

# Environmental Product Declaration

In accordance with ISO 14025:2006 for chilled and vacuum-packed boneless beef cuts.



**QUICKFOOD S.A.**  
**CHILLED BONELESS**  
**BEEF CUTS**



Program:	The International EPD® System, <a href="http://www.environdec.com">www.environdec.com</a>
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## Program information

Program:	<b>The International EPD<sup>®</sup> System</b>
Mailing Address:	<b>EPD International AB Box 210 60 SE-100 31 Stockholm Sweden</b>
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### **The holder of the EPD has sole ownership and responsibility for the EPD.**

EPDs that are within the same product category, but registered in different EPD programs, may not be comparable. For two EPDs to be comparable they must be based on the same PCR (including the same version number) or be based on fully aligned PCRs or versions of PCRs covering products with identical functions, technical performance and uses. For example: identical declared/functional units, equivalent system boundaries and data descriptions, application of equivalent data quality requirements, data collection methods and allocation methods, application of identical cut-off rules and impact assessment methods (including the same version of characterization factors), equivalent content claims and validity at the time of comparison. For more information on comparability, refer to ISO 14025.

In addition to other languages, the EPD should be published in English to ensure its global applicability and usefulness.

Meat of cattle fresh or chilled

## PRODUCT CATEGORY RULES: UN CPC 21111

PCR 2012:11 - VERSIÓN 4.0.1. - VÁLIDO HASTA: 2026-10-16

### ADMINISTRATIVE INFORMATION

#### PCR, LCA and independent third-party assessment

##### Product Category Rules

Meat of cattle fresh or chilled, REGISTRATION NUMBER, PCR 2012:11  
VERSIÓN 4.0.1.  
UN CPC CODE: 21111

**The PCR test was performed by:** Sonia Pignatelli. You may contact the testing panel by sending an email to [info@environdec](mailto:info@environdec)

##### Company information

Holder of the EPD: **QUICKFOOD S.A.**

Address: **Suipacha 1111, Piso 18 (CP 1008)**

**Ciudad Autónoma de Buenos Aires (CABA), Argentina.**

Website: [www.marfrig.com.ar](http://www.marfrig.com.ar) | Contact: [sustentabilidad@marfrig.com](mailto:sustentabilidad@marfrig.com)

#### Life Cycle Assessment (LCA)

LCA was performed by: Eng. Leticia Tuninei, Lic. Maria Candela Garcia.

#### Third-party verification

Independent third-party verification of the declaration and data, according to ISO 14025:2006, via:

##### EPD verification by individual verifier

**Third-party verifier:** Javier Martin Echazarreta / Instituto Nacional de Tecnología Industrial (INTI)

Approved by: The International EPD® System

Procedure for follow-up of data during EPD validity involves third-party verifier:

Yes

# Executive Report

Marfrig is one of the leading companies in beef production and the largest hamburger producer in the world. The food produced in our units reaches the shelves of millions of consumers through large restaurant and supermarket chains.

The company is recognized for its integrity, excellence and commitment to sustainability, and a production model that respects legal, environmental and animal welfare aspects.

To be part of our team of collaborators is to be part of a passionate team committed to providing the best protein and offering the best to our customers.

In Argentina, Marfrig leads the national production and sale of beef-derived and processed foods.

The verification Life Cycle Assessment (LCA) from **chilled and vacuum-packed boneless beef** was carried out by INTI in order to get an the Environmental Product Declaration (EPD). It is produced in the meat packing plant San Jorge, located in the homonymous town, province of Santa Fe, by the company QUICKFOOD S.A. (Marfrig Group), according to ISO 14025 and 14040 standards.

This study takes as reference the product category rule (PCR) called "MEAT OF MAMMALS (CHILLED)" Version 4.0.1.

Declared Unit: **one kilogram of chilled and vacuum-packed boneless beef**. The weight of the packaging is not included in the kilogram.

The following environmental impact categories and their corresponding indicators were evaluated, which yielded the following results:

The results obtained for **one kilogram of chilled and vacuum-packed boneless beef** were as follows: for the climate change category-total 3.74E+01 kg CO<sub>2</sub> eq; for ozone layer depletion it resulted in 5.06E-07 kg CFC11 eq; acidification 2.57E-01 mol H<sup>+</sup> eq; eutrophication 1.06E-02 kg P eq for freshwater, 2.32E-01 kg N eq for marine and 3.11 E+00 mol N eq for terrestrial. For photochemical ozone formation, this resulted in 4.10E-02 kg NMVOC eq, the depletion of abiotic resources-minerals and metals accounted for 2.68E-05 kg Sb eq, while that of fossil fuels registered 7.25E+01 MJ, net calorific value. Water consumption was 1.51 E+00 m<sup>3</sup> global private eq.

The results for chilled and vacuum-packed boneless beef show that primary production, both feed production and animal growth, was the main critical point in all impact categories. The slaughtering and distribution stages of the finished product also influence environmental impacts, mainly due to energy consumption and the use of fossil fuels.

These results are in line with other international studies, with values within the range. These findings will be of interest to the company to identify critical points for improvement, as well as for consumers to make decisions on responsible consumption.



# About Us

**Marfrig is one of the leading companies in beef production and the largest hamburger producer in the world. The food produced in our units reaches the shelves of millions of consumers through large restaurant and supermarket chains.**

The company is well known for its integrity, excellence and commitment to sustainability, and a production model that respects legal, environmental and animal welfare aspects.

To be part of our team of collaborators is to be part of a passionate team committed to providing the best protein and offering the best to our customers.

Marfrig's operations in Argentina lead the production and sale of beef-derived and processed foods in the country. We have 4 production plants with a capacity of more than 40 thousand tons of hamburgers per year and more than 30 thousand tons of other products.



**1st producer**  
of hamburgers  
in the world



**2nd company**  
of beef protein in  
the world, in terms  
of production



**1st company**  
in the sector, in the  
production of vegetable  
protein-based products

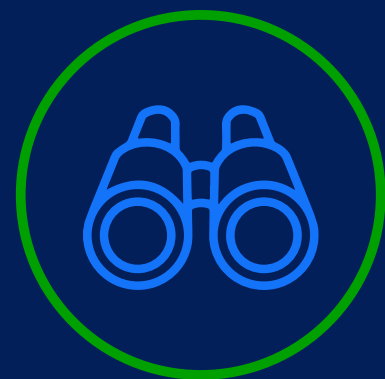


**+100 countries**  
choose Marfrig  
products



## MISSION

Providing the best protein to our consumers through a long-term relationship and creating high-quality and safe products. We are driven to provide our customers with the best.



## VISION

Being acknowledged as the best global protein company.



## VALUES

### Client-focused

We are fully committed to our internal and external customers and embrace their priorities as our own. Every step of the production chain, we put all our attention and passion in what we do to meet our customers' needs.

### Simplicity

In making decisions, we believe in clarity, objectivity and simplicity, seeking to facilitate all processes. The idea of "less is more" governs everything we do.

### Transparency

We do not hide our issues. Rather, our behaviors and conduct are aimed at learning from our mistakes so as not to make them again. Dialogue with our customers and suppliers is encouraged, which helps us to build trust and improve as professionals and people.

### Respect

Treatment of everyone as we would like to be treated. We are guided by our ethical principles and are constantly motivated to develop our relationships.

### Expertise

Innovation is constantly encouraged, and we strive for excellence in everything we do. We apply these values throughout the organization in order to ensure the loyalty of our internal and external customers.

### Entrepreneurship

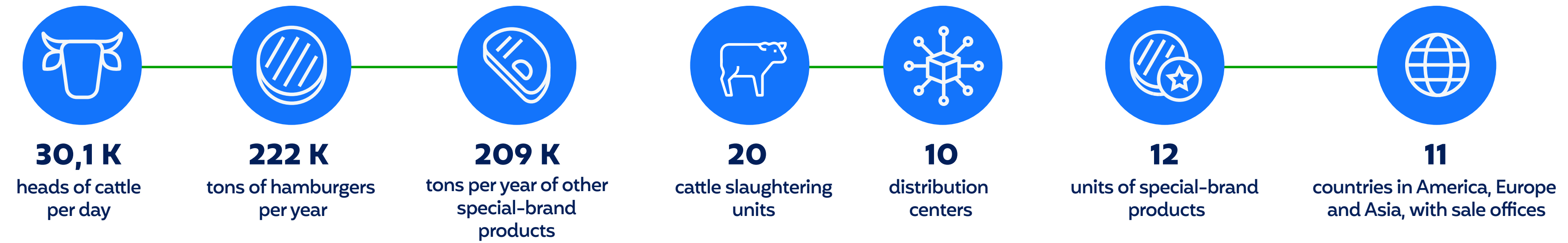
Always attentive to the market context in which we live, we adapt to it. We work passionately on our tasks and we know how to recover from adversity with resilience. There is ownership in taking care of our processes, productivity and resources. We are attentive to requests, issues and opportunities.

# OUR GLOBAL OPERATION

Our broad portfolio includes a wide range of recognized brands, with high quality products, aimed at both the domestic and export markets. This portfolio features several differentiated products, such as organic and Viva!, which offers meat cuts produced under different concepts, such as Carbon Neutral Beef (CCN), a pioneer in Brazil.

<b>ARGENTINA</b>															
<b>BRAZIL</b>															
<b>CHILE</b>															
<b>URUGUAY</b>															
<b>UNITED STATES</b>															

## Production Capacity



# SUSTAINABILITY PLATFORM

As one of the largest animal protein companies in the world, sustainability is our main strategic line of action. It is through consistent sustainability guidelines and actions (related to minimizing the impact of our operations on the environment, ensuring animal welfare whenever possible and conserving natural resources) that we conduct business and generate value for our stakeholders.

Sustainability-related actions are a part of our day-to-day operations. To manage them, we divide the efforts into six strategic areas:



## 1. Source Control

Management of the source of raw materials and suppliers' commitment to best sustainability practices. Implements the **Programa Verde+**, whose objective is to disseminate sustainable and low-emission livestock farming throughout the value chain.

Within the industrial operations, it enforces strict quality control and food safety, through processes and procedures that contemplate the use of antibiotics, hormones and controversial substances, in case they are used in livestock farming.



## 2. Animal Welfare

Manages animal handling practices from farm to slaughter, which must be carried out in accordance with World Animal Protection recommendations and the strictest international humane standards.



## 5. Effluents and Waste

Spreads environmentally responsible conduct for the treatment and disposal of effluents and solid waste from operations.



## 3. Climate Change

Seeks continuous improvement in process efficiency, in order to minimize the impact of operations on climate change and to adapt them to the new context.



## 6. Social Commitment

Suppliers' commitment to practices respectful of human rights, support for the development of new means of production, technologies and initiatives that promote greater inclusion, positively impacting the locations where we operate.



## 4. Natural Resources

Promotes the management of water and energy consumption in production processes, and the search for alternative energy sources from clean and renewable sources.





## ESG Marfrig / Argentina in numbers

THE TOP-RATED COMPANY IN THE INDUSTRY, YEAR AFTER YEAR



### FAIRR 2023

Top ranking among beef protein companies

And also, the only one in the industry classified as low-risk among the companies assessed!



### BBFAW 2023

Only beef protein company in the world classified Tier 2

Third consecutive year of recognition!



### FOREST 500

Highest ranking among meat processing plants worldwide

A major achievement in a ranking that assesses the 350 leading companies on the planet!



### CDP 2023

A in Climate Change

Only 1.7% of the 23,000 organizations assessed achieved this maximum grade in at least one of the evaluations! Marfrig also scored A in Water Security and Forestry.









## COMPANY OVERVIEW

Certifications related to products or management systems of our plants in Argentina.



## COMPANY INFORMATION

Holder of the EPD: **QUICKFOOD S.A.**  
 Address: **Suipacha 1111, Piso 18 (CP 1008), Ciudad Autónoma de Buenos Aires (CABA), Argentina.**  
 Website: [www.marfrig.com.ar](http://www.marfrig.com.ar)  
 Contact: [sustentabilidad@marfrig.com](mailto:sustentabilidad@marfrig.com)

ARGENTINA		NUMBER
 BRC Global Standards		3
 HACCP & GMP		1
 McDonald's SWA (private protocol in the CSR Code of Conduct and for the supply of raw materials and processed products to McDonald's).		2
 McDonald's SQMS		2
 McDonald's AHW beef slaughter and deboning (private animal welfare protocol for supplying raw material to McDonald's).		1
 Certification in animal welfare practices under internal protocol.		1
 Certification of the HQB attribute for beef cuts to Switzerland.		1
 Organic beef certification.		1

## CATTLE RAISING: IN ARGENTINA

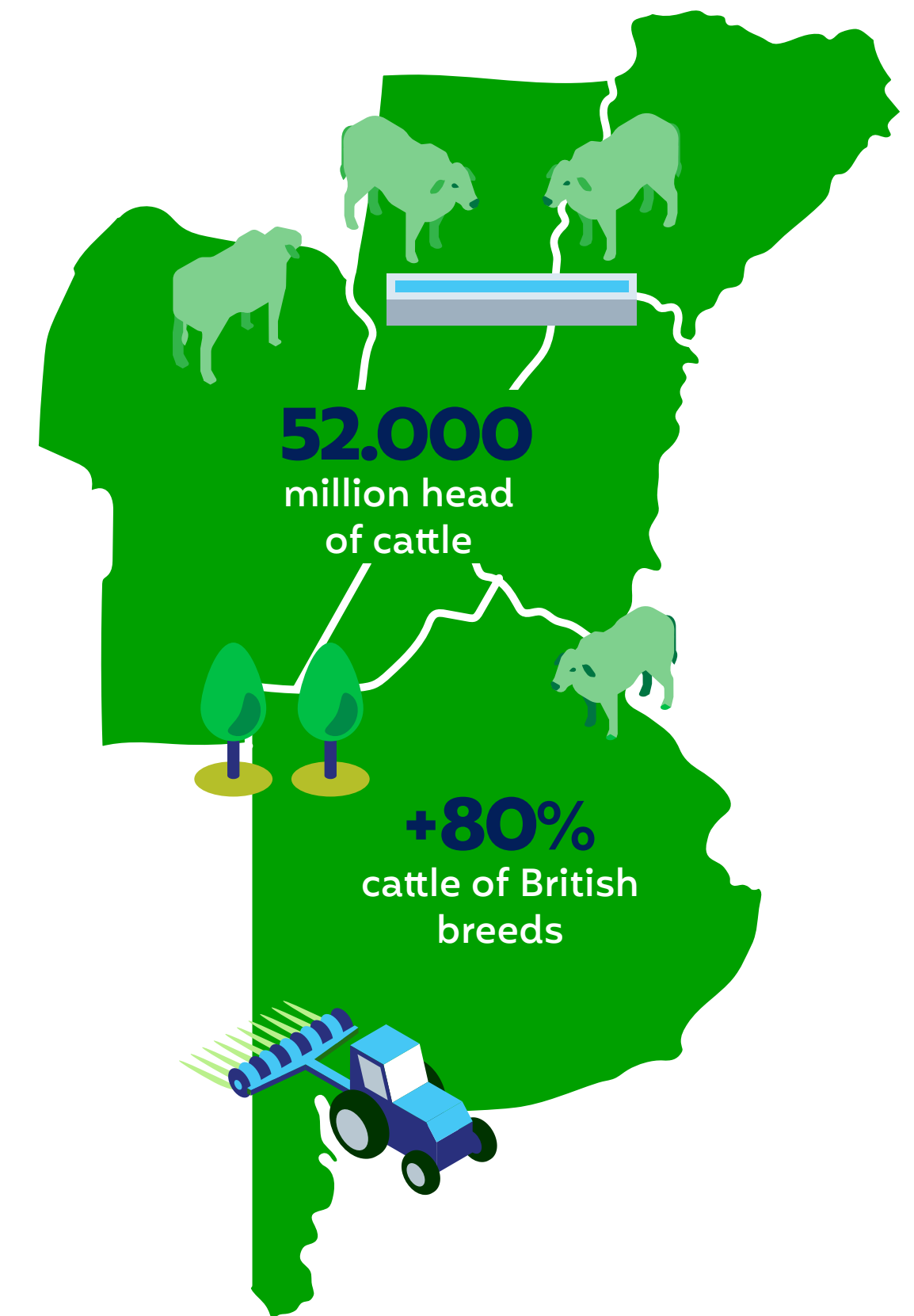
The Pampeana region, comprising the provinces of Buenos Aires, Córdoba, Santa Fe, Corrientes and Entre Ríos (center of the country), is one of the largest extensions in the world used for cattle production.



It is a national herd of 52,000 million head of cattle, distributed in 130,000 establishments, whose genetic profile is based in more than 80% on **British breeds**, such as Aberdeen Angus, and its crosses with Braford and Brangus.

Calves are raised with the mother until they are 6 months old, being weaned to continue their rearing development in pastures with high protein levels. Then they go to the finishing phase, generally on pastures associated with some energy supplementation, or they can spend a short period of time (between 70-80 days) in a feedlot, developing their muscular potential, the necessary fat deposition and the desired marbling.

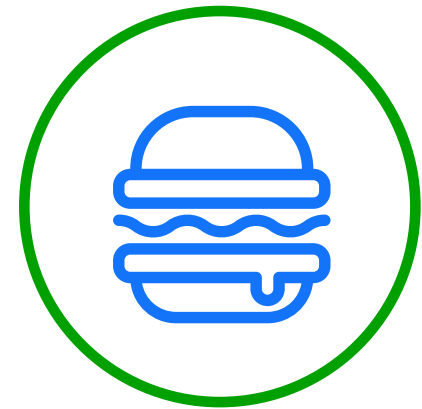
**Thanks to all these factors, Argentine beef is a product recognized worldwide for its palatability, tenderness and taste.**



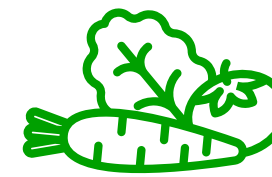
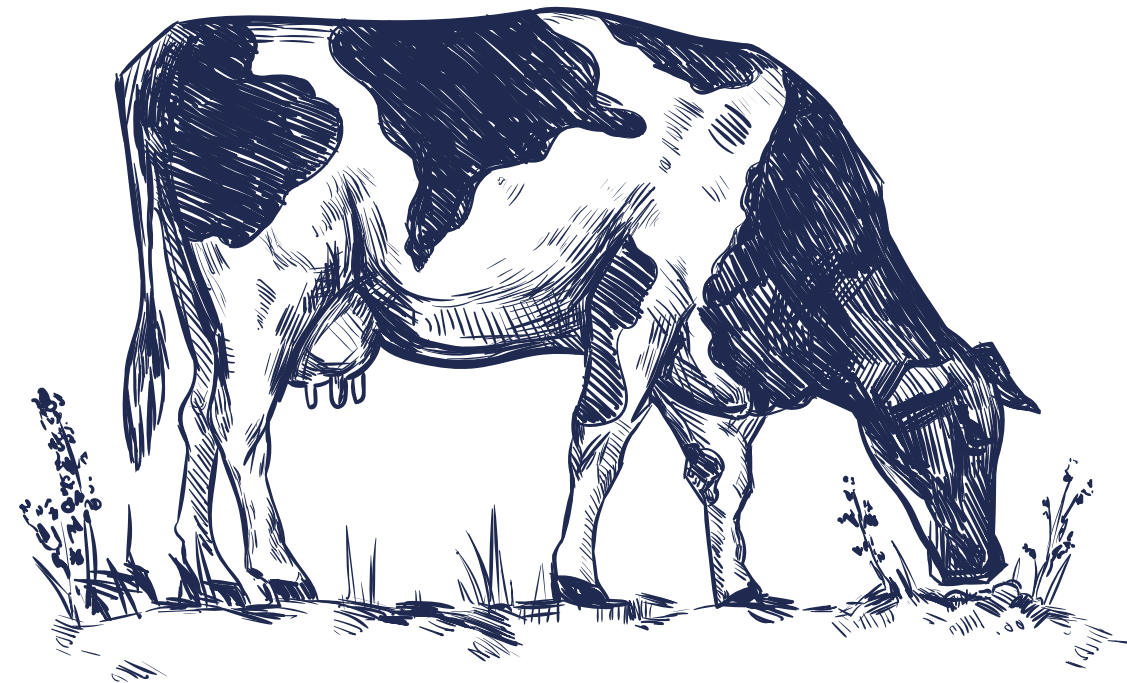
# OPERATIONS IN ARGENTINA 2023



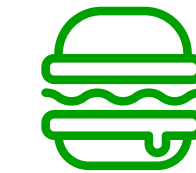
**1.1 K**  
heads of cattle per day



**52.8 K**  
tons of hamburgers  
per year



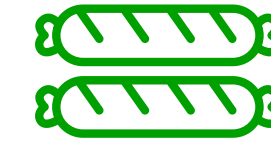
**1. ARROYO SECO**  
FROZEN VEGETABLES & FRUITS  
**600 t/month**



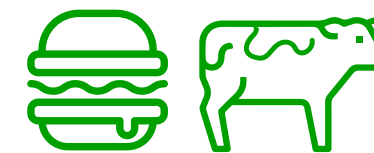
**3. PILAR**  
HAMBURGERS/FOOD SERVICE  
**1.200 t/month**  
(with 3 production lines)



**5. MUNRO**  
CORPORATE HEADQUARTERS



**2. BARADERO**  
SAUSAGES/COLD CUTS  
**1.600 t/month of cold cuts and**  
**400 t/month of ham**



**4. SAN JORGE**  
HAMBURGERS/SLAUGHTERING  
**1.1 K heads/day and 3250**  
**t/month of hamburgers**  
(with 8 production lines)



# REPORT CHILLED AND VACUUM-PACKED BONELESS BEEF CUTS





## OVERVIEW

This document deals with the production of bovine beef according to the complete cycle, which includes cows, calves, steers, heifers and bulls (born, raised and slaughtered in Argentina) marketed by QUICKFOOD SA.

The environmental impacts were calculated considering the whole production chain, from the birth of the animal to the consumption of meat (life cycle analysis: cradle to grave). This is specified in the reference PCR 2012:11 Meat of cattle fresh or chilled – VERSION 4.O.1. UN CPC: 21111

### Period of relevance

Livestock farming: 01/07/2020 through 30/06/2021  
 Beef production: 01/01/2021 through 31/12/2021

### EPD Geographic Scope

Global.

### Declared unit

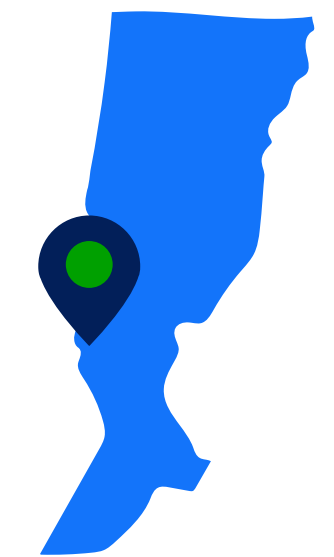
1 kg of chilled and vacuum-packed boneless beef cuts.

### CPC Code

Class 21111 - Meat of cattle fresh or chilled.

### Locations

Slaughterhouse, processing plant, cold storage and meat packing plant:  
**San Jorge plant:**  
 Av. Jorge Ortiz 2653,  
 San Jorge, Santa Fe,  
 Argentina.



*Distribution and External Warehousing:* Located in the provinces of Córdoba and Buenos Aires.

# METHODOLOGY

The results reported below were obtained in accordance with the ISO 14044 standards for Life Cycle Assessment (LCA).

## Scope of the System

The Environmental LCA includes the Impact Categories of the selected product, covering the acquisition of raw materials, energy resources and primary inputs used, the processing plant, logistics between operations; packaging, freezing and distribution to domestic consumer markets.

The impact assessment of the LCA was carried out by means of a economic allocation equivalent to 1 kg of meat boneless chilled beef.

## Database(s) and LCA software used

Simapro:"9.4" - Ecoinvent "3.8"

## Assumptions

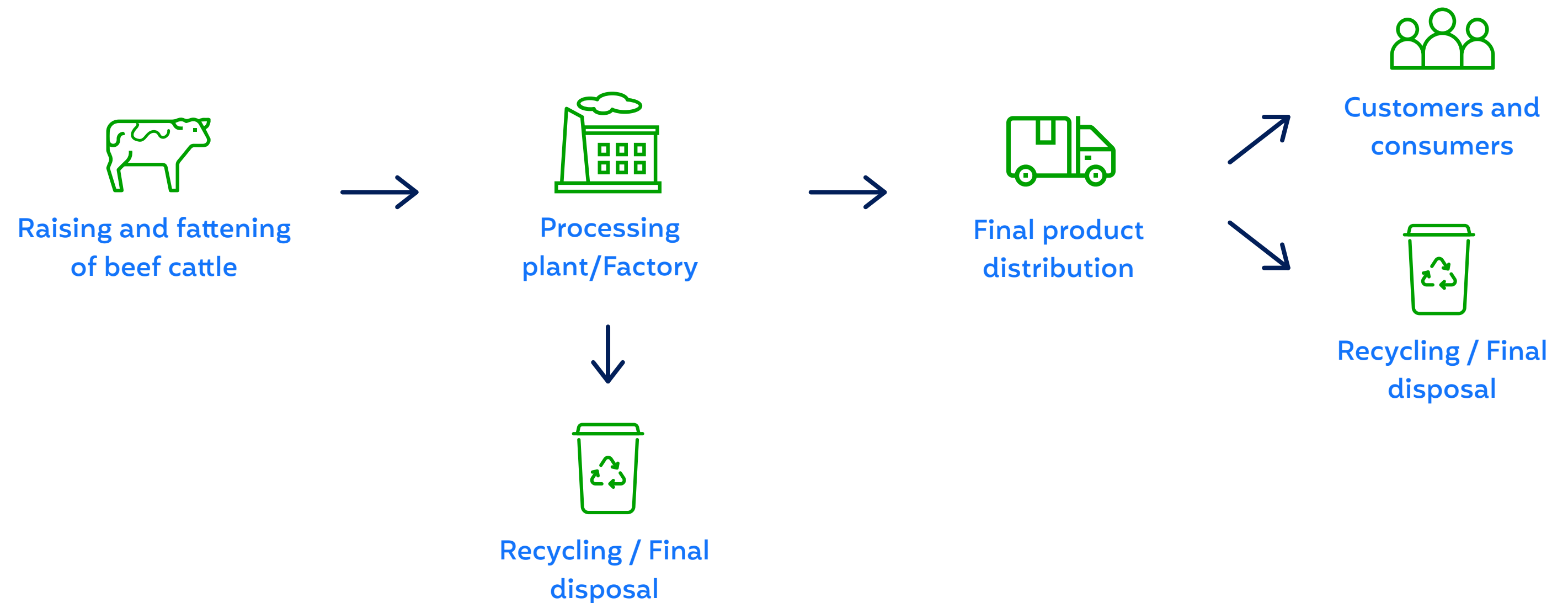
100% allocation to the assessed product.  
 Transportation to the destination markets was calculated as the average distance traveled by the product through its means of land transportation (truck).

## Impact Assessment Methodologies

The scope of this assessment is from cradle to grave, considering beef cattle production, transportation to the plant, beef, packaging, transportation, storage of the finished product, use and final disposal.

## Allocation

Economic allocation involves the partitioning of the input or output flows of a process or product system between the product system under study and one or more other product systems [ISO 14044]. This definition includes the separation of flows related to reuse and recycling.



# LIFE CYCLE ASSESSMENT INFORMATION

## UPSTREAM

<b>Cattle raising</b>	Cattle production in the 6 producers under study, in the provinces of San Luis, Santa Fe y Córdoba
<b>Raw material input</b>	Includes emissions generated during the transportation of raw materials used for the production process in the field.

## CORE

<b>Transportation of cattle</b>	Refers to the transportation of cattle from each livestock production unit to the industrialization plants.
<b>Supply input</b>	Includes emissions generated during the transport of inputs used in the production process, for example fuel oil, diesel, packaging, etc
<b>Slaughter</b>	Refers to emissions generated during the slaughter of the live animal up to the production of the half-carcass.
<b>Butchering</b>	Refers to the emissions generated from the production of the half-carcass to the cutting of the cuts.
<b>Cooling</b>	Refers to emissions generated during storage and conservation of the finished product at the slaughter plant.

## DOWNSTREAM

<b>Logistics and storage of finished products</b>	Refers to emissions generated by the logistics associated with the transportation and storage of finished products.
<b>Storage at the final consumer's home</b>	Refers to emissions generated by the storage of the product at the final consumer's home.
<b>Cooking and consumption of chilled boneless beef</b>	Refers to emissions generated by the cooking and consumption of chilled boneless beef.
<b>Treatment and disposal of solid, liquid and gaseous waste</b>	Emissions generated by the treatment and/or disposal of solid, liquid and gaseous waste.



# LIFE CYCLE ASSESSMENT FOR 1 KG OF CHILLED AND VACUUM-PACKED BONELESS BEEF CUTS

Environmental impacts for the declared unit of 1 kg of chilled and vacuum-packed boneless beef, produced and marketed by QUICKFOOD S.A.

PARAMETER	UNIT	UPSTREAM PROCESSES			CORE PROCESSES	DOWNSTREAM PROCESSES				TOTAL without cooking	TOTAL with cooking	
		Feed production and water consumption	Animal growth	Packaging production	Slaughtering activities	Product distribution	Home conservation	Cooking phase	Packaging end-of-life			
Global warming potential (GWP)	Fossil	kg CO <sub>2</sub> eq.	1,88E+00	6,94E-02	2,86E-01	6,70E-01	6,97E-01	1,29E+00	1,20E+00	4,55E-02	4,93E+00	6,13E+00
	Biogenic	kg CO <sub>2</sub> eq.	5,66E-01	3,05E-05	9,15E-04	6,95E-03	2,70E-04	1,08E-03	1,01E-03	1,67E-06	5,75E-01	5,76E-01
	Land use and land transformation	kg CO <sub>2</sub> eq.	7,28E-03	3,06E+01	1,83E-04	8,79E-02	2,17E-03	1,07E-02	9,99E-03	4,44E-04	3,07E+01	3,07E+01
	<b>TOTAL</b>	<b>kg CO<sub>2</sub> eq.</b>	<b>2,45E+00</b>	<b>3,07E+01</b>	<b>2,87E-01</b>	<b>7,65E-01</b>	<b>6,99E-01</b>	<b>1,30E+00</b>	<b>1,21E+00</b>	<b>4,59E-02</b>	<b>3,62E+01</b>	<b>3,74E+01</b>
Ozone layer depletion (ODP)	kg CFC <sub>11</sub> eq.	1,17E-07	1,51E-08	2,41E-08	1,25E-07	1,49E-07	3,89E-08	3,62E-08	3,06E-10	4,69E-07	5,06E-07	
Acidification potential (AP)	mol H <sup>+</sup> eq.	6,60E-03	2,28E-01	1,76E-03	3,25E-03	7,14E-03	5,40E-03	5,04E-03	2,77E-05	2,52E-01	2,57E-01	
Eutro-plication potential (EP)	Aquatic freshwater	kg P eq.	5,83E-05	8,00E-05	5,88E-05	4,20E-05	1,51E-03	1,40E-03	3,42E-06	9,23E-03	1,06E-02	1,06E-02
	Aquatic marine	kg N eq.	1,64E-04	4,83E-04	1,07E-03	2,40E-03	1,37E-03	1,28E-03	1,43E-05	2,31E-01	2,32E-01	2,32E-01
	Aquatic terrestrial	mol N eq.	2,61E-01	4,81E-03	1,16E-02	2,63E-02	1,23E-02	1,15E-02	1,23E-04	3,10E+00	3,11E+00	3,11E+00
Photochemical oxidant creation potential (POCP)	kg NMVOC eq.	4,96E-03	1,81E-02	1,60E-03	3,26E-03	6,98E-03	3,13E-03	2,91E-03	3,07E-05	3,81E-02	4,10E-02	
Abiotic depletion potential (ADP)*	Metals and minerals	kg Sb eq.	3,72E-07	1,82E-06	2,14E-06	2,77E-06	2,33E-06	2,17E-06	9,19E-09	2,46E-05	2,68E-05	2,68E-05
	Fossil resources	MJ, net calorific value	1,03E+00	5,55E+00	1,03E+01	9,86E+00	1,78E+01	1,66E+01	2,70E-02	5,59E+01	7,25E+01	7,25E+01
Water deprivation potential (WDP)*	m <sup>3</sup> world eq. deprived	8,44E-01	4,23E-03	1,75E-01	2,96E-01	2,73E-02	8,52E-02	7,94E-02	3,33E-03	1,43E+00	1,51E+00	

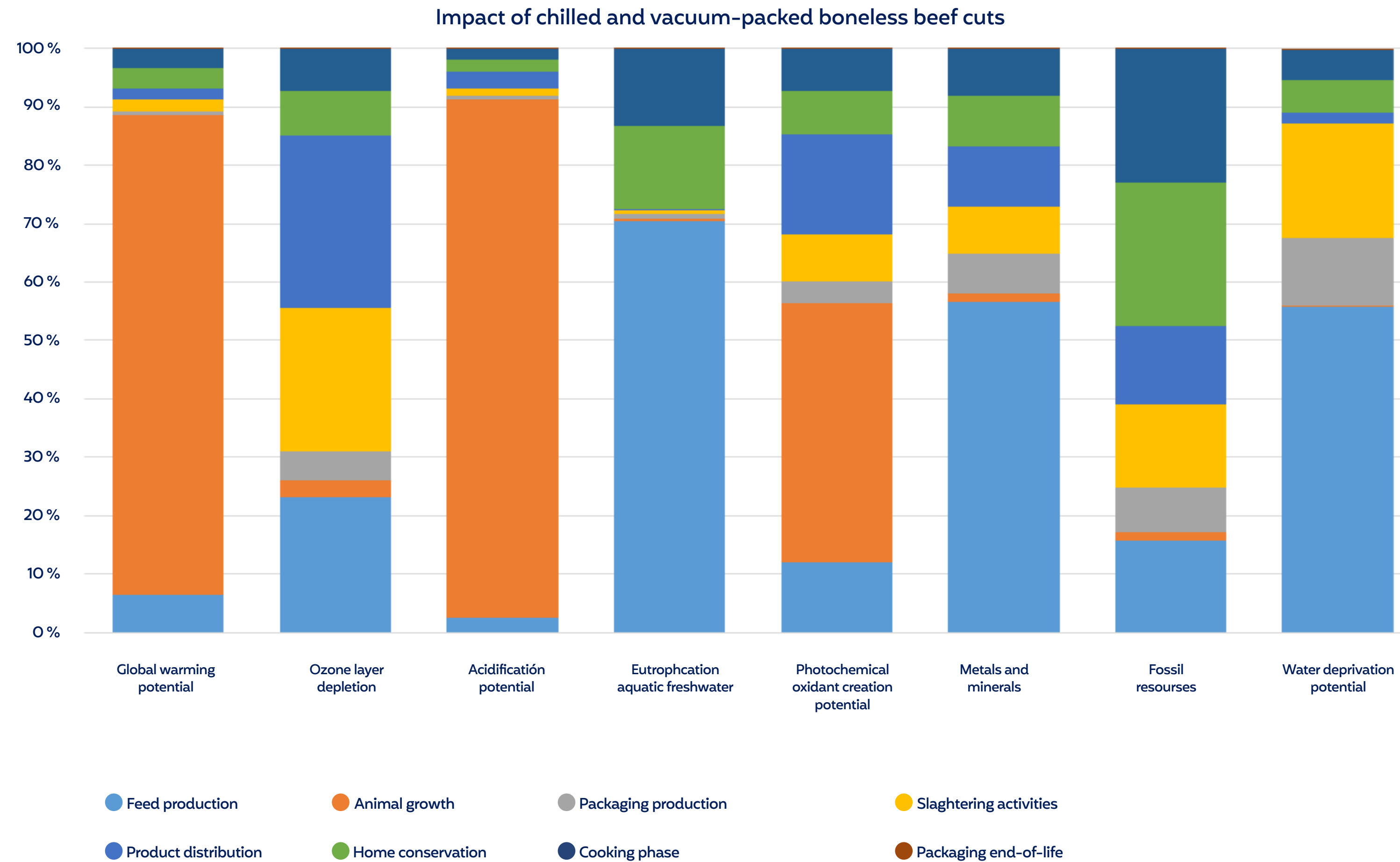
\* Disclaimer: The results of this environmental impact indicator shall be used with care as the uncertainties of these results are high or as there is limited experience with the indicator.

# LIFE CYCLE ASSESSMENT FOR 1 KG OF CHILLED AND VACUUM-PACKED BONELESS BEEF CUTS

Energy resources used in the production of chilled and vacuum-packed boneless beef, produced and marketed by QUICKFOOD S.A. –results for the declared unit (1 kg).

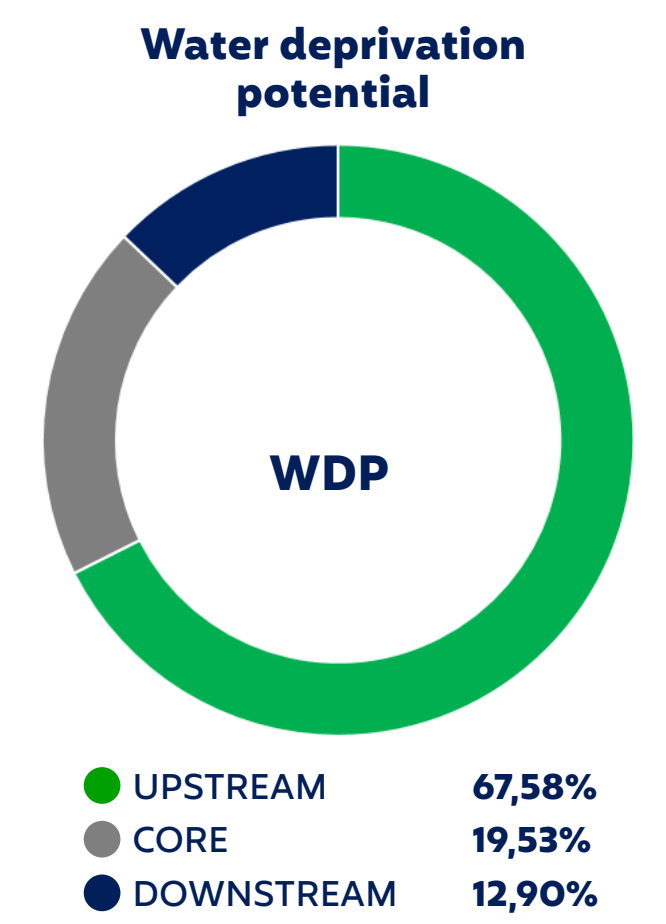
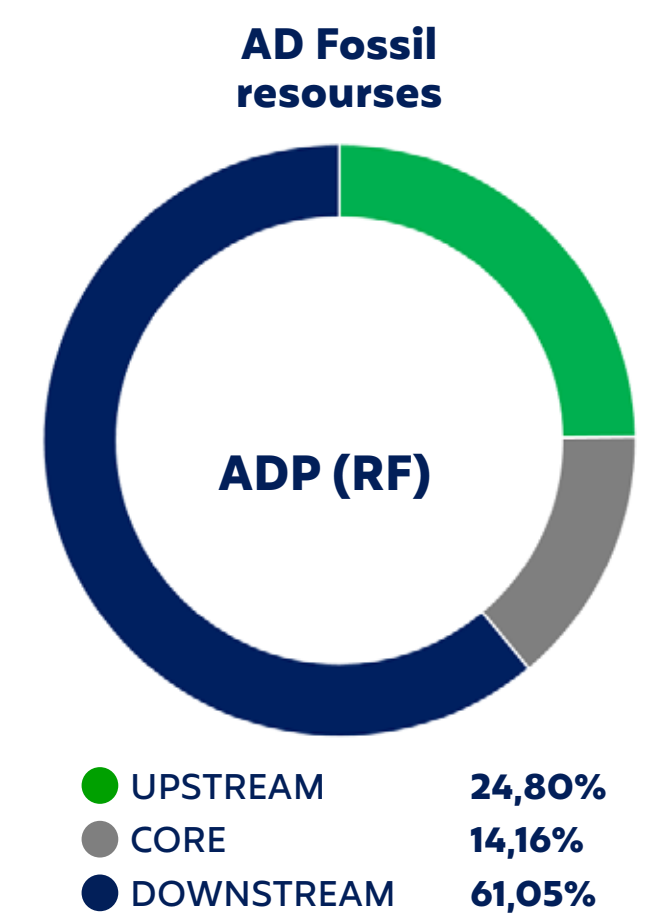
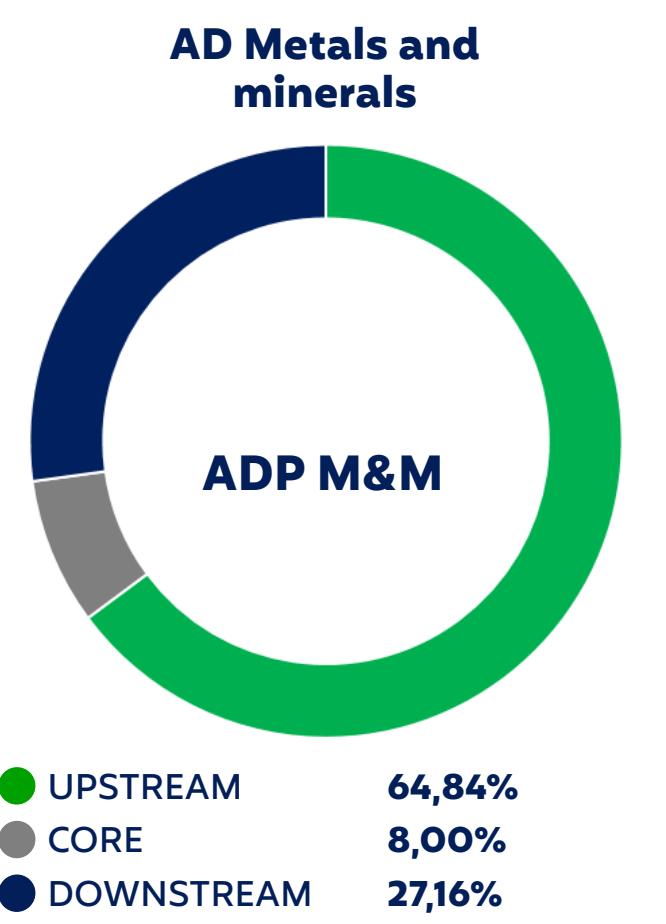
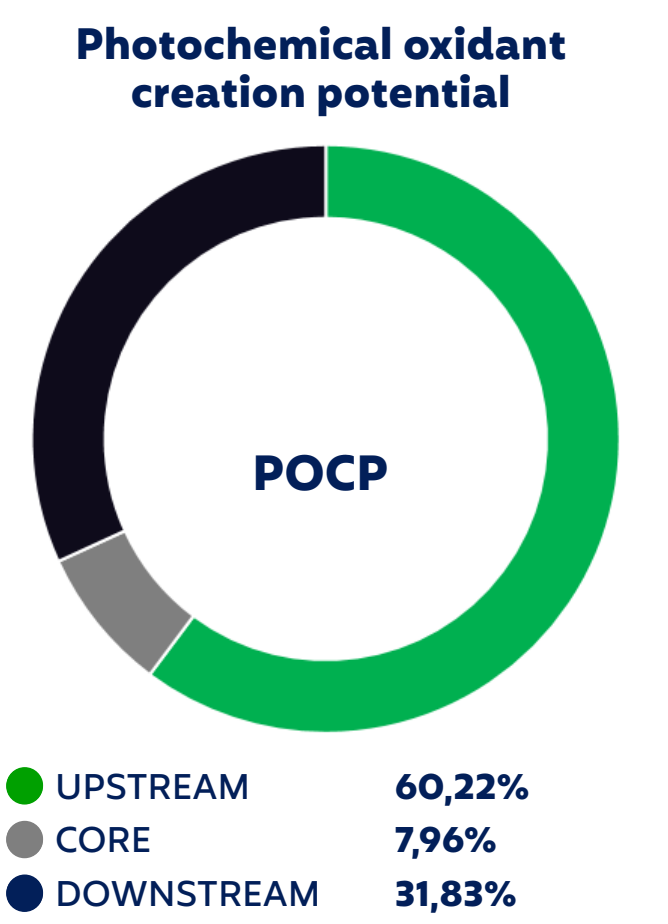
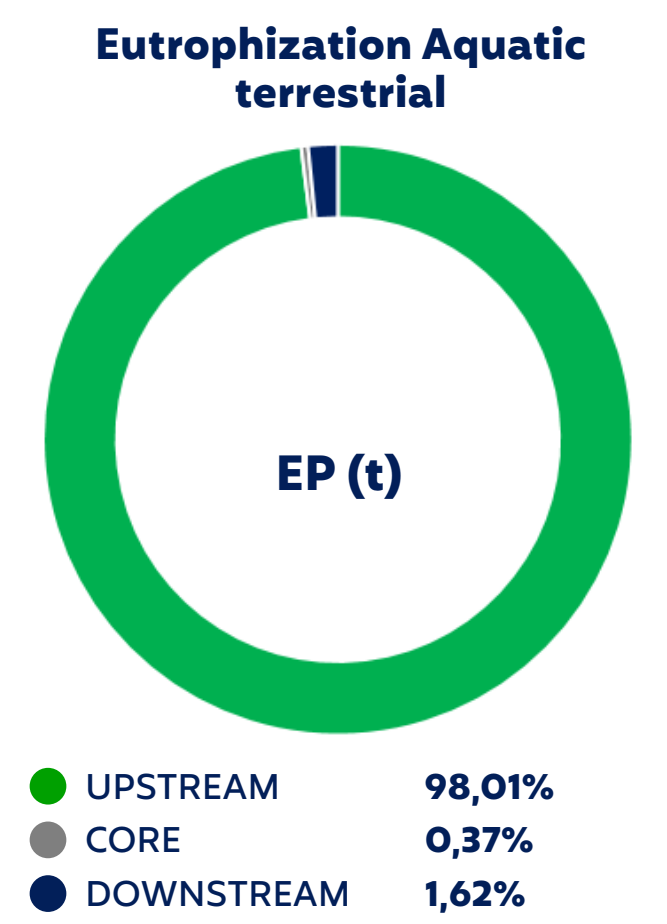
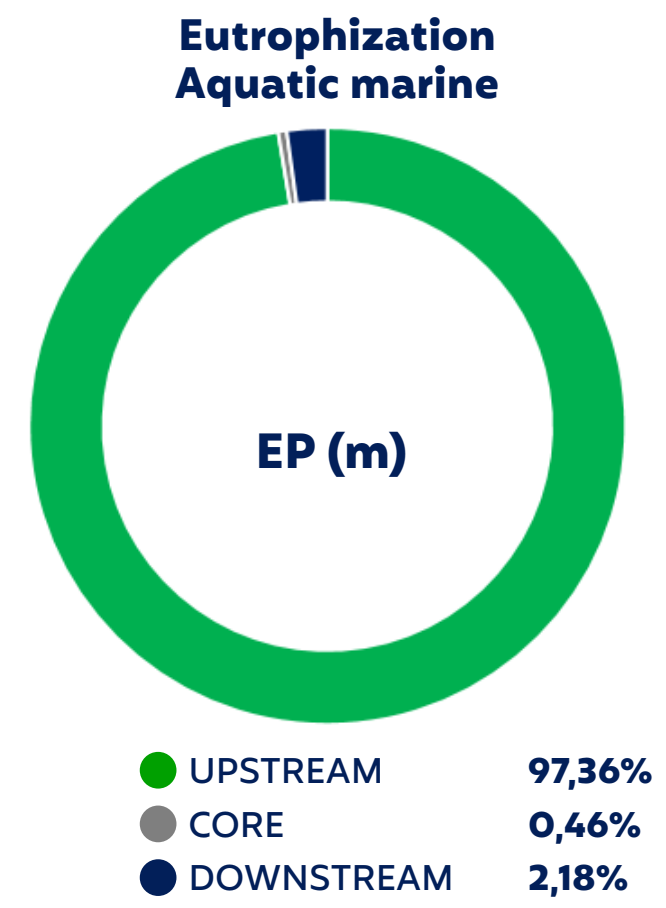
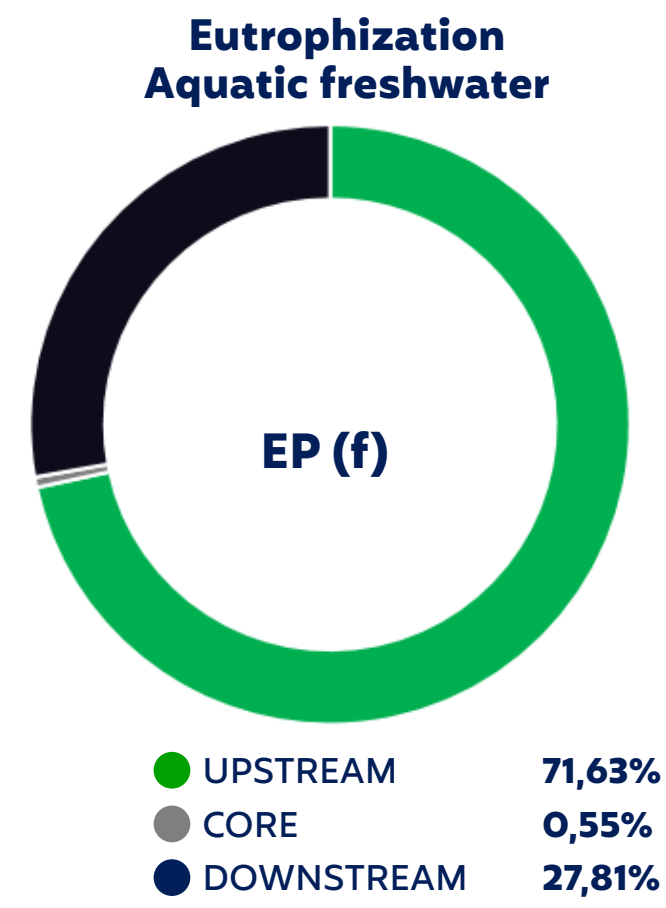
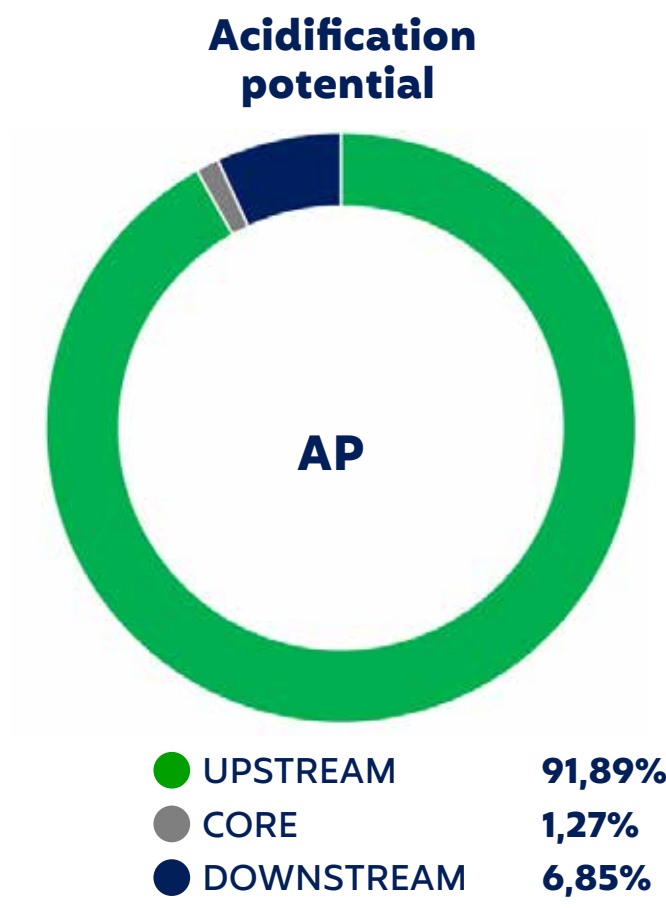
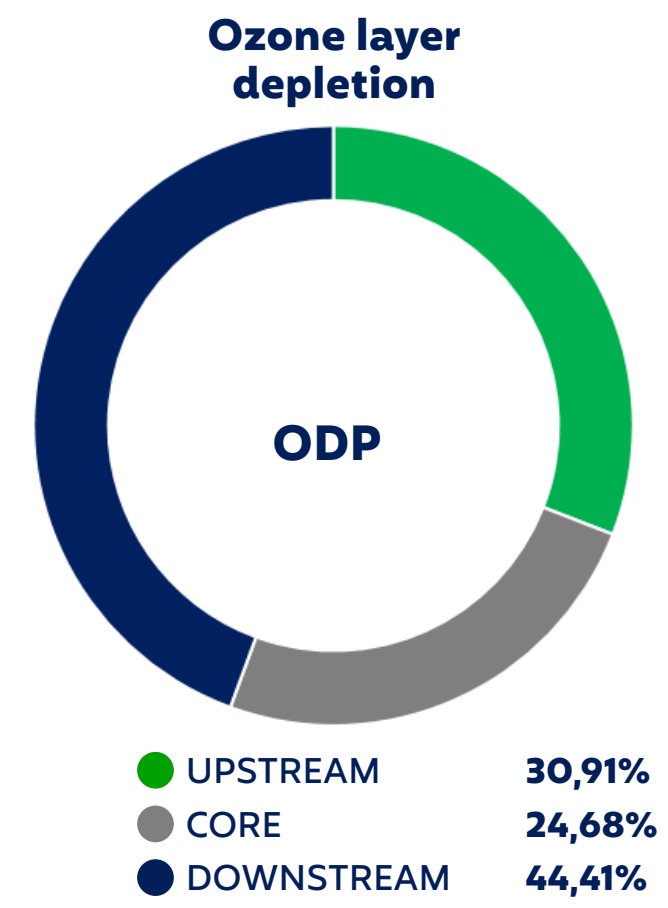
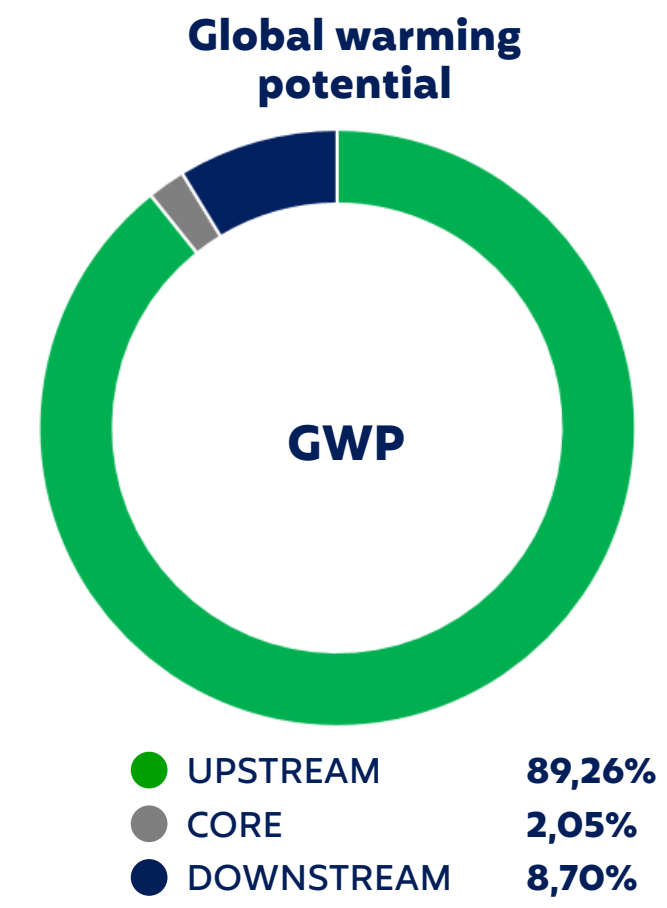
PARAMETER	UNIT	UPSTREAM PROCESSES			CORE PROCESSES	DOWNSTREAM PROCESSES				TOTAL without cooking	TOTAL with cooking	
		Meat production	Animal growth	Packaging production	Slaghtering activities	Product distribution	Home conservation	Cooking phase	Packaging end-of-life			
Primary energy resources – Renewable	Use as energy carrier	MJ, net calorific value	4,47E-01	1,02E-02	1,53E-01	6,77E-01	7,36E-02	2,62E+00	2,44E+00	5,87E-04	3,98E+00	6,43E+00
	Used as raw materials	MJ, net calorific value	6,11E+00	4,06E-03	1,16E+01	1,02E-01	2,81E-02	3,10E-01	2,89E-01	2,89E-04	1,82E+01	1,84E+01
	<b>TOTAL</b>	MJ, net calorific value	<b>6,55E+00</b>	<b>1,42E-02</b>	<b>1,18E+01</b>	<b>7,78E-01</b>	<b>1,02E-01</b>	<b>2,93E+00</b>	<b>2,73E+00</b>	<b>8,77E-04</b>	<b>2,21E+01</b>	<b>2,49E+01</b>
Primary energy resources – Non-renewable	Use as energy carrier	MJ, net calorific value	2,16E+00	5,52E-01	0,00E+00	5,49E+00	3,55E+00	4,32E+00	4,03E+00	0,00E+00	1,61E+01	2,01E+01
	Used as raw materials	MJ, net calorific value	1,81E-01	4,29E-05	2,24E-03	3,39E-03	3,39E-04	1,85E-04	1,72E-04	5,67E-06	1,88E-01	1,88E-01
	<b>TOTAL</b>	MJ, net calorific value	<b>2,34E+00</b>	<b>5,52E-01</b>	<b>2,24E-03</b>	<b>5,49E+00</b>	<b>3,55E+00</b>	<b>4,32E+00</b>	<b>4,03E+00</b>	<b>5,67E-06</b>	<b>1,63E+01</b>	<b>2,03E+01</b>

## MAIN RESULTS OBTAINED FOR THE DECLARED UNIT OF ONE KILOGRAM OF CHILLED AND VACUUM-PACKED BONELESS BEEF



# INTERPRETATION OF THE RESULTS OF QUICKFOOD SA:

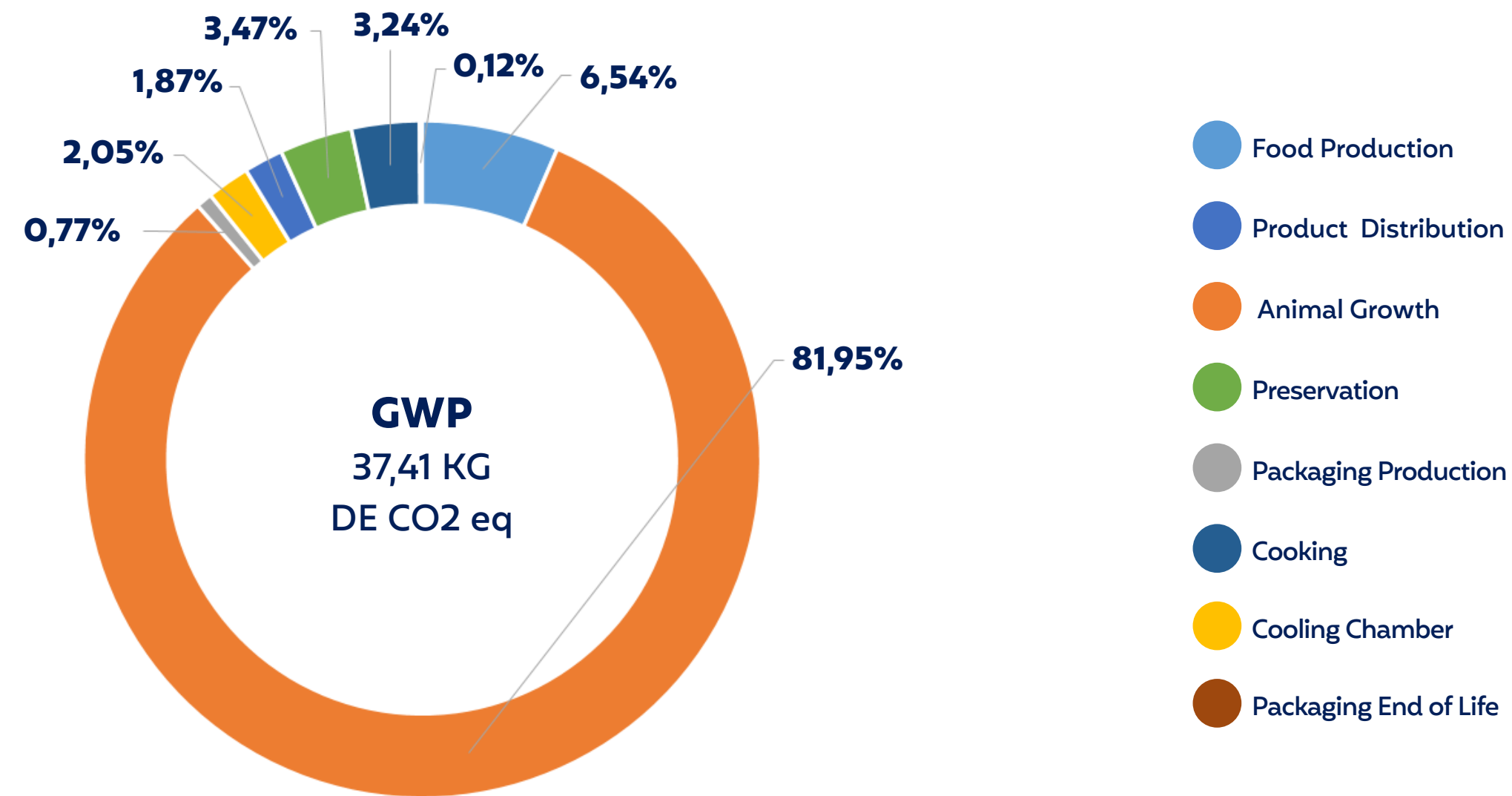
## Environmental performance indicators



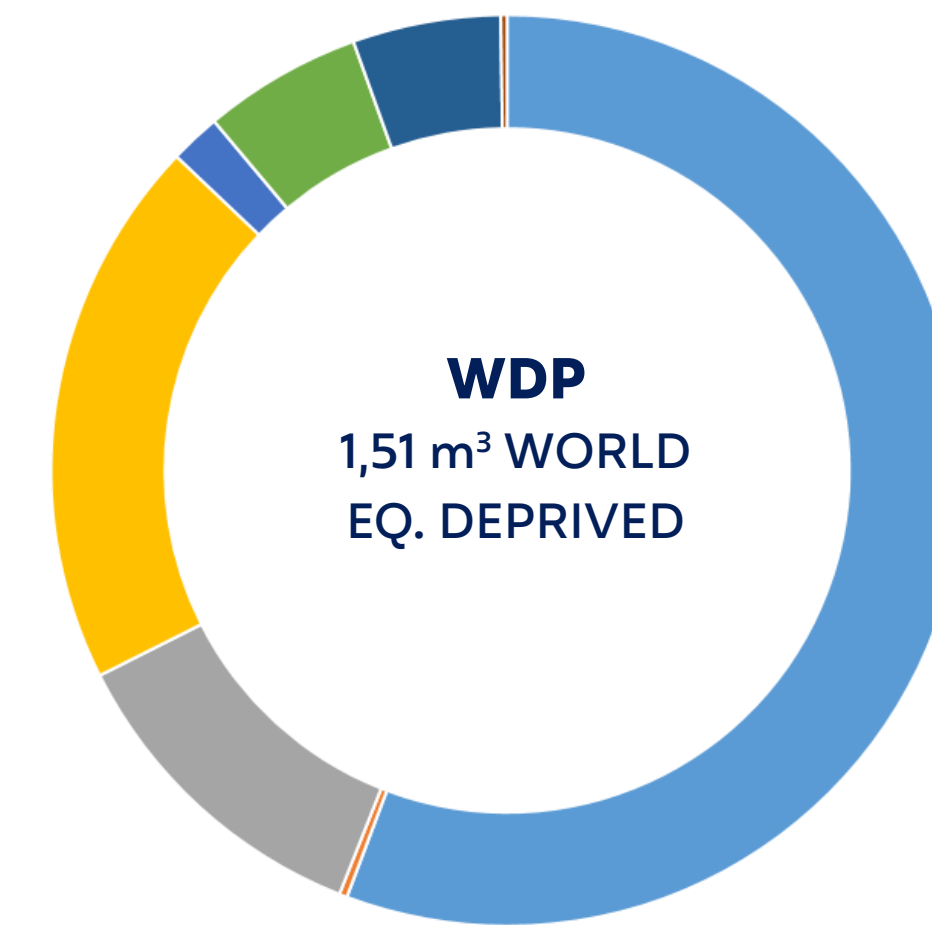
# INTERPRETATION OF THE RESULTS OF QUICKFOOD SA:

Percentage distribution of the Global Warming Potential (GWP) and Water Deprivation Potential (WDP) indicator for the different phases in the life cycle analysis.

GLOBAL WARMING POTENTIAL

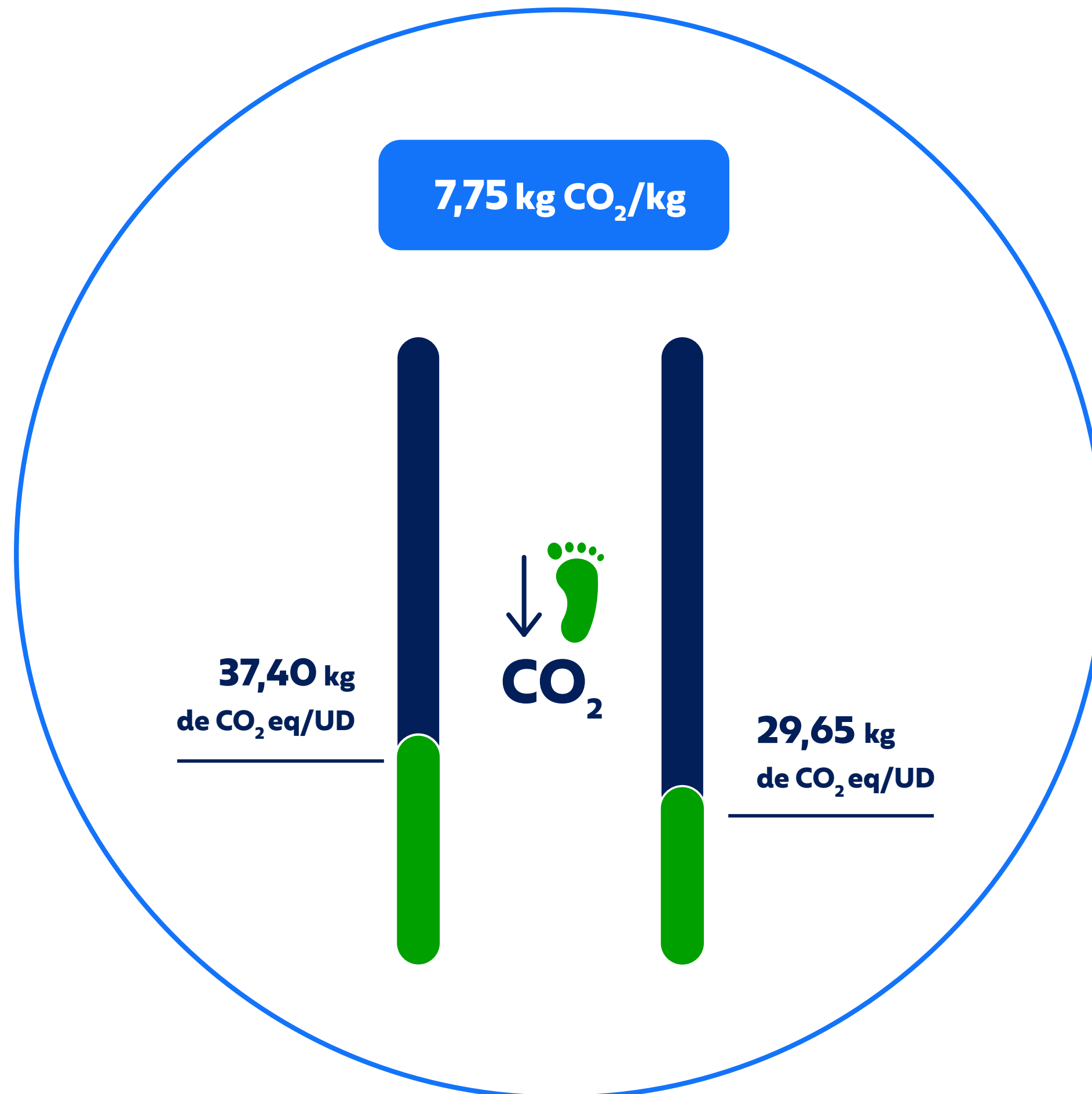


WATER DEPRIVATION POTENTIAL



CHILLED AND VACUUM-PACKED BONELESS BEEF CUTS	Production	Growth food Animals	Packaging Production	Cooling Chamber	Product Distribution	Preservation	Cooking	Packaging End of Life	CHILLED AND VACUUM-PACKED BONELESS BEEF CUTS	Production	Growth food Animals	Packaging Production	Cooling Chamber	Product Distribution	Preservation	Cooking	Packaging End of Life
Global Warming Potential	6,54%	81,95%	0,77%	2,05%	1,87%	3,47%	3,24%	0,12%	Water Deprivation Potential	55,72%	0,28%	11,58%	19,53%	1,80%	5,63%	5,25%	0,22%

## GLOBAL WARMING POTENCIAL (GWP) OF QUICKFOOD S.A. CARBON REMOSIONS



A sensitivity analysis of the results, including carbón sequestration due to improved grassland management results in a total reduction of - 7,75 kg. CO<sub>2</sub> equivalent, for each kilogram of boneless meat produced by QUICKFOOD S.A.

This value determines that the carbon footprint of the meat produced by QUICKFOOD S.A., considering the carbón removals according to Tier 1 of the IPCC methods, is reduced from 37,40 kg. CO<sub>2</sub> equivalent to 29,65 kg. CO<sub>2</sub> equivalent, i.e., a -20,77% decrease.

## References

- General Program Instructions (GPI) of the International EPD® System, versión "4.0"
- Meat of cattle fresh or chilled, version 4.0.1. CPC 21111
- ISO 14040: 2006 Environmental management — Life cycle assessment — Principles and Framework.
- ISO 14044: 2006 Environmental management — Life cycle assessment — Requirements and guidelines.
- ISO 14025: 2006 Environmental labels and declarations — Type III environmental declarations — Principles and procedures.

### **The holder of the EPD has sole ownership and responsibility for the EPD.**

EPDs that are within the same product category, but registered in different EPD programs, may not be comparable.

For two EPDs to be comparable they must be based on the same PCR (including the same version number) or be based on fully aligned PCRs or versions of PCRs covering products with identical functions, technical performance and uses. For example: identical declared/functional units, equivalent system boundaries and data descriptions, application of equivalent data quality requirements, data collection methods and allocation methods, application of identical cut-off rules and impact assessment methods (including the same version of characterization factors), equivalent content claims and validity at the time of comparison.

*For more information on comparability, refer to ISO 14025.*

