CJ SELECTA:

IMPLEMENTATION JOURNEY OF ITS DEFORESTATION AND CONVERSION-FREE (DCF) PURCHASING POLICY

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EXECUTIVE SUMMARY

- WWF promotes private commitments to deforestation- and conversion-free supply chains because it believes they can eradicate the destruction of natural ecosystems.
- In addition to reducing socio-environmental risks and companies' climate footprint, a robust and sufficient set of commitments sends a clear signal to land users
- and speculators that there is no point in continuing to advance the agricultural frontier into native forests, as the market no longer wants this product originating from recent deforestation.
- Therefore, these commitments are capable of undermining speculative deforestation by removing from deforesters the expectation of market insertion. Furthermore, DCF commitments serve as incentives for agricultural expansion into degraded or abandoned pasture areas, making land use more efficient in Brazil.
- CJ Selecta is an example of a company that has and implements a commitment to purchase deforestation- and conversion-free (DCF) soy in accordance with the core principles of the Accountability Framework Initiative (AFi). Therefore, it is a company that deserves to be recognized by the market as a leader in traceability, origin control, socio-environmental monitoring and DCF commitment.
- Since 2021, CJ Selecta has implemented this commitment to a cut-off date for deforestation and conversion of native vegetation of 2020 for soybeans originating in the Cerrado biome, and 2008 for soybeans originating in the Amazon biome, following the guidelines of the soybean moratorium in the Amazon, of which it is a part.
- However, CJ Selecta drastically reduced its sourcing of soybeans from the Amazon biome starting in 2021 to reduce its socio-environmental and fiscal risks, reaching zero sourcing of soybeans from the Amazon in 2023, and having only 5% of its total volume in 2024 due to specific supply needs.
- The main challenges faced by the DCF policy include factors external to the production chain, such as the lack of updated public data and the lack of coordination with command and control policies and government regulations, and the difficulty in ensuring complete traceability of the chain. This complexity is exacerbated by soybean logistics in Brazil, characterized by the storage and mixing of materials in warehouses, which makes it even more challenging to ensure the origin of the products.
- Internally, obstacles include the lack of engagement from indirect suppliers and competing companies, which harms competitiveness of companies that make sustainability commitments and reduce the impact on the chain as a whole.
- CJ Selecta has and implements a traceability system, with source control and monitoring of both its direct and indirect suppliers, with an independent external audit conducted annually by Value Chain.
- CJ Selecta's sustainability reports are available here: 2023 and 2024. Control Union's and Proterra's audit reports are available here: 2023 and 2024.

In terms of DCF results reported by the company and audited by Control Union, in 2024 CJ Selecta:

- Originated 63% of the soybeans tracked and monitored from direct suppliers, and 98.9% of these soybeans complied with DCF criteria and were considered verified DCF (vDCF).
- The remaining 37% of soybeans sourced by the company came from indirect suppliers, also tracked and monitored. 95% of this percentage were DCF, which represented 35.5% of the total volume originated by the company in 2024.
- Thus, if we add vDCF soybeans originating from direct and indirect suppliers, we have a total of 97.4% vDCF soybeans in 2024.
- In 2023, DCF results reported by CJ Selecta demonstrate that the total percentage of DCF-originated, verified and audited soybeans was 87.4% of the total volume originated. **Therefore, CJ Selecta progressed, in percentage terms, from 87.42% of DCF volume in 2023 to 97.4% in 2024.**
- Finally, **the company is close to achieving its goal of having 100% of its supply chain, both direct and indirect, free of deforestation and conversion by the end of 2025, as per its commitment.**

1. INTRODUCTION

WWF's institutional mission is to contribute to the conservation of natural resources, seeking to improve the quality of life of people in Brazil and around the world. WWF recognizes that it will not be possible to achieve the global target of Zero Habitat Conversion by 2030 if society is unable to shift commodity production away from deforestation and the conversion of natural resources. The acronym DCF, in the context of commodities, refers to 'Deforestation and Conversion Free', that is, value chains free from deforestation and conversion of natural ecosystems to plantation areas.

Food production to meet the growing demand of the world's population represents the greatest source of pressure on land use and is the main driver of destruction of natural ecosystems. The production, mainly of agricultural commodities, such as soy, meat, leather, cotton, palm oil and others, leads among the causes of deforestation and conversion. Therefore, WWF and other civil society organizations have engaged with associations and commodity companies to develop and implement policies and commitments to purchase and supply deforestation — and conversion-free (DCF) products.

In this sense, CJ Selecta, as a leading company in the formulation and implementation of a soybean purchasing policy free from deforestation and conversion, and aligned with the central principles of the Accountability Framework Initiative, opened its doors to the WWF to tell its story. WWF's objective in this work was to learn and report here in this document how CJ Selecta's DCF commitment implementation journey has been, understand what its main challenges and lessons learned were, how they overcame important obstacles, and what results have been achieved to date with this policy.

FOOD PRODUCTION TO MEET THE GROWING DEMAND OF THE WORLD'S POPULATION REPRESENTS THE GREATEST SOURCE OF PRESSURE ON LAND USE

2. THE COMPANY

Soybeans have always been the main product of Selecta, a family business founded in 1984 in Goiatuba, focusing on the sale of soybean seeds and other agricultural inputs. In 2009, Selecta was acquired by the Chilean group Corpesca, and in 2017, 90% of operational control passed to the Korean group CJ (CheilJedang), one of the leaders in several sectors: food, pharmaceuticals, biotechnology, logistics, among others. At that time, the company was renamed CJ Selecta. Since 2019, the Korean group has held 100% control of operations.

CJ Selecta maintained its headquarters in Uberlândia (MG) from 2021, and now has an office in São Paulo (SP) and an industrial unit in Araguari (MG), less than 40 km from Uberlândia, opened in 2009. All soybean by-products sold by CJ Selecta are produced in Araguari.

The company currently has 12 other branches in Brazil where its raw material (soybeans) is sourced and fertilizers are sold: Araguari (MG), Uberlândia (MG), Patrocínio (MG), Coromandel (MG), Unaí (MG), Uberaba (MG), Ibiá (MG), Catalão (GO), Rio Verde (GO), Itumbiara (GO), Primavera do Leste (MT), and Lagoa da Confusão (TO).

2.1 AREA OF ACTIVITY

CJ Selecta supplies soybean-derived products to the animal feed, human consumption, chemical, pharmaceutical, biofuel (soybean ethanol), and organomineral fertilizer industries. The products sold by the company include soy protein concentrate (animal nutrition), refined soybean oil (biofuel production, human and animal nutrition), soy lecithin (food industry ingredient) and pharmaceuticals, soy molasses (animal nutrition, chemical, steel and fertilizer industries), pelleted soybean hulls (animal nutrition), tocopherol (human and animal nutrition, pharmaceutical and chemical industries) and fatty acid (animal nutrition).

The most sold product by CJ Selecta is soy protein concentrate (SPC), which corresponds to products with a soy concentration above 60%. The SPC buyers include mainly Norway and Chile, large salmon producers.

CJ Selecta sells its products in 39 countries across 4 continents: America, Europe, Asia and Oceania. The domestic market accounts for 35% of the company's revenue. Products exported to Europe are necessarily not genetically modified, as the region does not accept transgenic products. The greatest demand currently is for the guarantee of products coming from non-deforested areas, which comply with DCF commitments. In 2024, 703 buyers demanded DCF raw material from CJ Selecta. 86% were from the domestic market and 14% from the foreign market. Despite the lower percentage, the foreign market is more demanding in relation to sustainability criteria and traceability of raw materials. In 2023, the total volume in tons of soybeans manufactured by CJ Selecta came mainly from the Cerrado biome, Atlantic Forest, Cerrado/Atlantic Forest transition zone, and Amazon. The state that sold the most soybeans to CJ Selecta was Minas Gerais, followed by Goiás and Mato Grosso.

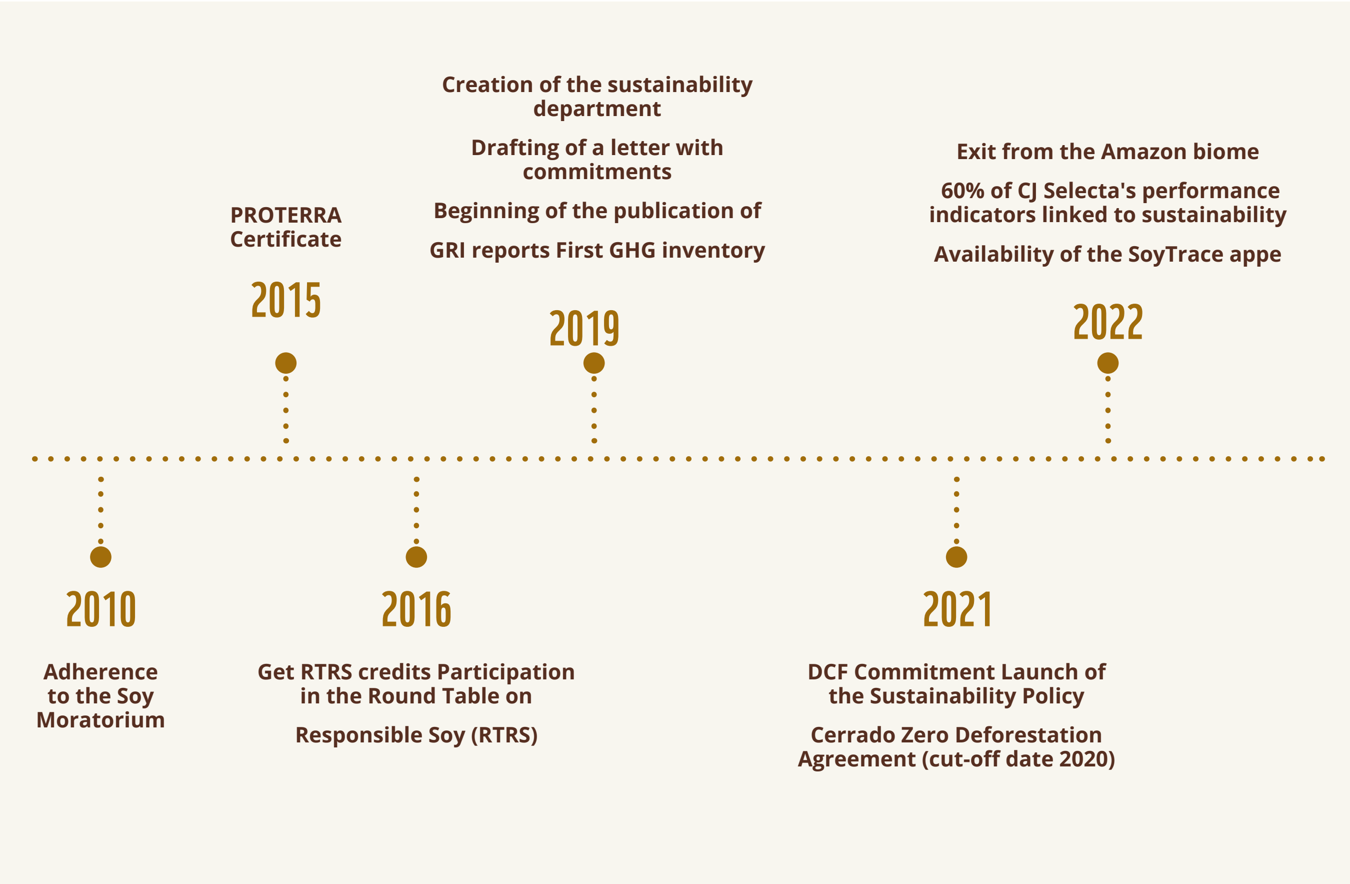
2.2 HISTORY OF ACTIVITIES IN SUSTAINABILITY

CJ Selecta's sustainability department was created in 2019. Through a participatory dialogue with management and customers, a letter setting out the company's first sustainability commitments was prepared. Such commitments included the reduction and consequent interruption of purchases of soybeans from the Amazon and the purchase of soybeans in compliance with the soybean moratorium.

In the year the department was created (Figure 1), a greenhouse gas emission inventory was carried out to understand the company's emissions, and ESG work was initiated focused on production areas, based on auditing on farms, identifying challenges for producers to meet ESG criteria, identifying producers' demands, and mapping ESG criteria already being met within CJ Selecta itself.

The biggest challenges reported by CJ Selecta in meeting ESG criteria are producer engagement and CAR validation.

Figure 1. Key milestones in CJ Selecta's sustainability journey



3. THE DCF COMMITMENT

3.1 CHARACTERISTICS OF THE COMMITMENT

In 2021, CJ Selecta publicly announced its "Sustainability Policy" in response to pressure from the European market, especially SPC buyers, with the aim of "formalizing CJ Selecta's guiding principles and procedures to contribute to a sustainable soybean value chain." The Policy is based on the Accountability Framework Initiative (AFi) responsibility framework and is applicable to all regions where CJ Selecta operates, all biomes and operations in the soybean supply chain, including direct suppliers (soybean producers) and indirect suppliers (soybean producers purchased by intermediaries, such as resellers, cooperatives and warehouses).

Its goals seek to reduce carbon emissions in the company's operations, ensure respect for local and traditional communities, compliance with legislation among its suppliers, and a series of social indicators. Furthermore, the Policy presents a series of targets to rid its supply chain of deforestation and conversion, presented in Table 1.

Table 1. Implementation status of CJ Selecta's Sustainability Policy targets.

TARGETS	STATUS
Establish July 2008 as the cut-off date for the Amazon biome in compliance with the Soybean Moratorium and August 1, 2020 as the cut-off date for the Cerrado biome	COMPLETED
Maintain 100% conventional soybeans (non-GMO or NGMO) certified to the ProTerra standard or other recognized certifications that include deforestation and no-conversion requirements	COMPLETED
Align CJ Selecta's policy implementation with the AFI, conduct a DCF assessment, and develop a DCF implementation plan by 2021	COMPLETED
Adopt a robust monitoring, reporting and verification (MRV) approach including carbon metrics by 2021	COMPLETED
Achieve 100% direct supplier traceability by 2023	COMPLETED
Achieve 100% indirect supplier traceability by 2025	ONGOING
Have 100% of agricultural areas audited on-site and 100% DCF by 2025	ONGOING
Soybeans free from the Amazon biome (do not purchase GMO and NGMO soybeans from the Amazon)	ONGOING
Stimulate the expansion of soybean production into open and degraded areas, avoiding new areas of deforestation	ONGOING

With the implementation of the Policy came the institutional decision to cease sourcing from the Amazon Biome, as a way to reduce the company's carbon footprint, as well as eliminate tax issues related to the transportation of soybeans between states. Purchasing operations then began to focus on the Southeast and Central West regions of the country, especially in Minas Gerais, where the company is headquartered, and Goiás, but also including suppliers in São Paulo and Tocantins.

In 2024, however, CJ Selecta returned to sourcing soybeans from the Amazon (5% of the annual volume) to supplement its demand, which had not been met among suppliers in the southeast due to the low productivity of the harvest this year. The goal remains zero soybean origination from the Amazon biome.

Also according to the Sustainability Policy, the institutional areas involved in implementing the commitments are the Origination area and the Sustainability team, created in 2019 and currently composed of nine members. The relationship between the two teams is described in section 3.2.

Table 2. Effectiveness criteria for DCF commitments of companies analyzed on CJ Selecta's DCF policy (based on Garrett *et al.*, 2019).

CRITERION	MEETS	CRITERION	MEETS
Zero gross deforestation target	√	Independent evaluation	√
Clear deadlines	√	Integration with public policies	√
Robust enforcement mechanisms	√	Positive incentives	√
Transparency	X	Technical support	X
Stakeholder participation	X	Continuous assessment and adaptation	√

3.2 IMPLEMENTING THE DCF COMMITMENT - HOW THE TRACEABILITY AND MONITORING SYSTEM WORKS?

To achieve its DCF commitments and measure and evaluate progress toward these goals, CJ Selecta invested in a traceability, monitoring, reporting, and verification (MRV) system that performs socio-environmental risk and legal compliance assessments throughout the supply chain, tracking and verifying the origin of each purchase.

This pioneering project's main tool is the Sustainability Monitor, a monitoring panel that acts as the integration interface between SAP and the company's geomonitoring platform. The system operates as follows:

1. To establish business relations with CJ Selecta, a supplier must contact the purchasing team and present the CPF and/or CNPJ, in addition to the Rural Environmental Registry (CAR) of the property where the product originates.

2. The data is submitted by the purchasing team to a socio-environmental analysis, carried out both by a dedicated team within the CJ Selecta Sustainability team and by a contracted consultancy, through a platform developed by Agrosatélite/Serasa, called Simfaz. Based on the CPF/CNPJ/CAR, the teams map the presence of environmental embargoes from IBAMA or state environmental agencies and convictions for slave labor. Properties that involve slave labor, or are embargoed, or even have part of their area embargoed, are immediately blocked. Based on the CAR, images from INCRA and FUNAI are used to assess the presence of overlap with indigenous and quilombola lands

or conservation units. Compliance with CJ Selecta's DCF commitment cut-off dates is also verified based on CAR and PRODES (Legal Amazon Deforestation Monitoring Project by Satellite) data. The CAR-based assessment considers not only the soybean production unit being negotiated, but all of that producer's production units (farms). It is also assessed whether the declared production volume is compatible with the production area of origin. Any irregularity in any of the criteria in any of the properties of the CPF/CNPJ (individual/corporate taxpayer identification number) under analysis will result in a sale block.

3. After the above protocols and procedures, the compliance of the purchased soybeans with the ProTerra and RTRS certifications is verified.

4. Analysis results are available in real time, both on the Sustainability Monitor and in the CJ Selecta management system. Therefore, CPFs/CNPJs that present any irregularity and have been blocked in the Monitor appear as restricted for the purchasing sector, preventing the sale of raw materials to the company. Furthermore, the blockade is applied to both the contract and the bill of lading, ensuring that trucks carrying loads from these suppliers are blocked at the factory entrance.

All CJ Selecta soybean suppliers are evaluated according to these guidelines, whether direct or indirect. In the case of direct suppliers, CJ Selecta carries out the assessment via the SimFaz platform. In the case of indirect products, the analysis is carried out by the warehouses and cooperatives themselves that buy from producers and resell to CJ Selecta. In this case, they use the same SimFaz system, and undergo internal and external audit processes, carried out by Control Union.

The traceability and monitoring system developed by CJ Selecta uses robust analysis processes and tools, with results audited internally three times a year, and externally once a year, by Value Chain certification agency. Indirect suppliers also undergo internal and external audit processes, carried out by Control Union. Audits ensure the accuracy of results, contributing to a genuine commitment to the goals established by the sustainability policy. The audited results are presented in CJ Selecta's annual Sustainability report, which follows the Global Reporting Initiative (GRI) standard, and presents the following indicators:

- % and number of suppliers in full compliance with the Sustainability Policy
- % of the volume of soybeans purchased with requirements in accordance with company policy
- % of the volume and number of suppliers that the company monitors to meet its requirements by levels (direct and indirect suppliers
- GHG emissions by supply chain levels

The information generated by the Monitor for each purchase is not available to organized civil society or the general public. Because they contain sensitive supplier data, the analyses are confidential and accessible only to the CJ Selecta

ANY IRREGULARITY IN ANY OF THE CRITERIA IN ANY OF THE PROPERTIES OF THE CPF/CNPJ UNDER ANALYSIS, GENERATES A BLOCK FOR SALE

team and product buyers. However, the results of these analyses, which are audited, are published through reports in accordance with the GRI standard. For buyers, in 2023, CJ Selecta developed a traceability application that consolidates origination information with data on delivered lots, such as biome, state and city of origin, carbon footprint, and logistical data. The system, already developed, implemented and registered with INPI, currently serves SPC customers in Europe, in addition to other products. However, the goal is to expand it to all of the company's customers. Access to data is restricted exclusively to buyers, using a login and password.

CJ Selecta considers ensuring the confidentiality of information to be a crucial factor in engaging producers. They believe that if the information were publicly exposed, producers would not participate in the traceability system and would stop supplying CJ Selecta.

In terms of integration with public policies, CJ Selecta's traceability and monitoring system relies on the Rural Environmental Registry (CAR) as essential data in its analysis process. The non-negotiable CAR requirement contributes to the recognition of its relevance among landowners, and generates pressure for validation by the responsible public agencies, thus contributing to the implementation of the Brazilian Forest Code.

3.3 IMPLEMENTATION JOURNEY - ACHIEVEMENTS AND CHALLENGES

According to the progress report of CJ Selecta, in 2024, 63% of the company's purchasing volume was from 592 direct suppliers. 98.9% of this percentage were verified DCF (vDCF). These results are still undergoing an audit process. This proportion represents a drop in direct vDCF origination, which in 2023 was 99.6%. The variation is small, but must be monitored and addressed to ensure the traceability goal is achieved.

CJ Selecta's 9 indirect suppliers in 2024, which represented 37% of the company's purchasing volume this year, presented 95% of their soybeans in accordance with the DCF criteria of the company's policy. Thus, if we add vDCF soybean percentage originating from direct and indirect suppliers, we have a total of 97.4% vDCF soybeans in 2024. In total, therefore, there was an increase in the compliance rate with DCF criteria in soybeans originated by CJ Selecta, which went from 87.4% in 2023 to 97.4% in 2024.

CJ Selecta's indirect suppliers include mainly cooperatives and independent warehouses. The biggest challenge for this group is short- or medium-term contracts, or even one-off or spot purchases, which hinder a more robust engagement process.

The independent audit report confirming the 2023 data is available here. For 2024, the Control Union verification certificate is available here.

Year	Soybeans from direct suppliers	Soybeans from indirect suppliers	Compliance with DCF criteria for direct suppliers	Compliance with DCF criteria for indirect suppliers	Compliance with DCF criteria total
2023	58.5%	41.5%	99.6% of direct volume or 58.3% of total volume	70.0% of indirect volume or 29.1% of total volume	87.4%
2024	63.0%	37.0%	98.9% of direct volume or 61.9% of total volume	95.0% of indirect volume or 35.5% of total volume	97.4%

In terms of indirect volumes, there was an increase from 70% to 95% in the volume of indirect vDCF between 2023 and 2024. This increase, however, was due more to the termination of commercial partnerships with suppliers who are not willing to carry out traceability, than to engagement in the monitoring system. While in 2023 CJ Selecta sourced soybeans from 27 indirect suppliers (of which only 8 carried out soybean traceability), in 2024 this number dropped to 9, of which 5 offer traceability and compliance with DCF criteria. This drastic reduction in the number of indirect suppliers highlights CJ Selecta's commitment to achieving its sustainability goals, but it also indicates the level of difficulty in engaging indirect suppliers in efforts to reduce deforestation and conversion.

To expand its ability to track and monitor indirect suppliers, in 2022, CJ Selecta launched, in partnership with Unilever, the Green Refinery program, which aims to implement 100% traceability in its indirect soybean sourcing through intermediaries to eliminate deforestation and conversion for all CJ Selecta sourcing.

To engage these suppliers, CJ Selecta holds in-person meetings to explain its purchasing procedures and the importance of all suppliers having proven traceability of the soybeans being supplied. Furthermore, a Socio-Environmental Practices Handbook for Soybean Producers was developed as a support tool in the transition to a sustainable production model.

Suppliers who express interest in joining the group sign a membership agreement, have access to a bonus, and commit to sharing the CAR of the areas where they source soybeans. The amount contributed allows suppliers to make the necessary investments to enable the traceability process described in item 3.2, which ends up being applied to the entire volume of soybeans circulated by the selling company. Thus, the Green Refinery program not only evaluates indirect suppliers based on socio-environmental analyses, but also promotes their development, encouraging

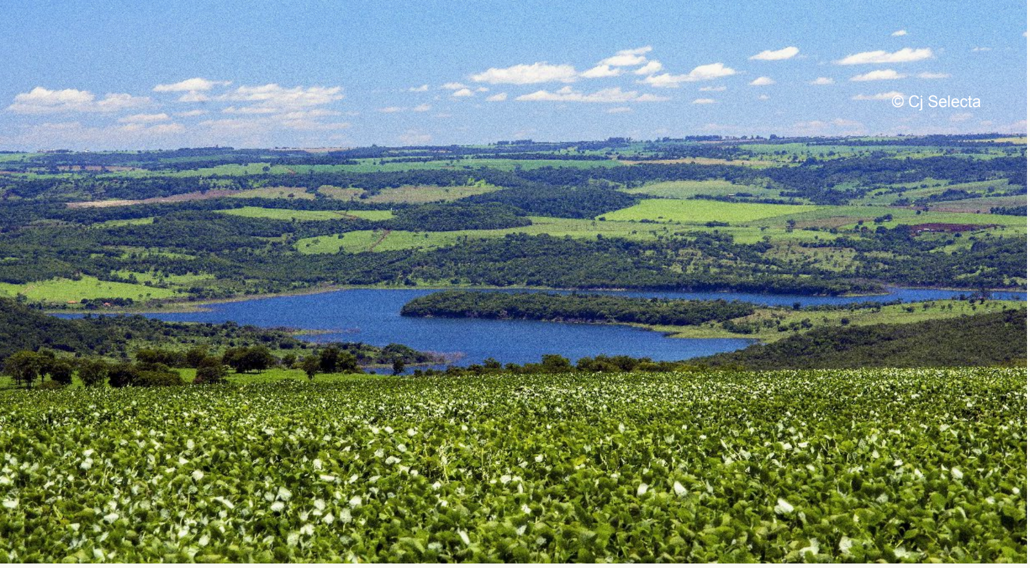
more sustainable practices. The project's biggest achievement is the change in mindset, preparing these suppliers to serve an increasingly demanding market. In this way, their participation in the program not only expands market opportunities by enabling the sale of traceable soybeans to CJ Selecta, but also enables them to supply to other buyers committed to eliminating deforestation and conversion in their supply chains.

In addition to traceability, the program also features a pillar of respect for human rights, which seeks to ensure the well-being of workers and local communities in CJ Selecta's operations and throughout its supply chain.

By the end of 2024, 97.4% of the soybeans purchased by CJ Selecta through the Green Refinery program were deforestation-free. More relevant than this result is the fact that this volume represented only a quarter of the total soybeans tracked and verified by the program. This is because, when monitoring environmental compliance, CJ Selecta evaluates the entire volume produced by suppliers, and not just the portion it purchases. As a result, the company boosts the verified soybean supply in the market, going beyond its own supply chain and contributing to a broader transformation in the soybean value chain.

97,4%

OF SOYBEAN PURCHASED THROUGH THE GREEN REFINERY WAS DEFORESTATION-FREE



A crucial step in implementing CJ Selecta's Sustainability Policy was building an organizational culture that values DCF products.

CJ Selecta's ESG team currently has 9 people, 4 of whom are dedicated to the socio-environmental analysis of suppliers within the scope of the Monitor. Because the traceability and monitoring system is linked to the company's purchasing system, the ESG team works in collaboration with other teams, such as origination and sales. To create greater integration, at the beginning of the Sustainability Policy implementation process, the ESG manager participated in the origination team's weekly meetings, seeking to understand their processes and modus operandi. In addition to integration, this allowed greater openness to new purchasing processes, facilitating the implementation of the Monitor. Since 2022, CJ Selecta has also published the so-called ESG Journal, circulated internally within the company, with the aim of demonstrating the impacts of the work carried out by the ESG team with the support of other teams.

It is also worth noting that CJ Selecta is a company that delivers value to its customers through soybeans with high levels of sustainability: low carbon emissions, low waste production, respect for human rights, and on the path to zero deforestation and conversion. These characteristics guarantee a highly demanding market niche, which ends up influencing the company's organizational culture. In return, customers provide support for the soybeans purchased from the company, supporting their sale to equally demanding customers. This feedback process helps reduce employee resistance to processes that ensure sustainability rates, even though they require extensive effort and slow down operations.

Currently, the ESG manager reports not encountering any resistance in using the Monitor, implementing the Green Refinery, or even eliminating suppliers that do not comply with the Sustainability Policy.

3.4 CHALLENGES

- Indirect suppliers (resellers, warehouses and cooperatives) purchase soybeans from a large number of producers. Traceability of each of these suppliers becomes a major challenge, as it requires extensive engagement efforts and implementation costs. In this DCF journey between indirect suppliers, many suppliers have already chosen to stop supplying soybeans to CJ Selecta, which went from 49 to 8 indirect suppliers between 2022 and 2024.

- Another major challenge faced by CJ Selecta is the difficulty in engaging new partners or even influencing other actors in the soybean chain to join forces in eliminating deforestation and conversion in its value chain. Therefore, whenever a direct or indirect supplier refuses to implement the traceability process on its property or supply chain, it does so because it knows that there are several alternative companies willing to buy its soybeans without so many requirements. ***This highlights the importance of coordinated action among actors downstream in the soybean chain, such as CJ Selecta, to block any non-DCF soybean trade.*** As long as the demand for deforestation- and conversion-free supply chains remains concentrated among a few actors, the construction of DCF agricultural commodity chains will be limited to commercial niches.

4. WHAT'S NEXT?

CJ Selecta is close to achieving a 100% DCF soybean supply chain, demonstrating that it is possible, including in the Cerrado biome. For them, **the challenge now is to think about how to expand their impact**. Two possibilities are presented here:

1. Promoting deforestation-free territories by working together with other stakeholders and traders: CJ Selecta itself indicates that this is the biggest challenge for implementing DCF chains: the fact that they often operate alone. If other traders operating in the same territory demand the same indicators with robust processes, they will force all producers in that territory to be free of deforestation and conversion, and, more importantly, send a clear signal to speculators and land grabbers that these lands will not be able to produce soy in the future because they will have trade impediments. In other words, it is important that the DCF agenda becomes pre-competitive among all traders.

2. Returning to the Amazon, following the soy moratorium protocols and bringing the DCF standard to high-risk deforestation territories: better than ceasing to originate in high-risk deforestation territories, is to originate while ensuring zero deforestation and conversion. In this way, they contribute to the challenge in these pressured biomes and expand their potential for positive impact in a comprehensive way.

IT IS IMPORTANT THAT THE DCF AGENDA BECOME PRE-COMPETITIVE AMONG ALL TRADERS


OUR MISSION IS TO PRESERVE NATURE AND REDUCE THE MOST URGENT THREATS TO THE DIVERSITY OF LIFE ON EARTH.
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