

CICB RAW MATERIAL GUIDE

STANDARDS AND BEST PRACTICES FOR
MONITORING AND TRACEABILITY OF
BOVINE HIDES IN THE LEATHER CHAIN



CICB CENTRE FOR THE BRAZILIAN
TANNING INDUSTRY

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1 - Introduction

The CICB RAW MATERIAL GUIDE aims to manage and monitor hides produced in slaughterhouses, from the origin to the final product. Through rigorous operational procedures and reliable validation methods, this guide guarantees complete traceability of each piece of leather.

What does the CICB RAW MATERIAL GUIDE offers:

- . Transparency: complete traceability of the leather throughout the production chain, from the slaughterhouse to the final product (wet blue, crust/semi-finished or finished).
- . Conformity: guarantee that the leather production meets the market-required parameters, ensuring a product with compliant standards.
- . Trust: greater reliability for consumers and stakeholders, promoting the brand's reputation.

Benefits of the CICB RAW MATERIAL GUIDE:

- . Improved management: controls and records of all production stages.
- . Risk reduction: minimizing risks from errors and non-compliance.
- . Increased competitiveness: market differentiation through transparent and sustainable practices.
- . Sustainability: promoting the sustainability of the leather industry.

Presenting recommendations of operational procedures and validation processes to manage and monitor hides in slaughterhouses, thus ensuring the traceability of the leather from origin to final product (wet blue, crust/semi-finished or finished). Ensures that each piece of leather meets the parameters required by the market.

1.1- Context

The growing demand for sustainably sourced agricultural products, free from deforestation throughout their production process is not new. This movement gained strength from the 1980s onwards, driven by several factors, including:

- . Growing environmental awareness: society became aware of the negative impacts of deforestation and unsustainable agricultural production, such as biodiversity loss and soil degradation.
- . Demand for sustainable products: consumers and companies started looking for products that are produced responsibly and do not harm the environment.
- . Pressure from governments and NGOs: government and other independent entities initiated campaigns and pressured companies to adopt more sustainable practices in agricultural production.

Some of the first initiatives in this regard are the following:

- . 1987: the United Nations Conference on Environment and Development established the key points for sustainable development, including the need to protect the environment and promote social justice.
- . 1990: the Forest Stewardship Council (FSC) was created to certify sustainably managed forests.
- . 1993: the Tropical Forest Alliance (TFT) was founded to promote the production of agricultural commodities free from deforestation.
- . 2000: the Roundtable on Sustainable Palm Oil (RSPO) was created to promote sustainable palm oil production.

Currently, FEBRABAN – Brazilian Federation of Banks, has taken a pioneering position in the industry, promoting awareness and sustainability actions, and since 2021 it has the “Pre-

Requisites for Sustainability”, a set of guidelines for financial institutions on implementing sustainable business practices.

These initiatives are considered pioneering and helped to create a market for agricultural products with socio-environmental compliance and free from deforestation.

With the aim of strengthening the growing demand for sustainable and deforestation-free agricultural products, the European Union established the EUDR, an acronym for European Union – Deforestation-Free Regulation. This is a new European Union regulation, published in June 2023, which aims to reduce the impact of the production and consumption of agricultural commodities on deforestation and global forest degradation.

The EUDR requires companies that place these products on the EU market to:

- . Perform due diligence to ensure their products are not associated with deforestation or forest degradation after December 31, 2020.
- . Provide information about the origin and risk of deforestation in their products.
- . Use a traceability system to monitor the flow of commodities from production to consumption.

Based on this scenario, some of the main challenges for implementing the EUDR include:

- . Ensure the effectiveness of due diligence.
- . Obtain reliable product data related to their deforestation-free production process.

Based on these challenges, the CICB RAW MATERIAL GUIDE - Standards and best practices for the monitoring and traceability of hides in the leather chain - was designed. The basis is the collection of accurate and updated data on production and product monitoring regarding production-related deforestation data and compliance with the Brazilian Forest Code.

The Guide aims to support producers, the meatpacking industry and tanneries to implement effective measures to control information related to leather products based on animal monitoring and traceability processes and its production properties from birth to slaughter. In addition, it intends to present the production status of leather products according to its origin, traceability and sustainable production data.

1.2 - Scope

The Guide aims to instruct producers, slaughterhouses, tanneries and exporters on the best practices to obtain, control and manage the processes and information necessary to ensure compliance of their products with the Brazilian Forest Code, socio-environmental standards, EUDR and other markets, whether domestic or export.

The addressed benefits aim to provide greater legal certainty, reducing the risks of fines and sanctions for non-compliance, as well as to provide access to new markets that require traceability and socio-environmental compliance, providing greater competitiveness with product differentiation through transparent and responsible practices, which improve the image of the Brazilian leather industry. In this way, the industry's market reputation is strengthened.

Target audience:

- . Livestock producers: cattle farmers.
- . Slaughterhouses: companies that process and sell hides.
- . Tanneries: companies that transform hides into leather.
- . Leather consumers and importers: companies that use leather in the manufacture of their products and/or export leather to other countries.

Content:

- . Good management practices: traceability of the origin of the hides, good raising and slaughter practices.
- . Good production practices: quality control, traceability in slaughterhouses and tanneries.
- . Information management: data documentation, recording and control.
- . Socio-environmental compliance: Brazilian Forest Code
- . EUDR compliance: requirements of the new European Union anti-deforestation regulation.
- . Compliance with other markets: requirements of other national and international markets.

1.3 – Objectives

- . Present the traceability model, its guidelines and means of gathering information, validating and transforming information throughout the production chain, which allow monitoring the flow of leather from its production onwards.
- . Present the socio-environmental compliance model, database, self-declaratory acts and compliance determination.
- . Present to producers a model for presenting and validating traceability and socio-environmental compliance, providing an environment that promotes information trust and security and transparent processes.
- . Present a model for classifying hides (leather) regarding their traceability status and socio-environmental compliance.
- . Present an overview of the EUDR, its main objectives, requirements and deadlines.
- . Present compliance data and monitoring methods based on a concrete model to obtain reliable deforestation data.
- . Present practices for mitigating socio-environmental non-compliance risks.

. Present the process, resources and tools available to assist the leather production chain in the processing and consumption of raw materials in accordance with socio-environmental requirements.

2 - Glossary

| TERM | DESCRIPTION |
|-------------------------------|---|
| WET BLUE LEATHER | It is an industrialized leather, which has undergone the chrome tanning process. The name “wet blue” refers to its damp, bluish appearance. |
| CRUST LEATHER SEMIFINISHED | It is a type of semi-processed leather, already tanned, but not yet finished. |
| FINISHED LEATHER | It is a type of leather that has gone through all stages of the production process and is ready to be used in the manufacture of final products. |
| IDENTIFICATION | It is the act or process of determining the identity of something or someone. It can be performed in different ways, such as through physical characteristics, documents, biometrics or other methods. |
| COMPLIANCE | It means conforming to a set of rules, norms, laws or regulations. |
| SISBOV | Acronym for Brazilian Cattle and Buffalo Individual Identification System , it is an official system for tracking the cattle and buffalo production chain in Brazil. |
| IDBOV | Identification certification protocol, it refers to an information set that identifies each animal individually, allowing tracking throughout the production chain. |
| MAPA | Ministry of Agriculture and Livestock, it is the federal body responsible for managing public policies to stimulate agriculture and livestock, promoting, regulating and standardizing services linked to the sector. |
| GTA | Animal Transit Guide , it is an official document that accompanies animals being transported within the Brazilian national territory. |

| | |
|------------------------|---|
| CAR | Rural Environmental Registry , it is a mandatory electronic public registry for all rural properties in Brazil. |
| EUDR | European Union Deforestation Regulation (EUDR) , it aims to combat global deforestation driven by the consumption of products in the European Union. |
| CERTIFIERS | Are independent organizations that verify whether products, services, processes or management systems comply with pre-defined standards . |
| PGA | Agricultural and Livestock Management Platform (PGA) , it is a digital system from MAPA. |
| FOREST CODE | Law No. 12,651/2012, it is a law that regulates the protection of native vegetation in Brazil, establishing standards for its use, management and recovery. |
| ILLEGAL DEFORESTATION | It is the cut or suppression of native vegetation in areas not authorized by the Brazilian Forest Code (Law nº 12,651/2012). |
| LEGAL DEFORESTATION | It is the cut or suppression of native vegetation in areas authorized by the Brazilian Forest Code (Law nº 12,651/2012). |
| EMBARGOES | Are administrative measures that aim to suspend or prevent activities that cause or may cause damage to the environment and/or traditional communities. |
| SUSTAINABLE PRODUCTION | It is a production system that aims to meet the needs of the present without compromising the ability of future generations to meet their own needs. |
| SELF DECLARATION | It is a written document in which a person declares, under their sole responsibility, the veracity of information about themselves. |
| SELF CONTROL | It is the ability to automatically monitor and adjust a process to ensure it is performing according to desired specifications. |

| | |
|-------------------------------------|---|
| SOCIAL AND ENVIRONMENTAL COMPLIANCE | It is a set of practices and measures that aim to ensure that an organization complies with the social and environmental laws and standards, both national and international. |
|-------------------------------------|---|

3 – Infrastructure and actors

The Guide presents a set of practices that aim to control the supply of leather as raw material, whenever it is possible to obtain information collected from the animal's production chain, which is linked to the product.

3.1 – Infrastructure

In order to build a qualified supplier base, CICB will:

- . Provide trained employees who take the guide's use instructions to the actors of the process.
- . Make available, in a virtual environment, all the information provided in the Guide, its method of application and validation of processes.
- . Permanently monitor the operations carried out by the actors of the process.

In support of the operational process, the CICB will provide infrastructure of technology for the full functioning of their website and email addresses.

3.1.1 – Treatment and Processing

The CICB will clean and process the information necessary to continuously update the guide, posting it on the respective channels of communication, so that the new versions will reach their target audiences.

3.2 – Actors and responsibilities

As prominent actors in the process, the Guide counts with the active participation of:

- . Livestock producers: responsible for information on the properties of origin of the animals sent for slaughter. Based on the quality and depth (previous origin information on the animals, if existing) of the information, the producer may register the leather product to receive a prize for the information.

- . Certifiers: responsible for information on the producers and properties certified by them, based on information on the origin of the animals sent for slaughter. Based on the quality and depth (previous origin information on the animals, if it exists) of the information, the products originating from this raw material are classified. If the delivered product is certified based on social and environmental compliance, it is up to the certifier to deliver the product accompanied by information relating to its certification.

- . Slaughterhouses: responsible for receiving the animal at the slaughter establishment and transferring the identification of the hide (leather) product from the identification of the slaughtered animal. This identification must follow the use parameters presented in this guide to have its validity attested.

- . Tanneries: responsible for receiving/collecting the raw material hide (leather) from the slaughterhouses, validating the information transferred from the animal to the piece, approving the process by obtaining the social and environmental compliance of the product and based on its declared history.

- . CICB transformation agents: responsible for guiding, implementing, validating and auditing the procedures implemented according to the Guide with the actors in the process. Provision of specialized labor.

4 – Process

The process described below aims to present CICB's guidelines, showing the methods to process the raw material and how the actions that the actors must take should be performed to obtain guarantees regarding the social and environmental compliance of the animal, which in turn must accompany the piece of hide (leather) throughout its production process.

4.1 - Purchase

When purchasing, and according to how the animals are identified, a procedure will be carried out to obtain the information recommended by the Guide for social and environmental compliance.

The objective of this process is to validate that the hides (leathers) produced by the slaughterhouses are identified and that this information is transferred to the tannery, ensuring that the tannery has the guarantee that the hide (leather) is traceable through the delivery of the final product (wet blue, crust/semifinished and finished leather).

For this stage to be successful, it is recommended that suppliers are selected according to the purpose of the market. All suppliers, upon sending information about their production, can qualify their product within the Guide's recommendations.

4.1.1 – Supplier description

As a premise of this Guide, a supplier is any livestock producer (individual or legal entity, owner of the animals) who raises cattle on a property duly registered with the veterinary inspection service of the state where the property is located, and who sends animals for slaughter in slaughterhouses partnered with CICB member tanneries.

The objective of this supplier must be to send animals for slaughter in a slaughterhouse, guaranteeing the quality and origin of the animal, hide (leather), preferably from birth through slaughter.

4.1.2 – Supplier classification

The supplier will be classified according to the degree of information they provide regarding the animals at the time of slaughter. This classification is based on the depth of information provided about the animals compared to the requirements necessary to guarantee the classification of the animal's hide (leather).

Depth of information is understood as:

- . Data quality.
- . Length of time the animal is monitored before it is sent to slaughter.
- . Model for delivering information, electronic or not. Whether the information is delivered in physical form, directly to the slaughterhouse, or sent to the establishment's electronic address, always with a copy of the GTA at the time of slaughter.

The animal classification is determined according to the following evaluation items:

1) DIRECT ANIMAL – ADD

Animal identified at weaning (up to 12 months of age) and which has remained on the same property since birth or was born on a direct supplier (proven by entry GTA) of the property that sent it for slaughter (last property holding the animal).

2) INDIRECT ANIMAL – AID

Animal identified at weaning (up to 12 months of age) and originating from an indirect supplier of a direct supplier (proven by entry GTA) of the property, last property the animal was on before sent to slaughter (last property holding the animal).

3) INDIRECT ANIMAL – AIPD

Animal identified after weaning (after 12 months of age) and which remained on the same property until sent to slaughter, i.e. coming from a direct supplier of the property where the animal last came from (proven by entry GTA), or coming from an indirect supplier of the last property the animal was on before slaughter. As long as all data is confirmed in the entry GTAs of that animal in its movements between properties through the last one.

4) NON-INDIVIDUALIZED ANIMAL – ANIC

Unidentified animal that can be classified as suitable based on proof of stay in the last property since birth. This classification is only valid for full cycle properties. The proof comes from the evaluation of the birth records x animal inventory at the local inspection service and the GTA for sending it for slaughter.

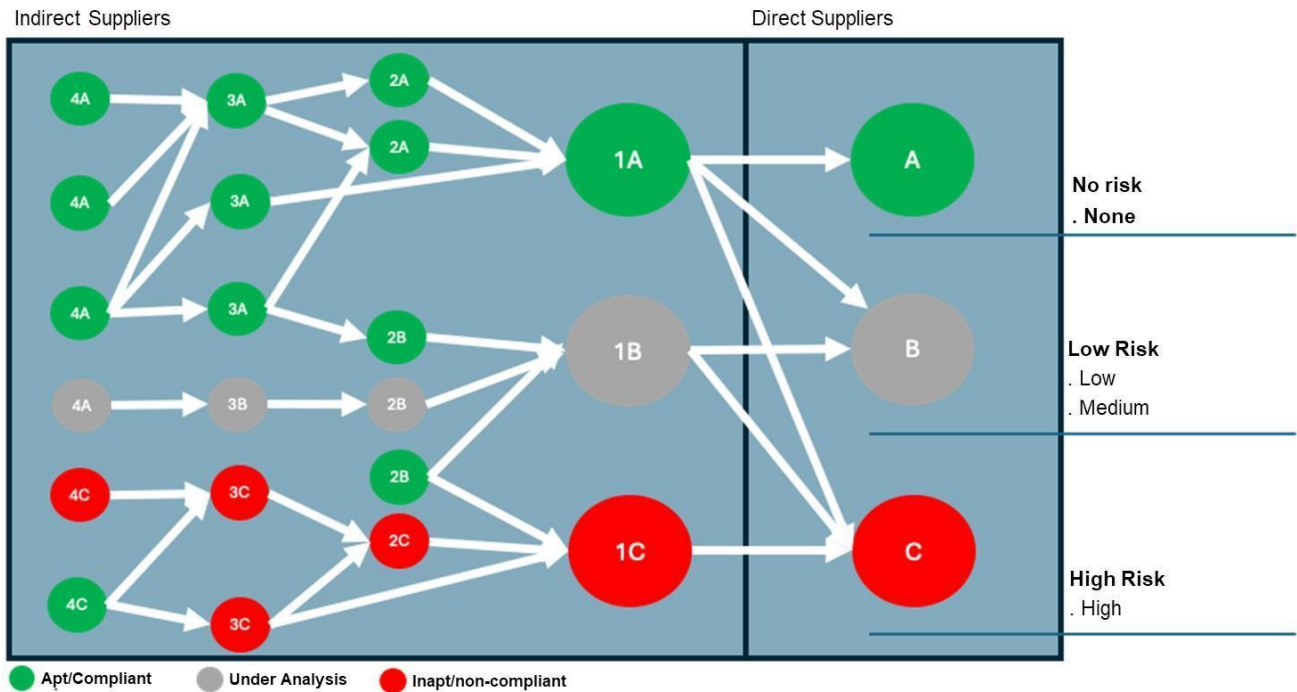
5) NON-INDIVIDUALIZED ANIMAL – ANINC

Unidentified animal that cannot be classified as suitable based on proof of stay in the last property since birth. In other words, an animal originating from a property not identified or registered by the producer in its entry control.

This animal is classified according to its level of risk based on the examination of entry movements of the property and the origin of these movements. Cross-referencing information on the animal's age, length of stay on the property and date of movement, presents a risk of animals showing in their history a permanence in properties and/or regions considered as of potential risk of non-compliance with the forestry code and of occurrence of deforestation, if this is the focus of the raw material classification.

This model is similar to the RBNT – Risk-Based Network TraceBack, a method that adopts a statistical model to assign scores to origin (property, municipality and/or region), presenting its potential, and whether it is an area of zero, low, medium or high risk. Considering factors

such as the property's status of compliance with the forest code, supply capacity, and movement patterns.



The Model presents the interaction between the direct, first, second, third, and fourth supply levels of suppliers within the scale of purchase x the animal's lifetime on the property. Based on proof of the known origin of the animals that make up the property's herd, the risk is assigned according to the cattle raw material sent for slaughter.

The classification, based on the informed traceability, is added to the producer's self-declaration process regarding their property's compliance information, where they declare and/or present proof that the animals sent for slaughter come from properties that comply with the Forest Code and, if applicable, no deforestation has occurred after December 31, 2020.

The rules for self-declaration are determined based on the registration and/or confirmation of the following information on rural properties:

- 1) Declaration of existence of SICAR – Rural Environmental Registry (Active and/or Rectified)
- 2) Declaration of absence of illegal deforestation after 2008
- 3) Declaration of absence of illegal or legal deforestation after 2020
- 4) Declaration of absence of overlap with environmental embargo polygons of IBAMA – Brazilian Institute of the Environment and Renewable Natural Resources*
- 5) Declaration of absence of overlap with environmental embargo polygons of ICMBIO – Chico Mendes Biodiversity Institute*
- 6) Declaration of absence of overlap with polygons of protected areas, with no legal means of livestock use, such as indigenous lands, conservation units and *quilombola* territories*
- 7) Declaration of non-existence of embargoes on the CPF (Individual Taxpayer Registration) and/or CNPJ (Corporate Taxpayer Registration) of producers linked to the production unit (property) relating to slave labor from the MTE – Ministry of Labor and Employment
- 8) Copy of the GTA – Animal Transit Guide used when sending animals for slaughter at a meat processing plant.

** Documentation is not required as long as the person responsible for the self-declaration act is capable of presenting the veracity of the act, if requested.*

The information template that needs to be included in the self-declaration to be completed and delivered with the animals at slaughter is available from the CICB.

4.2 – Reception of raw materials

It is up to the slaughterhouses that receives the animals for slaughter to collect, together with the transit form (GTA – Animal Transit Guide), the declarations that validate the classification of the producer and their property as requested by the Guide.

A copy of the GTA, registration forms and the self-declarations requested are delivered in physical form or sent to the slaughterhouse's email immediately or prior to sending the animals to slaughter.

Animals received at the facility that are not accompanied by the classification documentation will be disqualified from selling hide (leather) within the parameters presented by the Guide.

4.3 – Slaughter and processing

At the entrance to the slaughter line, animals that carry the declarations recommended by the Guide are required to replicate their identification on the hide (leather) extracted from it.

The delivery status of the classification items is essential to proceed with the control process of the hide (leather) produced under social and environmental compliance regarding its production area (property).

4.3.1 – Methods of identification

The methods of identification are presented according to the model used by the producer when sending the animal for slaughter and according to the type of control performed by the

slaughterhouse when slaughtering unidentified animals. The recommended internal identifications are the following:

Direct Animal – ADD (identified at weaning), Indirect Animal – AID (identified at weaning) and Indirect Animal – AIPD (identified after weaning).

All classification references above are derived from animals individually identified using the official numbering 105 or 076.

Animals – NI (not individualized)

Classification references are presented on animals arriving for slaughter without individual identification using the official numbering 105 or 076.

4.3.2 – Validation of identification

Identification validation is carried out according to its classification, following the parameters described below:

- 1) Direct Animal – ADD (identified at weaning), Indirect Animal – AID (identified at weaning) and Indirect Animal – AIPD (identified after weaning).
 - a. These animals are those that carry official and individual identification. This identification is validated upon reception of the animal. The animal, after slaughter, must keep its identification until the bleeding chute.

- 2) Animals – NI (not individualized)
 - a. These animals are those that do not carry official and individual identification. These individuals receive an internal identification from the slaughter process and the internal control used by each facility to monitor and trace the hide (leather).

 - b. The recommended internal identifications are the following:
 - i. Control by date of slaughter: all animals on the day of slaughter receive the following information to be printed on their hide (leather).

1. SLAUGHTERHOUSE
2. PRODUCTION DAY
3. MONTH
4. YEAR

Or

1. SLAUGHTERHOUSE
2. DAY OF THE WEEK
3. WEEK
4. YEAR

- ii. Control by slaughter lot: all slaughtered animals are identified according to the lot sent for slaughter, receiving the following information to printed on their hide (leather).

1. SLAUGHTERHOUSE
2. PRODUCTION DAY
3. MONTH
4. YEAR
5. LOT

Or

1. SLAUGHTERHOUSE
2. DAY OF THE WEEK
3. WEEK
4. YEAR
5. LOT

It is important to highlight that the smaller the control group, the clearer and more objective becomes the achievement of social and environmental compliance for animals classified as “unidentified direct animal and unidentified indirect animal”.

The Guide does not exclude any of the 4 (four) options presented for controlling the traceability of animals at slaughter, however we recommend the use of lot control for the following validation advantages:

. As they are animals whose individual identification is not transferred to their hide (leather), the compliance process takes place in a group, where the occurrence of one non-compliance affects the entire group, that is, the smaller the lot, the greater the precision and mitigation of the risk of disqualification of the leather in a possible award process and/or export depending on its status.

. A smaller number of animals in a lot-based slaughter control provides a more objective and faster compliance review within the classification process.

4.4 – Hide removal

At the end of the bleeding stage (end of the bleeding chute), the slaughtered animal enters the flaying process (hide removal). During flaying, the hide (leather) is removed either manually or mechanically. In both cases, the animal's identification must be checked on the line to transfer this information to the removed hide (leather). This transfer is done based on the type of identification of the animal, whether individual, day of slaughter or lot.

4.4.1 – Transfer of information

The transfer of the animal's identification is essential to ensure that the animal's traceability information accompanies the hide (leather) throughout the industry process. According to the form of identification validated in the process, the information is printed on the hide (leather) extracted from the animal.

- 1) When the identification of the slaughtered animals is validated
 - a. Transfer of individual identification data to the hide (leather)

| Option | Transfer Code | Format |
|--------|---|-------------------|
| 1 | Europe Protocol Standard prefix 105 1050000000000001 | 15 numeric digits |
| 2 | PGA traceability standard prefix 076 (ISO Brazil standard) 0760000000000001 | 15 numeric digits |

Important:

If the transfer option to be adopted is to number the animal directly on their hide (leather), it is recommended to not mark all digits of the identification (13 digits in the 105 standard and 12 in the 076 standard), due to the complexity of the transfer process, costs and operation.

. Standard 105, to be marked/transferred to hide (leather)

A – Digit indicating the slaughterhouse

123456 – 9th, 10th, 11th, 12th, 13th and 14th digits of the number presented

Example: **A123456**

. Standard 076, to be marked/transferred to hide (leather)

A – Digit indicating the slaughterhouse

123456 – 10th, 11th, 12th, 13th, 14th and 15th digits of the number presented

Example: **A123456**



Illustrative image of a marked hide

In order to guarantee the uniformity of the process in the slaughterhouse regarding the marking of hides, the Guide's recommendation is that the marking to be transferred should be the standard one, using the facility, slaughter day and lot information, where there is guarantee of a match between the individualized animals and this number. For example, a lot with 30 identified animals is part of the group of animals with hides marked with this information, thus ensuring traceback based on the information marked on the hide (leather) and the obtaining of compliance status.

- 2) When the slaughtered animals do not have individual identification, but their identification is validated in the slaughter line:
 - a. When slaughtered animals have their identification validated on the slaughter line according to the date of slaughter, following the models in the examples below:

| Option | Transfer Code | Format |
|--------|--|-----------------------|
| 1 | B - SLAUGHTERHOUSE 25 - DAY 12 - MONTH 4 - YEAR B25124 | 6 alphanumeric digits |
| 2 | B - SLAUGHTERHOUSE O - TANNERY 25 - DAY 12 - MONTH 4 - YEAR BO25124 | 7 alphanumeric digits |
| 3 | B - SLAUGHTERHOUSE 1 - DAY OF THE WEEK 52 - WEEK OF THE YEAR 4 - YEAR B1524 | 5 alphanumeric digits |
| 4 | B - SLAUGHTERHOUSE O - TANNERY 1 - DAY OF THE WEEK 52 - WEEK OF THE YEAR | 6 alphanumeric digits |

| | | |
|--|---------------------------|--|
| | 4 - YEAR B01524 | |
|--|---------------------------|--|

- b. When slaughtered animals have their identification validated on the slaughter line according to the slaughter lot, following the models in the examples below:

| Option | Transfer Code | Format |
|--------|---|-----------------------|
| 1 | B - SLAUGHTERHOUSE 25 - DAY 12 - MONTH 4 - YEAR 05 - LOT B2512405 | 8 alphanumeric digits |
| 2 | B - SLAUGHTERHOUSE O - TANNERY 25 - DAY 12 - MONTH 4 - YEAR 05 - LOT BO2512405 | 9 alphanumeric digits |

| | | |
|---|---|-----------------------|
| 3 | <p>B - SLAUGHTERHOUSE</p> <p>1 - DAY OF THE WEEK</p> <p>52 - WEEK OF THE YEAR</p> <p>4 - YEAR</p> <p>05 - LOT</p> <p>B152405</p> | 7 alphanumeric digits |
| 4 | <p>B - SLAUGHTERHOUSE</p> <p>O - TANNERY</p> <p>1 - DAY OF THE WEEK</p> <p>52 - WEEK OF THE YEAR</p> <p>4 - YEAR</p> <p>05 - LOT</p> <p>B0152405</p> | 8 alphanumeric digits |

4.4.2 – Information transfer methods

The methods for transferring the animal traceability information (whether originating from the property, in cases of animals identified with individual numbers, or the identification done by the slaughterhouse for traceability within the industry).

According to the information classification model, it is recommended that the slaughterhouse, when marking the hide (leather), uses only one identification pattern to be transferred. The standard is determined according to the volume of animals slaughtered, or the control standard on the slaughter line.

Therefore, the most widely used recommendation would be to identify the hide (leather) using the date of slaughter and/or date of slaughter and lot standards. Remembering that in

cases where the animals have individual identification, it is necessary that the list of individual animals that make up the date or lot of slaughter is matched to the identification control used.

The methods for identifying leathers during continuous flaying are:

| Option | Type | Description |
|--------|-------------------------|---|
| 1 | Garron label | It must be placed on the hide (leather), in the slaughterhouse's slaughter room, when the half carcasses are identified, immediately after flaying and before sending them to the leather room. |
| 2 | Physical identification | It must be done using a manual hammer, pneumatic marker or laser marker, and can be performed both in the slaughterhouse or in the tannery. |
| 3 | RFID Identification | It must be placed on the hide (leather), in the slaughterhouse's slaughter room, when the half carcasses are identified, immediately after flaying and before sending them to the leather room. |

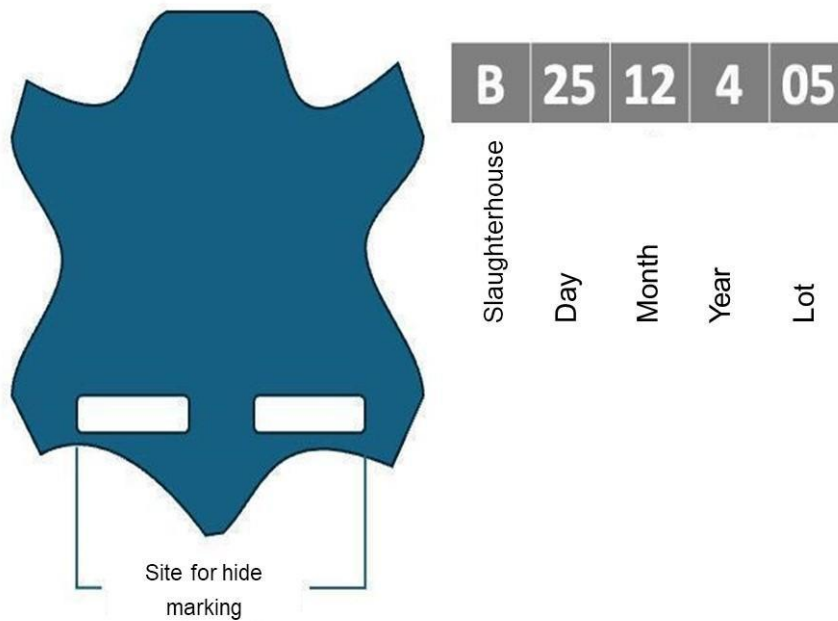
4.5 – Cleaning and fleshing

In the process of cleaning and fleshing the hide, normally carried out in the leather room, it is recommended that the hides be grouped according to the type of identification, which already exists or will be performed, thus not impairing the correlations related to the traceability process and the linking of information that transfer the social and environmental compliance status of the animal to the hide (leather).

4.5.1 – Validation of information transfer methods

Validation takes place according to the location where the animal's hide is processed, where:

- 1) Processing carried out in the slaughterhouse: application of identification of date of slaughter, or date of slaughter and lot or individual identification.
- 2) Processing carried out in the tannery: at reception, identification must be done from the date the animals were slaughtered, keeping their record for classification.
- 3) The recommended identification is the use of the date of slaughter and lot (as long as the lot information is available), on a foot label and/or marking on the hide (leather), to be done in the slaughterhouse or the tannery, according to the location shown below:



4.5.2 – Classification

The classification of the hide (leather) is done based on the link between the tracking code used to identify the process within the slaughterhouse and the supplier's classification based on the information on the properties of origin of the animal.

| Type of Identification | Method of obtaining information | Example of compliance generation mechanics |
|-----------------------------------|---|---|
| Date of Slaughter | List of all properties that sent animals for slaughter on the DATE | On slaughter date X, 800 animals were slaughtered from 20 different properties (both direct and indirect), the hides are stored and their compliance is based on the self-declared sustainability information and the validation of the information to be processed according to the data collected in the process of reception of raw materials and classification of suppliers. |
| Date of Slaughter + Tannery | | |
| Date of Slaughter + Lot | List of all properties that sent animals and are within the DATE and slaughter lot. | On slaughter date X, from lot Y, 200 animals were slaughtered from 12 different properties (both direct and indirect), the hides are stored and their compliance is based on the self-declared sustainability information and the validation of the information to be processed according to the data collected in the process of reception of raw materials and classification of suppliers. |
| Date of Slaughter + Lot + Tannery | | |
| Individual | List of all animals individualized by property. | The slaughtered individual is directly linked to the properties (both direct and indirect), the hides are stored and their compliance is based on the self-declared sustainability information and the validation of the information to be processed according to the data captured in the raw material reception process and supplier classification. |

5 – Guarantees

The entire guarantee process is based on the information collected from the product regarding their property(ies), whether direct or indirect, at the supply of animals for slaughter. The collection/capture of this information may be validated, and it is at the tannery's discretion as to whether validation is necessary in cases where the animal sent for slaughter already has a third-party certification that guarantees the classification data and social environmental status of their origin property(ies).

5.1 – Self-declaration

The self-declaratory act is the way in which the producer submits their processes of self-control of production, declaring that it follows all procedures and complies with all parameters, laws and requirements that provide guarantees of a production that complies with the Brazilian Forest Code.

It is from this act that properties that do not have a third-party certification, that provides guarantees and validates production data, can certify for audit and data validation purposes that they are qualified and meet the requirements for the supply of hides (leather) within standards recommended by the Guide.

| Self-Declaratory Act | Confirmation | Proof |
|-------------------------------|--|---|
| Environmental Preservation | The property adopts practices that preserve the environment, such as the recovery of degraded areas, the rational use of water resources and the protection of native fauna and flora. It complies with the rules determined by the Brazilian Forest Code. | Environmental management plan: recovery of degraded areas, legal reserves, preservation areas, etc. |
| Origin of Animals | The animals come from responsible producers who guarantee their origin, health and environmental preservation. | Purchase of animals from certified producers (SISBOV, IDBOV, PRIMI, or other protocol that attests their compliance), and either with individual traceability or by a self-declaratory act. |
| Work Conditions | Farm workers are treated with respect and dignity, with access to safe and healthy working conditions. | Compliance with the labor legislation, safe and healthy work environment. |
| Deforestation-Free Production | The total area declared in the property's CAR has not had any legal or illegal deforestation since December 31, 2020. | Declaration from the owner(s), producer(s) and technical person responsible for the property. |

Important:

- . The declaration of sustainable production is a self-declaration made by the producer of the property.
- . It is important that the property has a self-control system that allows it to prove compliance with the sustainability criteria
- . MAPA can perform audits on properties to verify compliance with the legislation and sustainability criteria.

5.2 – Validations

The guarantee through self-declaration is based on Law No. 14,515, of 2022, called the Self-Control Law, which has the following key points in its structure:

. Self-control programs

Rural producers are responsible for implementing and maintaining self-control programs that guarantee the quality and safety of their products.

. Technical responsibility

Technical responsibility for implementing and monitoring self-control programs is at the charge of qualified professionals, such as agronomists, veterinarians and zootechnicians.

. Subject to Supervision and Audit

The CICB provides support for the inspection and monitoring of self-control programs declared to be carried out by the meatpacking industry, assisting with validations and verifying compliance with legislation based on the guidelines and recommendations of the Guide.

5.2.1 - Validations based on certification and verification protocols

Animals and/or properties whose compliance status is already validated and verified through private Protocols that meet the basic requirements of: traceability, origin of animals and social and environmental production status presented by the GUIDE, are automatically classified according to the end purpose of each protocol.

Example of protocols already validated under the GUIDE.

- . PRIMI – Individual Traceability and Indirect Monitoring Program
- . Boi na Linha – Protocol for monitoring livestock suppliers in the Amazon by Imaflora and the Federal Prosecutor's Office (MPF).
- . Green Seal – UFMG (Federal University of Minas Gerais) Public Environmental Data Platform
- . Cerrado Protocol – Voluntary monitoring protocol for livestock suppliers in the Cerrado by Proforest, Imaflora and the National Wildlife Federation (NWF).

5.3 – Rules and objectives

The recommendations imposed by the Guide arise from the objectives necessary to ensure that the operational procedures, collection and processing of information meet what is proposed.

“the compliance status regarding its production within the parameters required by the market.”

| Rule | Objective |
|--|---|
| Producer data, property data and GTA of slaughter | Ensure information on the origin of animals and their sustainable production status |
| Self-declaratory act of environmental preservation | Ensure the sustainable production status of the last farm of origin of the animals |
| Self-declaratory act of origin of the animals | Ensure that the animals processed originate from properties with sustainable production status |
| Identification on the slaughter line | Ensure that the information on the origin of animals is transferred to the hide during the flaying and pre-processing. |
| Transfer of information recorded on the hide | Ensure that slaughter line information was provided after flaying |
| Hide classification based on the information transferred on the slaughter line | Ensure hide (leather) compliance based on the traceability and sustainable production status of its original properties |

6 – Validation of guarantees

The property's status, confirmed through the producer's self-declaration act, is based on establishing that the producer, through its self-control programs, declares that it is delivering animals for slaughter that:

- . Comply with the Brazilian Forest Code in its entirety.

6.1 – Forest Code

As a compliance basis, the following are implied in the self-declaration regarding environmental preservation:

- . Existence of SICAR – Rural Environmental Registry
- . Absence of illegal deforestation after July 22, 2008
- . No overlap with the environmental embargo polygons from IBAMA or state environmental bodies that make information available for public consultation*
- . No overlap with ICMBIO environmental embargo polygons*
- . The property does not overlap protected areas and has no legal possibility of using them for livestock raising (Indigenous Lands, Conservation Units and *Quilombola* Territories)*
- . The Individual Taxpayer Registry/CPF and the Legal Entity Registry of owners and operators are not included in the Dark List of Slave Labor of the Ministry of Labor and Social Security.

** Documentation is not required as long as the person responsible for the self-declaration act is capable of presenting the veracity of the act, if requested.*

6.2 – EUDR 2023

The recommendations presented in this Guide aim to encourage the use of sustainable controls and practices among rural producers, slaughterhouses, and tanneries. These recommendations are not exclusive to specific markets, they may serve more demanding markets, such as, in the example of the EUDR regulation, which imposes the absence of illegal or legal deforestation in cattle raising areas during their life cycle.

As a basis for compliance with the regulation, it is implied through the self-declaration regarding deforestation-free production that aims to comply with the European Union on deforestation-free products - EUDR, which came into force on June 29, 2023.

. Absence of illegal or legal deforestation after December 31, 2020.

6.2.1 – Zero deforestation

Zero deforestation is understood as the absence of legal or illegal deforestation on properties within the area declared in the CAR registry as of December 31, 2020.

7 – Databases and information sources

A set of public, self-declared data and MRV data are accepted as sources of information for obtaining social and environmental compliance status.

The combination of several databases and information sources can provide a more complete view of the social and environmental compliance of the leather chain. It is important to verify the reliability of the sources and use data from different sources to guarantee the quality and veracity of sustainability and origin programs in animal production.

7.1 – Public data

The recommendation of use to prove the assessment of social and environmental aspects is through consultation of information databases, public bodies and systems.

- . NATIONAL SICAR – Ministry of the Environment and Brazilian Forest Service;
- . IBAMA – Brazilian Institute of the Environment and Renewable Natural Resources;
- . INCRA - National Institute of Colonization and Agrarian Reform – *Quilombola* Territories;
- . FUNAI – National Indian Foundation – Indigenous Lands;
- . ICMBIO – Chico Mendes Institute of Biodiversity – Conservation Units and embargoes;
- . PRODES (Deforestation Monitoring) – INPE – National Institute for Space Research;

The choice of databases and sources of information was based on the following criteria:

- a) **Relevance:** the information must be relevant to the traceability of the chain
- b) **Reliability:** information must be reliable and accurate
- c) **Up to date:** information must be updated regularly
- d) **Accessibility:** information must be accessible to stakeholders

Consultation of State Environmental Departments (LDI – List of Illegal Deforestation of Semas of Pará, Embargoed Areas of Semas of Mato Grosso and any other state that makes the information available for public consultation) is permitted.

7.2 – Self-declared data

Although there are several tools to verify the sustainability of rural production, such as certifications and external audits, self-declared data is a useful complementary tool, especially for small and medium-sized producers who do not yet have the resources to invest in more rigorous methods.

Self-declaration allows producers to:

Demonstrate their commitment to sustainability: by declaring their environmental and social practices and impacts, producers demonstrate to consumers and stakeholders their commitment to responsible production.

Share knowledge and good practices: self-declaration can be a channel for producers to share their experiences and learn from peers, promoting the dissemination of sustainable practices.

Increase transparency: self-declaration, when done in a transparent and responsible way, allows consumers and stakeholders to have access to information about the origin of products and the practices used in production.

Optimize resources: for small and medium-sized producers, self-declaration can be a more accessible way to demonstrate commitment to sustainability.

Self-declaratory acts validate the producer's actions related to their livestock production property. Self-declaration, when used in a responsible and transparent way, is a useful tool to promote the sustainability of rural production, especially for small and medium-sized producers. It is important that self-reported data is complemented by other verification methods to ensure its reliability.

By using self-declared data strategically, producers can promote their image and increase consumer and stakeholder confidence.

7.3 – MRV data

MRV Data – Monitoring, Reporting and Verification of sustainability in the leather chain. MRV data, also classified as measurable, reportable and verifiable, are essential tools to support and provide credibility to sustainability in production chains.

M – Monitoring/Measurement: regular data collection on livestock production systems, traceability, sustainable practices in the leather production chain from the origin of the animal to the hide in the tannery.

R – Report: organization, dissemination and provision of transparent access to data collected, allowing stakeholders to monitor the performance of the producer(s) and their property(ies) regarding sustainability.

V – Verification/Verifiable: guaranteeing the reliability of the data through audits, independent assessments, consultation of databases and public bodies and systems.

7.4 – Due diligence basis

The database for due diligence consists of the information provided by the producer that is recommended by the Guide for its classification as a leather supplier. Due diligence is an investigation and evaluation process that allows the verification of the origin of products and sustainable production practices in the leather chain.

A solid basis for due diligence must include clear and objective criteria to assess the origin and sustainability of the leather, providing a source of information capable of supporting investigation processes through the collected data and verified documents.

As a basis that aims to monitor the performance of suppliers, continuously improve good sustainable practices and build relationships of trust based on transparency and mutual responsibility. The following data are available as a basis for due diligence:

- . Livestock producer
- . Property (last origin of the animals sent to slaughter)
- . Self-Declaratory Acts
- . Animal traceability (up to the bleeding chute)
- . Hide traceability (from the bleeding chute)

This data set is linked to the identification transferred to the hide (leather), thus ensuring confidence in the presentation of the status of the processed hide according to the validation of information and self-declared commitments.

The implementation of a due diligence basis in an origin traceability and sustainability program in the leather production chain is essential to ensure the reliability of the program and the effectiveness of traceability.

By providing an environment that can carry out rigorous due diligence, companies can ensure that the leather they purchase comes from responsible and sustainable sources, thus building a fairer and more environmentally aware leather chain.

7.5 – Raw material traceback

Traceback, or reverse traceability, is a process that allows identifying the origin of the raw material used in the production of a given product.

In the case of the leather chain, traceback makes it possible to trace the origin of the leather from the birth of the animal, assigning the compliance status to the hide (leather) product throughout the stages. This means it is possible to know:

- . Origin of the Animal: allows you to verify whether the animal was raised in appropriate conditions and whether the management practices used were sustainable.
- . Tannery that processed the hide (leather): allows you to check which tannery processed the hide while maintaining product traceability information.
- . Show the production stages that the leather went through: monitoring the processing based on keeping the identification applied after the animal was slaughtered.

Traceback in the leather chain is important to guarantee product quality, validating that the leather comes from animals raised in good conditions and processed appropriately, aiming for quality processes. Promoting sustainability, allowing the identification and minimization of the social and environmental impacts of leather production, and, mainly, increasing transparency towards consumers and brands that are committed to sustainability.

| Identification | Control | | | |
|--|--|--|---|--|
| | Non-compliant | Compliant | As Desirable | As Recommended |
| 1 Date of Slaughter | . Producer Data . Property Data | . Producer Data . Property Data | . Producer Data . Property Data | . Producer Data . Property Data |
| 2 Date of Slaughter + Tannery | . Non-individualized animal - ANIC and ANINC | . Self-Declaration . Non-individualized animal - ANIC and ANINC . Indirect Animal - AIPD | . Self-Declaration . Indirect Animal - AIPD . Indirect Animal - AID | . Self-Declaration . Indirect Animal - AID . Direct Animal - ADD |
| 3 Date of Slaughter + Lot | | | | |
| 4 Date of Slaughter + Tannery + Lot | | | | |

The animal's information, established by the supplier classification, is related to the identification done on the slaughter line. It is important to highlight that the more specific the grouping of slaughter information, the more accurate and efficient the raw material traceback system is.

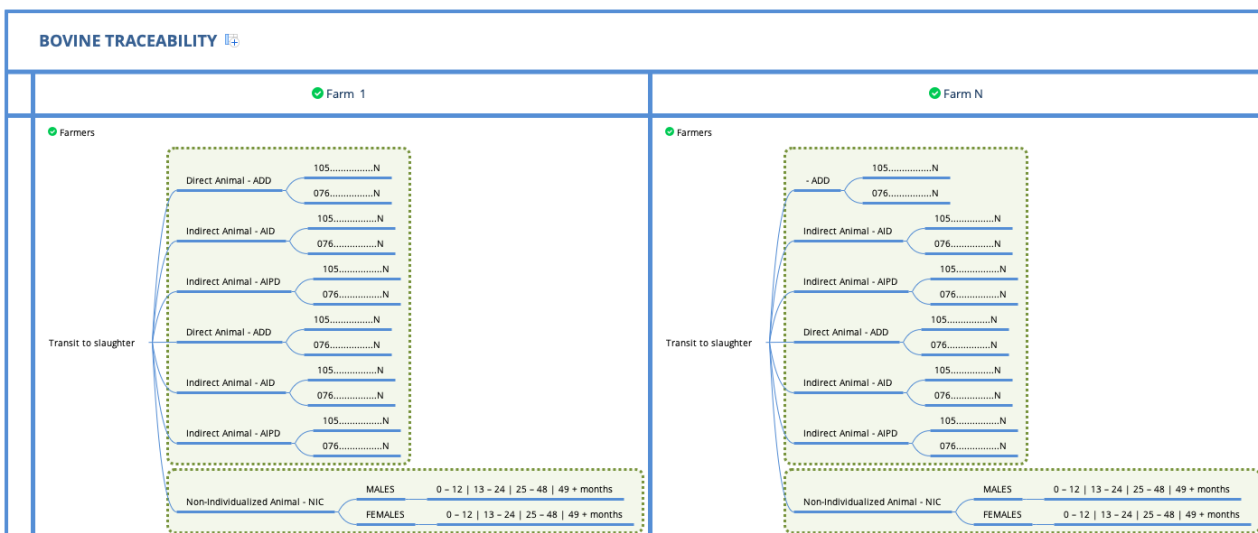
8 – Classification of raw material

This Guide is not intended to classify the raw material in relation to physical defects, such as fire marking on the hide (leather), holes, scratches and stretch marks.

The classification recommended and assigned by the Guide refers to the validation of the status on the hide (leather), resulting from the process of determining the animal’s origin and the validation of its sustainable production process based on the data provided and self-declared at slaughter.

8.1 – Status assignment

Assigning compliance status to a product means declaring that it meets a specific set of requirements. The status of the hide (leather) is assigned based on the implementation of this Guide’s recommendations. The CICB Raw Material Guide aims to ensure that the product meets the technical standards and specifications in accordance with the rules established by buyers, environmental protection agencies and other markets that aim to consume products originating from a sustainable production process and/or free from deforestation.



8.2 – Compliance

At its core, compliance means obeying standards and rules. In the business sphere, it means that the company acts in accordance with the laws and regulations, rules and internal policies, ensuring protection against legal risks, fines, sanctions and damage to reputation, based on law, ethics, risk management and corporate governance.

Providing social and environmental compliance goes beyond mere legal compliance, expanding into the adoption of practices that balance business success with social and environmental responsibility. Covering social and environmental laws, norms and principles, it seeks to ensure that a company is operating in an ethical, sustainable and fair manner, recognizing its impacts on society and the environment.

Social and environmental compliance is a continuous process that requires commitment and engagement from the entire organization. By implementing an effective social and environmental compliance program, the company guarantees an ethical, safe, sustainable and socially responsible business environment, boosting the brand's success and reputation in the market.

Remarks:

- . The theoretical approach to social and environmental compliance can be expanded by analyzing different schools of thought, such as sustainability theory, social responsibility theory and stakeholder theory.
- . The implementation of social and environmental compliance must be customized according to the company's size, industry, activity and social context.

ANNEX 1 – Data for classifying producers and properties supplying cattle and traceability information essential for data collection.

| Data | Description | Required |
|---|---|----------|
| Producer's Name | Name of the animals' owner on the property | Yes |
| Producer's CPF/CNPJ | Registration number of the individual or legal entity that owns the animals on the property | Yes |
| Producer's State Registration | State registration number of the producer on the property | Yes |
| Property Name | Name of the property (last origin) of the animals before slaughter | Yes |
| Property code at OESA - State Animal Defense Agency | 15-digit property code at OESA | Yes |
| Rural Environmental Registry - CAR | Registration at SINCAR | Yes |
| Rural Property Registration Certificate - CCIR | Registration at INCRA | Yes |
| Property's Technical Manager | Name, CPF and registration data with the professional board | Yes |
| Property Status | State of registration | Yes |
| Municipality of the Property | Municipality where the property is located | Yes |
| Property postal code | Postal code | Yes |
| Address details | Street, number and access | Yes |

| | description | |
|----------------------------|--|--|
| Animal Transit Guide - GTA | Slaughter GTA | Yes |
| GTA Issue Date | GTA Issue Date | Yes |
| GTA entry date | GTA entry date into the slaughterhouse | Yes |
| Identified Animals | Identification number of the animals moved by the GTA | Yes, in the event that identified animals are sent to the slaughterhouse |
| Unidentified animals | Number of MALE animals 0 - 12 13 - 24 25 - 48 49+ months Number of FEMALE animals 0 - 12 13 - 24 25 - 48 49+ months | Yes |
| Total number of animals | Total number of identified and unidentified animals | Yes |

ANNEX 2 - Interpretation for the EUDR of Animals born until June 2023.

Based on the interpretation of the principle of non-retroactivity in international regulations, it is understood that products produced and, in this case, animals born until June 2023 – the date of entry into force of the EUDR – are not required to comply with the standard for export processes.

The main reasons for non-retroactivity are:

- 1) Consent of states: the retroactivity of a norm would imply imposing obligations on a State without its consent, violating the principle of state sovereignty.
- 2) Legal Certainty: non-retroactivity guarantees legal certainty and predictability for States and individuals, allowing States and individuals to plan and adapt to new international standards.
- 3) Protection of vested rights: non-retroactivity protects rights vested under previous legislation where states and individuals who acted in accordance with legislation in force at the time cannot be harmed by a retroactive change. Retroactivity would violate the principle of non-retroactivity of criminal law and the principle of protection of legitimate expectations.

Important: to determine the age of an animal not identified at slaughter, its age must be assessed through its dentition. This method is based on the development and wear of the incisor teeth, which occurs gradually and predictably throughout the animal's life.

Deciduous teeth

- . Calves are born with 0 incisor teeth
- . Between 2 and 4 months, 4 central incisor teeth (“deciduous teeth”) emerge
- . Between 12 and 18 months, the 4 intermediate incisor teeth (“deciduous teeth”) emerge

Permanent teeth

- . Between 20 and 24 months, the 4 central incisor teeth are replaced by permanent ones.
- . Between 30 and 36 months, the 4 intermediate incisor teeth are replaced by permanent ones.
- . Between 42 and 48 months, the 4 lateral incisor teeth (“hook teeth”) emerge.

From the eruption and wear of the permanent incisor teeth, it is possible to determine the animal’s age with relative precision, using the following reference table:

| Tooth | Eruption | Wear |
|------------------------|----------------|---|
| Central | 20-24 months | Starts at 30 months, with gradual wear up to 72 months. |
| Intermediary | 30 – 36 months | Starts at 42 months, with gradual wear until 84 months. |
| Lateral (“hook tooth”) | 42 – 48 months | Starts at 54 months, with gradual wear until 96 months. |

This table is just a reference. The actual age of the animal may vary depending on breed, nutrition, genetics and other factors. Examples:

- . Cattle with 4 central permanent incisor teeth and no intermediate permanent incisor teeth is between 20 and 24 months of age.

- . Cattle with 4 central permanent incisor teeth, 4 intermediate permanent incisor teeth and no lateral permanent incisor teeth is between 30 and 36 months of age.
- . Cattle with 4 central permanent incisor teeth, 4 intermediate permanent incisor teeth and 4 lateral permanent incisor teeth with moderate wear is between 54 and 66 months of age.



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Title: RAW MATERIAL TECHNIQUE FOR THE MONITORING AND TRACEABILITY OF CATTLE SKINS IN THE LEATHER CHAIN.

Description: CICB RAW MATERIAL GUIDE - STANDARDS AND BEST PRACTICES FOR THE MONITORING AND TRACEABILITY OF CATTLE SKINS IN THE LEATHER CHAIN. The CICB RAW MATERIAL GUIDE aims the management and monitoring of hides produced in slaughterhouses, from the origin to the final product. Through rigorous operational procedures and reliable validation methods, the guide ensures full traceability of each piece of leather.

A close-up photograph of brown leather, showing its characteristic pebbled texture and natural grain. The lighting is warm, highlighting the subtle variations in the leather's color and the way it folds and creases. The background is dark, making the leather stand out.

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