SUSTAINABILITY REPORT

2023



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Climate Change
Energy
Biodiversity
Water
Waste

SOCIAL

People, Culture and Inclusion Training and Culture Remuneration and Benefits Diversity and Inclusion Health and Safety at Work

GOVERNANCE

Management Ethics, Integrity and Transparency Sustainability Quality and Innovation

GRI CONTENT SUMMARY

CREDITS



MESSAGE FROM THE CEO ON BEHALF OF THE BOARD OF DIRECTORS GRI 2-22

It is with great pleasure that we present our first Sustainability Report, a document that highlights our actions, commitments and continuous efforts towards social, environmental, and economic responsability.

THIS REPORT

ABOUT US

The year 2023 was challenging, full of events that required resilience and greater efficiency, leading us to seek process optimization.

We demonstrate the ability to adapt and innovate, investing in infrastructure and human resources, which has resulted in a 3.5% growth in revenue compared to 2022, reaching a net revenue of R\$ 21.8 billion.

We have registered progress in our sustainability initiatives throughout the implementation of responsible projects and practices in all areas of our organization, contributing to sustainable development. We have implemented a sustainability committee, improved the Cooperative's energy matrix, promoted responsible management of water resources and implemented projects that contribute to

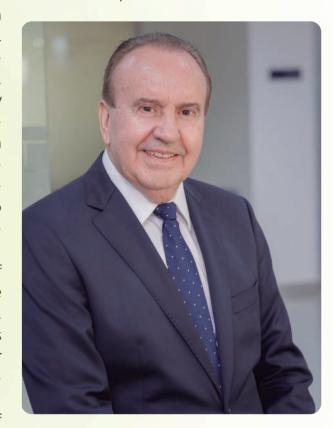
reducing greenhouse gas emissions.

We strengthen our commitment with employees and apply the seventh principle of cooperativism: interest in the community, by investing in social programs and improving our communication programs with stakeholders. We promote human development by providing a safe and healthy working environment for everyone. Also in 2023, we developed the Lar Sustainability Seal with the aim of disseminating good practices that contribute to sustainable food production and improving rural properties.

Sustainability is a fundamental pillar of our strategy and, during this period, we improved our governance standards. We believe that our success depends on our ability to create value for our associates members, employees, customers, suppliers and the community. This report shows the compilation of actions carried out in our main areas of activity, reflecting the collective effort of all those involved. We thank employees, associates and partners

for engagement and trust, and we make ourselves available for suggestions and improvements.

CREDITS



Irineo da Costa Rodrigues

LAR, MADE OF THE SUM OF EACH ONE OF US

GRI 2-1

We are Lar, a Brazilian Cooperative with office headquarters located in Medianeira, Paraná. We take security in the field with seeds and inputs origin, quality technical assistance and solidity for marketing production agriculture of our associated members in Paraná. Santa Catarina and Mato Grosso do Sul. Our chicken cuts are exported to more than 90 countries in America, Europe, Asia, South Africa, and the Arab countries. For more than six decades. we have set quality standards, with a solid commitment to sustainability, innovation and ethics in human relationships.

WEARE MADE OF PEOPLE





We are the singular cooperative that employs the most in Brazil and we take this strength for the world.



ABOUT US GRI 2-1

1960s

ABOUT US

Agroup of 55 small farmers found the Cooperativa Mista Agrícola Sipal Ltda - Comasil. Priest José Backes is the provisional president.

2000s

Cotrefal's corporate name was changed and now to be called Cooperativa Agroindustrial Lar and begins to use a new brand. In 2002. the first unit of Lar in Mato Grosso do Sul was implemented, in the city of Aral Moreira.

1970s

The acronym Comasil ceases to exist, changing to Cooperativa Agropecuária Três Fronteiras Ltda (Cotrefal), with its own office headquarters in Medianeira, Paraná.

2010s

The brand was reformulated and Lar takes over the corporate name of Lar Cooperativa Agroindustrial. In 2017, new governance was implemented which includes three elected directors and three hired superintendents.

1980s

The Cooperative's first industry was opened, OLEOLAR, focused on the processing of sovabeans. In this decade, the soil conservation work started.

2020s

1990s

Lar Paraguay was created in 1999 to diversify the activities of the Cooperative, it is inaugurated the Poultry Industrial Unit.

Industrial processes started in Mato Grosso do Sul through the Soyaben Industrial Unit, located in Caarapó. Furthermore, we structured Lar Credi (our own cooperative of credits), Lar Máguinas (agricultural machinery) and Lar Coop Insurance broker, expanding our portfolio of services offered to associated farmers and customers. We also founded the Lar Corporate University.





Promoting economic and social development of our members and the community, in a sustainable manner, by adding values to agricultural production.



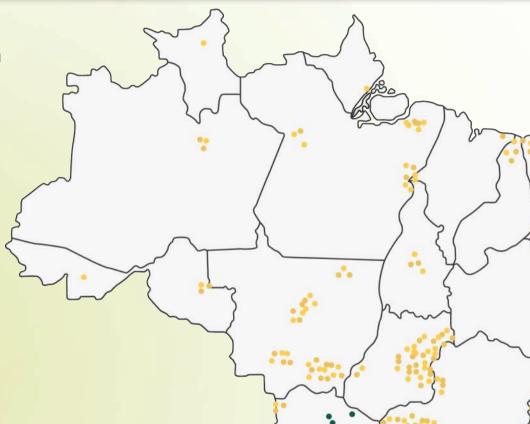
Becoming the best agroindustrial cooperative in Brazil, recognized by customers for the excellence of their products and services.



- Respect for people and the environment;
- Ethics and honesty;
- Commitment to results;
- Innovation and continuous learning;
- Integrity with suppliers, customers, and the community:
- Belief in God.

OUR BRANDS GRI 2-1

We seek to meet the needs of the market with quality and excellence, developing and delivering products aligned with practicality, flavor and safety. We have brandsofchilled.frozenandindustrialized products, both marketed in Brazil and abroad. Furthermore, we produce highquality soybean seeds to strengthen the productivity and profitability of our members' and clients' crops.







INTERCOOPERATION

Based on the 6th principle of cooperativism, we cultivate intercooperation with other cooperatives:

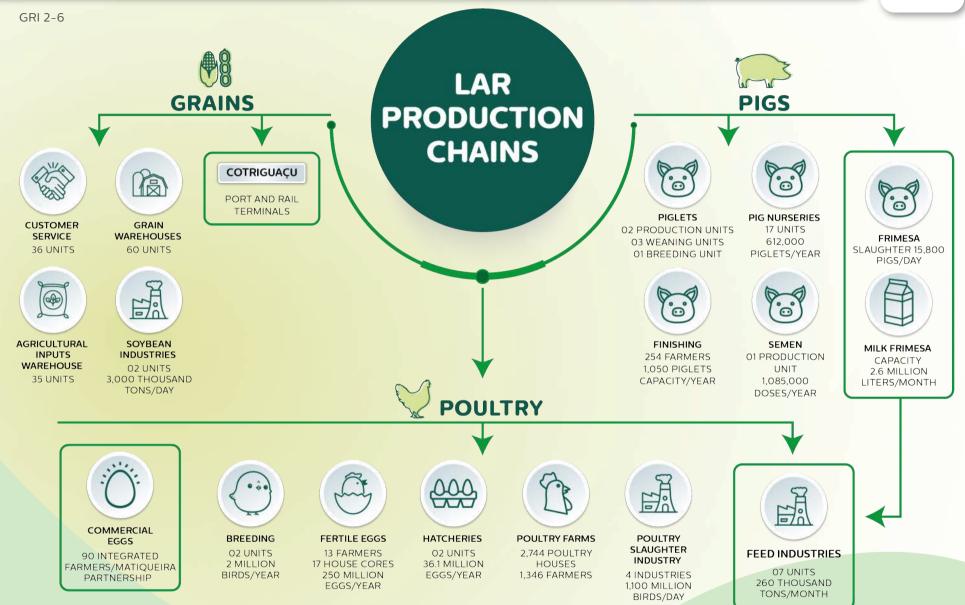
- Frimesa
- Cotriguaçu
- Copagril
- UniTI
- Supercampo

Our **Products**

Agricultural **Business Activities**

ABOUT US

THIS REPORT



GRI 2-6

POULTRY

- BREEDERS, HATCHERIES AND CHICK PRODUCTION
- FATTENING UNITS AND ASSOCIATED POULTRY HOUSES
- BROILER PRODUCTION AND POULTRY SLAUGHTERING
- INDUSTRIAL POULTRY UNITS

PIGS

- BREEDING AND PIGLETS PRODUCTION
- SWINE FINISHING
- PIGS SLAUGHTERED AT FRIMESA COOPERATIVA CENTRAL

- PURCHASE OF AGRICULTURAL INPUTS AND PRODUCTION OF SOYBEAN SEEDS









LAR RETAIL

FINANCING

INVESTMENTS

INSURANCE

• LOANS

SUPERMARKET AND GAS STATION CHAINS

LAR CREDI (CREDIT COOPERATIVE)

• CLIENTS

AGRICULTURAL INPUTS

- ASSISTANCE TO FARMERS MEMBERS AND CLIENTS





LAR TRANSPORTATION

- LOGISTICS AND TRANSPORTATION OF RAW MATERIALS AND FINISHED PRODUCTS.
- MANAGEMENT AND MAINTENANCE OF LIGHT AND HEAVY VEHICLES
- DRIVERS MANAGEMENT AND TRAINING

GRAINS

- TECHNICAL ASSISTANCE IN GRAIN PRODUCTION
- RECEIVING AND PROCESSING GRAINS
- INDUSTRIALIZATION (SOYA AND FEED) AND COMMERCIALIZATION

LAR AGRICULTURAL MACHINERY

- SALES OF AGRICULTURAL MACHINERY, IMPLEMENTS AND PARTS
- FARMERS MEMBERS AND CLIENTS

SUPPLIERS

With a diversified business chain, we work with approximately 6,000 direct suppliers, where in 2023 more than 5 billion reais were handled in payments involving the negotiation of products or services.

AREA OF ACTIVITY

GRI 2-2 | GRI 2-6

PARANÁ STATE



ABOUT US

O1 ADMINISTRATIVE



01 EVENTS



02 HATCHERIES



O1 LABORATORY



16 SUPERMARKETS



07 GAS STATIONS



01 TRANSPORTS COMPANY



O2 POULTRY
BREEDING UNITS



O1 CHICK PRODUCTION UNIT



O1 SOYABEAN



O7 INDUSTRIAL



04 INDUSTRIAL POULTRY UNITS



O1 MEAT PROCESSING PLANT



O2 PIGLETS
PRODUCTION UNITS

O3 WEANED PIGLET
PRODUCTION UNITS

01 PIG BREEDING

O1 SWINE SEMEN



16 FARMERS MEMBERS



25 GRAINS WAREHOUSE UNITS

MATO GROSSO DO SUL STATE



19 FARMERS MEMBERS
SERVICE UNITS



34 GRAINS WAREHOUSE UNITS



O1 SOYABEAN INDUSTRIAL UNIT

SANTA CATARINA STATE



O1 FARMERS MEMBERS



O1 GRAIN WAREHOUSE UNIT



Check out the data from the 2023 Report and Balance Sheet



SUSTAINABILITY GRI 2-6

Sustainability has always been at the heart of our journey. In 2022, we took an important step forward by adopting the ESG SEAL, a symbol of our commitment to good environmental, social and governance practices. We defined commitments in line with our vision and mission. In 2023, we structured the Sustainability Management sector, with the aim of strengthening the issues relevant to Lar's operations, as well as measuring and communicating performance to those involved in the Cooperative's production and business chain. We structured the Sustainability Committee, a multidisciplinary and strategic group responsible for guiding and driving our actions and practices. We are committed to continuing to educate and innovate in order to build a sustainable future.

SEAL





ENVIRONMENTAL: Responsible use of natural resources



GOVERNANCE: Transparent and people-oriented management



SOCIAL: Common purpose



Lar's involvement with a focus on transforming the environment



COMMITMENTS AND GOALS

GRI 2-6 | 2-24

E-ENVIRONMENTAL













COMMITMENT

• Investing in the preservation of water resources.

GOALS

• Recover at least 50 water springs/year by 2030.

Reduce water consumption in poultry slaughtering at Matelândia and Rolândia industrial units, through the implementation of the water reuse system.

STATUSDone

STATUS

In Progress

COMMITMENT

• Sustainability in grain origination.

GOAL

• Structure a policy, engage suppliers and trace the grain received using socio-environmental criteria by 2025.

STATUS

In Progress

COMMITMENT

 Work on greenhouse gas reduction projects to support decarbonization.

GOALS

• Plant at least 300,000 eucalyptus seedlings by 2022.

Carry out a study to implement a project focusing on the

 Carry out a study to implement a project focusing on the generation of electricity or biomethane from biogas.

• Invest in the production of biodiesel from soybean oil at the Soybean Industrial Unit 2 by 2025.

the Joyseum moustriat office 2 by 2023.

• Produce approximately 780,000 kWh/year of energy from photovoltaic plants installed in Lar by 2024.

STATUS

Done

DOILC

STATUSDone

STATUS In Progress

STATUSIn Progress

3/7 GOALS ACHIEVED IN 2023

S - SOCIAL

















COMMITMENT

Training of associated farmers and employees.

GOAL

 Promote undergraduate courses focused on agribusiness for employees and associated farmers by 2022.

STATUS

Done

COMMITMENT

Inclusion of women and young people in rural entrepreneurship.

GOALS

 Maintain and promote actions with the Youth Committee aiming to develop entrepreneurship skills with a focus on agribusiness (leadership, business succession, influence to carry out transformations in the sector and society).

 Maintain and promote actions with the Women's Committee aiming to develop skills with an emphasis on leadership and protagonism, appreciation and emotional structure and the integration of women into society.

STATUS

STATUSDone

Done

COMMITMENT

Strategic guidelines for social responsibility.

GOAL

 Certify and maintain the requirements of the sustainable business and supply chain solutions standard and Sedex Members Ethical Trade Audits (SMETA) at the Matelândia and Cascavel poultry plants until 2026.

STATUSDone

COMMITMENT

 Compliance with the seventh principle of cooperativism in the interest of the community.

GOAL

 Maintain the implementation of social and environmental projects: Cooperate Day and Environment Week, until 2030.

STATUSDone

The Environment Week, and 2000.

5/5 GOALS ACHIEVED IN 2023

COMMITMENTS AND GOALS

G - GOVERNANCE



















COMMITMENT

• The Cooperative's management structure.

 Maintain the structure of the Advisory Board as support for educational and advisory actions to the Board of Directors and for leaders who can contribute to the succession of the Cooperative and its properties until 2030.

STATUS Done

• By 2025, structure a compliance program, combining practices and policies involving internal controls, a code of conduct, relationships with third parties and cooperative members, reporting channel, among other applicable practices.

STATUS In Progress

STATUS

Done

COMMITMENT

Management system for food safety and sustainable food production.

GOALS

- · Certify and maintain requirements:
- · British Retail Consortium Global Standard (BRCGS) for the poultry slaughter process (Matelândia, Cascavel and Marechal Cândido Rondon Poultry Industrial Units) annually until 2030:
- · Halal Standard (Islamic slaughter) in poultry slaughtering units with a focus on safe food production and religious aspects by 2030;
- GMP+ standard for the production of soybean meal, hulls and oil (Soybean Industrial Unit in Céu Azul-PR and Caarapó-MS) annually by 2030.

COMMITMENT

ESG on rural Properties.

Publish regulations and compliance criteria for the Lar Sustainability Award for rural farms owned by Lar members by 2022.

STATUS

Done

COMMITMENT

· Governance practices.

GOALS

Maintain a Big Four audit, internal audit (Lar), Audit Board and Board of Directors by 2030.

STATUS Done

• Structure the Lar Sustainability Seal on members' rural properties by 2023.

STATUS Done

STATUS In Progress

• Implement the Lar Sustainability Seal (ESG) in 50 of our members' rural farms by 2030.

5/5 GOALS ACHIEVED IN 2023



ABOUT THIS REPORT

GRI 2-2 | 2-5 | 201-1

With enthusiasm, we present the sustainability report of Lar Cooperativa Agroindustrial. This document represents a milestone in our sustainability journey, consolidating our social and environmental commitment to the future of the planet and the next generations. Covering the period from January 1st to December 31st, 2023, this report addresses environmental, social and governance (ESG) aspects that are most relevant and a priority for Lar and its stakeholders. It is based on the GRI (Global Reporting Initiative) guide, this report is published annually, with this edition being externally verified. As it is the first publication, it does not include reformulations of information previously reported.

The information in this report covers the operations of Lar Cooperativa Agroindustrial, which had its financial statements audited by KPMG - a third-party auditor.



Check the data of the **Report Demos Financial Statement 2023**



Check the data from External Verification carried out by ABNT



READING GUIDE

In our sustainability report, we have included a summary of the main topics covered, organized according to the ESG pillars - Environmental (E), Social (S) and Governance (G), fundamental to demonstrate initiatives and practices, reinforcing our commitment to transparency in all areas of activity.

The Global Reporting Initiative (GRI) is an international, non-profit organization and a pioneer in the development of a comprehensive Sustainable Reporting framework. Based on this guide, which sets the standards for reporting the sustainability performance of organizations around the world, the relevant issues and their impacts are reported using key indicators. At the end of the report, we provide a summary with an overview of the main aspects and performance indicators, aligned with the standard of this global initiative, as well as an explanation of each one with the specific pages on which they are found. Throughout the report, we refer to the SDGs (Sustainable Development Goals)

linked to Lar's actions.

The alignment of our practices with the SDGs demonstrates the Cooperative's commitment to the 2030 agenda of the United Nations (UN). To prepare this report, we identified the opportunities and issues that are relevant to the Cooperative's environmental, social or economic dimension. In this way, we identified throughout the Report.

have determined the material topics that are of extreme importance to our business and the community using a detailed methodology described on pages 15 and 16.

The ESG pillars, GRI Indicators, Sustainable Development Goals and the icons for the material topics will be





































To identify the material topics raised by Lar, we will use the icons bellow:







MATERIAL TOPICS GRI 3-1 | 3-2 | 3-3

We created the material topics matrix based on the results of an opinion research, collecting the topics considered relevant for the preparation of the sustainability report and for the Cooperative's work plan. The process consisted of three stages:



The mapping of stakeholders involved in Lar's business activities and relationships was accomplished through the engagement of internal teams. From this, the main categories were defined, considering the degree of relevance and engagement with Lar, and 8 priorities were identified:

STAKEHOLDER CATEGORIES

- Members of Lar Cooperativa Agroindustrial;
- Direct suppliers;
- Internal customers:
- External customers:
- Strategic employees;
- Financial institutions:
- Press:
- Regulatory agencies.



The research to support the process of defining the material topics was designed by the Sustainability Management team in collaboration with the Cooperative's directors, superintendents, managers, coordinators and analysts, who mapped and surveyed the most relevant topics according to their positive and negative impacts on Lar Cooperativa's activities in the ESG (environmental, social and governance) sphere. A total of 38 possible priority themes were defined, of which 15 from the Environmental (E) axis, 13 from the Social (S) axis and 10 from the Governance (G) axis. which were available for stakeholders to indicate their priority and degree of relevance. We sent the survey via online forms to each category that has been established and that has the greatest engagement in Lar's activities and business, contributing to the definition of the Cooperative's material topics.





As a result of the survey, we obtained an indication of the most relevant topics by our stakeholders. After analysis by the Sustainability Committee and approval by the Executive Board, six material themes were defined.

MATERIAL TOPICS

- Ethics, integrity and transparency
- · Worker health and safety
- Sustainable agriculture
- Training, education and careers
- · Soil management and conservation
- · Quality of service and customer satisfaction

The material topics "Sustainable Agriculture" and "Soil management and Conservation", have been merged into "Sustainable Agriculture and Livestock". The topics "Worker Health and Safety" and "Training, Education and Career" were merged into "People, Culture and Inclusion". The topic "Ethics, Integrity and Transparency" was maintained and the topic of "Service Quality and Customer Satisfaction" has been expanded to include the topic of innovation, and is now called "Quality and Innovation".







PRIORITY TOPICS

SUSTAINABLE AGRICULTURE AND LIVESTOCK

It addresses the application of sustainable practices in agriculture and livestock farming, as well as the importance of technical support for sustainable development.



PEOPLE, CULTURE AND INCLUSION

Involvement of people in the Cooperative's activities and business. Professional development, labor relations, health, safety and well-being. Engagement with the culture and cooperative principles.





ETHICS, INTEGRITY AND TRANSPARENCY

The Cooperative's performance in terms of transparency, ethics and compliance with regulations, standards and policies.



QUALITY AND INNOVATION

It deals with ensuring compliance with certifications, regulations, maintenance of quality programs, innovation, adoption of new technologies and continuous improvement in processes.







STAKEHOLDER ENGAGEMENT

We value constant dialogue and interaction with our stakeholders, who are identified as individuals or groups with interests that are affected or could be affected by the organization's activities. We keep channels of communication open and accessible. Our approach and engagement extends across various media and events, aiming to strengthen partnerships and promote active community participation. Some of the main channels and initiatives are:

THIS REPORT

COMMUNICATION ADVISORY

A Channel dedicated to disseminating information and news about the Cooperative, sharing our position in the market and the community.

FARMERS MEMBERS SERVICE UNITS

We offer direct contact with farmers members, providing assistance and support for their production.

MEMBERSHIP COMMITTEES

We are active in committees: for production chain activities, in the Women's Committee, the Youth Committee and the Associated Innovation Committee, seeking to expand the involvement of these groups in our initiatives.

LAR'S FORUMS AND EVENTS

We organize events such as LAR AGRO+Livestock Integration, LAR AGRO+Corn, CooperAves, CooperSui, CooperOvos, CooperAgri, Cooper-Ovosférteis, CooperCreche, Cooper-Leite, Field Day and Lar Day, with the aim of update and engage our members and partners on issues relevant to their farms.

MEETINGS WITH PARTNERS

We establish strategic partnerships and promote the sharing of knowledge through meetings with process demonstrations and presentations of results.

PARTICIPATION IN THE INNOVATION ECOSYSTEM

GRI 2-28 | 2-29

We hold workshops with members, participate in actions of the Iguassu Valley, we cooperate with innovation environments (Espaço Impulso, Hub Senai Paraná Cooperativo, Cientech), New Research and Innovation Arrangements (NAPI), we also participated in the West in Development Program.

LAR WEEK

This event is aimed at external audiences and is intended to demonstrate the importance and relevance of the Cooperative, as well as providing interaction and involvement with the local community.

SUPPORT AND SPONSORSHIP

We invest in initiatives that promote development and awareness, health support services, opportunities and community well-being, reinforcing our commitment to sustainable development and social responsibility.

Lar

ENVIRONMENTAL

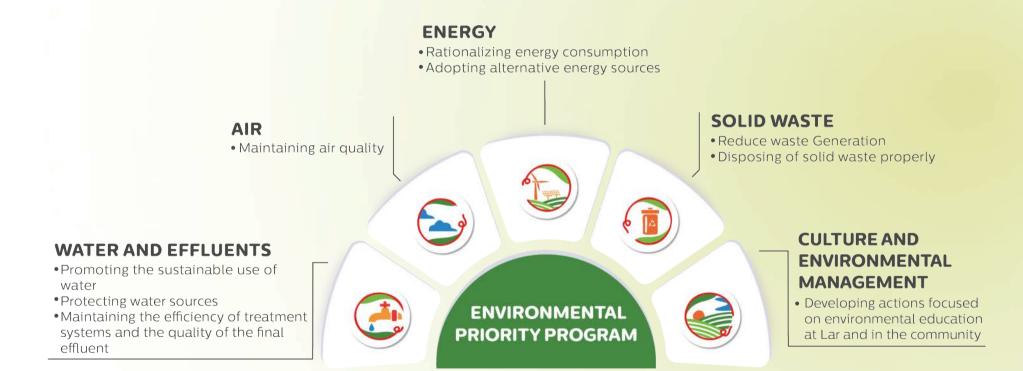


ENVIRONMENTAL PRIORITY PROGRAM

GRI 2-13 | 2-25

We strive to conduct our activities in a sustainable way, following the best practices for preserving and improving the environment. This is achieved through maintenance actions and partnerships with municipal, state and national environmental agencies. With an area ded- the local community. The Environmenicated exclusively to the environment, we carry out socio-environmental work in collaboration with partners, with the aim of promoting ecologically correct practices and publicizing our actions to

tal Priority Program is an initiative implemented to promote environmental management on five fronts and is led by the environmental management sector, with the support of other Lar units.



On this basis.



SUSTAINABLE AGRICULTURE AND LIVESTOCK

GRI 2-13 | 2-25

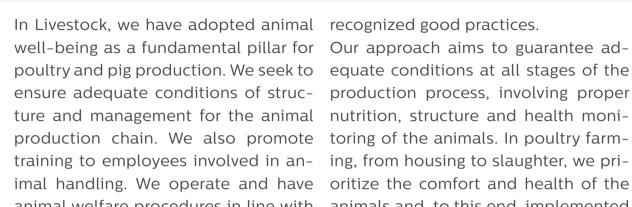
Agribusiness is essential for economic growth, generating jobs and promoting food security around the world through food production

the sector is constantly seeking innovations to improve efficiency, reduce environmental and social impact, and promote sustainable agricultural practices. This includes the development of precision agriculture and soil conservation techniques, the use of renewable energies and the adoption of responsible management practices. In this context, we are committed to adopting practices observing the economic, social and environmental responsibility throughout the entire chain of agricultural and livestock production, from the raw material to the final consumer. In agriculture, we prioritize sustainable practices that consider soil health and nutrition, as well as

increasing productivity. Lar has a specialized technical team and offers technical support to help farmers in the management and optimization of their activities, ranging from the selection of cultivars soil preparation, pest and disease control, animal and diseases management, as well as practices focused on improving productivity, profitability and sustainability of agricultural and livestock activities.

Training sessions are held with the aim of enabling producers to implement practices in their activities, with a view to conserving natural resources, social well-being, management and business succession.





Our approach aims to guarantee adproduction process, involving proper animal welfare procedures in line with animals and, to this end, implemented national legislation and internationally the following practices at each stage:

HOUSING THE CHICKS:

- The chicks come from hatcheries registered with the Ministry of Agriculture, where they receive essential vaccinations.
- · Before arrival, we ensure that the heating and hydration systems are operational and ade-
- · Temperature and humidity are controlled to ensure the comfort of the chicks.

HOUSING CONDITIONS:

- Poultry houses are designed to offer adequate space and thermal comfort, with air conditioning systems.
- Housing density is monitored to ensure that the birds can express natural behaviors and free movement.
- The quality of the litter is maintained and changed when necessary to ensure hygiene and comfort.

PRE-SLAUGHTER HANDLING:

- We have procedures for handling, loading and transportation of the birds, and we invest in training of those involved in the process.
- The vehicles are kept in hygienic conditions and the drivers are trained in animal welfare standards.
- When receiving the birds, we carefully monitor temperature and humidity to ensure their comfort.

HUMANE SLAUGHTER:

 In the poultry industry units we adopt practices to ensure that slaughter is carried out in a humane and respectful way for the animals, by means of quality certifications that follow rigorous animal welfare standards and are based on internationally recognized guidelines and the best industry practices.

GREENHOUSE GAS EMISSIONS

GRI 2-13 | 2-25 | 305-1 | 305-2 | 305-4

Responsible management of greenhouse gas (GHG) emissions in agribusiness is fundamental to meeting the demand for food production, as well as preserving natural resources and meeting the needs of future generations.

It is important to note that actions and investments over the years converge on the theme of decarbonization of production chains. In 2022, we carried out a mapping of direct and indirect greenhouse gas emissions (2021), using the methodology of the GHG Protocol (Greenhouse Gas Protocol) and the Intergovernmental Panel on Climate Change as a reference, aiming to measure and manage emissions from the public and private sectors.

During this period, we consolidated the management of emissions, which have shown that the majority come from scope 1 (86.4%), as a result of effluent treatment systems, mobile combustion and agricultural activities. This is followed by indirect emissions from scope 2 (13.6%), which are related to the use of only purchased electricity.

GREENHOUSE GAS EMISSIONS (tCO2e)							
SCOPE 1	135,700.4						
SCOPE 2	21,464.94						
TOTAL	157,165.40						
DIRECT GREENHOUSE GAS EMISSIONS (tCO2e) AND BIOGENIC CO2 EMISSIONS (t) BY TYPE (SCOPE 1)							
CATEGORY	EMISSIONS CO: EMISSION (tCO:e) BIOGENIC						
Mobile combustion	39,499.21	4,499.21					
Stationary combustion	13,637.92	514,690.70					
Change in land use	0	950.681					
Solid waste and liquid effluents	66,855.55	65,904.817					
Runaways	1,125.08	0					
Agricultural activities	14,38.71	0					
TOTAL	135.700,46	520,575.73					
EMISSION INTENSITY tCO ² e./ton. Finished Product							
2022		0.02296					
2023		0.02042					

There were no biogenic CO2 removals in 2023.

The consolidation approach defined for emissions was by operational control. Source: CHG/IPCC

BRDE Labs program provides access to startup with a solution for mapping of greenhouse gases. In 2023, Lar signed a strategic partnership with the Regional Development Bank (BRDE), through an innovation program, with the aim of performing a proof of concept of a tool for carrying out the inventory on the scope 1, 2 and 3. The startup AKVO provided and customized the management tool. The measuring emissions from the units and farmers were accounted according to the GHG Protocol methodology.

Pro Carbono: Lar is a partner in Bayer's Carbono initiative, which aims to services and products, transforming sustainability into business. This partnership enables companies and farmers to act in this context, guaranteeing a positive agribusiness legacy for the planet and future generations.

CLIMATE CHANGE GRI 2-13 | 2-25 | 201-2

Changes in the planet's climate patterns over time have an impact on agricultural and livestock production. These changes demand actions and commitments to production to guarantee sustainability and global food security. In this context, we have the opportunity to demonstrate the practices carried out to measure atmospheric emissions, with a focus on mitigating greenhouse gases and the efficiency of agricultural and livestock production processes.

With the current challenge of climate change and its possible impacts, we promote actions that seek to act directly on this issue:



CROP ROTATION

We encourage the use of crop rotation in members' cultivable areas, as this promotes improvements in soil conservation, increases in productivity, promotes improvements in the physical, chemical and biological characteristics of the soil and enables a reduction in the occurrence of resistant weeds and pests in crops. Furthermore, this practice can be applied in conjunction with the no-till technique.



PEST CONTROL

We encourage members to use efficient ways of proper pest control and increased productivity, in addition to carrying out monitoring and registration of pests and/or diseases, using tolerant and resistant cultivars, adopting shelter in the planting area, using pesticides and/or biological products according to the prescription issued by an agronomist.



CONSCIOUS USE OF AGRICULTURAL PESTICIDES

We encourage the conscientious use of pesticides, following the prescriptions of agronomists according to the need for application and advising on the appropriate periods and conditions for applications, as well as advising on the storage conditions for pesticides and packaging after use. We provide our members with collection points for pesticide packaging. either at some of our farmers members service units or through partners.



USE OF BIOLOGICAL PRODUCTS

We encourage the use of biological products in crops by our members, as they are made from natural products that make it possible to control agricultural pests and diseases while having a lower environmental impact in terms of maintaining the soil's physical-chemical and microbiological characteristics.



TECHNOLOGIES AND MANAGEMENT

We encourage the use and application of technologies in the management of animal production and agriculture to increase the efficiency of processes and contribute to improving members' productivity. Some of the technologies used in animal production are real-time temperature control in poultry houses, automation of feeders and water supply, use of more efficient exhaust fans, application of the composting process for the final disposal of animal carcasses, among other technologies. In agriculture, precision agriculture, the use of drones, the use of more efficient agricultural machinery, the use of cultivars that are tolerant and resistant to climate change, among other available technologies.



SPECIALIZED TECHNICAL GUIDANCE IN AGRICULTURE

We have a specialized technical team to assist farmers members. These professionals monitor and guide the development of crops and animal production through periodic visits, as well as drawing up prescriptions according to the needs of each member. We have also implemented the Soil Management System (SMS), an initiative to guarantee the sustainability and efficiency of our agricultural activities. The SMS aims to diagnose the cooperative members' agricultural areas identifying possible problems in the soil or plants that could limit production, and propose solutions to correct them. Through this program, we strive for increasingly efficient agriculture from an economic, technical and environmental point of view.



ORIGINATION OF GRAINS

We are committed to tracing the origin of the grains purchased by the Cooperative, using socio-environmental criteria by 2025. The process aims to ensure a sustainable grain supply chain, aiming to guarantee the traceability of grains purchased in the biomes in which we operate.



OPTIMIZED AND SUSTAINABLE ANIMAL FEED

We use food enzymes to improve the digestibility of food, unlocking the nutritional potential of raw materials in the feed, achieving lower consumption and reducing the environmental impacts caused by waste, especially greenhouse gas emissions. It is estimated that in 2023 there was a reduction of 718,042 tons of CO₂ through the use of enzymes.



COMPOSTING

We encourage our associated farmers to use dehydrators and roto-accelerators when disposing of animal carcasses, in order to optimize the composting process and reduce the volume of waste generated. In addition, several units dispose of organic waste and boiler ash to composting partners, as this is a process that can be applied to better solid waste management. Through composting, it is possible to reduce the volume of waste in a shorter period of time and produce organic compost with a higher nutrient content.



ELECTRONIC MANAGEMENT OF ENVIRONMENTAL LICENSES FOR LAR UNITS AND FARMS MEMBERS IN PARANÁ

The environmental licenses of the members involved in the poultry and pork production chains are monitored by a robot that scans and identifies data in the license system of the Water and Land Institute (IAT), resulting in an up-to-date survey of data available to be tracked by the Environmental Management sector.



TRAINING FOR MEMBER FAMILIES

We provide training for our member families regarding Good Practices in caring for and preserving the environment, with focus on the initiatives of Lar's Environmental Priority Program, and with emphasis on compliance with the legal aspects of rural properties, such as:

- Environmental licensing and application of conditions in agricultural and livestock activities;
- Registration in the State Compulsory Forest Replacement System (SERFLOR):
- Authorization to collect and use water:
- Rural Environmental Registry (CAR) and georeferencing of farms;
- Federal Technical Register (CTF) of the Brazilian Institute of the Environment and Renewable Natural Resources (IBAMA);
- Environmentally appropriate waste disposal.



GREENHOUSE GAS INVENTORY

We measure and monitor the greenhouse gases that are quantified in the Carbon Inventory, following the methodology of the Brazilian GHG Protocol Program (Greenhouse Gas Protocol).

ENERGIES

GRI 302-1 | 305-2

Rational use of energy is encouraged at all units through the Environmental Priority Program, which has the aspect of "Rationalizing energy consumption", aimed at energy efficiency in processes involving the use of energy in the Cooperative's activities through awareness-raising actions, evaluating renewable sources and reducing electricity costs.



FREE MARKET

The largest share of the energy consumed by the Cooperative, around 90%, comes from purchases from generating companies, which make it possible to guarantee cost reduction for the units, mainly from incentivized sources and the traceability of the source used. Procurement operations are driven by clean and renewable power plants, where the suppliers' energy generation matrix is currently composed of solar, wind and biomass power plants.



PHOTOVOLTAIC ENERGY

In an effort to expand sustainable energy generation, photovoltaic power plants have been built at a number of units in Paraná. These plants have been installed to boost local commerce and encourage installation by our members. The units in Mato Grosso do Sul use a system with partners for offsetting credits through the consortium method.



BIOGAS

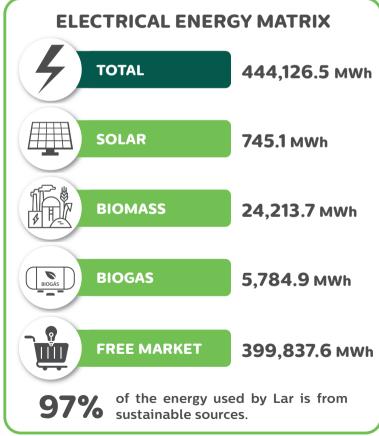
Projects are being developed to promote the circular economy in some of Lar Cooperativa's pig production units, using animal production waste and manure as raw material to generate biogas, which is captured and used as fuel for a set of generators that convert it into electricity and thermal energy by heating water used in the unit itself. This reduces the release of greenhouse gases and helps to combat climate.



ENERGY COGENERATION

At the Caarapó Soyaben Industrial Unit, the industrial production structure allows to generate a surplus volume of steam, which is used to generate electricity through cogeneration, contributing to greater use and optimization of resources and structure of the production process.





BIODIVERSITY GRI 2-13 | 2-25 | 304-1 | 304-2 | 304-3

We highlight the importance of biodiversity for agriculture and food security, reinforcing our values by emphasizing its crucial role in maintaining healthy ecosystems. Our operations encompass six owned or leased areas. located within or in the vicinity of Environmental Protection Areas (APA), functioning as offices producand tion units, totaling 32.91 hectares in the state of Mato

Sul. We recognize the possible impacts of our activities on biodiversity, especially those arising from industrial and production operations.

We maintain an area of 1,529.73 hectares of Legal Reserve and/or Permanent Preservation Areas, whith no significant changes along the years. We also plant and manage eucalyptus forests for the production of biomass, in the states of Parana and Mato Grosso do Sul. Eucalyptus forests are cultivated in consolidated areas, contributing to the reduction of habitat conversion and protecting biodiversity. The biomass used to generate thermal energy in our industrial processes comes from trees grown specifically for this purpose.

We are committed to our agricultural activities, following environmentally friendly practices. To control weeds, we recommend methods such as crop rotation and the use of registered pesticides. We prioritize integrated pest management, storage and conscientious application of pesticides and we encourage the use of biological products.



Grosso do

1,529.73 ha of Legal Reserve and/or Permanent **Preservation Areas** We promote soil conservation practices and the adoption technologies to increase efficiency. Our technical team offers personalized guidance to members and promotes good agricultural and sustainable practices, increasing productivity on farms, contributing to reducing habitat conversion and preserving biodiversity.



GRI 2-13 | 303-1 | 303-2 | 303-3 | 303-4 | 303-5 | 304-3

We promote the responsible use of water in all our units through the Environmental Priority Program. Within this program, we pay special attention to the aspect of "**Promoting the sustainable use of water**". At Lar, the water used in our direct activities comes from underground sources (tube wells) and surface sources (springs and water bodies), as well as being supplied by water utility companies. After use, it goes through a rigorous treatment system and may be destined for soil infiltration, discharge into water bodies, forestry irrigation and process reuse.

We recognize that abstracting water from various sources can have an impact on water

availability. It is therefore essential to emphasize that in all of our operations, we strictly adhere to the volume licensed, ensuring that our activities do not cause significant impacts on the water resources of local communities.

We are committed to acting responsibly and sustainably, preserving the environmental balance and contributing to the well-being of the regions where we operate. In our ongoing search for sustainable practices, we have implemented a program dedicated to the recovery of springs, promoting the preservation and responsible use of water.

In 2023, we reached the significant milestone of 263 springs recovered since the start of the program. In addition, as part of this program, we receive visits from children from the local community. During these visits, we organize speeches on the importance of environmental preservation and the appreciation of water resources. These activities are complemented by the children planting native trees around the springs, strengthening their bond with nature and encouraging sustainable practices from an early age.





environment and the community.



We have reduced the volume of water collected for poultry slaughter by around

913
million liters

We implemented a Water Committee, a forum based at the Matelândia and Cascavel poultry plants where periodic meetings are held with strategic collaborators from each sector. The main objective of these meetings is to develop an action plan that organizes initiatives aimed at identifying and mitigating environmental impacts related to water use while seeking to identify opportunities for improvement in this area. During the meetings, the actions carried out, in the planning stage or are also presented with the costs associated with these measures.

After reaching the milestone of more than 1 million birds slaughtered daily, maintaining four own poultry slaughtering plants, we have reinforced our commitment to the

We have developed and completed a water reuse system using treated industrial effluents in the municipality of Rolândia, in the northern region of Paraná. In 2023, this commitment was extended with the implementation of the reuse system at the Matelândia poultry industrial unit. The adoption of this system at the two can reduce the volume of water collected for poultry slaughter by around 913 million liters during the year. The management of liquid effluents, including the volume generated, the treatment system and final disposal, is carried out through our Environmental Control Plan. This plan is drawn up in accordance with the guidelines established by the competent environmental agency and then integrated into the relevant environmental licenses. In this way, we ensure that liquid effluents are properly treated following legislation. It is worth emphasizing that Lar Cooperativa's operations do not use hazardous products in their production processes. Our main line of business is the food sector, and the industrial liquid effluents generated do not contain priority substances that require special removal during treatment.



effluents in our operations, we adopt a the general regulations, always priorcomprehensive approach that considers itizing environmental preservation and multiple factors and regulations.

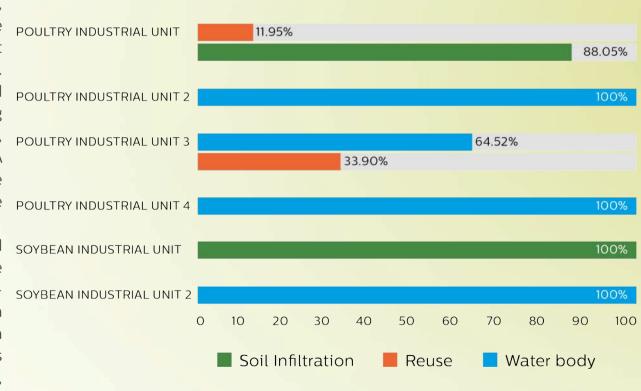
Firstly, at sites without specific addition, we consider the profile of the requirements for final disposal, we follow guidelines established environmental agencies, subject to environmental licenses and permits. In cases where direct discharge into water bodies is not feasible, we use alternatives such as soil infiltration. forestry irrigation and reuse in the process, always seeking solutions that minimize the environmental impact. Internally, we follow recognized standards and regulations, including CONAMA Resolution No. 430/2011, IAT State Ordinance 256/2013, CEMA State Resolution 81/2010, CEMA State Resolution No. 70/2009, and IAT State Ordinance 509/2023.

These regulations establish criteria and standards for final disposal and the use of treated liquid effluents (reuse), ensuring that our practices are aligned with best environmental practices. Although there are no specific sector regulations for the final disposal of liquid effluents,

the protection of water resources. In receiving body of water, we carry out self-depuration studies to assess the natural capacity of the environment to

To guarantee quality in the disposal of we are committed to strictly following restore its conditions after the discharge of effluents. We implement self-monitoring programs, as required by State Ordinance IAT 256/2013, to monitor the conditions of the water body upstream and downstream of the discharge, ensuring that our operations do not cause significant impacts on the ecosystem.

FINAL DISPOSAL OF LIQUID EFFLUENTS



WASTE GRI 2-13 | 2-25 | 306-1 | 306-2 | 306-3 | 306-4 | 306-5

In all our units we conduct waste management following the requirements of current legislation and in line with the principles of our Environmental Priority Program. In this initiative, the aspect of "properly disposing solid waste" is one of our main areas of action. intending to ensure the proper disposal of the waste generated in our processes.

We constantly promote awareness campaigns among our employees and farmers members, seeking to engage everyone with Lar's environmental purpose. In addition, we classify and store waste in appropriate places until its final destination. Waste from Lar's animal production units, such as manure from cleaning stalls, is sent to biodigesters for treatment and then used to produce biogás. Similarly, the other effluents generated in the units of the Cooperative are in accordance with current legislation, ensuring their correct disposal.

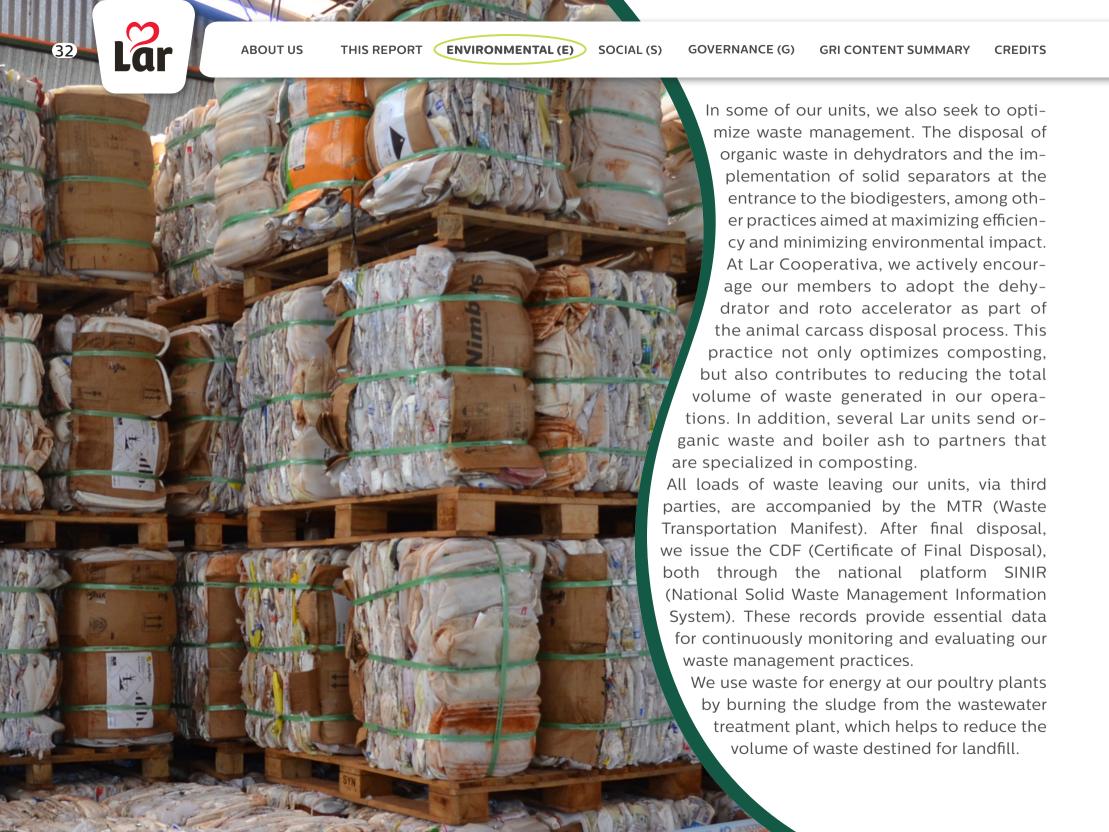
Through our partners, we promote reverse logistics, such as our partnership with Reciclus in 2023, where we collected 2,431 light bulbs in our supermar-

de Reciclagem (InPar), which carried lected in 15 municipalities. We also out the reverse logistics of 1,471 tons of offer our members a reverse logistics post-consumer packaging of Lar prod- program for animal health care waste, ucts in Brazil.

The West Coast Agrochemical Traders municipalities in the region where we Association collected and disposed of operate in Paraná.

ket, as well as the Instituto Paranaense 367 tons of pesticide packaging, colwith 79.8 tons of waste collected in 12















PEOPLE, CULTURE AND INCLUSION GRI 2-7 | 2-8

culture and inclusion, we recognize our employees as essential pillars of our success. As the singular cooperative that employs the most people in Brazil, we are dedicated to providing not only jobs, but also opportunities for professional growth and personal development. In 2023, we began implementing a comprehensive Communi-

On our journey of valuing people, cation Plan, aimed at disseminating information about the Cooperative at all hierarchical levels and strengthening the sense of belonging among emplovees.

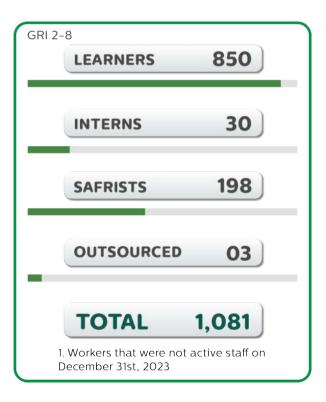
> As part of our efforts to promote a transparent and inclusive organizational culture, we launched the "Conversation with the CEO program". This initiative offers all employees the

unique opportunity to meet the CEO and learn more about the cooperativism principles and the purpose of Lar Cooperativa. In this first year, we held 03 meetings, with 30 participants each, throughout the Cooperative. We sought to inspire and engage our employees, reinforcing our commitment to the well-being and development of our teams.

EMPLOYEES BY REGION AND GENDER

	SOUTH REGION		CENTRAL-WEST REGION		TOTAL
	MEN	WOMEN	MEN	WOMEN	
EMPLOYEES	11,469	10,939	824	311	23,543
PERMANENT EMPLOYEES	10,467	10,937	826	313	23,543
TEMPORARY EMPLOYEES	0	0	0	0	0
EMPLOYEES WITHOUT GUARANTEED WORKING HOURS	0	0	0	0	0
FULL-TIME EMPLOYEES	11,089	10,529	800	272	22,690
PART-TIME EMPLOYEES	382	408	24	39	853

^{1.} Active Staff on December 31st, 2023.



^{2.} Were taken into account the regions of Lar agribusiness activities, being Paraná and Santa Catarina States the South Region, and Mato Grosso do Sul State to Central-West Region.

TRAINING AND CULTURE

GRI 2-17 | 404-2

At Lar Cooperativa, we recognize the importance of knowledge and continuous training for the growth and development of our members and employees. For this reason, in 2020 we created Lar Corporate University, an important milestone in our history, reaffirming our commitment to education and human development.

We believe that corporate education is essential to make our operations more efficient and competitive, focusing not only on knowledge, but also on developing the skills needed to drive our business. Lar Corporate University is not limited to a physical structure, an organizational approach that meets the strategic needs of the Cooperative,

both in person and distance learning, through the Lar Educa online platform, which offers a range of courses and training on Leadership, Culture, Business and Operational Excellence. In partnership with local institutions, we seek to provide a wide range of courses and training that meet the demands of our farm members and staff.



We have completed many training courses via the Corporate University

GRI 404-2

- Degree course in Industrial Management at the Poultry Industrial
 Unit 50 graduates;
- Leaders Factory Class 5 19 leaders prepared. Beginning of class 6 for others 20 leaders;
- Professional Civil Firefighter Course 29 graduates from Paraná and Mato Grosso do Sul States;
- · Newborn Leadership 72 participants;
- Electromechanics Technical Course in Matelândia, Rolândia, Medianeira and Marechal Cândido Rondon 117 graduates;
- Technical Course in Quality for Employees of the Poultry Industrial Units in Matelândia and Marechal Cândido Rondon 32 graduates.





LAR EDUCA Distance Learning

NEW COURSES:

- Nematode Identification and Management
- Newborn Leadership
- Professional Behavior
- · LAR Code of Ethics and Conduct

Total accesses: 16,127

Single accesses: 6,805

Registrations: 6,894

In Progress: 9,380

Completed: 3,243



LEADERSHIP DEVELOPMENT

GRI 404-1 | 404-2 | 404-3

As the Cooperative expands, new opportunities arise, especially for leadership positions. Therefore, we are committed to offering programs to prepare and training new leaders, such as the "Leaders Factory". In this program, high-potential professionals have the opportunity to get to know themselves and maximize their talents through training and mentoring. In addition, they can hone skills that development, forming need internal talent pool, with employees prepared for any challenge. Also, "Newborn Leadership", is a program that reinforces the Cooperative's commitment to the growth and strengthening of its leadership team, improving the skills of novice leaders so that their best performance is accelerated and aligned with the Cooperative's values.

"CUMBUCA" FOR LEADERSHIP DEVELOPMENT

GRI 404-1 | 404-2 | 404-3

With a focus on dynamic and efficient methodologies, we have resumed the Cumbuca Project, in which a group of 30 leaders from the Cooperative meet to study and debate, using the cumbuca methodology, the content of books with strategies that can be applied in the work environment.

The choice of the book is linked to the needs of the Cooperative, which is currently focusing on reinforcing the theme of leadership, in order to improve people and thus achieve excellent results and develop an increasingly humanized Cooperative.

COMPETENCIES AND PERFORMANCE

GRI 404-1 | 404-2 | 404-3

Performance evaluation is a process for assessing and monitoring individual performance about organizational objectives and the expectations of their jobs. To this end, we have adopted the **Feedback House** platform to insert information with the aim of providing employees with a clear understanding of their roles, objectives, expectations and taking responsibility for their own development; and, in a planned way, putting it into action. In this way, through the nine box methodology, we Analyse the potential of each employee and their performance within the company.



Membership training

GRI 404-2

events including

courses, lectures

and other

trainings

We offer training to all our members and we promote the culture of cooperativism, highlighting its foundations, values and principles. We encourage family succession, supporting the training of new leaders and ensuring the continuity and growth of the properties. Through collaborative work with families, we support the development and success of their goals, seeking to achieve effective results for both

agricultural activities and for the Cooperative.

Our actions are organized according to the target audience: members in general, women and young people. In 2023, we held 443 events, including courses, lectures and other training.

For women, we emphasize the importance of them in a

world of constant change, to recover the role of women as indispensable figure in the development and balance of the family, farm, community, and cooperative.

For young people, we focus on developing skills that will prepare them to be leaders in the future and agents of transformation in their communities. We promote workshops on innovation, entrepreneurship and social responsibility, as well as mentoring programs with experienced professionals from the cooperative sector. These activities aim to inspire young people to contribute with new ideas and actively engage with the Cooperative.

For members in general, we offer a wide range of training courses that cover everything from cooperative practices to efficient business management. Our courses include topics such as sustainability, governance, and technological innovation, always in line with the values and principles of cooperativism. These initiatives ensure that all members are trained to face the challenges of the market and contribute to the cooperative's sustainable growth.

Cooperjovem

Cooperjovem Program aims to contribute to the training educators and children based on the teaching-learning relationship, built on the principles, values and the practice of cooperation that underpin the doctrine of cooperativism.

Farm Management

Farm Management Program aims to identify, monitor and manage indicators for economic and financial numerical analysis for decision-making. It also helps to identify improvements and organize the farms.

Heirs of the Countryside

Heirs of the Countryside Program for member families aims to work on succession, to understand how to think together about the future of the farm. The program also aims to specify how to structure succession planning and perpetuate production in a sustainable way.

REMUNERATION AND BENEFITS

GRI 2-20 | 2-21 | 2-30 | 405-2

Our remuneration policy is transparent and based on principles of pay equity. With regard to fixed remuneration, all employees, including members of the highest governance body and senior executives, are included in the Collective Agreement with the Labor Union, which provides for an equal annual replacement for all, guaranteeing a fair and uniform salary base.

Variable remuneration is applied according to established targets, and is mainly directed at the production units, based on objective performance

criteria.

In addition, commissioned salespeople are also entitled to this type of remuneration, encouraging the achievement of commercial results. To attract and retain talent at the industrial units, bonuses are offered, due to the difficulty in to attract qualified personnel to this segment. Termination payments follow current labor legislation, guaranteeing employees' rights in the event of dismissal from the company.

As for retirement benefits, employees who receive above the National Social Security

Institute (INSS) limit are offered the option of a Private Pension Plan, with the Cooperative's participation, ensuring complementary financial protection in retirement. It is important to note that these remuneration policies are applied uniformly for both employees and members of the highest governance body. The directors have their pro-labors defined and approved at the Ordinary General Meeting, following the same readjustment criteria negotiated by the labor unions on the base date, guaranteeing pay equity within the organization.



DIVERSITY AND INCLUSION

We understand that diversity is a source of wealth and creativity, which is why we value inclusion in all our operations. We believe that by welcoming and respecting different perspectives, experiences and skills of our employees, we create an environment where everyone feels valued and empowered to contribute to the success of the Cooperative.



EMPLOYEES



60%

Up to 30 years old

Up to 30 years old

5%

30 to 50 years

30 to 50 years

56%

36%

Over 50 years old

Over 50 years old

4%

39%

we reinforce our commitment to inclusion and compliance with labor laws. We seek fair and equitable recruitment, selecting candidates based on suitability for the position. We have an online assistant to manage vacancies and we use criteria that avoid any form of discrimination. We only ask for the information necessary to assess suitability for

In our Recruitment and Selection, the position, such as your Individual Taxpayer Registration (CPF) number. We do not retain original documents, only copies are needed for registration. The partner agencies issue only a referral letter, without interfering in the selection process. We also provide an evaluation form for participants. The contracts are available in four languages: English, Spanish, French and Portuguese.



HEALTH AND SAFETY AT WORK

GRI 403-1 | 403-2 | 403-3 | 403-4 | 403-5 | 403-6 | 403-8

We understand that a safe environment is essential for everyone's well-being. That's why we invest in practices that promote accident prevention and protect the physical and mental health of our employees. In addition, we have a corporate SESMT team (Specialized Service in Safety Engineering and Occupational Medicine) that provides technical and specialized support to the teams at our units. This collaboration enables an integrated and effective approach to promote health and safety in all our operations.

We have implemented the PCMSO (Program for Occupational Health and

Medical Control Program), which covers all our units and employees, whether they are working on administrative, industrial or production areas. Through this program, we guarantee periodic medical examinations, clinical and occupational health monitoring of our employees.

We guarantee the quality of hazard identification and risk assessment processes by hiring specialized companies to carry out reports at the units. These reports, such as the LTCAT (Technical Reports on Environmental Working conditions), are drawn up by professionals, guaranteeing accuracy and reliability of the information. The data

obtained is regularly analyzed by the team together with the organization's leadership, identifying opportunities for improvement and implementing corrective and preventive actions to ensure a safe and healthy working environment. We have a standardized form to facilitate this process and ensure that all information is recorded.

Our practices include the use of PET (Permission to Work) to highlight risks, allowing employees to remove themselves from work situations that may pose a danger. They have the right to refuse work until the risk is eliminated or mitigated.

Lar Cooperativa values the active participation of its employees in promoting a safe and healthy working environment. To this end, we have an Internal Accident Prevention Commission (CIPA), which is composed of employee and company representatives who work together to identify risks, implement preventive measures and promote educational activities.

CIPA plays a fundamental role in raising awareness of the importance of safety at work and in the continuous search for improvements in working conditions.



the Prevention of Accidents at Work (SIPAT) and the 10th SEINTEGRA. which works on the themes of safety, quality and the environment. An intense program seeks to strengthen Lar's commitment and culture with employees, moments of interaction, knowledge and improvement on the topics covered.

One of the most important events was the Health Walk, with almost 300 people taking part and walking 11 kilometers along rural and urban roads.

We are committed to ensuring that our employees are properly trained and informed about aspects related to health and safety at work, which is why we offer a variety of programs, including courses on compliance with the Regulatory Norms (NRs). In addition, we promote Weekly Safety Dialogues, in which employees have the opportunity to discuss occupational risks, activities or particular harmful situations related to their work environment. We also integrate

We promote the Internal Week for essential information on occupational safety into the **New Employee** Integration Program (PINF), ensuring that our new employees are aware of safety procedures and practices from the start of their journey with the company. In addition, the information contained in the Risk Management **Program (RMP)** is presented directly to employees, either through informative meetings or through the Internal Accident Prevention Commission (CIPA), to ensure comprehensive and consistente safety protocols.

We offer an optional health plan for employees, allowing them to access a wide network of health professionals and facilities for care, health and wellbeing. In addition, in the units where we have occupational doctors, they carry out elective appointments that are not work-related. These professionals advise, treat and/or refer employees to specialties when necessary, so that they have access to the medical care thev need.

We have initiatives to promote health

and well-being in connection with important non-work-related health risks:

- CUIDE-SE +: A nutritional program for employees that encourages healthier eating habits, accompanied by trained professionals:
- CUIDE-SE+ program truck: A mobile clinic that toured the Paraná state. visiting industrial units to offer preventive tests capable of diagnose cancer at an early stage and thus increase the chance of cure:
- · "Pink October" and "Blue November": Raising awareness and preventive examinations:
- LABORAL GYMNASTICS: Carrying out planned and adapted physical exercises, as well as Quick Massage to promote the health and well-being of emplovees:
- YELLOW MAY CAMPAIGN: Prevention of traffic accidents:
- PROAGES Program to Help our pregnant women through medical monitoring, guidance on maternal health, baby care, family planning and labor procedures.

ACCIDENTS AT WORK

Hazards that present a risk of occupational accidents with serious consequences include confined spaces, dangerous movements of machinery, working at heights, electricity, flammables and classified areas. During the reporting period, the hazards that caused or contributed to accidents at work with serious consequences were those related to confined spaces and working at heights. In order to eliminate and minimize the risks associated with these hazards, a number of measures have been taken. These include installing of new anchorage points, specific training, the implementation of safe working procedures and the acquisition of suitable equipment for work and rescue in risk areas.

GRI 403-7 | 403-9 | 403-10

EMPLOYEES



Hours worked: 44.842.197



Accidents with Serious Consequences: 00



Accidents with Mandatory Reporting: 479

*No accidents have been recorded for workers who are not employees. *No cases of occupational illness have been recorded for employees and non-employee workers.

ZERO ACCIDENT CHALLENGE

Committed to road safety, Lar Cooperativa Agroindustrial participated in the in the Zero Accidents Challenge, promoted by Volvo Trucks, along with nine other companies in the sector. During this challenge, we received training and mentoring from a specialized consultancy, in accordance with the principles of ISO 39001. This initiative promoted a significant transformation in our organizational culture, allowing us to evaluate

and improve procedures already integrated into our safety management.

In addition, the Challenge encouraged the development of new processes and monitoring metrics, driving continuous improvement in our operations. Lar's efforts to promote safety have already yielded significant results.

We recorded a significant reduction of 49% in accidents and 29% in traffic violations. These figures show the consolidation of a safety culture among the Cooperative's drivers, reiterating our unwavering commitment to road safety.

This active participation and the results achieved reinforce Lar Cooperativa Agroindustrial's commitment to road safety and operational excellence, as well as highlighting our role as agents of positive transformation in the community and the sector in which we operate.



GRI 403-4 | 403-6

We value the well-being and quality of life of our employees and their families, which is why we have implemented the Internal Happiness in Cooperativism program (FIC), an initiative that aims to measure and promote happiness in our Cooperative.

Developed with the support of the OCB System (Organization of Brazilian Cooperatives) and Sescoop (National Social Promotion Committee), the Program is inspired by the Gross Domestic Happiness (GNH) index, which takes humanistic values into account to measure happiness in groups and communities on a scale of 1 to 3 and addresses nine essential dimensions: psychological well-being, standard of living, education, health, environment, culture, governance, use of time and community vitality. We carried out actions at the Soy Industrial Unit in Céu Azul and at the Administrative Center in Medianeira. To conduct the activities, we chose employees engaged with the Cooperative and appointed by managers, to mobilize the other employees in the actions on the schedule. The program included an opening event, after which the essential dimensions and the results were presented to the committee and also to the Lar's management. Based on the results, two dimensions were prioritized and through workshops with employees, a series of actions were taken with more than 800 participating employees.

COMMUNITY

Lar Cooperativa has a solid commitment to the development and well-being of our community, reflected in a series of initiatives throughout 2023. These actions exemplify our commitment to making a difference in people's lives and promoting a positive impact on our region.

DAY OF COOPERATION

A joint initiative with other cooperatives in Medianeira, we held a series of activities in the central square of the town, which ranged from actions focused on the environment and sustainability to educational and artistic activities. The movement adopted the slogan "Cooperatives for Sustainable Development". The program highlighted the cooperatives' commitments to this cause and highlighted the positive impact of cooperativism on building a sustainable future.

WORLD WATER DAY

In partnership with Santa Helena (PR), we invited children from the Tancredo Neves Municipal School for a unique learning about the importance of water and environmental preservation. During the visit to a spring recovered through our Spring

Recovery Program, the children experienced the complete water cycle up close and learned about it in a fun and entertaining way. As well as receiving information about the importance of preservation, the students participated in the planting of native trees, actively contributing to the revitalization of the environment.

MC HAPPY SNACK DAY

We contribute to social causes through various actions on behalf of patients undergoing cancer treatment, where we donate funds to UOPECCAN (Western Paraná Union for the Study and Fight against Cancer).

HAPPY MADEIXAS

We contributed to the Anjos do Bem Association, which organized a campaign to collect strands of hair to make wigs for UOPECCAN.

COLLECTIVE WEDDING

We held four collective weddings at the Poultry Industrial Units in the second half of 2023. This initiative emphasized family values and allowed employees to formalize their unions. As well as making a dream come true, this action demonstrates the celebration of shared values and the commitment to employee well-being.

COOPERATIVE YOUNG APPRENTICE PROGRAM

We invest in training and inserting young people into the job market.

LETTER TO SANTA CLAUS

In partnership with the Medianeirense Association of the Deaf and the Semear Association, we encourage the adoption of letters to fulfill the wishes of the children who attend these institutions.

BRAVISSIMO CULTURAL PROJECT

We support cultural programs through the Bravissimo project, which aims to enrich society's knowledge through classical music.

Through these and other actions, we seek to strengthen ties with our community and reaffirm our commitment to the social and economic development of the region. We believe that by investing in our community, we are contributing to a fairer and more prosperous future for everyone.





MANAGEMENT GRI 2-1 | 2-9 | 2-10 | 2-11 | 2-12

guided by the principles and values non-executive members. of cooperativism, with democratic management that allows people to participate in decision-making. To support this process we have a

Lar Cooperativa Agroindustrial is structure composed of executive and the Board of Directors and the Fiscal allowing participation and representation in by members and act in conjunction with the Cooperative.

by members of the Executive Board,

Council. The representatives are elected LAR's three jurisdictions: Agricultural Lar is managed in an integrated manner Business, Supplies and Food and Administrative and Financial.



Promoting economic and social development of our members and the community, in a sustainable manner, by adding values to agricultural production



Becoming the best agro-industrial cooperative in Brazil, recognized by customers for the excellence of their products and services.



- Respect for people and the environment;
- Ethics and honesty:
- Commitment to results:
- Innovation and continuous learning;
- Integrity with suppliers, customers, and the community;
- Belief in God



As a Cooperative committed to well-being of our members and communities, we follow the 7 Cooperative principles:

1. Voluntary and Open Membership

GRI CONTENT SUMMARY

- 2. Democratic Member Control
- 3. Members' Economic Participation
- **4.** Autonomy and Independence
- **5**. Education, training and information
- **6.** Cooperation Among Cooperatives
- 7. Concern for Community

MANAGEMENT GRI 2-9 | 2-10 | 2-11 | 2-12

Administrative Council

meetings to deliberate on the other aspects. This board is formed

company's strategic, administrative, by the Executive Board, consisting

Our Board of Directors, composed political, social, financial, accounting, of Lar's CEO, who is the president of of nine members, holds frequent fiscal and operational matters, among the board, 1st vice-president and 2nd vice-president, as well as the board of directors.

EXECUTIVE BOARD



CHIEF EXECUTIVE OFFICER IRINEO DA COSTA RODRIGUES



1st VICE-PRESIDENT **DIOGO SEZAR DA MATTIA**



2ND VICE-PRESIDENT **URBANO INACIO FREY**

BOARD OF DIRECTORS



SIMONI TESSARO NIEHUES



ADRIANO JOSÉ FINGER



ANDRÉ LUIZ PÉRICO



MICHAEL ADRIANO ROSSO



JOSÉ CARLOS COLOMBARI



JAKSON DEMÉTRIO LAMIN

Fiscal Council

Our Cooperative has a Fiscal Council composed of three effective members and three substitutes, who are composed of three effective members and three alternates, who are members elected annually by the General Meeting. Their

responsibilities include examining the Cooperative's balance sheets, books, documents and monthly statements, ensuring the authenticity of the information provided to the Ordinary General Meeting.

EFFECTIVE MEMBERS



EVANDRO SCHEID BEHENCK



DOUGLAS CASTRO TAUBE



JACKSON HOLLER

ALTERNATE MEMBERS



VANESSA ANDERSON



ALFONSO PEDRO EIDT



DIEGO ENGELMANN

Jurisdictions

In view of the Cooperative's growth and expansion, the volume of activities and the complexity of processes have increased accordingly. In 2017, we structured Lar's new governance, creating three jurisdictions to support the Executive Board's decision-making process in the short, medium and long term. These are: Supplies and Food, Agricultural Business and Administration and Financial, where employees were appointed to take on these functions. Above these are the Executive Board and the Board of Directors.



ADMINISTRATION AND FINANCIAL JURISDICTION CLÉDIO ROBERTO MARSCHALL



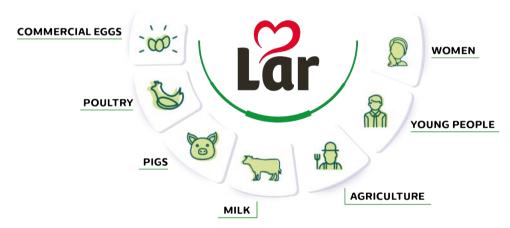
AGRICULTURAL BUSINESS
JURISDICTION
VANDEIR JOSÉ DICK CONRAD



SUPPLIES AND FOOD JURISDICTION JAIR JOSÉ MEYER

Advisory Board GRI 2-9

The Advisory Board is formed of 82 leaders, representatives of the Board of Directors and Fiscal Council, Committees by Activities, Women's Committee and Youth Committee. Its mission is to perform educational, consultative and support the Board of Directors. Furthermore, it has the responsibility to prepare leaders for the management and governance of the Cooperative.





Youth Committee GRI 2-9

The purpose of the group is to enhance the protagonism of young people, providing and encouraging their active participation, recognizing the of this segment in the contemporary scenario of cooperativism. This initiative includes the participation of representatives from the cities where Lar has producer service units, totaling 42 representatives.

Women's Committee GRI 2-9

This is a crucial initiative for fostering female leadership, promote the active participation of members in the life and in the Cooperative's administration, and contribute significantly to the advancement of cooperativism. It involves representatives from the cities where Lar has service units, totaling 42 representatives.

Committee by Activity GRI 2-9

We have several specialized activity committees to meet the specific demands of our business areas. These include CooperAves, CooperOvos, CooperOvosférteis, CooperSui, CooperCreche, CooperLeite and CooperAgri. The main objective of each committee is to promote the efficient management and sustainable development of their respective areas of activity, contributing to the strengthening and continuous growth of the Cooperative.

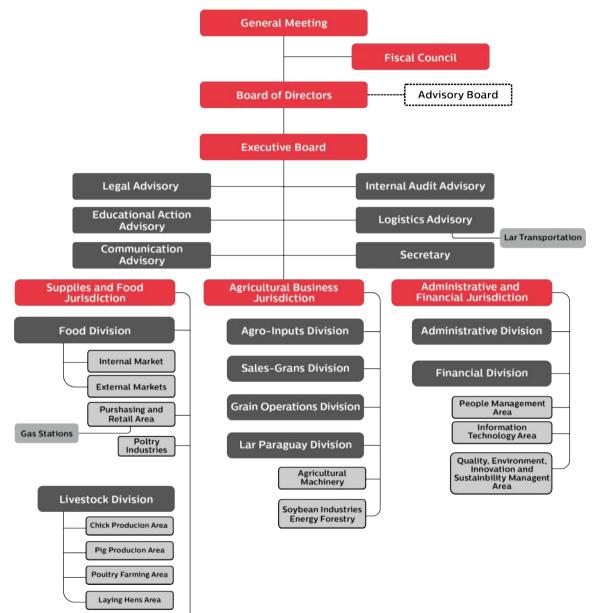
Feed Industries

ORDINARY GENERAL MEETING (AGM) GRI 2-9

The Ordinary General Meeting is a management practice open to the participation of all cooperative members, in which decisions of interest to the Cooperative and its members are taken. It is held after the fiscal year to hold the election and inauguration of board members. It is held after the end of the fiscal vear to elect and invest board members. approve the financial statements, allocate surpluses to members, approve the remuneration model for directors and board members, approve investments. approve the governance model, among other matters. As a preparatory stage, pre-assemblies are held in the various regions where the Cooperative operates, with the aim of strengthening the relationship and encouraging members to participate the AGM.

The process of appointing the members of the Board of Directors is conducted by vote at the Ordinary General Meeting (AGM).

ORGANIZATIONAL CHART



SUSTAINABILITY COMMITTEE GRI 2-14 | 2-17

Continuously consolidating our commitment to sustainability efficient circulation of information, promoting integration beand ESG principles, we have set up a multidisciplinary com- tween areas, as well as proposing, validating and communimittee, formed by employees with the mission of ensuring the cating ongoing actions and projects.

OBJECTIVES

To provide information and encourage the transformation of internal processes into sustainable procedures:

Raise demands to be worked on and stimulate innovations taking sustainability into account;

Analyze and address issues that represent risks or have a direct impact on the long-term results of the business and relationships with stakeholders:

> Building a work plan with priority themes (Material topics matrix);

Providing information to the leadership on aspects related to sustainability.

> Promote actions to maintain and preserve the company's positive image in relation to sustainable practices (external market, internal public, associates and community);

Establishing and monitoring indicators on a regular basis;

Validating and proposing strategies, policies, information and reports generated from sustainability actions;

ETHICS, INTEGRITY AND TRANSPARENCY

GRI 2-9 | 2-15 | 2-26 | 2-27

We recommend that for better management and decision-making, data analysis and risk assessment are constant practices in all parts of the Cooperative. In this way, we have a set of rules of conduct, which disseminate values and communicate rights and duties, behavior and relationships in the Cooperative. We are committed to building respectful relationships that result in an ethical and healthy working environment.

Our management is composed of the members of the Executive Board, the Board of Directors Board and the Fiscal Council, as well as having well-established and publicized the Bylaws to our members, with elected representatives acting jointly with Lar's three jurisdictions. We highlight the fact that Lar's Fiscal Council, Board of Directors and Advisory Council provide an opportunity for members to get closer to the Cooperative and actively participate in and give their opinion on the Cooperative's direction.

CODE OF ETHICS AND CONDUCT



The code of ethics sets out the expectations regarding the actions of employees and everyone who has a relationship with the Cooperative, explaining the culture and attitude towards possible conduct violations.

COMPLAINTS CHANNEL



Contact: **(45) 3264-8999**

E-mail:

denuncias@lar.ind.br

We have a reporting channel available on Lar's official website, you can contact us by e-mail or telephone to report a situation, it can be identified, confidential or anonymous, and the record is forwarded to an investigation and treatment. This year, 67 reports were submitted.





CUSTOMER SERVICE



We provide consumers with a contact channel, the Customer Service Center (SAC), where we receive comments and questions about products and services or about the Cooperative. We periodically assess customer satisfaction by means of surveys available in the various segments of the Cooperative. Another channel for collecting feedback is through the SAC. In 2023 we had 1,426 registrations, including complaints, suggestions and other requests.

INFORMATION SECURITY (LGPD)



We are concerned about protecting the data of our members, employees, customers and suppliers through excellence in the provision of our services, and we have adapted our processes to meet the requirements of the General Data Protection Law (LGPD) (Law 13,709/2018). We set up the privacy and personal data preservation committee, LGPD Committee, in order to ensure compliance with the rules and support awareness-raising among all employees involved in the processing of personal data.



CUSTOMER SATISFACTION

We periodically assess the satisfaction of Lar Cooperativa's customers by means of satisfaction surveys available to customers from the various segments of the Cooperative. Another way for Lar customers to give feedback is through our Customer Service channel.

Strategic planning GRI 2-16 | 2-17 | 2-27

We have an established strategic plan with defined objectives to be achieved by the year 2030. This document also describes the Cooperative's mission, values and vision. This plan clearly defines the pillars and establishes the direction of actions and decision-making actions in order to achieve the objectives and ensure the sustainable development of the Cooperative.

Process Performance Management

GRI 2-16 | 2-17 | 2-27

We monitor and evaluate process performance, through the use of indicators developed by each management area. Processes are evaluated in terms of their effectiveness and efficiency, through critical analysis of compliance with the objectives set for the year and their alignment with Strategic Planning. We have defined quality management, for conducting critical analysis and for business management.

Regulatory Management and Legal Advice

GRI 2-16 | 2-17 | 2-27

We carry out regulatory management in the different production chains, adapting to the requirements of the activities carried out. We make continuous efforts to ensure compliance with the legislation and standards applicable to the various segments in which Lar operates. These include labor regulations (including health and health and safety), consumer protection, labeling standards, tax regulations, among others. Documents relating to these regulations and laws are stored and kept up to date using an electronic document management system. In addition, the Cooperative's governance structure includes a Legal Department dedicated to support and evaluate contracts and processes involving the organization.

Balance Sheet Report and Financial Statement GRI 2-16 | 2-17 | 2-27

We prepare and publish on the official website the report and balance sheet, a document that discloses the financial results and a summary of the main actions undertaken by the Cooperative in the year of accountability. We also publish the financial statements, with detailed accounting. It should also be noted that Lar Cooperativa values ethics and its commitment to being transparent and honest, which is why its results are audited by the "Big Four" external auditors.



QUALITY AND INOVATION

GRI 2-23

Our premise is attention to quality in the processes we carry out, we comply with the legislation in force that applies to our activities and we are always open to new market opportunities. In addition, we have innovation at the core of our values aiming to develop and execute processes seeking to identify situations in which we can apply the continuous improvement process and promote the application of ideas for improvement or new products, which are encouraged and by our employees.

ISO 9001

Lar has an established Quality Management System, according to ISO 9001:2015, demonstrating the Cooperative's commitment, through the constant search for quality, continuous improvement of processes, products and services, and customer satisfaction.

ISO 17025

The ISO 17025:2017 standard aims to promote confidence in the operation of laboratories, such as meeting general requirements for competence, impartiality and operation and it is through this standard that Lar is recognized for its competence in testing laboratories by the Rio Grande do Sul Metrological Network.

Halal Certification

Halal certification aims to ensure that the production system meets the requirements demanded by Islamic standards. It certifies that the products, processes and the environment with Islamic precepts.



Standardized Internal Management



Standardized Internal Management

The program consists of standardizing process management, and aims to promote continuous improvement and results, through a Quality Management System, with requirements based on the ISO 9001:2015 standard.

BRCGS

The BRCGS standard is a Global Food Safety Standard recognized by the Global Food Safety Initiative (GFSI), designed to harmonize security standards of food throughout the supply chain. The certification demonstrates commitment to safety, quality, and product legal compliance, in addition to ensuring the costumer protection.

5S Program

The 5S Program is a quality tool developed in Japan and implemented at Lar since 1995. It aims to improve aspects of organization, cleanliness and standardization in order to achieve total quality and continuous improvement in all processes.



GMP+FSA



GMP+FSA certification aims to provide safe products and services for animal feed. The protocol demonstrates that food of animal origin is produced, processed, stored and transported in a responsible way and within the required safety standards, guaranteeing the Safety of Products for Animal Feed.

Certification of Storage Units



Compliance with Ministry of Agriculture regulations and Livestock (MAPA), which is responsible for managing of public policies to encourage agriculture, for the promotion of agribusiness and for the regulation and standardization of services linked to the sector.

IFS Global Progress

IFS GM certification aims to develop the management system and ensure the conformity of products and processes, regarding food safety and quality.

Animal Welfare



The Professional Animal Auditor Certification Organization (PAACO) in Animal Welfare aims at humane slaughter, so that the animals' ability to feel is valued, and the standardization of appropriate methods throughout the process chain, ensuring that the animals' five freedoms are met and respected.

Frimesa Certified Swine Program

The program seeks to standardize pig production among cooperatives, guaranteeing quality and traceability of production, based on the legislation.



Sedex Smeta

It is a set of protocols for high-quality audits, combining the practices of social responsibility audits practices. It aims to ensure that the company is committed to guaranteeing ideal working conditions for its staff, respecting human rights, labor standards, health and safety.

Lar Sustainability Seal

The Lar Sustainability Seal aims to raise the compliance status of members participating in the Sustainability Award, through specialized technical advice from the Cooperative and an assessment of the farm.



Lar Sustainability Award

The Lar Sustainability Award aims to recognize and reward the application of good production practices to strengthen the culture of sustainability on farms properties. These practices benefit the environment, promoting the social and economic well-being of the members involved. By highlighting and celebrating such initiatives, the award aims to inspire others to follow and build a more sustainable future for all.





Innovation is in the Cooperative's DNA, we have a solid commitment to the continuous search for new solutions and practices. Innovation is one of four values and is one of the fundamental pillars of our strategy. We seek to promote internal innovation programs and extend these initiatives to our associates, strengthening our community and sustainably driving progress.

Since 2016, we have an *Innovation Program* that covers six different areas of activity. These areas, listed as 'Culture Management', 'Ideas Management', 'Research, Development and Innovation', 'Open Innovation', 'Resources for Innovation' and 'Digital Transformation', have been strategically designed to promote creativity, intrapreneurship, technology and innovation in all our production chains, as well as in our partners.

Our central objective is to simplify and make innovation something practical and accessible to everyone, to achieve good results ande break with paradigms. Each of these areas of our Innovation Program offers specific incentives for the development of ideas and the application of solutions at Lar, the results of which are measured by specific indicators, which, in 2023, were:

Culture Management:

We develop actions aimed at adding value to processes, products and services by encouraging continuous and the application of effective methodologies.

- 10 Creativity Workshops;
- · More than 235 hours of training;
- Involvement of more than 2,000 employees.

Ideas Management:

We encourage employees and associates to contribute, through the reception of ideas, seeking to solve challenges and identify opportunities to promote improvements, technological upgrades and process optimizations, generating greater profitability for Lar and its members.

- Ideas Program: Welcoming of 1,532 ideas, with estimated savings of over R\$ 28.6 million;
- "Save in the Crisis" Challenge: Welcoming 182 ideas, with estimated savings of over R\$ 6.3 million;
- Improvement Groups: Development of 130 projects, with estimated savings of more than R\$ 176.8 million.

Resources for Innovation:

We seek resources to invest in projects, leveraging the implementation of improvements and innovations, either through our own resources or external resources from reimbursable or non-reimbursable sources.

• Estimated investment of over R\$ 56 million in ideas and innovation projects.

Open Innovation:

We map strategic demands for Lar and, through active interaction with interaction with partners, we seek to solve or bottlenecks through research, development and innovation, to gain access to developing technologies, participate in the validation and, if interested, application of the

- Co-hosting of the 3rd Link Iguassu Valley with the Regional Innovation System (SRI Iguassu Valley);
- Mapping 64 demands;
- Maintaining 10 active contracts with startups;

innovation to Lar's processes and its members.

- Development of 10 projects with universities;
- · Launch of EscaLar, Lar's Open Innovation platform.

Research, Development and Innovation:

We develop new products to strengthen the brand in terms of quality and excellence, meeting the needs of our customers by delivering products aligned with practicality, taste and safety.

- Approval of eight new product ideas for launch;
- 52 research and development projects for new products (62% domestic market and 38% foreign market);
- Launch of the Whole Seasoned Chicken product;
- Implemented digital tool for managing product

Digital Transformation:

We drive digital transformation at Lar, applying strategic tools for optimization and operational efficiency, while also enabling the development new businesses.

• Launch of the Lar Call for Innovation on the theme of Agricultural Property Management.



- Amanhã Magazine Award: Champions of Innovation: 1st Place Production Cooperatives Category:
- TOP 100 Open Corporate

TOP 10 Agribusiness: 7th place;

Innovative Company Award

2nd Place - Cooperatives Category;

Innovation Oscar

UPL do Brasil: 3rd place:

Aevo Intrapreneurship Award

2nd place - Sustainability Category and 3rd place

- Open Innovation Category, both in the Teams category;
- BRDE Labs 2023 Program

Outstanding Company in Innovation Seal;

• Quem é Quem Award

1st Place - Innovation Category.

GRI CONTENT SUMMARY

GRI CONTENT SUMMARY

Statement of use GRI

Lar Cooperativa Agroindustrial has reported with reference to the GRI standards for the period from January 1st, 2023 to December 31st, 2023.

GRI 1 used

Foundation 2021

GRI Standard	Content	Location	Omission Reason	GRI Sector Standards
		General Disclosures		
GRI 2: General Disclosures 2021	2-1 Organizational details	04, 05, 06 and 47		
	2-2 Entities included in the organization's sustainability report	09 and 13		
	2-3 Reporting period, frequency and contact point	The reporting period is from 01/01/2023 to 31/12/2023. The Sustainability Report is published annually and this is its first version. Contact: suporte.sustentabilidade@lar.ind.br		
	2-4 Reformulating information	This is the first sustainability report published by the Cooperative, so there is no restatement of the information to be reported.		
	2-5 External assurance	13		
	2-6 Activities, value chain and other business relationships	07, 08, 09, 10, 11 and 12		

ENVIRONMENTAL (E)

SOCIAL (S)



GRI Standard	Content	Location	Omission Reason	GRI Sector Standards
GRI 2: General Disclosures 2021	2-7 Employees	34		
	2-8 Workers who are not employees	34		
	2-9 Governance structure and composition	47, 48, 49, 50, 51 and 53		
	2-10 Nomination and selection of the highest governance body	47 and 48		
	2-11 Chair of the highest governance body	47 and 48		
	2-12 Role of the highest governance body in overseeing the management of impacts	47 and 48		
	2-13 Delegation of responsibility for managing impacts	19 and 32		13.11
	2-14 Role of the highest governance body in sustainability reporting	52		
	2-15 Conflicts of interest	53 and 54		
	2-16 Communication of critical concerns	55		
	2-17 Collective knowledge of highest governance body	35, 45, 52, 55 and 58		
	2-18 Evaluation of the performance of highest governance body	Report on the financial statements, opinion of the supervisory board and independent audit		





GRI Standard	Content	Location	Omission Reason	GRI Sector Standards
GRI 2: General Disclosures 2021	2-19 Remuneration policies		The policy of returning bonuses and incentives (clawback) is not practiced at the Cooperative.	
	2-20 Process to determine remuneration	39		
	2-21 Annual total compensation ratio	39	Confidentiality restrictions. Lar does not report this data because it is strategic.	
	2-22 Statement on sustainable development strategy	3		
	2-23 Policies on commitments	56, 57 and 58		
	2-24 Embedding policies commitments	11 and 12		
	2-25 Processes to remediate negative impacts	19 and 32		13.11
	2-26 Mechanisms for seeking advice and raising concerns	53		
	2-27 Compliance with laws and regulations	53, 54 and 55		
	2-28 Membership in associations	17		
	2-29 Approach to stakeholder engagement	17		
	2-30 Collective bargaining agreements	39		

ENVIRONMENTAL (E)

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GOVERNANCE (G) GRI CONTENT SUMMARY CREDITS

GRI Standard	Content	Location	Omission Reason	GRI Sector Standards
		Material Topics		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	15 and 16		
	3-2 List of material topics	16		
	3-3 Management of material topics	15 and 16		
GRI 201: Economic Performance 2016	201-1 Direct economic value, generated and distributed	On page 13 we present the QR code for the report and financial statements		13.2 and 13.22
	201-2 Financial implications and other risks and opportunities due to climate change	23		13.2, 13.3, 13.6 and 13.22
GRI 302: Energy 2016	302-1 Energy consumption within the organization	25 and 26		
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	28, 29 and 30		13.7
	303-2 Management of water discharge-related impacts	28, 29 and 30		13.7

GRI Standard	Content	Location	Omission Reason	GRI Sector Standards
GRI 303: Water and	303-3 Water withdrawal	28, 29 and 30		13.7
Effluents 2018	303-4 Water discharge	28, 29 and 30		13.7
	303-5 Water consumption	28, 29 and 30		13.7
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and áreas of high biodiversity value outside protected áreas	27		13.3, 13.4, 13.5 and 13.6
	304-2 Significant impacts of activities, products and services on biodiversity	27		13.3, 13.4, 13.5 and 13.6
	304-3 Habitats protected or restored	27 and 28		13.3, 13.4, 13.5 and 13.6
	304-4 IUCN Red List species and national conservation list species with habitats in áreas affected by operations		Not applicable	13.3

GRI Standard	Content	Location	Omission Reason	GRI Sector Standards
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	22		13.1
	305-2 Energy indirect (Scope 2) GHG emissions	22 and 25		13.1
	305-3 Other indirect (Scope 3) GHG emissions		Not applicable	13.1
	305-4 GHG emissions intensity	22		13.1
	305-5 Reduction of GHG emissions		Not applicable	13.1
	305-6 Emissions of ozone- depleting substances (SDO)		Not applicable	13.1
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		Not applicable	13.1
GRI 306: Waste 2020	306-1 Waste generation and significant waste- related impacts	31		13.6 and 13.8



CREDITS

GRI Standard Content Location **GRI Sector Standards Omission Reason** 31 GRI 306: 306-2 Management of 13.6 and 13.8 significant waste-related Waste 2020 impacts 306-3 Waste generated 31 and 32 13.6 and 13.8 306-4 Waste diverted from 31 and 32 13.6 and 13.8 disposal 31 and 32 13.6 and 13.8 306-5 Waste directed to disposal 403-1 Occupational Health 13.19 and 13.20 GRI 403: 41 and 42 Occupational Health and Safety Management and Safety 2018 system 41 and 42 13.19 and 13.20 403-2 Hazard identification, risk assessment, and incident investigation 403-3 Occupational health 41 and 42 13.19 and 13.20 services 403-4 Worker 41,42 and 44 13.19 and 13.20 participation, consultation, and communication on occupational health and safety 41 and 42 13.19 and 13.20 403-5 Worker training on occupational health and safety

ABOUT US

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GRI Standard	Content	Location	Omission Reason	GRI Sector Standards
GRI 403: Occupational Health and Safety 2018	403-6 Promotion of worker health	41, 42 and 44		13.19 and 13.20
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	43		13.19 and 13.20
	403-8 Workers covered by an occupational health and safety management system	41 and 42		13.19 and 13.20
	403-9 Work-related injuries	43	Parcial confidentiality	
	403-10 Work-related ill health	43		13.19 and 13.20
GRI 404: Training and Education 2016	404-1 Average hours of training per year, per employee	37		
	404-2 Programs for upgrading employee skills and transition assistance programs	35, 36, 37 and 38		
	404-3 Percentage of employees receiving regular performance and career development reviews	37		13.19

GRI Standard	Content	Location	Omission Reason	GRI Sector Standards
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	40	13.19	13.15
	405-2 Ratio of basic salary and remuneration of women to men	39	13.19	13.15
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		Not applicable	13.18
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor		Confidentiality	13.17
GRI 409: Forced and Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor		Confidentiality	13.16
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples		Confidentiality	

GRI Standard	Content	Location	Omission Reason	GRI Sector Standards
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	45		
	413-2 Operations with significant actual and potential negative impacts on local communities		No activities with significant negative impacts, the environmental aspects of Operations are managed and monitored in order to guarantee the preservation of natural resources.	13.12
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories		Currently all product and services related to food production are assessed for impacts on health and food safety, through programs and quality such as BRC GS, IFS Global PROGRESS and compliance with legislation	13.10
	416-2 Incidents of non- compliance concerning the health and safety impacts of products and services		Confidentiality	13.10

ADMINISTRATIVE MANAGEMENT 2023

Chief Executive Officer

IRINEO DA COSTA RODRIGUES

Director 1st Vice-president

DIOGO SEZAR DE MATTIA

Director 2nd Vice-president

URBANO INACIO FREY

BOARD OF DIRECTORS

Simoni Tessaro Niehues

Adriano José Finger

André Luiz Périco

Michael Adriano Rosso

José Carlos Colombari

Jakson Demétrio Lamin

FISCAL COUNCIL - Effective members

Evandro Scheid Behenck

Douglas Castro Taube

Jackson Holler

Alternate members

Vanessa Anderson

Alfonso Pedro Eidt

Diego Engelmann

JURISDICTION

Administrative/Financial - Clédio Roberto Marshall Agricultural Business - Vandeir José Dick Conrad Supplies and Food - Jair José Meyer

1ST EDITION

Lar Cooperativa Agroindustrial

PHOTOS

Lar Cooperativa Collection Camila Catafesta

GRI ASSURANCE

ABNT

FOR MORE INFORMATION

E-mail: suporte.sustentabilidade@lar.ind.br

Translation: Camila Catafesta and Mariana Menoncin

Layout: Kassiane Binko

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(45) 3264 8800 Av. 24 de Outubro, 59 Área Industrial | 85884-000 Medianeira - PR

E-mail: lar@lar.ind.br Site: www.lar.ind.br



