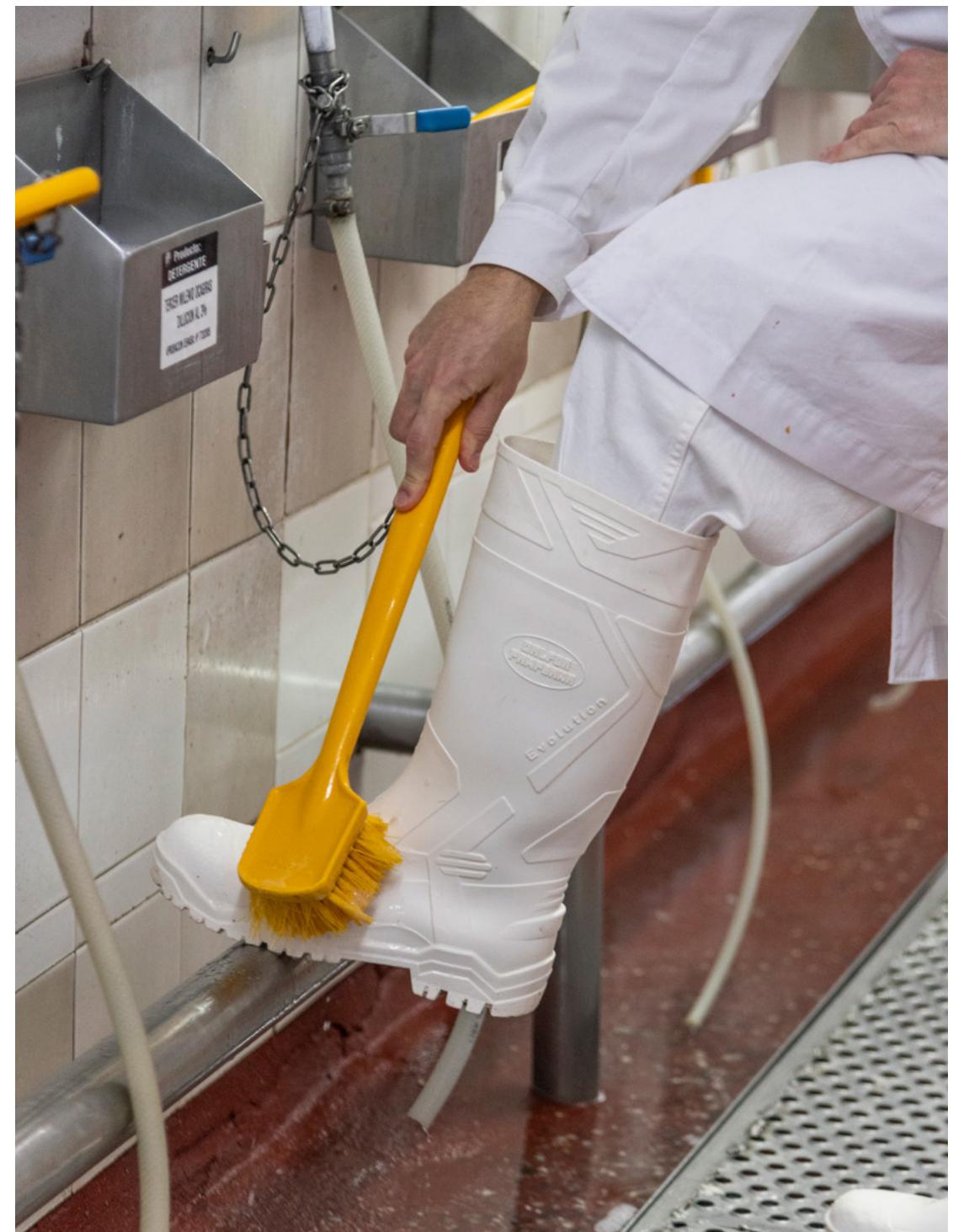


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Quality and food safety



At Arrebeef, food safety is our primary responsibility. For this reason, we work every day under the commitment to produce safe, wholesome and high-quality food.

To achieve this objective, we implement a **Quality Management System** based on both national and international standards. This system includes the application of Good Manufacturing Practices (GMP), Standard Operating Procedures, animal welfare standards, and strict compliance with applicable regulations.

The effectiveness of the Quality Management System is evaluated through periodic comprehensive reviews. In addition, our facilities are regularly audited by regulatory bodies, enabling us to identify opportunities for improvement and implement corrective actions.

We have a Quality Manual that keeps product and process standards up to date and is communicated through an annual training plan, which includes specific training on food safety and quality. Additional training sessions are also provided when changes are introduced to the system or procedures, fostering a strong quality management culture throughout the organization.

We continue to advance the **Food Safety Culture** Project, through which we implement various actions and workshops addressing the following food safety culture maturity attributes: vision and mission, people, consistency, adaptability and risk perception.

Within the framework of this program, we also implemented a Talent Development Course focused on quality, aimed at providing food-handling personnel with the necessary knowledge to apply correct practices in their daily work.



We assess 100% of the production process to ensure food safety at every stage.



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Certifications and audits approved (2023–2024)



British Retail Consortium Global Standards (BRGS), Version 9.



IRAM 324:2010 Standard on Good Manufacturing Practices (GMP) in the food industry.



IRAM 323:2010 Standard on the implementation and management of a Hazard Analysis and Critical Control Points (HACCP) system.



Supply chain security certification for Walmart, covering food safety, information security and personnel security.

Attribute-based certifications



Angus Certification, overseen by the Argentine Angus Association.



High Quality Beef (HQB) certification for Switzerland.



"Alimentos Argentinos" Seal.

Product-based certifications

- ④ Halal Slaughter Compliance Certificate, ensuring compliance with Islamic slaughter requirements.
- ④ Kosher Certification.

We are members of the following organizations addressing food safety:

Argentine Beef Exporters Consortium (ABC Consortium)

Oversees compliance with the most stringent health and food safety standards to expand Argentine beef exports in international markets.

National Service for Agri-food Health and Quality (SENASA)

We adhere to the National Residue and Food Hygiene Control Plan (CREHA), implemented by SENASA, which is designed to strengthen food safety and ensure an adequate level of consumer health protection. The plan detects residues and contaminants exceeding the limits established by applicable legislation in products intended

for human consumption. In compliance with this plan, we conduct residue and contaminant testing on our products and report the results. SENASA also monitors this procedure.



We successfully passed the official audit⁴ required to maintain the Philippines as an export market.

4) The official audit conducted by Argentina's sanitary authority (SENASA), in coordination with the authorities of the importing country, assesses multiple aspects of the production system, slaughter process and food safety assurance.



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TRACEABILITY

Traceability represents our heritage and our commitment to the satisfaction of every customer.

From animal breeding through packaging and delivery, we meticulously document each stage of the process to ensure the quality and safety of everything we produce. Our Traceability Manual, in line with SENASA regulations, covers the entire process from livestock reception through to product dispatch.

In this regard, we work closely with our partners to ensure that each cut has a transparent and reliable history. With respect to material suppliers, we require the identification and labeling of inputs using batch number, lot number, quantity, purchase order number and other relevant information, which allows us to fully track each input throughout our production process.

By implementing the highest traceability standards, we ensure the traceability of the products we market both domestically and internationally. This enables us to identify raw materials and packaging materials used, as well as the conditions under which each process took place.

We comply with 100% of the information and labeling requirements established by the General Coordination for the Approval of Food Products (CAPA – SENASA). This means that all our products include the mandatory information required by applicable legislation, certifying their origin, contents and safe use.



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Commitment to the value chain

We seek to maximize the sustainability and efficiency of our supply chain in order to reduce costs and ensure the satisfaction of every customer.

I Suppliers

Supplier indicators	2023	2024
Number of suppliers	1,180	1,174
Domestic suppliers (total)	1,172	1,166
Foreign suppliers (total)	8	8
Total supplier spend		
Share of spending on domestic suppliers	94.74%	94.58%
Share of spending on foreign suppliers	0.68%	1.14%
Share of spending on local suppliers ⁽¹⁾	4.58%	4.28%

(1) "Local suppliers" are defined as those located within a radius of less than 100 km from the Pérez Millán Industrial Plant.

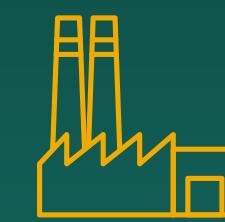
We have a broad network of strategic suppliers that ensures the quality and food safety of our products and supports sustainability at every stage of the process. Suppliers are carefully selected

in accordance with our Purchasing Policy and Procedure, which establishes the guidelines and conduct to be followed for the procurement of materials and services.

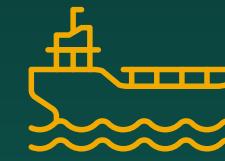
Types of suppliers



Livestock suppliers: breeders, backgrounders and feedlots that supply the different categories of live cattle for daily slaughter.



Production input suppliers: companies that provide essential materials such as cardboard bottoms and lids, vacuum bags, labels and tags, polyethylene, workwear and other inputs.



Port and logistics service providers: transportation companies responsible for delivering products to the domestic market and to ports for export.



Energy supply providers: companies that distribute electricity, natural gas, fuels and lubricants.



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Geographical location of our suppliers

Livestock: mainly located in the provinces of Buenos Aires, San Luis, Santa Fe, Córdoba and Entre Ríos, with sourcing extending across the country.

Production inputs and packaging: primarily located in the Province of Buenos Aires to optimize logistics costs, with some specific suppliers in other regions.

Transportation and logistics: companies with national and international coverage.

Energy supplies: local distributors, mainly operating in the Province of Buenos Aires.

Sector-specific characteristics

The meat-packing industry has specific characteristics that define the dynamics of our supply chain:



Traceability and certifications

We work with suppliers that comply with animal welfare, food safety and quality certification standards (HACCP, GMP and Halal/Kosher standards for export). We also conduct ongoing audits of their products.



Sustainability and responsible production

We promote responsible practices throughout the value chain, encouraging efficient resource use and compliance with environmental regulations. We also seek to minimize environmental impacts by increasing the circularity of our industrial waste through suppliers, reprocessing it to re-enter the value cycle.



04. Sustainable Production

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Logistics providers

Maintaining the cold chain and efficient transportation management are critical to ensuring the quality and safety of our beef products and by-products.

We prioritize purchases of domestic origin and give preference to small businesses and companies that belong to the communities where we operate.



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To work with us, all suppliers must sign the Supplier Manual, which provides clear and detailed guidance on the requirements and practices that must be followed. Through this manual, we seek to ensure the integration of sustainability into purchasing and contracting processes, and to guarantee excellence across all levels of the supply chain for our customers.



100% of new suppliers assume the environmental commitments established in our Supplier Manual, complying with environmental legislation related to:

- ⌚ Waste management, storage, transportation and disposal
- ⌚ Wastewater and effluent management, air emissions and water use
- ⌚ Energy consumption and greenhouse gas management
- ⌚ Land use and biodiversity
- ⌚ Environmental management systems
- ⌚ Handling of hazardous substances and pollution prevention
- ⌚ Noise pollution
- ⌚ Nuisances (odors, general cleanliness of facilities, etc.)

Supplier evaluation

We evaluate each supplier based on quality, safety, authenticity, legality and technical capability standards, classifying them according to risk levels (high, medium or low) through a risk analysis system.

In the event of critical non-compliances, the supplier is disqualified and an action plan is implemented, including root cause analysis and corrective measures. When minor non-conformities are identified, a partial on-site evaluation is conducted in order to address and resolve them.

We promote respect for human and labor rights throughout the supply chain and prioritize the engagement of suppliers with environmentally responsible practices, such as efficient use of energy, water and raw materials, as well as decarbonization objectives. We assess suppliers' environmental impact and biodiversity protection practices within their operations.

We give preference to livestock suppliers located in deforestation-free areas, thereby contributing to the preservation of strategic ecosystems and the strengthening of sustainable value chains.

In addition, we actively promote the responsible use of production and packaging materials, working jointly with our suppliers to develop alternatives with lower environmental impact. In this regard, all boxes used for the

commercialization of our products are FSC-certified (*Forest Stewardship Council*), ensuring that they originate from responsibly managed sources from an environmental, social and economic standpoint.



Initiatives carried out in 2024 to strengthen sustainable supply chain management:

- ④ We replaced cardboard reinforcements with a new reinforced base, resulting in annual savings of **81 tons of cardboard**.
- ④ We incorporated two new automatic cardboard base forming machines, increasing productivity from **1,500 bases per hour to 3,600 bases per hour**.
- ④ We reviewed the minimum stock levels required for critical production inputs and updated reorder points, enabling **50% of these materials to be purchased automatically**. This allowed us to automate purchase orders, reduce transportation trips, minimize waste due to expiration or overstock, and make more efficient use of physical space.

- ④ We developed new suppliers of inputs in direct contact with beef products, enabling the incorporation of **more sustainable materials**, the adoption of efficient packaging technologies, and strengthening supply chain resilience, while reducing environmental impacts and logistics risks.
- ④ We complied with **100% of the annual supplier audit schedule**, verifying supplier performance with respect to input food safety.
- ④ All paper and cardboard inputs used in our operations are **FSC-certified**.

Communication and training

We seek to foster ongoing dialogue and interaction with our suppliers by providing multiple communication channels. For day-to-day management, we engage through telephone calls, WhatsApp, email and meetings—both virtual and in person. Suppliers may also contact us through our social media channels and receive purchase orders via automated email notifications.

In addition, we schedule periodic visits to suppliers' plants and facilities, and facilitate invoice management, payment tracking and tax documentation through an exclusive supplier portal developed on our website.

We provide training and awareness activities for both procurement teams and suppliers on ESG (Environmental, Social and Governance) topics. We also share our 2023 Sustainability Report with suppliers to inform them about the projects we implement and to reinforce their environmental commitments. Likewise, we raise awareness on

ethics and compliance, and all suppliers are required to sign the Code of Ethics and Conduct in order to work with us. This implies adherence to our values, principles and quality policy, as well as compliance with applicable laws and regulations.

We expect all our suppliers, and the personnel who work with them, to conduct themselves with the highest standards of honesty, fairness and personal integrity.



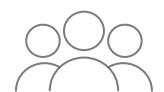
Strengthening the relationship with livestock suppliers

During the reporting period, we invited and welcomed livestock suppliers to our plant with the aim of strengthening the commercial relationship, sharing our production practices and building a shared vision for the sustainable development of the value chain.

During each visit, our suppliers:

- ④ Participate in an institutional presentation of our Sustainability Plan, where we share goals, progress and challenges across the environmental, social and economic dimensions.
- ④ Visit Arrebeef Energía, our renewable energy generation plant that utilizes by-products from the production process, representing a concrete example of circular economy.
- ④ Tour the different stages of the processing of the raw material they supply, gaining first-hand insight into our standards related to quality, animal welfare, traceability and working conditions.

This initiative aims to bridge the gap between primary production and industry, fostering closer relationships based on trust, transparency and the joint construction of a more sustainable value chain.

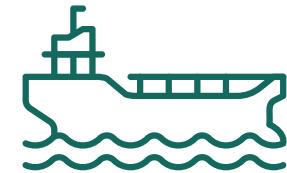


I Customers

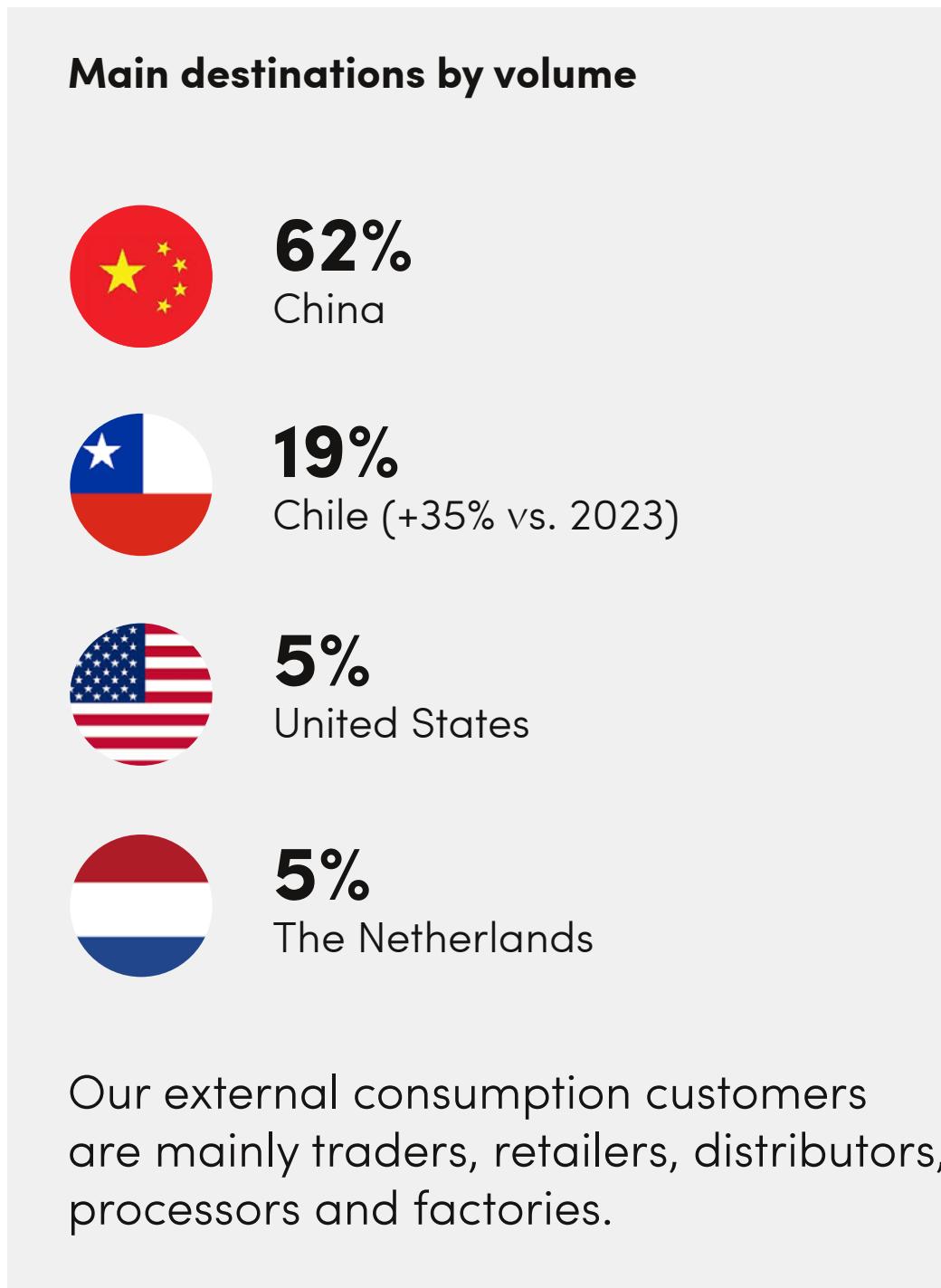
We seek to build strong relationships with customers who share our values, purpose and way of working, fostering transparency and trust as the pillars of collaboration.

Commitment to customers

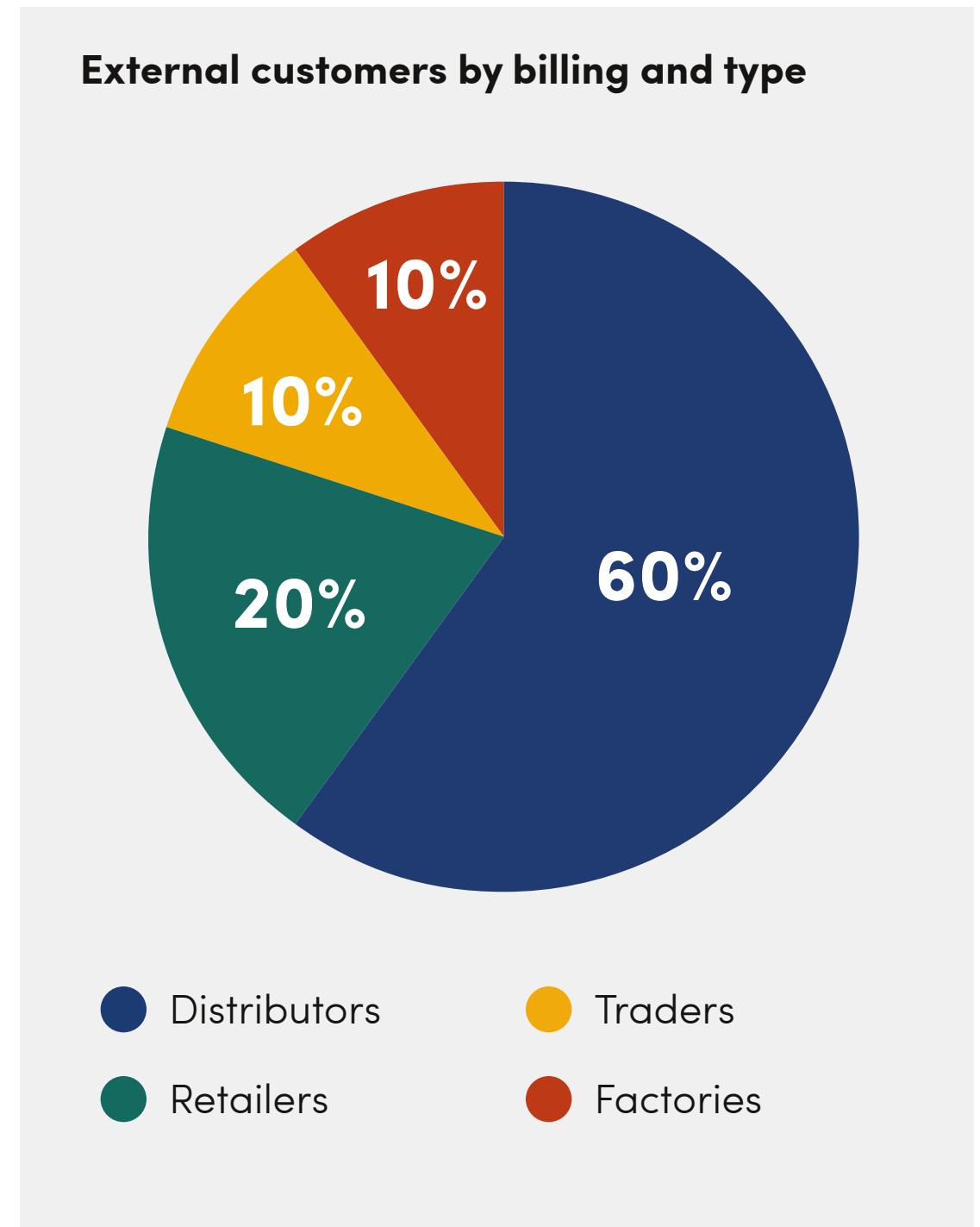
Most of our customers belong to the external market, as exports represent the largest share of our commercial transactions.



55,000 tons exported
(+5.7% vs. 2023)



During 2024, we opened six new markets: Canada, French Polynesia, Tunisia, Kazakhstan, Switzerland and Vietnam.



We optimized the commercialization of grain-fed products⁵, increasing volume by more than 200%.

5) Beef sourced from animals primarily fed with grain during the final stage of the fattening process.



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Since March 2024, we have begun using **DHL's GoGreen** service for the shipment of export documentation, an innovative service that uses Sustainable Aviation Fuel (SAF) and enables the reduction of up to 50% of CO₂ emissions per shipment.

In 2024, we avoided 4,851 kg of CO₂ through the use of DHL's GoGreen service and offset 178 kg of CO₂ through the use of Cabify for Business.

For institutional transfers, our external commercial team uses Cabify for Business, which is committed to offsetting 100% of the emissions generated by these trips. In 2024, we offset a total of 178 kg of CO₂ through the Geneia wind farm, a project that generates 1,094 GWh of renewable energy per year in Argentina, replacing fossil fuels with clean sources, reducing emissions and advancing toward energy sustainability.

Since 2024, all our commercial meetings include the use of an institutional presentation designed to highlight our history, values, principles and Sustainability Strategy, conveying the way we work.



Domestic consumption

→ **292,498 Plate Flank-In sold for domestic consumption (average of 24,375 units per month)**

→ **1,819 tons of cuts sold for domestic consumption (average of 151.6 tons per month)**

→ **393 tons of beef sold through our local retail shop (61% employees – 39% final consumers)**

With respect to domestic consumption, we work with wholesale customers that distribute products across different regions of the country, as well as retail customers who purchase products at our local retail shop in the Pérez Millán plant.

At the wholesale level, we commercialize Plate Flank-In (13 ribs) (bone-in cuts from the forequarter that span the rib plate and flank) and other cuts such as topside, bolar blade, flank steak and rose meat. With regard to Plate Flank-In, 76%⁶ of sales are concentrated among five customers, distributed as follows:

- **Northwest and Northeast regions: 34%**
- **Gran Buenos Aires: 30%**
- **Atlantic Coast: 12%**

The remaining 24% of Plate Flank-In sales is distributed among 14 customers that commercialize products in cities close to Pérez Millán.

With respect to wholesale sales of other cuts⁷, 91% is concentrated among four customers. Of this total:

- **53%** corresponds to a customer that uses the raw material for product processing.
- **31%** is destined to a customer in Gran Buenos Aires
- **4%** corresponds to a customer on the Atlantic Coast.
- **3%** is distributed to a customer in the South region.

6) Percentages calculated based on the number of Plate Flank-In (13 ribs) units sold during the year (February 2024 – January 2025).

The remaining 9% of Plate Flank-In sales is distributed among 10 customers that commercialize products in cities close to Pérez Millán.

Due to the attractive price-quality ratio, our retail shop receives customers from different nearby cities who mainly purchase Plate Flank-In, flank steak and rose meat.

Labeling

All our products comply with labeling requirements, providing information on the origin of the product, its components and instructions for safe use. Primary and secondary packaging of export products and domestic consumption cuts also include information related to product traceability. Our export boxes additionally carry FSC certification and labeling indicating that the material is recyclable.

All Plate Flank-In products for domestic consumption are labeled with weight, cut type and animal category information.

We did not identify any instances of non-compliance with regulations or codes related to product information and labeling.

7) Raw material (forequarter), topside, bolar blade, flank steak and rose meat. Percentages calculated based on the kilograms of these cuts sold during the year (February 2024 – January 2025).

Customer service and complaints channels

We build and maintain a close and ongoing relationship with our customers, seeking to respond to all their needs. We work focused on their satisfaction by meeting their requirements, ensuring quality and sanitary compliance, providing agile complaint handling, and delivering reliable logistics services for product delivery.

At the same time, we continuously work on improvement to ensure excellent customer service. Ongoing contact with customers allows us to address each of their needs and work together on delivering a high-quality product. To this end, we offer different communication channels for inquiries and complaints (telephone, email and social media). In addition, we have a complaints management protocol that establishes rules and procedures for complaint receipt, analysis and follow-up, as well as improvement actions to reduce recurrence. This protocol ensures that customer complaints are addressed efficiently and in a timely manner, and includes provisions for financial compensation when applicable.

We respond to 100% of customer complaints received.

With respect to our external consumption customers, the personnel responsible for the complaints area receive training through different trade fairs and foreign trade events in order to improve customer service. They also rely on a digital complaint management indicator.

Under the supervision of our Quality Assurance Department, we conduct statistical monitoring to analyze data, with quarterly reviews that allow us to assess trends and identify potential improvement needs.

During 2024, we carried out a new customer satisfaction survey among our external consumption customers to gather their opinions on the service we provide and to ensure we continue delivering excellent customer service. This survey resulted in a Net Promoter Score (NPS)⁸ of 52%, indicating that our company has a higher-than-average group of promoters, who share their positive perception within their personal networks.



We conducted a Sustainability Survey among our 15 main customers with the aim of understanding their key trends, expectations and concerns related to environmental, social and governance (ESG) matters.



Innovation and development

We maintain a strong commitment to innovation and technological development as fundamental pillars to ensure digital sustainability and operational continuity. In line with this commitment, we have policies and strategies focused on modernizing our technological infrastructure, optimizing processes through digitalization, and strengthening our cybersecurity.

We promote innovation through:

- **Innovation and digital transformation policy:** provides a strategic framework that drives the adoption of new technologies, process optimization and continuous improvement in cybersecurity, through a system of periodic meetings to identify improvement opportunities among management areas and senior leadership.
- **Training in new technologies:** together with our IT team, we train key employees to ensure the efficient use of digital tools and to strengthen the adoption of new technologies.
- **Investment in technological R&D:** we develop and integrate advanced digital solutions to improve operational efficiency and data protection, in line with industry best practices (exploration of automatic cattle counting, automatic trimming measurement, automated reading of packaging labels, and automated machine fault detection in processing areas, among others).

These actions reflect our commitment to responsible innovation and sustainable development in the digital domain, aligned with international sustainability standards.

In addition, we seek to foster a culture of innovation among our employees through regular review meetings (management meetings, reviews with senior leadership) and the exploration of external consultants, where cutting-edge technologies are proposed to address different processes. This is complemented by the communication of trends through our IT Department newsletter, distributed to all employees.

In 2024, we increased our investment in innovation and technology by 26.23% compared to 2023.



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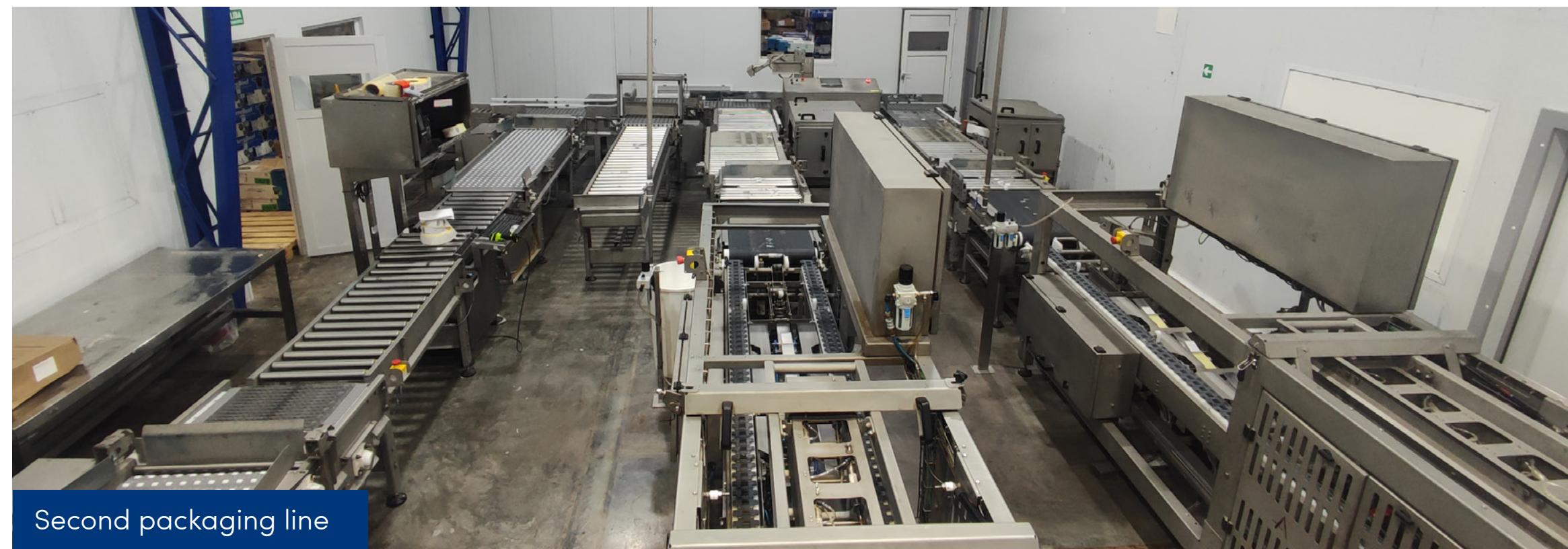


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NEW PRODUCTION PROCESSES AND CAPACITY INCREASE	
Second automatic packaging line	Individual weighing process
We carried out the definition, testing, coordination with suppliers and implementation of automation for the new layout of the automatic packaging line.	We implemented a new production process to meet the individual weight requirement per cut requested by global customers.
<ul style="list-style-type: none"> ④ 100% increase in packaging processing capacity at the final stage of the line. ④ Full process continuity. ④ New packing capacity (multi-level process). ④ 50% increase in speed through the use of MeatMaster II equipment, which weighs each cut, measures fat content and detects foreign objects. ④ 1,500 boxes/hour processed through the incorporation of a dynamic scale, representing the first traceability barrier in the final packaging process. ④ 50% more boxes packed per hour thanks to a new automatic packaging line (from 900 boxes/hour to 1,800 boxes/hour). 	<ul style="list-style-type: none"> ④ Installation of new mobile workstations in the deboning area, enabling adaptation of this new process to the current layout. ④ Development of dedicated software to address all the characteristics of this new product.

TECHNOLOGICAL UPGRADING IN INFORMATION PROCESSING		
New offal production system	New slaughter classification system	Mobile app
We carried out the definition, construction, testing and implementation of a new offal production system, replacing the previous one, which had become obsolete.	We carried out the definition, coordination with the supplier, testing and implementation of a new slaughter classification system.	We implemented an application for our employees, through which they can receive notifications and updates, access forums and view their pay slips. In addition, the app includes a direct suggestions channel.
<ul style="list-style-type: none"> ④ Alignment with the offal export business. 	<ul style="list-style-type: none"> ④ Real-time slaughter information and multiple reports used for livestock purchasing management, unloading operations and livestock settlement. 	<ul style="list-style-type: none"> ④ Significant reduction in in-person interactions between employees and the Human Resources office and the Payroll Department. ④ 100% of employees stopped collecting their pay slips in paper format.

TECHNOLOGICAL UPDATING IN CYBERSECURITY		
New cybersecurity platform	Real-time dashboards	Awareness campaigns
We incorporated advanced tools for threat detection, vulnerability analysis and automated incident response. We integrated AI modules for event correlation and the identification of anomalous patterns.	We achieved continuous monitoring of alerts and the generation of detailed reports.	We seek to promote the adoption of good security practices and strengthen the organizational culture around cybersecurity.
<ul style="list-style-type: none"> ④ Enhances our digital resilience and ensures the protection of our technological infrastructure. ④ Enables continuous monitoring of incidents at both the network perimeter and internal level, strengthening detection and response capabilities against emerging threats. ④ Improves the protection of digital assets. ④ Contributes to operational continuity and the mitigation of negative impacts on critical business processes. ④ Optimizes early threat detection, enabling a more efficient response and reducing exposure to cyber risks. 	<ul style="list-style-type: none"> ④ Facilitate proactive security management, providing key information to support strategic decision-making and strengthen cybersecurity governance.. 	<ul style="list-style-type: none"> ④ Ensure comprehensive protection across the digital environment.





During the reporting period, we also implemented the following initiatives:

- ④ We put into operation three speed face devices (facial access control), which streamlined employee access to the plant, eliminated manual records at gatehouses, and enabled detailed logging of contractor entries for the creation of a database to support analysis.
- ④ We worked on a new information dashboard within the Power BI platform for Kosher production, as well as another dashboard for customs operations, providing valuable information to support decision-making in both areas.
- ④ We began the development of a new grading system, which will enable us to replace current technology and provide real-time information to support decision-making.
- ④ We changed the VPN access platform⁹, which involved optimizing remote workstations by providing secure, encrypted access to our network.
- ④ We continued using our proprietary app for the registration and analysis of marbling measurements¹⁰, which allows cuts to be digitally classified by quality according to an international scale. This results in an increase in sales prices, improving our profitability and enabling us to deliver a better product to the end customer.

9) System that allows users to establish a secure, encrypted connection over the Internet.

10) Visible intramuscular fat (marbling) present in meat, which is critical for flavor, juiciness and tenderness, providing a higher degree of quality. A higher level of marbling results in greater commercial profitability.



Technological innovation and continuous improvement of our processes and machinery

During 2024, we continued to invest in the modernization and ongoing evolution of our processes through strategic investments in infrastructure and machinery. These investments enabled us to optimize operational efficiency, improve product quality and enhance working conditions. The main improvements implemented during the year included:

New maturation chambers: We completed the construction of two new carcass maturation chambers (No. 30 and 31), which increased our chilling and maturation capacity by 349 and 446 carcasses, respectively. These expansions improved processing times and post-slaughter conditions, contributing to enhanced final product quality.

Expansion of primary packaging: We incorporated a seventh vacuum packaging machine, representing a 17% increase in cut packaging capacity, rising from 144 to 168 cuts per minute. This improvement not only increased productivity, but also enhanced workstation ergonomics in the primary packaging area.

Optimization of secondary packaging: We added a second automatic packaging line, which enabled a 50% increase in process capacity and reduced operational downtime, improving system continuity and efficiency.

Redesign of the deboning layout: We carried out a comprehensive reconfiguration of the deboning area, integrating deboning lines to achieve a 70% increase in production capacity. This new layout includes an individual exit rail per cut, a new trimming sector, and a dedicated weighing and output control station for cuts. These improvements also significantly enhanced ergonomics and personnel safety.

Natural gas pressure-reducing plant: We began construction of a natural gas pressure-reducing plant to install a higher-pressure and higher-flow system for industrial consumption. Together with the management of natural gas supply by Litoral Gas S.A., this project will allow us to increase energy generation capacity by 50%, a key requirement to support future expansion of production and storage volumes. These actions are part of our innovation strategy, aimed at maintaining high quality standards, sustainably increasing productivity, and improving working conditions at every stage of the process.

Promotion of best practices

During 2024, we generated and participated in various knowledge-sharing spaces focused on best practices in cybersecurity and infrastructure. As part of this effort, we held exploration meetings on technological innovation opportunities with system managers from other meat-packing plants, the Argentine Artificial Intelligence Society (SAIA), and numerous market consultants.

In addition, we participated in different webinars hosted by companies offering software solutions and updates related to process digitalization, and attended conferences and forums addressing the latest advances in innovation, cybersecurity and artificial intelligence.





05

Environment

We work to minimize the environmental impact of our operations, promoting the efficient use of resources and fostering environmental awareness among our stakeholders.



Commitment to the environment

We are committed to safe, efficient and shared sustainable production. We optimize our production processes to reduce our environmental footprint, preserve resources and prevent pollution. We comply with national and international legislation and strengthen partnerships to promote responsible production throughout our entire value chain.

Through our Environmental Management Plan (EMP), we implement specific programs aimed at preventing, mitigating and monitoring the environmental impacts generated by the operation of our production facilities. This plan covers all our activities, processes, products and services, and also includes a training module focused on proper waste management and the rational use of water.

In addition, we have an Environmental Monitoring Program, which defines the mechanisms and actions for tracking the implementation and compliance with the EMP. This program includes measurements, inspections and

technical assessments, as well as the subsequent preparation of semiannual reports submitted to company management.

We also carry out internal audits to verify the status of our certificates and permits issued by the relevant official authorities, including the National Registry of Chemical Precursors (RENPRE), the Ministry of Environment of the Province of Buenos Aires, the Water Authority (ADA) and the Municipality of Ramallo.

Furthermore, laboratories authorized by the Ministry of Environment of the Province of Buenos Aires conduct periodic air, water and soil sampling to ensure compliance with current environmental legislation. Each result is analyzed and compared with historical data, enabling us to assess our environmental impact and the effectiveness of our environmental management system.



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Our commitment to sustainability is reflected in the Arrebeef Policy, which is communicated across all areas of the company through signage. We also shared the 2023 Sustainability Report with all employees to keep them informed of our actions and commitments, and conducted various environmental training activities.

31 employees
participated in an environmental awareness workshop.

12 hours of environmental training
were delivered (214 employees trained).

5.700 kilograms of paper
were donated to the Garrahan Foundation as part of its Recycling and Environment Program, preventing the felling of 96 medium-sized trees.

Tree planting.
During 2024, we held a tree-planting event on National Environmental Awareness Day, with the participation of 31 employees, as well as students and teachers from two schools in Pérez Millán. Four trees were planted at our facility and two trees were donated to the schools.



We are SMETA-certified, which includes an environmental component that evaluates aspects such as waste management, energy consumption, water quality and air pollution, among others.



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Water footprint

Our commitment to sustainable water management involves not only reducing consumption and waste, but also ensuring that water is returned to the environment in a safe manner and developing strategies for its conservation and protection.

I Efficient water use

We are committed to the responsible management of water as a shared resource. To this end, we record our consumption, implement reuse and consumption-optimization technologies in our processes, train operators and supervisors on its efficient use, and collaborate with key stakeholder groups and suppliers to ensure good water-use practices.

At Arrebeef, water is a fundamental resource for our operations, used in various production and sanitary processes. We extract fresh water (total dissolved solids $\leq 1,000 \text{ mg/l}$) through four underground pumping wells, complying with legal extraction limits in order to avoid affecting nearby communities. The main uses of water are distributed as follows:

- Livestock washing in pens and cleaning of cattle trucks.
- Cleaning of surfaces and sterilization of tools in production areas.
- Steam generation for industrial processes.
- General plant cleaning.

We record water consumption using flow meters, which we monitor on a daily basis and which allow us to track total consumption, consumption per animal slaughtered, and consumption per slaughter hour. This data and the observations made enable us to detect losses or wastage, which are reported promptly for resolution.



I Reduction of consumption

We defined specific targets to optimize water efficiency and reduce our environmental impact, in line with public policies and the local water context.

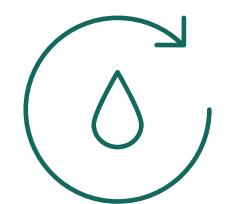
- ④ Progressive reduction of water consumption per ton of product processed.
- ④ Continuous improvement in the quality of treated effluents prior to discharge.
- ④ Research and implementation of water recycling and reuse technologies within our operations.
- ④ Ongoing monitoring of compliance with environmental regulations and standards.



We trained 103 operational employees in the rational use of water.

In this regard, we implemented the "Efficient water use" project, included within the Sustainability Plan, to minimize our water footprint. The project consists of three stages:

- 01.** Mapping of leakage points in each process and identification of improvement opportunities.
- 02.** Development and implementation of an action plan.
- 03.** Ongoing evaluation of results and preparation of progress reports. elaboración de informes de avance.



During 2024, we reduced our annual water consumption by 1.8%.

During 2024, on National Environmental Awareness Day, we carried out an awareness-raising event which, among other initiatives, included training on the rational use of water, with the participation of 31 employees. In addition, throughout the year we trained 103 operational employees on the same topic.



I Effluents and discharges

We comply with the legislation governing discharges, and our treatment plant meets all legal requirements. In addition, we operate a biogas plant that optimizes the treatment process by recovering the organic load of the waste.

We carry out continuous monitoring of the quality of treated effluents prior to discharge. Our assessments include:



Periodic measurement of groundwater extraction.



Quality analysis of the water used and treated effluents.

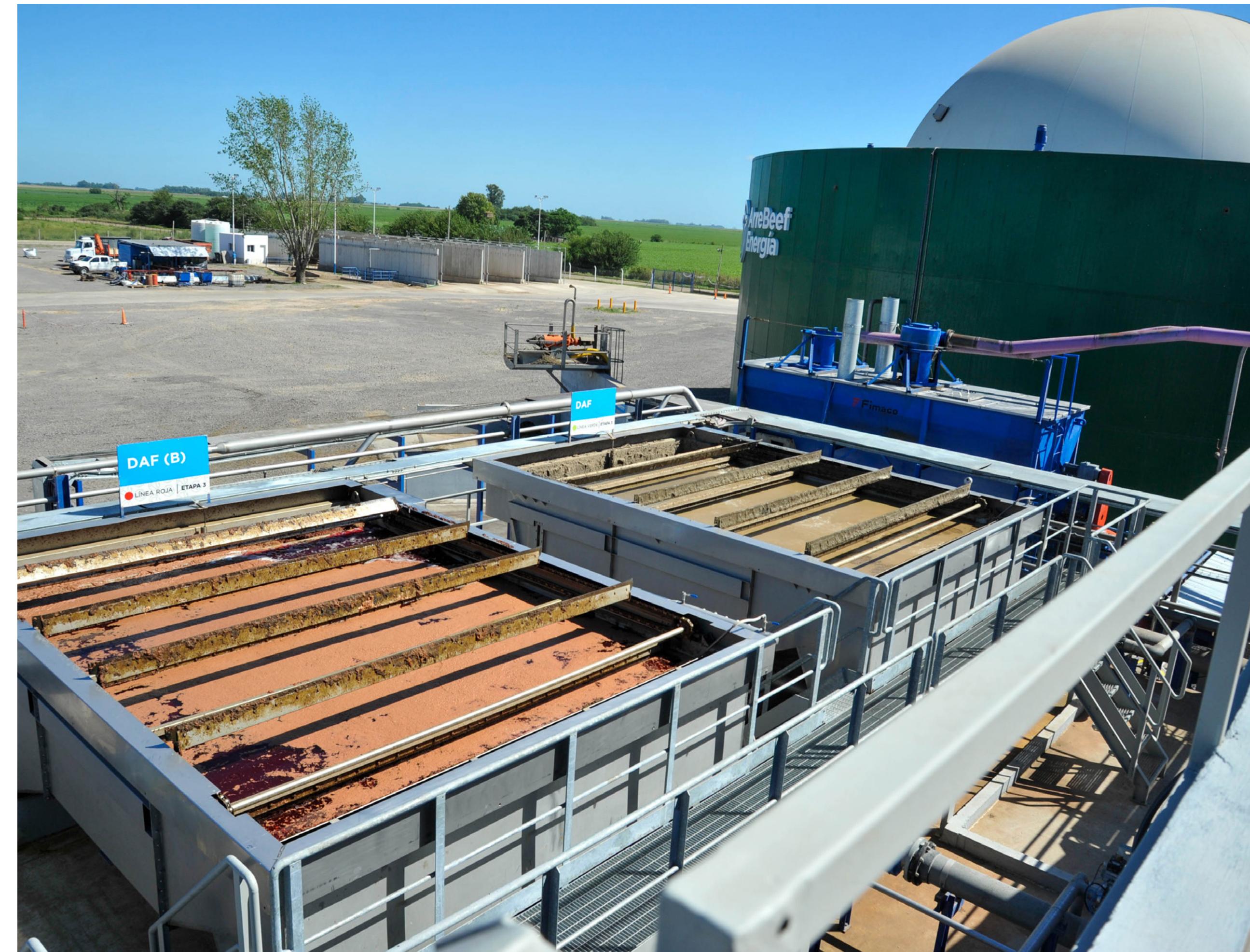


Monitoring of physicochemical and microbiological parameters.



Assessment of regulatory compliance in accordance with the requirements of the Water Authority (ADA).

Primary treatment is carried out at Arrebeef Energía through screening systems, followed by secondary treatment in anaerobic and facultative lagoons. Subsequently, the water passes through a chlorination and flow-measurement chamber, where samples are taken to verify its quality prior to discharge into the authorized receiving body, in compliance with the criteria established by the ADA.





Energy efficiency, renewable energy and carbon footprint

We make ongoing investments in new technology, facilities and equipment to reduce our energy consumption and improve efficiency. Through continuous maintenance, we ensure the optimal operation of our existing infrastructure.

During 2023, we carried out a general mapping of energy consumption across our entire plant, along with a detailed analysis of electricity use by sector and by key equipment, in order to identify its distribution and critical consumption points. The

detailed mapping of energy use and distribution in the form of heat, through the use of saturated steam, is still in progress.

Most of the electricity we consume is used for the refrigeration of cold rooms, warehouses, tunnels and production areas. To a lesser extent, it is used for the operation of machinery in production sectors and, finally, for services such as compressed air, boilers and water pumps.

On the other hand, we are finalizing a project to generate thermal energy using natural gas from the grid, which will allow us to reduce dependence on the electricity supply service (mainly used for refrigeration). We began implementing this project—which includes the expansion of the natural gas supply—in 2023, in response to the growing need to increase processing capacity and the limited availability of electricity supply from the provider.

Energy consumption	2023	2024
Electricity	17,247,420 Kwh	17,304,060 Kwh
Heating	0	0
Refrigeration	12,418,142 Kwh*	12,652,735 Kwh *
Steam	62,500 t	61,600 t
Natural gas from the grid	3,079,682 m ³	3,052,300 m ³
Gas oil	38,000 L	61,700 L

* Electricity consumed for refrigeration.



I Reduction of consumption

Initiatives implemented to improve energy efficiency and reduce energy consumption:

Initiative	Objective	Areas	Savings	Unit
Lighting technology upgrade to LED	Replacement of high-pressure gas or fluorescent lighting with LED technology to reduce consumption and improve lighting quality	Slaughtering area, corridors, deboning rooms, warehouses and outdoor areas	50%	Kw/h
Water pump replacement	Upgrade of pump drive technology to reduce energy and water consumption	Pens, production areas, crate washing area	30%	Kw/h m ³ /h
Evaporative condenser towers	Optimization of the energy required by the machinery room for refrigeration generation	NH ₃ compression machinery room	20%	Kw/h
Replacement of doors, airlocks and curtains	Optimization of the energy required by the machinery room for refrigeration generation	Cold rooms, warehouses and tunnels	10%	Kw/h
Boiler feedwater preheating	Reduction of the temperature differential of incoming water	Boilers	20%	m ³ /h
Reduction of compressed air leaks	Optimization of the energy consumed by compressors	Slaughtering area, deboning rooms and corridors	10%	Kw/h



④ Evaporator replacement

We replaced steel evaporators with galvanized carbon steel evaporators with aluminum fins. The latter provide 16% higher efficiency due to increased heat transfer capacity.

⑤ Improvement of energy efficiency in compression systems

We modernized our refrigeration and compressed air systems by replacing reciprocating piston and rotary vane technology with screw compressors. This upgrade enables a more uniform compression cycle, lower oil consumption and reduced electrical energy use, as the new equipment is approximately 15% more efficient than the previous systems.

⑥ Thermal insulation to improve refrigeration efficiency

We began lining walls with thermal insulation material to optimize the efficiency of the plant's refrigeration system, which uses electrical energy as its primary source. Although quantitative savings data are not yet available, this type of material is widely recognized for its high insulation capacity and is a standard solution in new installations across the sector.

⑦ Comprehensive analysis of the energy system

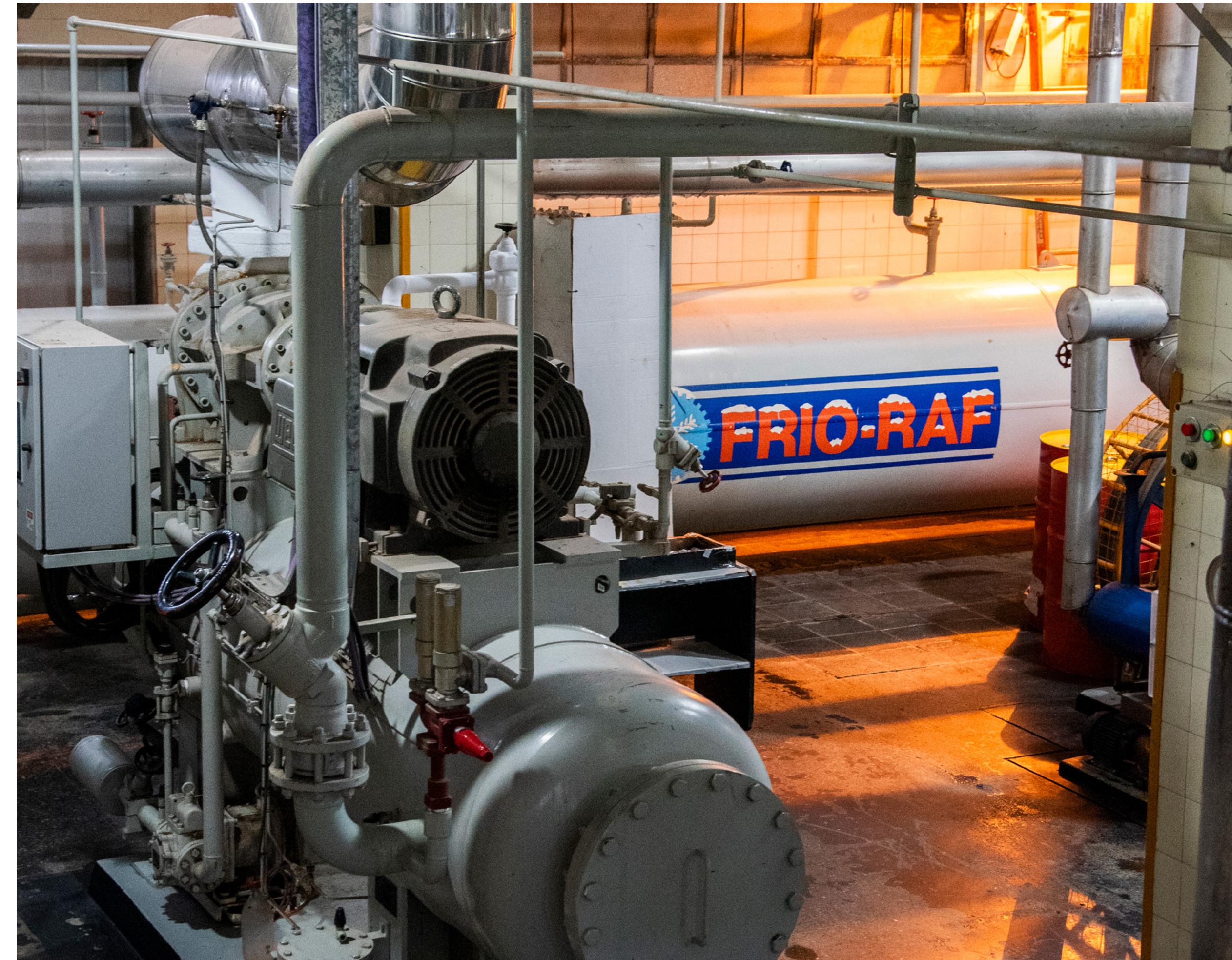
We carried out a technical and detailed analysis of the plant's energy system, which enabled us to identify improvement opportunities by considering investment needs, financial return and operational efficiency.

⑧ Installation of PVC strips in frozen storage rooms

We installed PVC strip curtains in frozen storage areas at -18°C , in order to minimize heat and humidity ingress, thereby reducing the energy required to maintain the required thermal conditions.

⑨ Optimization of freezing and chilling tunnels through thermographic analysis

Through thermographic analysis, we adjusted the duration of freezing and chilling processes according to each type of product, optimizing residence times in the tunnels. This allowed us to improve final product quality and increase the system's energy efficiency.



I Arrebeef Energía



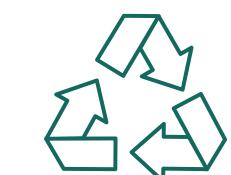
We transform organic waste into renewable energy.

Arrebeef Energía is the first biogas plant in the meat-packing industry that generates renewable energy out of the efficient treatment of organic waste.

It has a 5000 m³ biodigester fed with organic load and produces the required amount of biogas to fuel a cogeneration engine. This engine converts the methane from biogas into electrical energy, with the capacity to deliver 1.5 MW/h of power to the Argentine electrical grid and supply the energy demand of 6,000 inhabitants.

Furthermore, the engine produces thermal energy that is used in the biogas generation process and in different processes of the meat-packing plant.

Moreover, as a result of the biodigestion process, organic fertilizer rich in nutrients is produced, which improves the soil quality.



Through the efficient treatment of organic waste from the meat-packing plant, we promote a circular economy and contribute to sustainable development.



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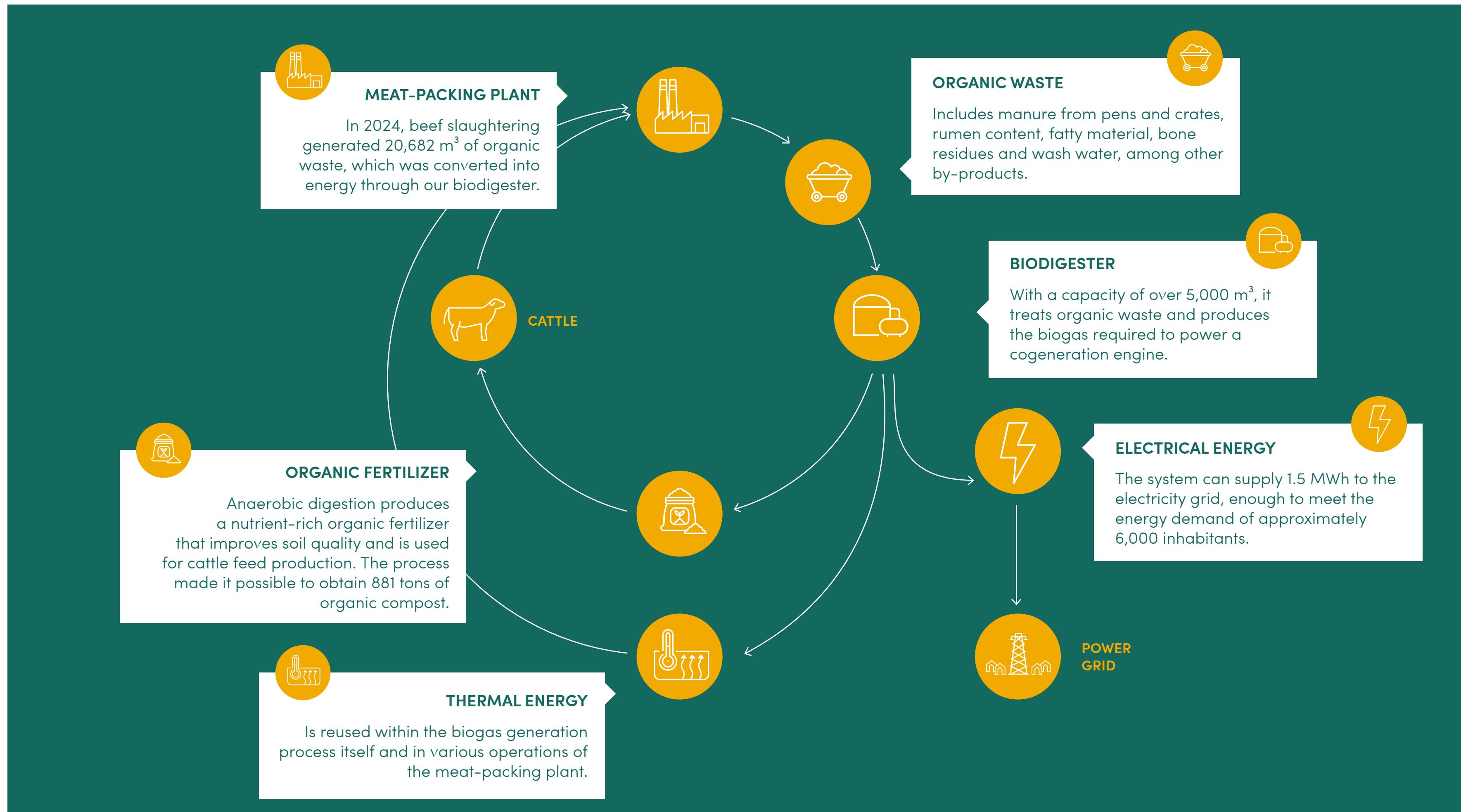
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This system enables us to:

- ④ Reduce greenhouse gas emissions.
- ④ Minimize the generation of organic waste without a defined destination.
- ④ Replace fossil-based energy with renewable energy.
- ④ Recover value from slaughtering by-products.
- ④ Produce an organic fertilizer that improves soil quality without causing pollution.

In 2024, we successfully completed a technical assistance program with the National Institute of Agricultural Technology (INTA) – Arrecifes and INTA Pergamino, with whom we worked for one year to transform and recover solid waste generated during biogas production—rich in phosphorus and nitrogen—into a high-quality, safe-to-use organic soil amendment.



Through mechanical aeration, we produced a stable, mature and hygienized compost, with a high content of organic matter, meeting the requirements necessary for its registration and commercialization.

The next step consists of registering the product under our brand and obtaining official authorization for its commercialization. Subsequently, we will move forward with the installation of the composting plant and, in parallel, conduct an internal market analysis to define the most appropriate sales format for the product.

From an economic perspective, this initiative makes it possible to add value to a material that



Arrebeef Energía obtained recertification under the international ISO 14001 standard, demonstrating its commitment to environmental protection and the continuous improvement of its environmental performance.

had previously been considered waste, turning it into a marketable input with the potential to generate new revenue streams.

From an environmental standpoint, the project contributes to more efficient use of organic waste, reduces the need for chemical fertilizers, and improves soil health by increasing its organic matter content, optimizing structure, enhancing water retention capacity, and promoting greater microbial activity and fertility.

In addition, during 2024 we strengthened our position within the circular economy through an agreement with one of the leading multinational companies engaged in the production and commercialization of cleaning, personal

care, food and beverage products. Under this agreement, while we supply bovine tallow as an input for the manufacture of various products, the company returns the spent grain generated in its production process so that it can be used as an energy input in the biodigester. In this way, we close a recovery loop that turns waste into resources for the production of new products, integrating both companies within a circular economy dynamic.



HOSTS OF THE CREA BIOGÁS GROUP

In June 2024, we hosted a CREA Biogás Group meeting¹¹, attended by more than 50 representatives from companies generating renewable energy from biogas across the country. Over the course of two days, we worked in an interdisciplinary manner, sharing challenges, experiences and knowledge, with the aim of strengthening synergies and promoting the growth of renewable energy in Argentina.

11) CREA is a non-profit civil association made up of and led by agricultural business leaders who meet to share experiences and knowledge, with the aim of enhancing the economic profitability and sustainability of the organizations that comprise it.



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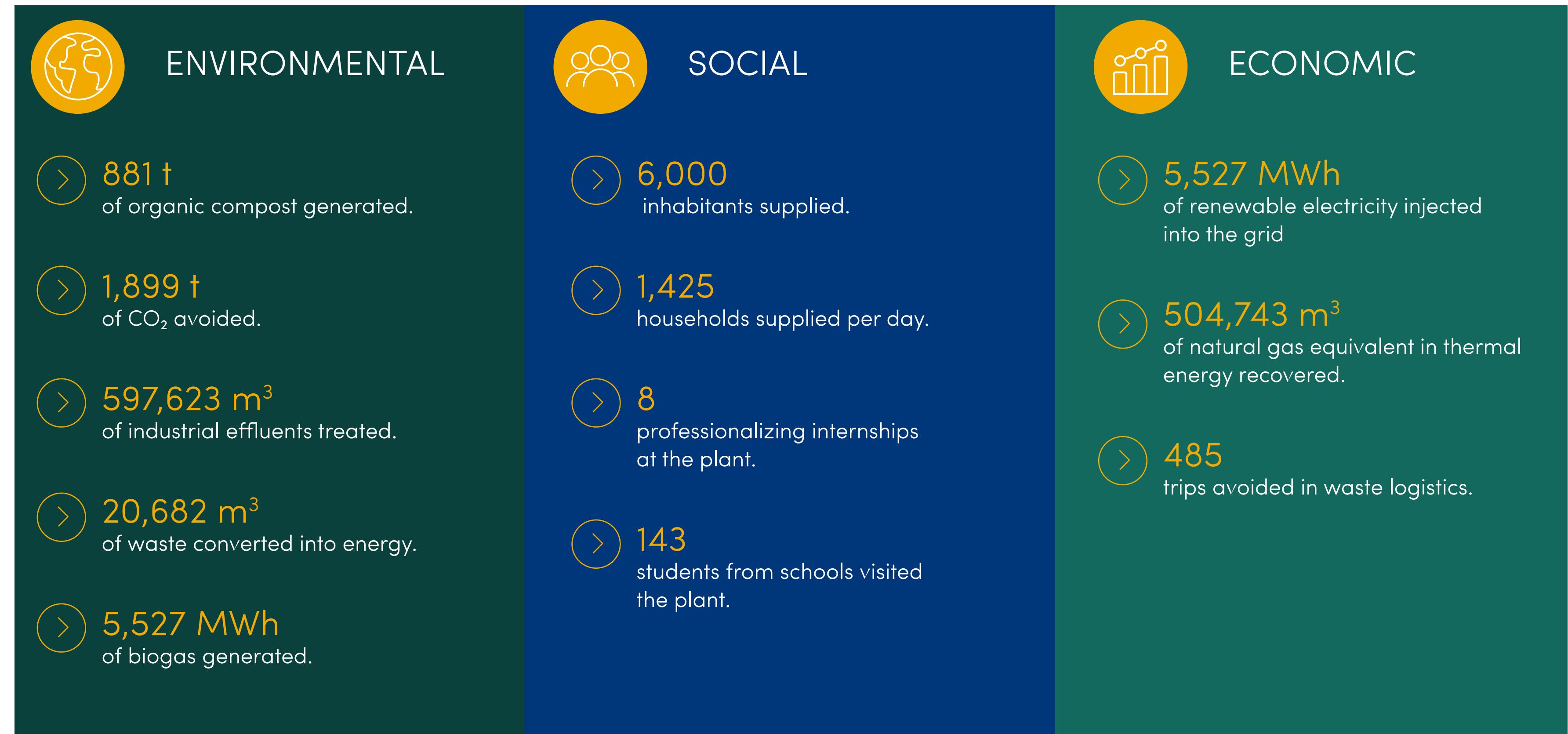
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Triple impact

We contribute to the reduction of greenhouse gas emissions and generate positive impacts in our community.



I Carbon footprint

In 2024, we completed the measurement of our organizational carbon footprint corresponding to 2023, reaching a total value of 47,432.17 tCO₂e.

This measurement covers all of our operations, including the Pérez Millán plant, the Escobar plant, and the Foreign Trade offices located in the Autonomous City of Buenos Aires.

The calculation includes both direct emissions (Scope 1)—arising from fuels and in-house processes—as well as indirect emissions (Scopes 2 and 3) associated with electricity consumption, procurement of inputs, transportation, services, and other goods used by the organization throughout its value chain.

During 2025, we will move forward with the validation of the inventory in accordance with ISO 14064, ensuring traceability, technical rigor and transparency of the process. Based on the results obtained, we will develop a comprehensive emissions reduction action plan, prioritizing energy

efficiency initiatives, the transition to renewable energy, operational optimization and improvements across our supply chain.



The corporate vehicle fleet we use is equipped with CNG systems, which optimize operating costs and generate lower emissions, contributing to the reduction of our carbon footprint.



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CLIMATE CHANGE

In the face of climate change, we identify different risks and opportunities with the potential to generate changes in our operations, and we accordingly develop management approaches to mitigate risks or leverage opportunities.

Event	Increase in extreme climate events (floods, heat waves, droughts).	Transition toward low-carbon production.	European Union Deforestation Regulation (EUDR).
Classification	Acute and chronic physical risk.	Regulatory and market opportunity.	Regulatory risk and opportunity.
Risk / Opportunity / impact	<ul style="list-style-type: none"> Logistical difficulties in livestock transportation due to affected rural roads. Increase in livestock diseases related to heat stress. Risk of operational disruptions at certain facilities during extreme events. 	<ul style="list-style-type: none"> Improved positioning in international markets with growing sustainability requirements. Access to green financing lines or financing at preferential rates. Differentiation through the use of renewable energy and emissions management (biogas, compost, energy efficiency). 	<ul style="list-style-type: none"> New georeferenced traceability requirements for beef products exported to the EU may limit market access if deforestation-free production as of 12/31/2020 cannot be demonstrated. Compliance with this requirement may position us as a reliable and sustainable supplier, facilitating continued access to value-added markets and strengthening environmental reputation.
Financial implications	<ul style="list-style-type: none"> Increased costs due to alternative logistics or rescheduling of shipments. Losses due to reduced livestock productivity. Costs associated with climate contingencies (insurance, infrastructure investments). 	<ul style="list-style-type: none"> Potential revenue growth in premium markets or markets with lower exposure to trade barriers. Medium-term reduction in energy costs. 	<ul style="list-style-type: none"> Potential loss of revenue due to restricted access to European markets if compliance cannot be demonstrated. Costs associated with technological and documentary adaptation. Retention of strategic customers, differentiation from competitors, and potential access to premium prices through certified environmental traceability.
Management approaches	<ul style="list-style-type: none"> Implementation of contingency plans for extreme weather events. Collaboration with livestock suppliers to adopt adaptive production practices (shade, water, resilient pastures). Assessment of exposed critical infrastructure and prioritization of improvement actions. 	<ul style="list-style-type: none"> Development of Arrebeef Energía (biogas). Carbon footprint measurement and design of mitigation strategies. Participation in certification programs or environmental impact assessments. 	<ul style="list-style-type: none"> Joint development with ABC of a traceability system including georeferenced information on the origin of livestock. Review of livestock sourcing policy to incorporate deforestation-free criteria. Regulatory monitoring and participation in sector initiatives (such as the ABC Consortium and IPCVA) to seek collective solutions.





Waste management

We implement rigorous management processes that allow us to identify, collect, classify and treat the waste we generate according to its nature, always seeking its reuse and reduction.

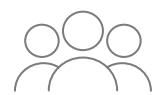
Waste similar to household waste

These include waste generated daily by our administrative and support activities, as well as waste from the canteen (deteriorated products, packaging and food scraps). They are collected in bins and then transported to the sorting area, where they are removed by an authorized third party.

Non-special industrial waste

These include elements, objects or substances generated by the development of our activities: scrap metal, plastics, cardboard, wood and pallets, manure, sludge, rubble, polypropylene, carcasses and condemned organs, salt, which are managed as follows:

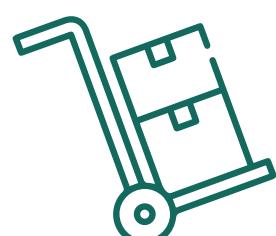
Waste	Collection and disposal	
	On-site collection	Final disposal
Scrap metal	Third-party company	Smelting
Plastic	Third-party company	Recycling
Cardboard	Third-party company	Recycling
Polypropylene	Third-party company	Recycling
Wood	Third-party company	Donation
Manure / sludge	Transporte propio	Fertilizer / Biogas
Rubble	Transporte propio	Donation
Carcasses / organs	Transporte propio	Arrebeef Energía
Kosher salt	Third-party company	Operator authorized by the Ministry of Environment of the Province of Buenos Aires



Seeking to promote circularity in our waste streams, we work with third parties that reuse some of these materials (cardboard, plastic strapping, metal scrap, low-density polyethylene stretch film, and plastic drums) as inputs in their processes.

Special / hazardous industrial waste

These include waste that may be harmful to the environment, such as used batteries, used oils, oil waste emulsions, and waste resulting from the production, preparation and use of biocides and phytosanitary products. These wastes are collected by authorized treatment companies registered with the Ministry of Environment of the Province of Buenos Aires and are disposed of in accordance with current regulations.



All suppliers we work with for the proper disposal of our waste are registered with the Ministry of Environment of the Province of Buenos Aires and provide us with a transport manifest and final disposal certificate for the waste handled.

Quantity of waste generated (t) ¹²		
Non-hazardous	2023	2024
Scrap metal	115	41,6
Plastic	35,5	43
Cardboard / Paper	183	160
Non-hazardous industrial waste	414,8	451,4
Cooking oil	0,8	1,1
Total non-hazardous waste	749,1	697,2
Hazardous		
Y8	5,2	7
Y4	0,01	0,2
Y12	0,1	0
Y26	0,002	0,2
Total hazardous waste	5,312	7,4
Total waste generated	754,41	704,6

12) The data corresponding to the 2023 reporting year presented in this report differ from those disclosed in the 2023 Sustainability Report due to a change in the waste classification methodology. In the 2023 report, used maintenance oils were included under the non-hazardous waste category. In this report, these waste streams have been reclassified as hazardous waste (Y8), which affects the distribution of hazardous and non-hazardous waste for the year 2023.

35% of the total waste generated is recovered. The remaining 65% is transported and disposed of by authorized treatment operators.

- 704,6 t of waste generated (65% industrial – 35% recycled).
- 245,8 t of recycled industrial waste.
- 451,4 t of industrial waste disposed of in secure landfill.
- 5,7 t of waste donated to the Garrahan Foundation.
- 20,682 m³ of waste converted into energy through our biodigester.
- 881 t of organic compost generated through our biodigester.

Waste impact reduction

The inputs we use that may generate significant impacts mainly include single-use plastic materials, such as plastic bags used for primary and secondary packaging, disposable personal protective equipment (gloves, caps, hairnets and sleeves), stretch film for pallets, and containers for cleaning and sanitizing products.

Likewise, activities focused on production and food safety result in the generation of non-biodegradable plastic waste, industrial solid waste (ISW), and hazardous waste (such as containers contaminated with chemical products). The impacts arising from inadequate waste management may be environmental—such as soil contamination, water pollution and emissions related to final disposal—as well as regulatory and reputational, including non-compliance with current environmental regulations or the potential loss of permits and authorizations if waste is not properly managed.

Most of the waste mentioned above is generated within our facilities, during slaughtering, deboning,

packaging, and the cleaning and sanitization of installations. This constitutes the main focus of our waste management and reduction plans.

We also work actively to minimize impacts associated with the procurement of non-recyclable inputs or excessive packaging by suppliers, as well as potential impacts related to packaging waste reaching the final consumer. To this end, we implement material reduction plans, source separation programs, and partnerships with authorized waste managers that prioritize reuse and recycling. In addition, we are exploring lower environmental footprint alternatives for certain key inputs.



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Packaging and packing materials

We have a Materials Reduction Plan whose main objective is to reduce the environmental impact associated with the consumption of packaging and packing materials used in our production and packaging processes. This plan is structured around two main pillars:

Our Materials Reduction Plan helps reduce the volume of waste generated and promotes a more conscious management of resources, in line with our commitment to sustainable production and the circular economy.

1. Material analysis by sector

Throughout the year, we carried out a sector-based assessment of materials used in production processes, with a particular focus on those that are non-biodegradable. This stage includes:

- ⌚ The identification of the main non-biodegradable materials used.
- ⌚ The assessment of the environmental impact of these materials (considering their final disposal and prioritizing those that cannot be reused and become industrial waste).
- ⌚ Joint reviews with operational areas to promote more efficient use of materials and to analyze possible lower environmental impact alternatives.

2. Reduction of non-biodegradable material use

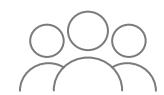
Based on the initial assessment, progress is made through:

- ⌚ Collaboration with suppliers to explore lower-impact alternatives, prioritizing recyclable, reusable, or renewable-origin materials.
- ⌚ Testing adjustments in quantities, dosages, and material formats to minimize consumption without compromising product quality or food safety.
- ⌚ Quantitative measurement of the reductions achieved, internal reporting, and review of actions to ensure continuous improvement.

Total weight of materials used to produce and package main products (t)

	2023	2024
Renewable materials	3,726	2,451
Non-renewable materials	258	442

In 2024, we replaced the twine used to tie cattle and meat quarters with one made from recycled raw material. In addition to reducing inputs used in product packaging, we incorporated the sale of cardboard, plastic scrap, and paper generated as waste to other companies, which use them as inputs in their processes, thereby promoting the circular economy.





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Human Capital and Community



We are committed to creating a work environment grounded in respect, diversity, and equity. We foster the personal and professional development of each of our employees and support nearby communities, promoting opportunities to generate a positive impact.



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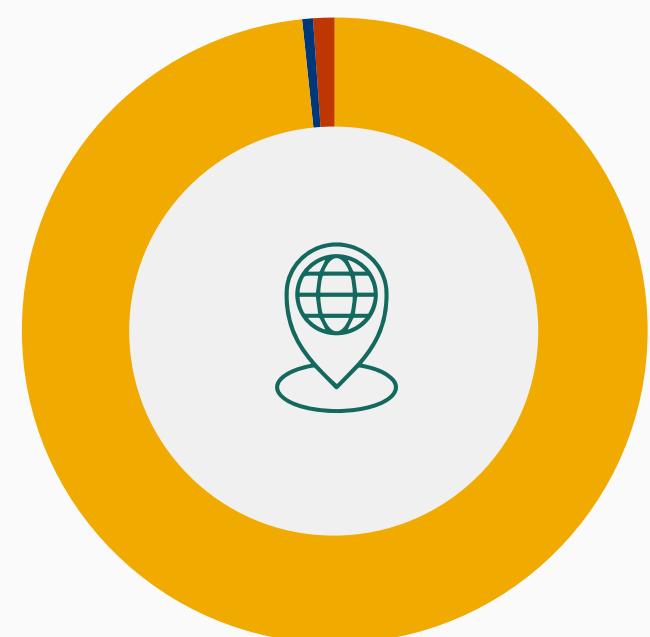


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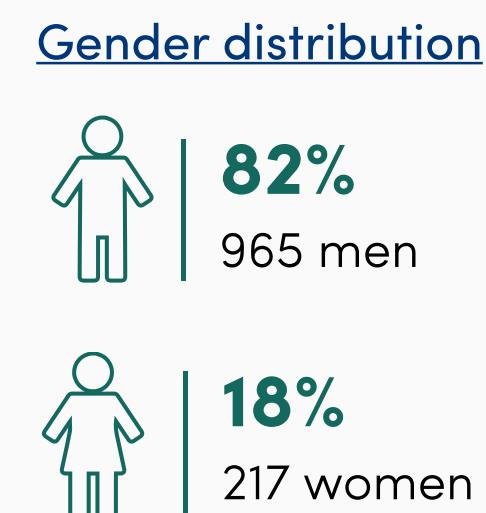
Our team



1,165
98.6%
PÉREZ MILLÁN

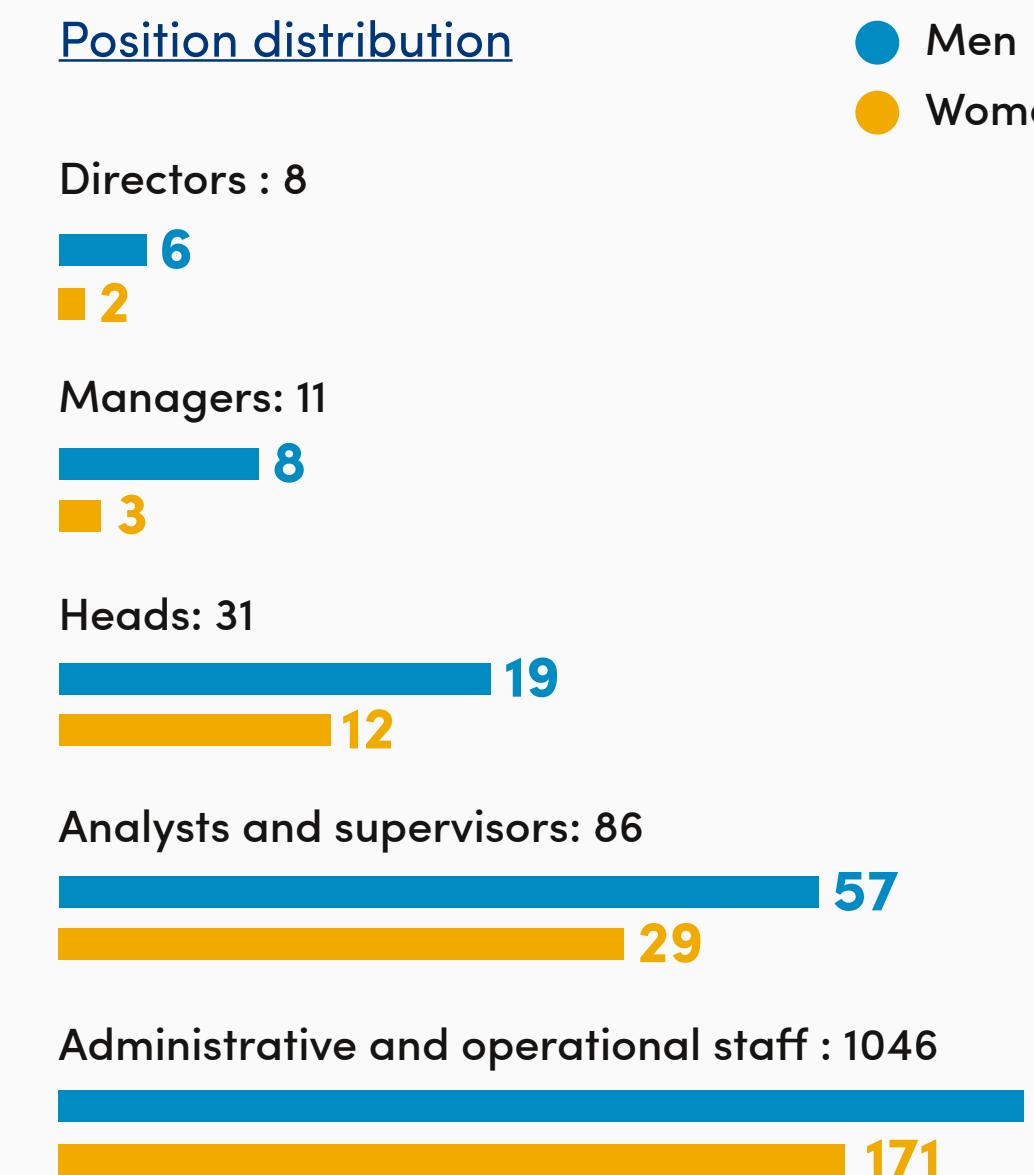
10
0.8%
CITY OF BUENOS AIRES (CABA)

7
0.6%
ESCOBAR



Age distribution

Up to 30 years old		476		80	556
31 to 50 years old		410		121	531
Over 51 years old		79		16	95



Our human resources strategy aims to attract, motivate, and develop our workforce, providing support across all areas to drive the organization's progress. With a strong focus on personal and professional development, we encourage active employee participation in the business project and strive to ensure safe working conditions.

In this regard, people management and labor relations are grounded in respect for human and labor rights recognized by national and international legislation, as well as in the promotion of diversity, inclusion, equal opportunities, and non-discrimination. We also seek to align the interests of our teams with Arrebeef's strategic objectives.



Recruitment and talent selection

To support proactive hiring, we promote Arrebeef as an employer brand through social media, publishing our job openings on LinkedIn and other industry platforms, and sharing vacancies via the Municipality of Ramallo's employment portal.

In addition, we establish strategic partnerships with universities (UTN San Nicolás, UCA Rosario, UADE Buenos Aires), and run an internship program aimed at attracting young talent. Through our Young Professionals Program, we support and guide interns in their professional development within our organization.



Quality of life and work environment

Our internal communication strategy is focused on strengthening collaboration, commitment, and transparency. Through ongoing dialogue with work teams and spaces for active listening and feedback, we seek to understand employees' needs and concerns.

Through the Employee Assistance Program (PAE), managed by the Human Resources area, multiple communication channels are available to submit inquiries, raise concerns or complaints, and receive prompt, personalized responses.

COMMUNICATION CHANNELS

-  Email
-  Corporate phone numbers
-  WhatsApp
-  App
-  Notice boards
-  Website
-  Social media
-  Whistleblowing channel
-  Informational meetings (virtual and/or in-person)



Additionally, some of our employees are represented by the Meat Workers' Union – Northern Zone of Buenos Aires Province, with whom our Human Resources Management and Human Capital Department maintain ongoing communication through regular meetings to address relevant issues and resolve different situations.

In the event of complaints or reports, we have an action protocol that commits us to investigate, resolve, and respond through the intervention of the Ethics Committee, as well as to apply the appropriate corrective measures. Reports may be submitted to direct supervisors, Human Resources Management, the Employee Assistance Program (PAE), the Suggestion Box, email, or the telephone line enabled for this purpose. In all cases, the confidentiality of the parties involved is guaranteed.

PAE EMPLOYEE ASSISTANCE PROGRAM (PAE)

Since 2021, we have implemented the Employee Assistance Program (PAE), which operates under the Human Resources area as a complementary channel of support. The program also serves as a space for communication to receive concerns and is structured around two main pillars: education and gender and diversity.

Through this program, we promote literacy initiatives and support the completion of primary and secondary education among our employees. We also provide gender and diversity awareness workshops for the entire team and offer assistance through a specialized multidisciplinary team to those who report experiencing any form of violence.

The PAE also promotes healthy lifestyle habits through a preventive policy on alcohol and drug use, which is widely communicated internally to encourage adoption and compliance.



We foster the personal and professional development of our employees through training tools, good working conditions, and an environment of trust and innovation that promotes a sense of belonging.



We monitor the work environment through meetings between area managers and their teams, as well as through interactions between senior management and managers, and employee satisfaction surveys covering the different services, initiatives, and support we provide.

At the same time, we continuously seek to improve communication and integration among work teams by organizing various activities and celebrations. During 2024, we held several gatherings, in some cases also involving employees' families. These included interdisciplinary workshops aimed at fostering interaction across areas; a contest held on World Food Day to raise awareness about healthy eating during childhood—where employees' families created recipes together with their children; and a Spring Day contest designed to promote teamwork, integration, and creativity.



| Recognition and benefits

We provide ongoing training to promote the professional development of all individuals who are part of our organization. In addition, we offer a range of benefits, including discounts at our retail butcher shop and a public transport subsidy, among others.

We also recognize our employees on commemorative dates and acknowledge the career paths of those who retire with a gift and a celebration within their department. At the same time, we value individual performance through recognition mechanisms that may involve salary increases, promotions, or changes in role.

100% of our employees who took maternity or paternity leave returned to their jobs.

| Compensation policy

We have a Compensation Policy that allows us to establish the necessary conditions to ensure salaries are aligned with market levels, the industry, and the compensation scale defined within our organization. This policy guarantees compliance with applicable legislation and, at the same time, promotes working conditions that encourage improved performance through recognition systems that foster employee engagement and retention.

Salary determination for our workforce under the Collective Labor Agreement is agreed upon based on position, and there are no differences in salaries received by men and women. Employees covered by the collective agreement are governed by Argentine labor legislation regarding employment terms, and inflation-related salary adjustments are implemented in accordance with what is agreed under the collective agreement of our industry (Meat Workers' Federation).

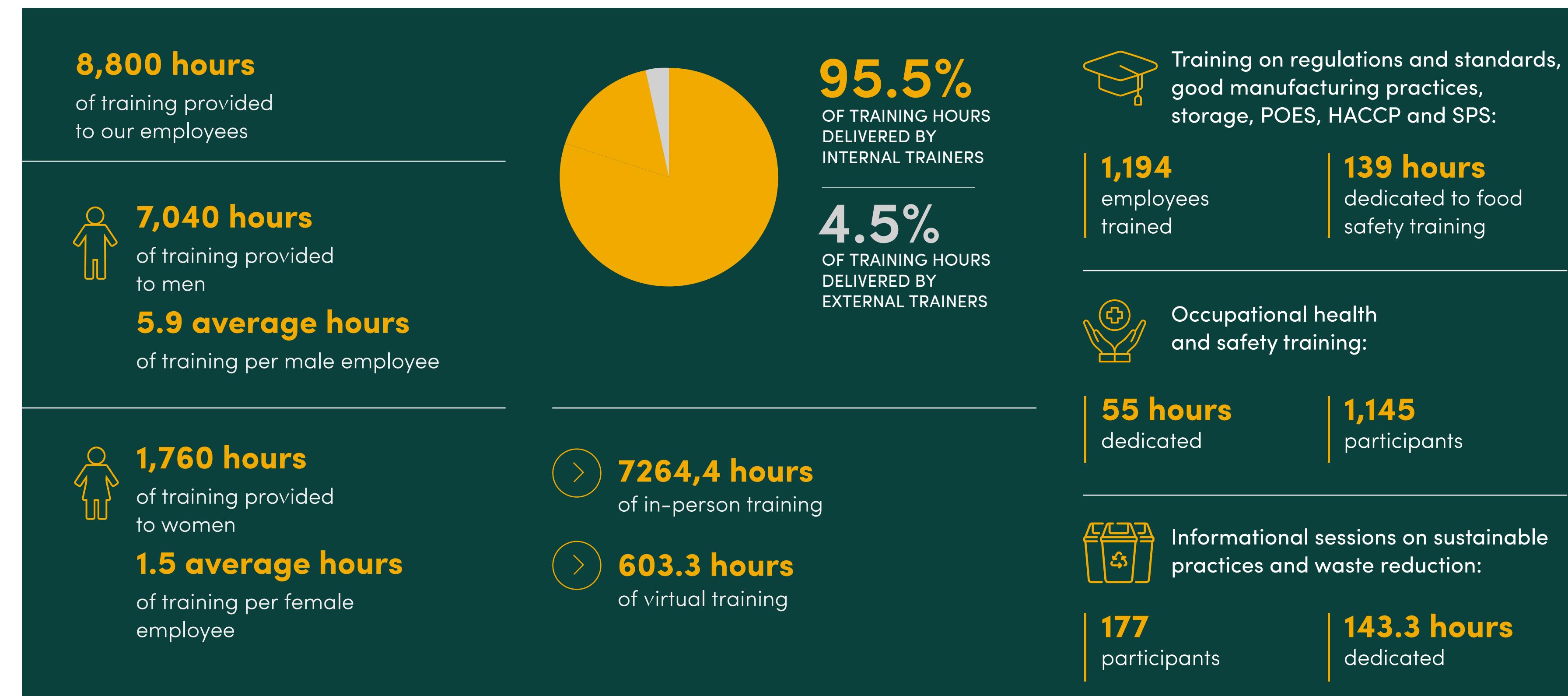


Training and development

We have a Comprehensive Training Program, designed and aligned with our vision and Code of Ethics and Conduct, through which we train employees at all levels of the organization. In this way, we provide each employee with technical and management tools not only to meet the company's objectives but—more importantly—to support the development of their full potential.

This program, in addition to fostering the development of job-specific skills and technical competencies, promotes inclusion and diversity, occupational health and safety, and long-term sustainability.

During 2024, we carried out training and refresher courses related to animal welfare, good manufacturing practices, and supply chain security.



Additionally, through the education pillar of the Employee Assistance Program (PAE), we offer training initiatives at our facilities. On the one hand, we provide a literacy workshop aimed at employees who wish to learn or improve their reading and writing skills. On the other hand, through an agreement with the FinEs Program¹³, we offer employees the opportunity to complete secondary education with official certification.

For both training initiatives, we provide job and schedule adjustments to facilitate attendance. In this way, participating employees have the possibility of changing shifts if required to attend the FinEs Program, as well as access to a classroom within the plant to continue their studies. Participants may also allocate between one and one and a half hours of their working day to attend the literacy workshop.

Likewise, as part of our commitment to education, since 2015 we have been running the Skilled Positions Training School, which provides training for specialized roles with certification endorsed by the Ministry of Education. In this way, the program addresses the need for qualified labor in key positions, promotes the growth and professional development of our employees, and helps mitigate absenteeism and staff turnover. During 2024, the competencies of 20 employees were certified.

- **9 employees** participated in our Literacy Workshop
- **10 employees** participated in the FinEs Program

- **4 employees achieved** the highest academic averages
- **20 employees** completed the Skilled Positions Training School

COMPREHENSIVE TRAINING PROGRAM					
Maximize our employees' potential	Promote the development of technical and soft skills	Promote inclusion and diversity	Ensure safe and wholesome product	Ensure the safety of our employees	Promote long-term sustainability
We assess the skills and competencies of middle and senior management to understand strengths and areas for improvement and to design tailored training modules.	We work with educational institutions and industry experts to deliver courses and workshops that ensure our employees remain up to date with the latest industry trends and develop relevant skills for current and future roles (ITBA, UADE, IAE, among others).	We deliver awareness-raising and training sessions on cultural diversity, gender, disability and other relevant dimensions.	Each employee receives training on safe production practices.	We train our workforce on emergency procedures, accident prevention, proper use of personal protective equipment, ergonomics, safe handling of chemicals, and injury prevention, in line with industry best practices and specific job roles.	We incorporate modules focused on sustainable practices into our work processes and operations.

¹³) The FinEs Program (Primary and Secondary Education Completion Program) is a national public education initiative implemented by the Argentine government, with nationwide coverage.



Performance evaluation of our employees

We assess the performance of our employees in production areas through a multifunctionality matrix, which consists of scoring the level of knowledge related to the tasks performed in each position.

We evaluate the performance of 100% of our operational staff.

Internal recruitment

When a vacancy needs to be filled within the organization, priority is given to employees who meet the requirements of the position. Therefore, the first step is to conduct an internal recruitment process aimed at identifying qualified internal candidates.

This process is supported by the digital personnel file system implemented in 2022, which consolidates all employee documentation, including educational background and degrees obtained. In these cases, the Succession Plan is also applied, allowing the employee who leaves a position to train those who remain in charge, ensuring an orderly transition.

During 2024, 33% of positions were filled internally.



Diversity, inclusion and equal opportunities

Through the Employee Assistance Program (PAE), we foster an inclusive and respectful work environment, promoting dignity and equity for all people. Initiatives such as the Literacy Workshop and access to the FinEs Program encourage the continuous development of new skills, creating equal opportunities for professional growth. In addition, the PAE designs and implements actions aimed at preventing, addressing and eradicating all forms of violence.

Within this framework, the company has a specific Policy and Protocol for the Prevention, Addressing and Eradication of Gender-Based Violence, with the aim of strengthening respect for different genders and sexual diversities, with a strong focus on inclusion. This policy, together with its response protocol, is communicated to all teams to incorporate a gender perspective into the workplace. Awareness-raising campaigns and training activities on respectful and non-discriminatory communication are also carried

out. These include workshops and training sessions on unconscious bias and gender equity, with a focus on coexistence and respect for gender identity, sexual orientation, disability, age and ethnic origin.

In 2024, we trained 35 middle-management employees in leadership with a gender perspective.

In addition, the Workplace Rights Policy prohibits all forms of discrimination and establishes sanctions in the event of non-compliance. Through the Suggestion Box, employees may report—anonimously and confidentially—any situation that violates this policy. If they prefer, they may also do so in person, either to their immediate supervisor or at the Human Resources or PAE offices.

Each complaint received is followed up by the Ethics Committee, with the objective of ensuring a timely resolution. Furthermore, during the induction process, all new employees at Arrebeef receive information about the PAE, its initiatives and the available communication and reporting channels.

Regarding initiatives related to women's participation in the workforce, we continuously review job positions to increase female representation and continue the Women's Charqueo School, created in 2023, which is aimed at training female employees who wish to learn a task that has historically been performed exclusively by men.

In 2024, four women successfully completed the Charqueo School and received their diplomas.

ASSISTANCE IN CASES OF VIOLENCE

Our multidisciplinary gender team—composed of members of the PAE, Legal Affairs, Human Resources and the Medical Service—provides assistance to anyone who reports experiencing any form of violence. When the situation occurs in the workplace, we take immediate action to address and eradicate it. When it occurs in a domestic or family setting, the employee receives the necessary support, guidance, treatment and care, and the team conducts weekly follow-ups, offering the option of taking leave days if needed.



Occupational health and safety

We ensure the safety of all individuals who work at or enter our facilities, in compliance with applicable legislation. Through policies that promote healthy lifestyles, vaccination campaigns and ongoing training, we foster the care of physical, mental and social health, with the aim of improving quality of life and overall well-being across our workforce.



The Occupational Health and Safety Management System applies to all individuals—both employees and external personnel—who carry out activities within the company's premises. Its main objectives are to prevent workplace accidents, avoid occupational diseases and minimize environmental impact. Within this framework, medical care, guidance and training are provided to all personnel through the Health and Safety area.

Management is supported by a legal compliance matrix, a matrix of personal protective equipment by position, and safe work procedures for those directly involved in the production process. For external personnel, compliance with safety regulations is verified through entry documentation control, tool inspections, proper use of personal protective equipment, and compliance with occupational hygiene and safety standards, supported by the issuance of work permits.

Our employees have 24-hour medical and nursing coverage to address both occupational and non-occupational conditions. On holidays and weekends, a passive nursing on-call service is available for emergencies.

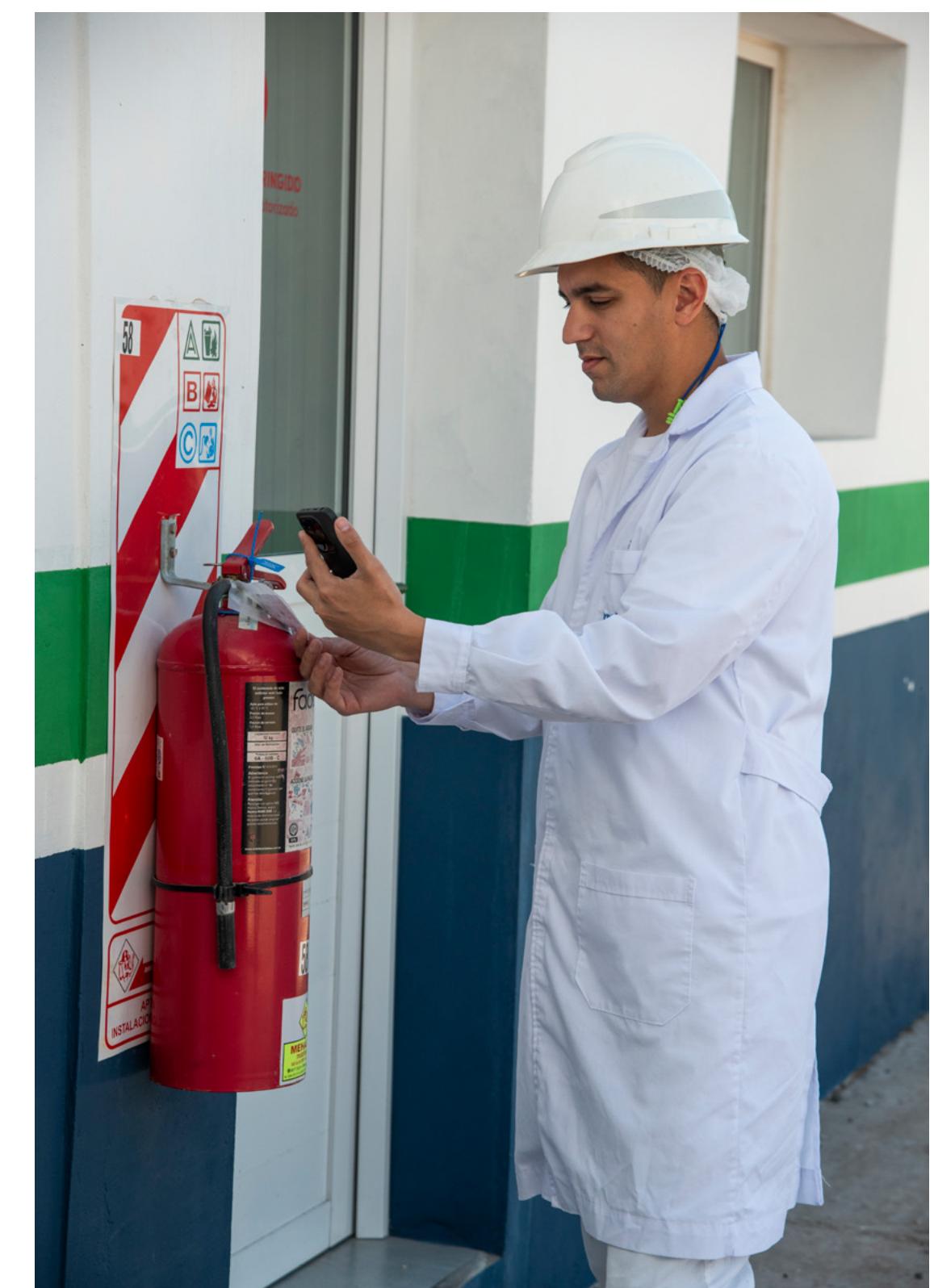
100% of our workforce is covered under our Occupational Health and Safety Management System.

We have an Occupational Health and Safety Committee made up of union representatives, production supervisors, the Production and Health & Safety Managers, and representatives from the medical service and Human Resources. In compliance with Law No. 14,408, the committee meets monthly to address all matters related to occupational health and safety. In addition, our management system is subject to internal audits under our Quality Management System standards, and in 2024 we were audited by Intertek¹⁴ under the SMETA protocol.

We conduct risk analysis and mapping by sector to identify hazards and assess the measures required to minimize or eliminate them. Any hazardous situation must be reported immediately to the Health and Safety area, either by phone or email, in accordance with our Occupational Health and Safety Management System.

We also have an anonymous suggestion box that allows risks to be reported with full confidentiality. All accidents are investigated using the root cause analysis (fault tree) method, which enables an

in-depth examination of events, identification of root causes and implementation of corrective measures. This approach strengthens preventive management and promotes a collective and responsible work culture.



¹⁴) Leading provider of total quality assurance services for industries worldwide.



As part of our management system, we implement a Health and Well-being Plan aimed at improving the quality of life and overall well-being of our employees through policies and practices that promote physical and mental health. Within this framework, we establish strategic partnerships with public and private healthcare organizations to strengthen medical care, systematically analyze absenteeism to identify the causes of daily absences, and periodically review health insurance coverage. In addition, we design and communicate awareness campaigns targeted at both employees and their families.

HIGHLIGHTS OF OUR MANAGEMENT



We periodically assess occupational hazards by using a risk matrix to identify existing contingencies, enabling us to implement the appropriate preventive or corrective measures.



In compliance with Law No. 19,587, we carry out daily site inspections to verify building conditions, ensure compliance with safety regulations, and assess the need for preventive or corrective actions.



We prepare an investigation report for every workplace accident in order to identify its root cause and develop an action plan to eliminate it and prevent recurrence.



We prioritize the input and experience of our employees in every development or modification implemented at workstations.



We conduct monthly reviews of occupational accident and professional illness indicators.



Ergonomics program: together with the Health and Safety area, we carry out improvement assessments at slaughtering workstations, such as modifications to tallow trays.



Evacuation drills: once a year, our production staff trains together with emergency brigade members on evacuation routes and procedures to ensure preparedness for potential emergencies.



We achieved 100% compliance with our Annual Health and Safety Training Plan, providing training to 1,145 employees on key topics related to health and safety, including introduction to ergonomics, safe knife use, first aid, emergency procedures, CPR and OVA, use of fire extinguishers, and mandatory use of personal protective equipment (PPE), among others.



We provide relevant information on occupational health and safety to all employees through signage and our internal app.



We carried out various awareness campaigns aimed at employees and their families on health and safety-related topics, such as carbon monoxide poisoning, diabetes, HIV detection, dengue prevention, heat waves, and cardiovascular health.



We collect information on occupational injuries and illnesses in order to assess working conditions and implement corrective measures that improve the health and safety of our employees.

Occupational accident injuries

	2023	2024
Fatalities resulting from an occupational accident	0	0
Occupational accidents with serious consequences (excluding fatalities)	39	38
Rate of occupational accidents with serious consequences	3.9% annual rate	3.2% annual rate
Recordable occupational accident injuries	929 ¹	235 recordable accidents with injuries
Total Recordable Injury Rate (TRIR)	77.4 ¹ (annual average)	19.6% (annual rate)

1. In 2023, a total of 929 accidents were reported, including both those that resulted in lost workdays and those that did not interrupt the employee's activity. As of 2024, the methodology for calculating indicators was modified, counting only occupational accidents that resulted in injuries, in order to more accurately reflect incident severity.

Occupational illnesses and diseases

	2023	2024
Fatalities resulting from an occupational illness or disease	0	0
Recordable occupational illnesses and diseases	568	599 ¹

1. Total number of records corresponding to initial medical consultations for the manifestation of symptoms related to occupational pathologies. An additional 384 follow-up and monitoring visits were recorded.



ERGONOMIC MEASURES

The main records of occupational ailments or manifestations of work-related pathologies are associated with musculoskeletal conditions (tendinitis, shoulder pain,

epicondylitis and lower back pain). To minimize this type of musculoskeletal disorders, we implement a range of ergonomic measures:



+ Workplace exercise program

a warm-up routine based on a series of coordinated and targeted movements performed before the start of the workday.



+ Job rotation

implemented to engage different muscle groups and reduce fatigue in specific areas of the body.



+ Training on manual load handling (MLH)

aimed at ensuring proper posture and safe techniques when lifting loads.



+ Cryogenic treatment

immersion of the upper limbs in tubs containing water and ice during production breaks and at the end of the workday, to support muscle recovery.

To reduce absenteeism rates, we carry out awareness-raising training activities as part of an annual plan. During 2024, we focused on respiratory diseases and the prevention of infectious gastrointestinal diseases.

Management of problematic substance use

Our objective is to ensure that employees who present problematic alcohol or psychoactive substance use can access the necessary treatments for recovery and continue working while safeguarding both their mental and physical health. To this end, through the Employee Assistance Program (PAE), we have an action protocol in place to identify cases of problematic substance use, along with a preventive policy on alcohol and other drugs, which is communicated to our workforce to ensure adherence and compliance.

Additionally, we conduct Preventive Health Studies (PHS) to reduce risk situations related to substance use, intoxication and withdrawal.

We address cases that require intervention by providing support not only to the affected individual but also to their family environment. We also train different areas of the company to raise awareness about alcohol and drug use, and continuously monitor the effectiveness of our protocol to assess potential improvements or adjustments.

During 2024, we carried out testing in cases presenting objective symptoms and, when results were positive, worked collaboratively with the Safety and Hygiene area, the PAE and our medical service to monitor treatment processes.



Community

We support neighboring communities and promote opportunities to generate a positive impact. From a social and sustainable perspective, we promote education as the main tool for the advancement of knowledge and the development of skills that enable personal and professional growth.

In this regard, we encourage basic and higher education through our literacy workshop, the FinEs Program, school visits, professional internships for students in their final year of secondary school, and partnerships with universities for internships and training programs. In 2024, as part of the literacy workshop, we organized recreational and cultural educational outings and a tree-planting activity at a special education school. With respect to the FinEs Program, a second-year class was held at our plant and, thanks to our management efforts, a third-year class was opened in Pérez Millán, where two of our employees completed their studies with the highest grade point averages, serving as flag bearer and escort.

- 10 internships
- 7 school visits
- 1 university visit

Professional internships last two months, with a workload of four hours per day. Students from technical secondary schools attend daily and are assigned to areas related to their field of study (Arrebeef Energía, Systems, Maintenance or Quality). Students from agricultural schools attend three times per week and rotate through the Production, Quality, Arrebeef Energía, and Safety and Hygiene areas.



01. About Arrebeef



02. Our sustainability journey



03. Governance and Business Management



04. Sustainable Production



05. Environment



06. Human Capital and Community

SCHOOL VISITS

Objective

Provide students with information about processes within the meat-packing plant: productive processes, human capital management, and our commitment to sustainability, highlighting Arrebeef Energía.

Participants / Partnerships

- Primary and secondary schools from the local area.
- Universidad Tecnológica Nacional (UTN) San Nicolás.

Actions in Numbers

- 7 school visits.
- 1 university visit to the plant.

UNIVERSITY INTERNSHIPS

Objective

- Provide employment opportunities.
- Develop skills that contribute to professional and organizational growth.
- Combat school absenteeism.

Participants / Partnerships

- Universidad Católica Argentina de Rosario (UCA)
- Universidad Argentina de la Empresa (UADE)
- Universidad Técnica Nacional (UTN).

Actions in Numbers

- 10 interns developed their professional experience at our company.

PROFESSIONAL INTERNSHIPS (SECONDARY EDUCATION)

Objective

- Strengthen youth learning.
- Combat school dropout rates.

Participants / Partnerships

- Escuela Técnica N°2 de Pérez Millán
- Escuela Agropecuaria de Arrecifes.

Actions in Numbers

- 12 students benefited from the professional internships.

Our education pillar was especially highlighted by the SMETA audit for its contribution to the community.

We maintain an open dialogue with local communities, which allows us to identify their needs and provide concrete solutions that ensure a positive impact. To this end, we conduct interviews with principals of educational institutions in the area and, through the PAE, participate in meetings of the Provincial Council for Education and Employment (COPRET) and the FinEs Program in Ramallo.

Likewise, any individual or organization within the regions where we operate can contact us—through social media, our website, telephone, email, written correspondence, and other informal channels—to share concerns and requests related to education. By systematizing all incoming requests, we assess needs and establish action priorities.

Through this approach, we make donations to support school infrastructure projects and organize visits to our plant to foster students' interest in the industry, as a way to encourage them to complete their studies and help combat school dropout rates.



About this report

Arrebeef presents its second Sustainability Report, which compiles relevant environmental, social and governance (ESG) information for the period from February 1, 2024 to January 31, 2025.

This document has been prepared with reference to the Global Reporting Initiative (GRI) Standards and the Sustainability Accounting Standards Board (SASB) standards applicable to the meat, poultry and dairy industry. It also includes the company's contribution to the Sustainable Development Goals (SDGs), through its alignment with the GRI Standards.

For inquiries or comments regarding this report, please write to: arrebeef@arrebeef.com



01. About Arrebeef



02. Our sustainability journey



03. Governance and Business Management



04. Sustainable Production



05. Environment



06. Human Capital and Community

GRI Content Index

Statement of use: Arrebeef has reported the information cited in this GRI Content Index for the period from February 1, 2024 to January 31, 2025, using the GRI Standards as a reference.

GRI 1 used: GRI 1: Foundation 2021.

GRI STANDARD	CONTENT	SECTION	SUSTAINABLE DEVELOPMENT GOALS (SDGS)
GENERAL DISCLOSURES			
GRI 2: General Disclosures 2021	THE ORGANIZATION AND ITS REPORTING PRACTICES		
	2-1 Organizational details	5-10; Note 1	
	2-2 Entities included in the sustainability reporting	89; Note 2	
	2-3 Reporting period, frequency and contact point	89; Note 3	
	2-4 Restatements of information	Note 4	
	2-5 External assurance	Note 4	
	ACTIVITIES AND WORKERS		
	2-6 Activities, value chain and other business relationships	7-9; 40-41; 45-4	
	2-7 Employees	74; Note 5	8 and 9
	2-8 Workers who are not employees	Note 5	
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	2-9 Governance structure and composition	25-26	
	2-10 Nomination and selection of the highest governance body	Note 6	
	2-11 Chair of the highest governance body	25-26; Note 7	
	2-12 Role of the highest governance body in overseeing the management of impacts	25-26	
	2-13 Delegation of responsibility for managing impacts	25-26	
	2-14 Role of the highest governance body in sustainability reporting	Note 8	
	2-16 Communication of critical concerns	27-29; Note 9	
	2-17 Collective knowledge of the highest governance body	Note 10	



GRI STANDARD	CONTENT	SECTION	SUSTAINABLE DEVELOPMENT GOALS (SDGS)
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	2-18 Evaluation of the performance of the highest governance body	Note 11	
	2-19 Remuneration policies	Note 12	
	2-20 Process to determine remuneration	Nota 12	
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	2-24 Embedding policy commitments	19-21; 27-29; 30; 34-40; 54-55	
	2-25 Processes to remediate negative impacts	19-21; 27-29; 30; 34-40; 54-55	
	2-26 Mechanisms for seeking advice and raising concerns	27-269	
	2-27 Compliance with laws and regulations	Note 13	
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	3-2 Lista de temas materiales	17-20	
MATERIAL TOPICS			
Ethics and Human Rights			
GRI 3: Material Topics 2021	3-3 Management of material topics	17-20; 27-30	
GRI 201: Economic Performance 2016	201-4 Financial assistance received from government	Note 14	



GRI STANDARD	CONTENT	SECTION	SUSTAINABLE DEVELOPMENT GOALS (SDGS)
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	27-29	16
	205-3 Confirmed incidents of corruption and actions taken	Note 15	16
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Note 16	16
Innovation and Development			
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GRI 3: Material Topics 2021	3-3 Management of material topics	17-20; 31-32; 75-76	
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GRI 3: Material Topics 2021	3-3 Management of material topics	17-20; 34-39	
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	34-39	
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	34-39	
	417-2 Incidents of non-compliance concerning product and service information and labeling	37	
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GRI 3: Material Topics 2021	3-3 Management of material topics	17-20; 40-47	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	40	8 and 9
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	42-43	
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Note 17	8
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Note 17	5; 8 and 16
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GRI 3: Material Topics 2021	3-3 Management of material topics	17-20; 59-67	
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	67	13
	302-1 Energy consumption within the organization	59; Note 29	7; 8; 12 and 13
GRI 302: Energy 2016	302-3 Energy intensity	Note 18	7; 8; 12 and 14
	302-4 Reduction of energy consumption	59-60	
	305-1 Direct (Scope 1) GHG emissions	66; Note 19	3; 12; 13; 14 and 15
GRI 305: Emissions 2016	305-2 Energy indirect (Scope 2) GHG emissions	66; Note 19	3; 12; 13; 14 and 15
	305-3 Other indirect (Scope 3) GHG emissions	66; Note 19	3; 12; 13; 14 and 15
	305-6 missions of ozone-depleting substances (ODS)	Note 19	3; 12; 13; 14 and 15
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	303-1 Interactions with water as a shared resource	56-58	6 and 12
	303-2 Management of water discharge-related impacts	56-58; Nota 3e	6
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	Note 20	6
	303-4 Water discharge	Note 21	6
	303-5 Water consumption	56-58; Note 22	6
Waste Management			
GRI 3: Material Topics 2021	3-3 Management of material topics	17-20; 68-70	
	306-1 Waste generation and significant waste-related impacts	68-70	3; 6; 11 and 12
	306-2 Management of significant waste-related impacts	68-70	3; 6; 11 and 12
GRI 306: Waste 2020	306-3 Waste generated	69	3; 6; 11 and 12
	306-4 Waste diverted from disposal	Note 23	3; 6; 11 and 12
	306-5 Waste directed to disposal	Note 23	3; 6; 11 and 12



GRI STANDARD	CONTENT	SECTION	SUSTAINABLE DEVELOPMENT GOALS (SDGS)
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GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	82-83	3, 8 and 16
	403-2 Hazard identification, risk assessment, and incident investigation	82-84; Note 24	3, 8 and 16
	403-3 Occupational health services	83; Note 25	3, 8 and 16
	403-4 Worker participation, consultation, and communication on occupational health and safety	83	3, 8 and 16
	403-5 Worker training on occupational health and safety	82-84	3, 8 and 16
	403-6 Promotion of worker health	82-84	3, 8 and 16
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	82-85	3, 8 and 16
	403-8 Workers covered by an occupational health and safety management system	82-83	3, 8 and 16
	403-9 Work-related injuries	85; Note 26	3, 8 and 16
	403-10 Work-related ill health	85; Note 26	3, 8 and 16
Training and Development			
GRI 3: Material Topics 2021	3-3 Management of material topics	17-20; 78-80	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	78	4; 5 and 10
	404-2 Programs for upgrading employee skills and transition assistance programs	79	8
	404-3 Percentage of employees receiving regular performance and career development reviews	80	5; 8 and 10
Quality of Life and Work Environment			
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	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	77	3; 5 and 8
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GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	74; Note 5	5 and 8
	405-2 Ratio of basic salary and remuneration of women to men	77	
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GRI 3: Material Topics 2021	3-3 Management of material topics	17-20; 87-88	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	87-88	

SASB Reference Table

In its second Sustainability Report, Arrebeef incorporates the SASB Standards applicable to the Meat, Poultry & Dairy industry, with the aim of strengthening transparency regarding the ESG issues most relevant to its sector.

MEAT, POULTRY & DAIRY

Table 1. Sustainability disclosure topics and accounting metrics

Accounting metric	Code	Response / Section
Topic: Greenhouse gas emissions		
Gross global Scope 1 emissions	FB-MP-110a.1	66; Note 19
Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and analysis of performance against those targets	FB-MP-110a.2	66
Topic: Energy management		
(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	FB-MP-130a.1	Note 29
Topic: Water management		
(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	FB-MP-140a.1	Note 20 and 21



Accounting metric	Code	Response / Section
Description of water management risks and discussion of strategies and practices to mitigate those risks	FB-MP-140a.2	56-58; Nota 30
Number of incidents of non-compliance with water quality permits, standards, and regulations	FB-MP-140a.3	Note 31
Topic: Soil health and ecological impacts		
Amount of fertilizer and animal waste generated, percentage managed under a nutrient management plan	FB-MP-160a.1	Note 32
Percentage of pastureland and rangeland managed according to the criteria of the Natural Resources Conservation Service (NRCS) conservation plan	FB-MP-160a.2	Information not available
Production of animal proteins from concentrated animal feeding operations (CAFOs)	FB-MP-160a.3	Information not available
Topic: Food safety		
Global Food Safety Initiative (GFSI) audit: (1) non-conformance rate and (2) corrective action rate for major and minor non-conformances	FB-MP-250a.1	Confidential information
Percentage of facilities and supplier facilities certified to a Global Food Safety Initiative (GFSI) recognized food safety certification program	FB-MP-250a.2	Information not available
(1) Number of recalls issued and (2) total weight of products recalled	FB-MP-250a.3	Confidential information
Analysis of markets that prohibit the import of the entity's products	FB-MP-250a.4	Nota 34
Topic: Antibiotic use in animal production		
Percentage of animal production receiving (1) medically important antibiotics and (2) non-medically important antibiotics, by animal type	FB-MP-260a.1	Note 35
Topic: Workforce health and safety		
(1) Total recordable incident rate (TRIR) and (2) fatality rate	FB-MP-320a.1	85; Note 26
Description of efforts to assess, monitor, and mitigate respiratory and chronic health conditions	FB-MP-320a.2	Note 36
Topic: Animal welfare		
Percentage of pork produced without the use of gestation crates	FB-MP-410a.1	N/A
Percentage of egg sales from cage-free hens	FB-MP-410a.2	N/A
Percentage of animal production certified to an external animal welfare standard	FB-MP-410a.3	34-39
Topic: Environmental and social impacts of animal supply chain		
Percentage of livestock suppliers that apply the Natural Resources Conservation Service (NRCS) conservation plan criteria or equivalent	FB-MP-430a.1	Information not available
Percentage of owned and contract production facilities that have been verified to meet animal welfare standards	FB-MP-430a.2	Note 37



Accounting metric	Code	Response / Section
Topic: Feed sourcing		
Percentage of animal feed sourced from regions with high or extremely high water stress	FB-MP-440a.1	Information not available
Percentage of contracts with growers located in regions with high or extremely high water stress	FB-MP-440a.2	Information not available
Description of strategy to manage opportunities and risks related to feed sourcing and livestock supply presented by climate change	FB-MP-440a.3	Information not available

Table 2. Activity Metrics

Accounting metric	Code	Response / Section
Number of processing and manufacturing facilities	FB-MP-000.A	7-9
Animal protein production, by category; percentage outsourced	FB-MP-000.B	Note 38

Notes to the GRI and SASB Content Indexes

Note 1

Legal name: Arre Beef S.A.

Ownership: 100% privately owned company.

Note 2

This Sustainability Report covers the period from February 1, 2024, to January 31, 2025, which coincides with the Company's fiscal year.

The report primarily refers to the operations of Arre Beef S.A. and, where relevant, includes information corresponding to Arrebeef Energía S.A.

No other entities are included within the scope of this report.

The information presented herein has been prepared independently and does not form part of the Company's audited financial statements, nor is it linked to them.

Note 3

The Sustainability Report is issued on an annual basis. This is the second report published by the Company, and its estimated publication date is between November and December 2025.

Note 4

The Sustainability Report has not been subject to external assurance.

Any restatement of information and/or recalculation of indicators is disclosed as a footnote in the table where the information is presented.



Note 5

Quantitative data are obtained from Arrebeef's payroll records and from records corresponding to personnel hired through employment agencies.

- Arrebeef employees: 797
- Employees hired through agencies: 385

The main difference between both groups is that, in the case of agency-hired personnel, the formal employer is a temporary employment agency, used to cover functions and/or tasks of an occasional nature. Regarding benefits, agency-hired personnel have access to the same benefits as Arrebeef employees and are covered under the same collective bargaining agreement.

EMPLOYEE INDICATORS	2024		
	Men	Women	Total
By collective bargaining agreement			
Employees covered by a collective bargaining agreement	875	168	1043
Employees not covered by a collective bargaining agreement	90	49	139
By type of employment			
Full-time	965	216	1181
Part-time	0	1	1
By type of employment contract			
Indefinite or permanent	965	217	1182
Fixed-term or temporary	0	0	0

Note 6

The Shareholders' Meeting of the Company selects and appoints the members of the Board of Directors and defines their roles. The Board of Directors appoints the Chief Executive Officer, who establishes the structure, members, roles, and responsibilities of the Executive Committee.

Note 7

The Chair of the Board of Directors and Principal Shareholder of the Company has the primary role of leading the Board and ensuring compliance with its responsibilities, while also actively overseeing the performance of the Executive Committee.

Note 8

Arrebeef's Sustainability Committee periodically reports to Senior Management on the progress of the Sustainability Strategy. Prior to the publication of the Sustainability Report, presentation and review instances are held with the Board of Directors, ensuring alignment of the highest governance body with the information disclosed.

Note 9

Critical concerns raised by the different stakeholder groups are communicated to the Executive Committee through the directors responsible for each area.

The Human Capital Director conveys concerns arising from employees, collaborators, and society at large; the Industrial Director communicates those related to livestock suppliers (raw materials); issues related to customers are addressed within the Commercial Committee; and matters concerning general suppliers are channeled through the Procurement Director.

In specific situations that so require, the Chief Executive Officer may escalate these critical concerns to the Board of Directors for consideration by the highest governance body.

Note 10

At the annual meeting held between the Sustainability Committee and the Board of Directors, guidance and advice are provided regarding the sustainability policies most appropriate for the Company. These meetings also serve as spaces for ongoing training.

Note 11

No performance evaluations are conducted for the highest governance body.



Note 12

The remuneration policy for governance bodies, including the Executive Committee and members of Management, is determined exclusively, personally, and confidentially by the Chief Executive Officer.

Currently, remuneration is not linked to the achievement of sustainability objectives. However, a process is under development to integrate Performance Evaluations and new remuneration policies aligned with the achievement of strategic goals, including sustainability criteria.

Note 13

No significant fines and/or non-monetary sanctions were recorded during 2024 for non-compliance with social, economic, or environmental laws.

Note 14

Export rebates effectively collected: USD 2,227,041.

Note 15

During the year, 25 cases related to corruption risks—such as theft and intentional damage to Company assets—were identified and managed. All incidents were detected through security systems and resulted in sanctions proportionate to the severity of each situation, including dismissals and disciplinary measures. Each case was individually assessed, and corrective actions were implemented to prevent recurrence.

Note 16

No incidents of customer privacy violations—domestic or international—nor cases of data leakage, theft, or loss were identified.

Additionally, an online system was implemented for export shipment documentation, reducing email traffic and data exchange, thereby lowering exposure to potential fraud and contributing to a reduction in paper consumption.

Note 17

During 2024, no suppliers were identified as having violated their employees' rights to freedom of association or collective bargaining, nor were any cases of child labor or forced labor detected.

Note 18

During 2024, total energy consumption amounted to 62,295 GJ, equivalent to 17,304,060 kWh.

Note 19

GHG emissions (tn CO ₂ e)*	2023
Scope 1	5,862.87
Scope 2	4,350.13
Scope 3	37,219.16
Total emissions	47,432.17

* All gases are included in the calculations (CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃).
2023 is used as the base year for the carbon footprint calculation.

Biogenic CO₂ emissions:

Arrebeef does not generate this type of emissions.

Ozone-depleting substances:

We do not generate emissions of ozone-depleting substances.

Note 20

Water withdrawal by source (in megaliters) *	2023	2024
Groundwater	943.6	926.5

*Water is withdrawn exclusively from groundwater sources located in non-water-stressed areas. No water is withdrawn from water-stressed areas.



Note 21
WATER DISCHARGE

The effluents generated consist of wastewater. For improved treatment, the effluent streams are separated during conveyance into a green line (liquid containing manure and rumen residues) and a red line (liquid containing blood and fat residues).

Industrial effluents are conveyed through drainage systems to primary treatment, where they undergo solid-liquid phase separation through mechanical screening and physicochemical treatment using DAF (Dissolved Air Flotation) equipment.

The organic load obtained from this process is utilized by Arrebeef Energía for biogas generation, which is subsequently converted into renewable electricity. The clarified liquid fraction is then conveyed to secondary wastewater treatment lagoons.

Arrebeef operates six lagoons: one solids trap lagoon, three facultative lagoons, and two aerobic lagoons. This system enables wastewater treatment to obtain an effluent suitable for discharge into the authorized receiving water body. In this way, we comply with the discharge quality criteria established by the Water Authority (Autoridad del Agua – ADA).

Total water discharge to freshwater bodies: 945.01 megaliters.

Method used to establish limits for priority substances of concern: Discharge parameters for stormwater conduits or surface water bodies must comply with the provisions of Law No. 5965, Resolution 336/03, Annex II, issued by the Water Authority (ADA).

Methodology: The data collection methodology is established by a laboratory authorized by the Ministry of Environment of the Province of Buenos Aires, which performs sampling and analysis in accordance with applicable legislation.

Minimum effluent quality criteria:

- Effluent quality criteria are defined by resolutions issued by the Water Authority (ADA), based on the Argentine Food Code, specifically Article 982, as amended by Joint Resolution SCS and SAByDR No. 22/2021.
- The internal standards applied to water quality were those established by the Argentine Food Code, Article 982 (as amended by Joint Resolution SCS and SAByDR No. 22/2021).
- The profile of the receiving water body was taken into account: when designing the effluent lagoon system, authorization was obtained from the Water Authority (ADA) to discharge into El Tala stream.

Note 22

Water consumption during 2024: 926.52 megaliters.

Note 23

Waste weight	2023		2024	
	Hazardous waste	Non-hazardous waste	Hazardous waste	Non-hazardous waste
TOTALS (en tonnes)	5.3	749.1	7.4	697.2
Waste not directed to disposal				
Reuse (Y8)	5.2	-	7	-
Recycling	-	334.3	-	245.8
Composting	-	-	-	-
Landfill	-	-	-	-
Other – sanitary landfill	-	414.8	-	451.4
Waste directed to disposal				
Incineration	-	-	-	-
Secure landfill		414.8		451.4
Physical-chemical treatment / stabilization	1.01	-	0.4	-
Other	-	-	-	-

Contextual information on waste data collection

Each time a truck enters the facility, it is weighed. Upon departure, it is weighed again, and the difference between both records allows the determination of the weight of waste transported for final disposal.



Note 24

If an employee wishes to leave the workplace due to health-related reasons (pain or illness), they must:

1. Inform their immediate supervisor.
2. Report to the company's medical service for evaluation.
3. The Occupational Health Service determines whether the departure for medical reasons is authorized.
4. If authorized, the employee must formally record the departure through the Human Resources department.

If an employee wishes to leave the workplace due to a situation they consider unsafe:

1. They must inform their immediate supervisor.
2. If there is imminent risk, they must move to a safe location.
3. The supervisor must notify the Health and Safety team to assess the situation.

The Health and Safety team coordinates the necessary corrective actions. In the event of an emergency, they coordinate evacuation procedures together with the Emergency Brigade.

Note 25
Main functions of the Occupational Health Service

- Provide initial medical care to employees in the event of occupational accidents or illnesses, as well as non-occupational conditions.
- Monitor absenteeism within the facility.
- Recommend temporary job reassignments for the treatment of musculoskeletal conditions.
- Carry out preventive health campaigns.
- Evaluate, together with the Health and Safety team, improvements to workstations.
- Coordinate and supervise pre-employment and periodic medical examinations, as well as certifications before the Occupational Risk Superintendence (SRT).

Main functions of the Health and Safety Service

- Prevent occupational accidents and work-related illnesses.
- Conduct active inspections throughout the facility.

- Prepare and maintain safety checklists.
- Train all levels of the organization on health and safety matters.
- Identify and prevent unsafe acts.
- Submit requests to the Maintenance department for preventive and corrective modifications.
- Monitor occupational accidents and work-related illnesses.
- Control the implementation of ergonomic measures.
- Conduct ergonomic assessments of workstations.
- Train together with the Emergency Brigade.
- Ensure compliance with applicable legislation.
- Analyze improvement opportunities together with the ART prevention specialist.

Note 26

Within the organization, the main occupational injuries resulting from work-related accidents are associated with trauma and cutting injuries. Impacts with fixed structures and the fall of pulleys carrying goods are the primary causes of traumatic injuries, while lack of coordination is the most frequent cause of cutting injuries.

To prevent this type of accident, monthly adjustments, replacements, or repairs of rail systems are carried out, along with modifications to those identified as critical points due to the risk of falling objects. In addition, verification checklists are developed to monitor equipment and infrastructure conditions in the aging chambers.

With regard to accidents involving cutting injuries, level 5 cut-resistant fabric sleeves were introduced for operators working near colleagues who use knives. In addition, workstations are evaluated annually to ensure that personal protective equipment (PPE) is appropriate, the correct daily use of PPE is monitored through routine inspections of operational areas, and training is provided on the proper use of both PPE and cutting tools.



Note 27

Employee turnover indicators		2024			
Hiring rate		Total hires	Hiring rate (Hires / Workforce)		
<i>By gender</i>					
Women	12	12	8%	17%	
Men	58	201	8%	63%	
Total		283		23%	
<i>By age</i>					
Under 30	49	158	16%	61%	
Between 30 and 50	20	55	4.9%	44%	
50 and over	1	0	1%	0%	
Total		283		23%	
<i>By region</i>					
PEREZ MILLÁN	69	213	8%	55%	
CABA	1	0	10%	0%	
ESCOBAR	0	0	0%	0%	
Total		283		23%	
Separation rate		Total separations	Turnover rate (Separations / Workforce)		
<i>By gender</i>					
Women	18	14	12%	20%	
Men	60	159	9%	50%	
Total		251		21%	

Indicadores de rotación		2024			
Tasa de Egreso		Total de Bajas	Tasa de rotación (Bajas/Dotación)		
<i>By age</i>					
Under 30		27	132	9%	50%
Between 30 and 50		40	39	9%	31%
50 and over		10	3	10%	100%
Total			251		21%
<i>By region</i>					
PEREZ MILLÁN		76	173	9%	44%
CABA		2	0	20%	0%
ESCOBAR		0	0	0%	0%
Total			251		21%

Clarification

In black: Arrebeef employees

In green: Agency workers



Note 28

Parental leave	2024				
	Women		Men		Total
Number of employees entitled to parental leave in 2024	647	318	150	67	797
Number of employees who effectively took parental leave in 2024	11	5	19	8	30
Number of employees who returned to work after completing parental leave in 2024	11	5	19	8	30
Number of employees who returned to work after completing parental leave and were still employed 12 months after returning to work	11	5	19	8	30
Return-to-work rate	100%	100%	100%	100%	100%
Retention rate	100%	100%	100%	100%	100%

Note 29
Total energy consumed

Energy consumption	2024	
Electricity	17,304,060 Kwh	
Heating	0	
Refrigeration	12,652,735 Kwh	
Steam	61,600 t	
Natural gas (grid)	3,052,300 m ³	
Fuel oil	61,700 L	

Percentage of electricity from the grid used: 100% of the electricity consumed by the company is sourced from the public electricity grid.

Percentage of renewable energy: 0%

Note 30

The main water management risk identified is water stress, related to the potential insufficiency of groundwater aquifers to supply operational needs.

The strategies and practices implemented to mitigate this risk include:

- Development of a mapping system for leaks and water supply pipelines.
- Daily inspections in production areas with the highest water consumption.
- Maintenance requests for the repair of water leaks.
- Training programs for employees on the rational and efficient use of water resources.

Note 31

During the reporting period, no incidents related to water quality were recorded.

Note 32

Total amounts:

- Waste converted into renewable electricity through Arrebeef Energía: 20,682 m³
- Organic fertilizer generated by Arrebeef Energía: 881 t

Note 33

This information is not available.

Note 34

The company conducts an analysis of markets that impose restrictions on the importation of its products.

European Union: The Rapid Alert System for Food and Feed (RASFF) is monitored. This system allows EU Member States and the European Commission to exchange information on risks to human health related to food and feed.

Brazil: The Import Alert Regime (RAI) is considered. This mechanism classifies foreign companies whose exported products to Brazil have presented non-compliances during inspection procedures.

There are no countries worldwide that prohibit the importation of Arrebeef products.



Note 35

This information is not available, as veterinary treatments are the responsibility of livestock producers, and suppliers are not required to report detailed information on such treatments.

Compliance with applicable regulations in this area is monitored by the National Service for Agrifood Health and Quality (SENASA) through the Residue and Hygiene Control Plan for Foods of Animal Origin (CREHA).

Note 36

Respiratory conditions are evaluated and monitored through the analysis of each employee's medical history, which is recorded and stored in digital medical records.

In the case of employees with chronic conditions, such as asthma or bronchitis, treatment follow-up is conducted, vaccination compliance is monitored, and the work area is assessed to determine the potential need for job reassignment.

Note 37

In accordance with Procedure PR-CH-01 Livestock Procurement, revision 9, Arrebeef conducts annual visits to at least five of its main livestock supplier farms in order to verify compliance with animal welfare standards.

Note 38

The company engages in subcontracted animal production. In this context, feedlot lodging services are contracted for the confinement and fattening of cattle over a period ranging from 120 to 150 days, until the animals reach finishing conditions for slaughter.



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