



**BRF S.A.**  
Publicly-held Company with Authorized Capital  
CNPJ 01.838.723/0001-27  
NIRE 42.300.034.240  
CVM 1629-2

## **Anti-Bribery and Anti-Corruption Corporate Policy**

### **English Version**

#### **1. OBJECTIVE**

Setting forth the guidelines for employees of BRF S.A. ("BRF" or "Company") and other business partners acting on behalf or for the benefit of the Company, both in relationships with public authorities, national or foreign, and in the private sector. These guidelines specifically address the prevention of harmful practices, such as bribery and corruption. It is imperative that this Policy be observed while respecting other BRF policies and procedures, as well as national and international legislation. This ensures the establishment of a transparent and ethical environment.

For the purposes hereof, capitalized terms and their variations will have the meanings attributed to them in the Glossary.

#### **2. CONFIDENTIALITY STATUS**

This is a public Policy.

#### **3. APPLICABILITY**

This Policy applies to all BRF Employees, as well as any other Business Partner, located in Brazil or abroad (together, Persons). All Business Partners must guarantee that the acts conducted on behalf of BRF or that are related to the execution of the business signed or that they intend to sign with BRF, meet the same integrity standards expected of BRF Employees.

#### **4. ROLES AND RESPONSIBILITIES**

The Compliance Department is responsible for clarifying any doubts related to this Policy, establishing the necessary procedures for its implementation, checking for compliance and possible violations of this Policy and the BRF Transparency Manual, disseminating the guidelines of this document, and guiding improvement procedures of the Integrity System, in addition to providing support to other areas involved in processes related to this Policy.



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BRF's Senior Leadership is also directly involved in strengthening the culture of ethics and transparency, essential for the development and effectiveness of BRF's Integrity System.

The Institutional Vice President, Legal and Compliance, and the Compliance Department participate in meetings of the Board of Directors (CA), Audit and Integrity Committee (CAI), and the Executive Committee (ComEx) to present the evolution of the Integrity System, report the progress of investigations and other matters related to the Transparency Manual and the Company's Compliance policies.

Additionally, BRF has a Transparency Committee, a secretariat by the Compliance Department and composed of the Company's Executive Board members, which meets as required, to supervise BRF's Integrity System and advise on the management of Compliance issues, in addition to defining standards of conduct and apply remedial and/or disciplinary measures.

BRF does not tolerate any practice of Corruption or Bribery, and it is the responsibility of all Persons to know, respect, and disseminate the guidelines defined in this Policy, as well as conduct the training to which they are invited and report to the Transparency Channel any concerns or suspected violations of the Legislation Applicable to the Transparency Manual, this Policy or other BRF policies and procedures.

## **5. GUIDELINES**

BRF's principle is to respect national and international anti-bribery and anti-corruption laws applicable to its activities, as well as a commitment to integrity in the conduct of its business.

BRF maintains its commitment to combat all forms of Corruption and Bribery, whether in the sphere of public relations (transactions directly or indirectly involving the Public Authority) or private (transactions between private individuals or Private Sector companies, without the involvement of a Public Agent and/or Public Authority agency).

### **5.1 SENIOR LEADERSHIP COMMITMENT**

BRF's Senior Leadership provides support and encourages the strengthening of the BRF Integrity System. In this way, the Compliance Department reports directly to the Board of Directors, through the Audit and Integrity Committee, which supervises the activities conducted and the implementation of action plans. This direct report gives autonomy and independence to the Compliance Department and is in line with best market practices.



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Periodically, the Compliance Department reports to the Executive Board the evolution of the Integrity System, the status of investigations, and other topics related to the Transparency Manual and other BRF policies.

In addition, BRF established a Transparency Committee, which is endowed with autonomy and independence, composed of members of the Executive Board. The Committee aims to propose actions regarding the dissemination and compliance with the Transparency Manual and related policies, as well as supervising the implementation of the Integrity System, to ensure its effectiveness and compliance by all BRF Employees.

### **5.1.1 Compliance Department**

The structure of the Compliance Department was defined by senior leadership based on the risk analysis carried out. The Compliance Department has decision-making autonomy, its own budget and it is not subordinate to other departments.

The duties of the Compliance Department are:

- Supervise the design, implementation, and continuous improvement of the Integrity System, considering anti-corruption and anti-bribery aspects;
- Guide the Executive Board, Board of Directors, Supervisory Board, advisory committees, and other departments of the Company on matters related to compliance with anti-corruption and anti-bribery legislation, rules, regulations, Transparency Manual, and internal Compliance policies;
- Report periodically or when requested the performance of the Integrity System to the Executive Board, Board of Directors, Fiscal Council, and advisory committees;
- Ensure that the Integrity System complies with relevant legislation, the requirements of best market practices, as well as the needs and expectations of all interested parties.

## **5.2 INSTITUTIONAL RELATIONS AND RELATIONSHIP WITH PUBLIC AUTHORITY**

BRF's relationships with the Public Authority and Private Sector entities must be guided by ethics, formality, and transparency.

People who interact on behalf or for the benefit of the Company with Public Agents or any Private Sector entity must respect applicable laws, this Policy, and the Institutional Relationship document. Such interactions may occur within the scope of bidding processes, in the execution of administrative contracts, or any interaction with the Public Authorities, even if mediated by BRF Business Partners, such as paying taxes, inspections, or obtaining licenses, permissions, and certificates.



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### **5.3 GIFTS, PRESENTS AND HOSPITALITIES**

The Company recognizes that Gifts, Presents, and Hospitality can help strengthen business relationships and, in certain countries, are culturally acceptable. However, considering the high risks of Gifts, Presents, and Hospitalities being understood as Bribery and Corruption practices, they can only be offered or accepted if they comply with the rules described in BRF's Corporate Policy on Gifts, Gifts, and Hospitalities No. 28.1.001 and with applicable legislation.

### **5.4 DONATIONS AND SPONSORSHIP**

In line with its social responsibility, BRF is committed to promoting local development and the quality of life of communities, especially where it operates.

Therefore, every Donation must be based on its socio-cultural and/or educational and/or humanitarian purpose, without the expectation of exchanging favors or Undue Advantage, generating a positive impact on society. In the same sense, all Sponsorship must be aligned with the Company's brand promotion strategies. Donations and Sponsorships will only be made by BRF if they comply with the rules described in BRF's Corporate Donations and Sponsorship Policy No. 28.1.004 and with applicable legislation.

### **5.5 FIGHTING BRIBERY AND CORRUPTION**

BRF prohibits any act of Corruption and Bribery, including the making of Facilitation Payments, even if they are permitted by local laws or in the countries in which BRF does business.

It is BRF's policy that Persons acting on behalf or for the benefit of BRF expressly reject any direct or indirect request for Undue Advantages (including, but not limited to a Public Agent), including Facilitation Payments, Corruption, and Bribery.

Business Partners must conduct their activities in compliance with anti-corruption and anti-bribery laws in the countries where they operate, conducting their operations with ethics and integrity and complying with BRF policies, the BRF Transparency Manual, and the Business Partners Code of Conduct.

Therefore, the Company conducts Reputational Analysis on Business Partners considered high-risk and M&A Project Targets (as set out in the document for Continuous Reputational Analysis or Due Diligence No. 28.3.001), who wish to have a relationship or already have a relationship with the BRF or its Employees, to identify possible risks of Corruption and Bribery associated with them.



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Additionally, BRF has a Code of Conduct for Business Partners and requires, through contractual clauses, that its Business Partners comply with applicable Anti-Corruption and Anti-Bribery legislation. In this sense, BRF reserves the right to conduct audits to verify compliance with such obligations and possible violations practiced by its Business Partners, may give rise to contractual and legal penalties, as well as lead to contractual termination.

### **5.6 PREVENTION OF MONEY LAUNDERING AND FINANCING OF TERRORISM**

BRF repudiates any criminal activity and acts to ensure that its activities are not used to simulate or conceal financial resources or to finance terrorist acts, following the rules described in the document Anti-Money Laundering and Counter Terrorism Financing Policy n°. 28.1.013.

### **5.7. CONFLICT OF INTERESTS**

A situation of Conflict of Interest may result in a reduction in the level of professionalism and independence with which the Employee acts on behalf of the Company, and as a consequence, BRF's interests and/or reputation may be harmed. Therefore, Employees and Business Partners must act impartially and objectively, not allowing private, family, or Business Partner interests to prevail to the detriment of BRF's interests, following the rules defined in BRF's Conflict of Interest Policy n° 28.1.005.

### **5.8 FINANCIAL STATEMENTS**

BRF must maintain adequate accounting systems and internal controls, to ensure the accuracy and completeness of the Company's assets and financial situation. BRF must respect the accounting principles set out in the International Financial Reporting Standards (IFRS) and the applicable legal provisions in the preparation of its records and financial statements, adopting internal controls following the best corporate governance practices and the requirements of the Sarbanes Oxley legislation (SOx). Such statements are periodically submitted to applicable regulatory bodies, such as the Securities and Exchange Commission (CVM) and the U.S. Securities and Exchange Commission (SEC).

The Company must (i) maintain its accounting books and records in such a way as to accurately reflect all transactions conducted; (ii) maintain a system of internal accounting controls that provides reasonable assurance that transactions are executed as authorized; (iii) maintain the Company's accounting books and records so that the financial statements can be prepared following generally accepted accounting principles; and (iv) ensure that all corporate assets are properly controlled and accounted for.



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Employees (i) are responsible for the integrity of the information, reports, and records under their control and (ii) must never make false or misleading statements in the Company's records or to any person, including internal or external auditors, regarding the Company's financial activities and various business activities.

## **5.9 TRAINING**

The Company provides training on the BRF Transparency Manual and content related to the Integrity System, including, but not limited to, anti-corruption and anti-bribery, for all Employees, with a scope and frequency to be defined by the Compliance Department. All Employees must participate in training when called upon by the Compliance Department. Business Partners may also be invited to participate in training, at the discretion of the Compliance Department.

## **5.10 CONTINUOUS IMPROVEMENT**

BRF's principle is to comply with anti-corruption and anti-bribery laws and reiterates its absolute commitment to integrity, safety and quality throughout its production chain and in its institutional and commercial relationships.

To constantly improve the Integrity System, periodic risk assessments are conducted, considering the characteristics of the market where BRF operates, location of units, local culture, history of Corruption and Bribery, level of state regulation, and interaction with public bodies.

Furthermore, through monitoring by senior leadership and advisory committees, as well as carrying out internal and external audits, the effective implementation of the Integrity System is verified, which makes it possible to identify possible flaws that may require corrections and improvements.

Finally, the Compliance Department frequently monitors the effectiveness of its policies by carrying out transactional controls and indicators. Such controls are conducted periodically, following the guidelines defined in the walkthrough, which may be monthly, quarterly, semi-annual, and/or annually.

## **6. REFERENCE DOCUMENTS**

### **6.1 ANTI-BRIBERY AND ANTI-CORRUPTION LEGISLATION**



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- Decree No. 3,678/2000, which established the Convention on Combating Corruption of Foreign Public Collaborators in International Commercial Transactions of the Organization for Economic Cooperation and Development, of May 23, 1997.
- Decree No. 11,129/2022, which regulates the Anti-Corruption Law.
- Decree-Law No. 2,848/1940, which established the Brazilian Penal Code.
- American Foreign Corruption Act of December 19, 1977.
- British Bribery Act of the United Kingdom of April 8, 2010.
- Brazilian Federal Law No. 12,846/2013, which provides for the administrative and civil liability of legal entities for carrying out acts against the Public Authority, national or foreign, and provides other measures.

## **6.2 INTERNAL REFERENCE POLICIES (BRF POLICIES)**

- 01.1.100 - *Manual de Transparência da BRF* / BRF Transparency Manual / *Manual de Transparência BRF*.
- 01.1.102 - *Código de Conduta de Parceiros de Negócio da BRF* / Code of Conduct for BRF Business Partners.
- 06.22.021- Disciplinary Norm - Banvit.
- 06.22.028 - Disciplinary Norm - Qatar.
- 06.22.029 - Disciplinary Norm - Oman.
- 06.22.030 - Disciplinary Norm - Kuwait.
- 28.1.001 - *Política Corporativa de Brindes, Presentes e Hospitalidade* / Gifts, Presents and Hospitalities Corporate Policy.
- 28.1.002 - *Política Corporativa de Denúncias ao Canal de Transparência* / Corporate Policy of Reporting to the Transparency Channel.
- 28.1.004 - *Política Corporativa de Doações e Patrocínios* / Donations and Sponsorships Corporate Policy.
- 28.1.005 - *Política Corporativa de Conflito de Interesses* / Conflict of Interests Corporate Policy.
- 28.1.008 - *Sistema de Integridade* / Integrity System.



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- 28.1.012 - *Política Corporativa de Prevenção a Práticas Anticoncorrenciais / Anti-Competitive Practice Prevention Corporate Policy.*
- 28.1.013 - *Política Corporativa de Prevenção à Lavagem de Dinheiro e ao Financiamento ao Terrorismo / Anti-Money Laundering and Counter Terrorism Financing Corporate Policy.*
- 28.3.001 - *Análise Reputacional ou Due Diligence Reputacional / Continuous Reputational Analysis or Reputational Due Diligence.*
- 28.3.003 - *Diretrizes para Aplicação de Consequências (Guidelines for Application of Consequences (Applicable only to Brazil).*
- 28.3.004 - *Política Corporativa de Licitações e Contratações Públicas (Corporate Bidding and Public Contracting Policy (Applicable only to Brazil).*
- 32.7.001 - *Relacionamento Institucional / Institutional Relations / Relaciones Institucionales.*

## **7. FINAL DISPOSITIONS**

This document is valid as from the date of its issue and shall be modified at any time and discretion.

Individuals violating these rules will be subject to the legal/disciplinary applicable measures, to be determined by the BRF competent administrators.

It will be incumbent upon the editor area to clarify any possible doubts, establish the procedures required for implementation, checking and dissemination of the rules mentioned in this document.

## **8. APPROVALS**

<b>RESPONSIBLE</b>	<b>AREA</b>
<b>CREATION</b>	Compliance Department
<b>APPROVAL</b>	Board of Directors

## **GLOSSARY**





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**BRF or Company:** Refers to BRF S.A., as well as all its subsidiaries, national or international.

**Bribery:** It is an illegal act that consists of the action of inducing someone to perform or refrain from performing a certain act through an offer, promise, donation, or request for an undue advantage, directly or indirectly, in violation of applicable legislation or BRF Policies.

**Business Partners:** External party, with which the Company has or plans to establish some form of “Business” relationship. For the purposes hereof, the term Business is broadly defined to mean those activities that are pertinent to the purpose of the Company’s existence, including, but not limited to, customers, joint ventures, joint venture partners, consortium partners, third-party providers, contractors, consultants, subcontractors, suppliers, integrated companies, vendors, advisors, agents, distributors, representatives, intermediaries, investors, among others.

**Conflict of Interest:** It is characterized by the interference of a Person's personal or secondary interests, directly or indirectly, in decision-making, judgment, or performance of their professional functions, diverging, as a rule, from the interests and principles of the Company. Conflicts of Interest may be, under the terms of this Policy, real, potential, or apparent, as well as internal, public, or private.

**Corruption:** BRF, based on applicable legislation, defines Corruption as:

- Promising, offering, or giving, directly or indirectly, an undue advantage to a Public Agent, or a third party related to him/her;
- Proven to finance, fund, sponsor or in any way subsidize the practice of illicit acts conducted by Public Agents;
- Proven to use an interposed natural or legal person to hide or dissimulate their real interests or the identity of the beneficiaries of the acts conducted;
- Concerning bids and contracts: (i) frustrate or defraud, through adjustment, combination, or any other expedient, the competitive nature of a public bidding procedure; (ii) prevent, disrupt or defraud the performance of any public bidding procedure; (iii) remove or seek to remove a bidder, through fraud or offering an advantage of any type; (iv) defrauding a public tender or contract arising therefrom, (v) creating, fraudulently or irregularly, a legal entity to participate in a public tender or enter into an administrative contract; (vi) fraudulently obtain an undue advantage or benefit from modifications or extensions of contracts signed with the Public Authority, without authorization by law, in the act calling for public bidding or in the respective contractual instruments; or (vii) manipulate or defraud the economic-financial balance of contracts signed with the public administration;



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- Hinder the investigation or inspection activities of public bodies, entities, or agents, or intervening in their activities, including within the scope of regulatory agencies and supervisory bodies of the national financial system.

**Employees:** These are all people hired by BRF, who work at all levels of the organization, including managers, seniors, executives, directors, employees, internal consultants, interns, apprentices, trainees, home-based workers, part-time and temporary contract workers determined, and occasional workers.

**Facilitation Payments:** They are typically unofficial sums made to receive preferential treatment, secure, or accelerate routine government action by a Public Official.

**Fraud:** It is understood as any mechanism for obtaining undue advantages, through the attempt or induction of someone into error - being, therefore, any illicit or dishonest action, with or without the involvement of Employees, to guarantee one's benefit or that of third parties, with or without prejudice to the Company or its People.

**Gift:** Item that (i) has no commercial value and is distributed as a courtesy, advertisement, or customary publicity; (ii) contains the logo of the legal entity that granted the Gift; (iii) is of a general nature, that is, it is not intended to exclusively benefit a specific person; and/or (iv) was produced by the Company. Examples: calendars, diaries, pens, keychains, caps, t-shirts, and others.

**Hospitality:** Includes travel (air, land, and/or sea), accommodation, transfer, and food for participation in seminars, training, technical update events, etc.

**Money Laundry:** It consists of the practice of criminal activities that aim to transform resources obtained through illegal activities into resources with an apparently legal origin by hiding or dissimulating (by action or omission) the nature, origin, location, disposition, movement, or ownership of goods, rights or values arising, directly or indirectly, of a criminal offense.

**People:** All BRF Employees and Business Partners.

**People Linked to Public Agents (PEPs):** The following individuals and legal entities are related to the Public Agent:

a) Your relatives, in the direct line up to the second degree (grandparents, parents, children, grandchildren), spouse, partner and stepchild;

b) Its close employees: (i) people with whom the Public Agent maintains partnership or joint ownership in companies, with or without legal personality, are their representatives or have any other type of close relationship known to the public; (ii) people who control companies with or without legal personality, known to have been created for the benefit of the Public Agent;



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c) Companies in which the Public Agent and/or individuals linked to him have a direct or indirect interest, or from which they receive any type of benefits.

**Present:** Items for personal use or consumption, that have commercial value, are not promotional, and do not fall within the definition of Gifts. Presents are considered to include, but are not limited to, chocolates, panettone, alcoholic beverages, electronic equipment, and product baskets, among others.

**Private Sector:** For the purposes of BRF Policies, these are any private companies or sectoral associations, unions, institutes, federations, non-governmental organizations (NGOs), political parties (national and foreign), sport-related committees (IOC, COB, FIFA, etc. .), among others of the same nature.

**Public Agent or Politically Exposed Person (PEP):** For the purposes hereof, anyone who exercises or has exercised in the last 5 years, temporarily or permanently, with or without remuneration, in Brazil or abroad:

a) By any form of investiture or relationship, mandate, concession, position, employment, or function in the Public Authority, or where it exercises considerable influence on decision-making through the law or participation in the Public Authority;

b) Political party leaders, as well as political representatives and candidates for public office in the last election (municipal, state, district and federal);

c) Directors and representatives of international public organizations, such as the United Nations or the World Trade Organization.

**Public Authority:** For the purposes hereof, the term Public Authority is broadly defined to include, but not be limited to:

- Bodies of direct, indirect, or foundational administration of any of the Powers of the Federal Government, the States, the Federal District, the Municipalities, the Territory (whether executive, legislative, judiciary, or administrative), public companies, mixed economy companies, or concessionaires public services including local authorities, regulatory agencies, customs, public foundations, notary offices, electricity, water and gas distribution companies, companies with public-private partnership contracts, public schools, public universities, public health facilities, police stations, military entities, local tax offices, issuers of permits, approvals, government licenses, and visas;

- International public organization or any international department or agency (e.g., United Nations (UN), the International Monetary Fund (IMF), the World Bank, etc.).

**Unfair Advantage:** For the purposes hereof and in general terms, Unfair Advantage is the offering of anything of value to receive in return for any preferential or more favorable treatment in obtaining or maintaining contracts, services, goods, or business or even influencing relationships, public or private, in any way. “Anything of value” can be



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monetary values, such as cash, gift cards, debt payments, loans, and contributions, as well as goods, services, assets, Gifts and Hospitality, products or goods given at a discount or free of charge, or exchange of favors, such as job offers, appointments in public positions, business opportunities, consultancies, etc.