



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

Donations and Sponsorships Corporate Policy

English Version

1. OBJECTIVE

This Policy establishes the guidelines of BRF S.A. and its subsidiaries ("BRF" or "Company") for making Donations and Sponsorships, in addition to the definitions contained in the BRF Transparency Manual.

For the purposes of this Policy, capitalized terms and their variations shall have the meanings assigned to them in the Glossary.

2. CONFIDENTIALITY STATUS

This is a public Policy.

3. APPLICABILITY

This Policy applies to all BRF Beneficiary Employees, as well as to any Business Partner working for BRF, whether in Brazil or abroad. All BRF Business Partners must ensure that their actions on behalf of BRF meet the same standards of integrity expected of BRF Employees.

4. ROLES & RESPONSIBILITIES

4.1 COMPLIANCE BOARD

- (i) Clarify doubts related to this Policy;
- (ii) Establish, in conjunction with the other areas involved in the process, the procedures and instructions necessary for its implementation;
- (iii) Communicate and train the rules defined in this Policy;



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

(iv) Analyze and monitor the process of Donations and Sponsorships made to ensure adherence to the Policy; and

(v) Conduct the Reputational Analysis or Reputational Due Diligence ("DD") of potential Beneficiaries, assessing the existence of possible conflicts of interest and transactions with related parties.

4.2 MARKETING BOARD (BRANDS)

(i) Decide on Sponsorship requests for BRF's consumer brands, in line with each brand's strategy and in accordance with the approval limits established in Corporate Policy No. 01.1.103 - *Alçadas de Aprovação* / Competence of Approval; and

(ii) Draw up and keep up to date the standards for the use of BRF's brands and sub-brands made available to Sponsorship requesters.

4.3 CORPORATE REPUTATION BOARD

(i) Evaluate and approve requests for Donations and Sponsorships, in accordance with the approval thresholds established in Corporate Policy No. 01.1.103 - *Alçadas de Aprovação* / Competence of Approval;

(ii) Make the manual on the use of the corporate brand available to Applicants; and

(iii) Continuously monitor national and regional Sponsorships carried out using the BRF brand.

4.4 INSTITUTIONAL RELATIONS DEPARTMENT

Evaluate and decide on requests for Institutional Sponsorships, in accordance with the Company's business strategy and the approval limits established in Corporate Policy 01.1.103 - *Alçadas de Aprovação* / Competence of Approval.

4.5 REQUESTING AREAS

(i) Comply with this Policy;

(ii) Guarantee the budget, according to the defined schedule;



BRF S.A.

Publicly-held Company with Authorized Capital
CNPJ 01.838.723/0001-27
NIRE 42.300.034.240
CVM 1629-2

- (iii) File the documents related to the Donations and Sponsorships requested and carried out;
- (iv) Request from the Marketing Department (Brands) the standards of use of BRF brands and sub-brands, in the case of Sponsorships of consumer brands;
- (v) Monitor and record the evidence of the Donations and Sponsorships carried out, according to the flow;
- (vi) Activate the competent areas to evaluate the rules and criteria established in the projects involving tax incentives (Legal and Tax);
- (vii) Ensure that requests do not infringe any local regulations, standards or internal Company policies;
- (viii) Assess whether there are rules limiting values, food or health restrictions in the country where the Donation or Sponsorship will be made; and
- (ix) Request Donations or Sponsorships in advance, observing the necessary internal flows and deadlines, as well as ordinary meetings of the Donations and Sponsorships Committees.

4.6 LEGAL BOARD

Draw up contractual instruments for Donations or Sponsorships, observing the guidelines of this Policy and issuing recommendations on legal aspects.

4.7 BRF EMPLOYEES

Comply with the guidelines set out in this document, to participate in the training sessions related to this Policy and to ensure that all Business Partners are informed of this content.

4.8 BRF INSTITUTE

- (i) Decide on requests for Donations and Incentivized Sponsorships, in line with the social investment strategy, in accordance with the approval limits established in Corporate Policy No. 01.1.103 - *Alçadas de Aprovação / Competence of Approval Limits*;
- (ii) Handle Donations of humanitarian aid;



BRF S.A.

Publicly-held Company with Authorized Capital
CNPJ 01.838.723/0001-27
NIRE 42.300.034.240
CVM 1629-2

(iii) Manage and handle Donations of products close to expiration date, using an institution approved for this purpose and respecting local legislation for this activity; and

(iv) Handle Donations, through its network of Social Investment Committees, in accordance with the flows proposed in this Policy.

4.9 DONATIONS COMMITTEE ("CD") AND SPONSORSHIP COMMITTEE ("CP")

Evaluate, respectively, requests for Donations and Sponsorships, in accordance with the guidelines established in the internal regulations (Document 28.1.007).

5. GUIDELINES

5.1 ASSUMPTIONS APPLICABLE TO ALL TYPES OF DONATIONS AND SPONSORSHIPS

BRF is committed to promoting local development and quality of life in communities, especially where it operates.

Therefore, all donations must be aligned with the following premises:

- (i) With the Company's strategy of strengthening ties with stakeholders and their beliefs about social causes, generating a positive impact on society; and
- (ii) They must have a socio-cultural, and/or educational and/or humanitarian purpose, without undue consideration.

All Sponsorship must be aligned with:

- (i) with the strategies for publicizing the Company's brands and there will always be a counterpart related to the publicizing of the Company's brands, name and/or products.

It is **forbidden** to make Donations or Sponsorships that fall into any of the hypotheses below:

- (i) That may violate applicable laws, the Transparency Manual or other BRF Policies;
- (ii) That may generate Conflicts of Interest, even if apparent or potential;



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

(iii) That damage BRF's reputation; and

(iv) Beneficiaries who are individuals.

The granting of any Donation or Sponsorship does not imply automatic approval of the right to use the BRF logo and/or visual identities. Specific and express approvals for the use of each logo are required from the areas responsible, as appropriate.

5.2 GUIDELINES ON APPLICATIONS AND NECESSARY APPROVALS

Any BRF Employee can submit a Donation or Sponsorship request for evaluation by the responsible areas, following the approval flows set out in Corporate Policy No. 01.1.103 - *Alçadas de Aprovação / Competence of Approval*. The request must be submitted via the system and can only be processed by e-mail in countries that do not use a system to request Donations and Sponsorships.

In order to request a Sponsorship or Donation, the Applicant must be aware of the entirety of this Policy and provide the necessary information and documents to start the evaluation process by Compliance, which will only take place once the necessary information and documents have been sent in full. The Applicant and the Beneficiary must guarantee the veracity and integrity of the information provided.

Donations and Sponsorships cannot be made or pledged until the entire approval process has been fully followed and completed, in accordance with the rules described below.

Cash Donations or Sponsorships will be made by bank deposit(s) into a current account held by the Beneficiary. Donations and Sponsorships made in the form of products manufactured or not by BRF must be delivered in accordance with the conditions established in the legal instrument. Assignment or transfer to any individual or company other than the Beneficiary assessed by the Donations or Sponsorships Committee, as well as by the Company's other Governance bodies, is expressly prohibited, and any change in the scope of the request requires the approval process to be restarted.

The legal instruments signed with the Beneficiaries must contain a clause on compliance with the applicable anti-corruption legislation for the duration of the contract.

5.3 SPECIFIC GUIDELINES FOR DONATIONS AND SPONSORSHIPS TO PUBLIC AUTHORITIES AT ANY REFERENCE VALUE

Donations or Sponsorships made, directly or indirectly, to the Public Authorities, should only be made if they are in line with the social, educational and humanitarian aims and purposes regulated by this Policy, including, but not limited to, those mentioned below:



BRF S.A.

Publicly-held Company with Authorized Capital
CNPJ 01.838.723/0001-27
NIRE 42.300.034.240
CVM 1629-2

- Promoting community well-being;
- Encouraging healthy habits;
- Promoting social and educational development and environmental protection; and/or
- Contribution to the development of communities, cities and regions, preferably in places where BRF has industrial units and/or administrative units.

5.4 SPECIFIC DONATION GUIDELINES

5.4.1 Donations of Near-Maturity Products

BRF is committed to the United Nations Sustainable Development Goals (SDGs), especially the eradication of hunger through product donations that avoid food waste.

Donations of Near Expiration Products can only be made through entities approved by the BRF Institute, following the same guidelines mentioned in this Policy, internal rules and current legislation.

For this type of Donation, it is recommended that the Beneficiary sign the Term of Commitment, made available by the Company.

5.4.2 Donations for Humanitarian Aid

Donations for emergency, post-disaster and/or public calamity situations will be made by the BRF Institute. All Donations for humanitarian aid, whether made through financial resources or services provided by human resources (corporate volunteering), require compliance with the approval flows as per Annex A - Table of Approval Ranges of Corporate Policy No. 01.1.103 - *Alçadas de Aprovação / Competence of Approval*.

5.4.3 Political or Electoral Campaign Donations

The following Donations are prohibited:

- (i) anything of value or any products (whether or not manufactured by the Company) to political candidates, political parties or any Political associations; and
- (ii) Anything of value or products (manufactured or not by the Company) for events with the participation or promotion of political candidates, political parties or any Political associations.

NOTE: During the election campaign period, the **following are also prohibited:** (i) Participation of political candidates in events promoted or supported by BRF; (ii) Visits by political candidates to BRF plants, distribution centers or any other BRF facilities; and



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

(iii) Provision of services of any nature, loans of vehicles and other acts that benefit political candidates, third parties or political parties.

In addition, any Donations of value or products (manufactured or not by the Company) to educational institutions, health institutions and non-profit organizations that have any direct or indirect connection with political candidates, political parties or any political associations are prohibited.

BRF does not endorse or authorize donations to political candidates, political parties or any political associations. Additionally, in cases where political donations are made by Employees (individuals), they must inform the Compliance and Legal Departments, in order to assess possible exposure to the Company's image risk.

5.5 SPECIFIC SPONSORSHIP GUIDELINES

Only projects and events that strengthen the recognition of BRF's brands and fulfill the purposes of the laws that define the different types of tax incentives in the case of Incentive Sponsorships will be sponsored.

BRF reserves the right to give full transparency and publicity to sponsored actions, preferably by publicizing such events and initiatives on BRF's websites.

5.5.1. Consumer Brand Sponsorships, Institutional Sponsorships and BRF Brand Sponsorships

Sponsorships must be aligned with the strategies described below and approved in accordance with the flows established in this Policy and the approval limits described in Annex A - Table of Approval Limits of Corporate Policy No. 01.1.103 - *Alçadas de Aprovação* / Competence of Approval.

Sponsorships of Consumer Brands: Sponsorships of consumer brands (Sadia, Perdigão, Qualy, etc.) must be aligned with the respective marketing strategies of each brand and the company's sub-brand, as defined by the areas responsible for each brand.

Institutional Sponsorships: Sponsorships related to BRF's institutional relationship must be aligned with the strategy defined by the Institutional Relations Area, in line with the Company's business strategy, with the aim of strengthening its institutional positioning within the sectors in which it operates.

BRF brand sponsorships: Sponsorships related to the BRF institutional brand must be aligned with the strategy defined by the Corporate Reputation Board, in line with the Company's business strategy, with the aim of strengthening its institutional positioning within the sectors in which it operates, as well as reinforcing the recognition of the BRF brand and its consumer brands (e.g., Perdigão, Sadia, Qualy etc).



BRF S.A.

Publicly-held Company with Authorized Capital
CNPJ 01.838.723/0001-27
NIRE 42.300.034.240
CVM 1629-2

In all cases, the use of the Company's brand logos must always comply with BRF's visual identity standards, in accordance with the Corporate Brand Manual, provided by the responsible areas, as described above.

Sponsorship will be characterized when:

- BRF makes a financial investment in events and/or projects carried out by Business Partners, which are in line with the strategies of BRF's Marketing/Branding, Institutional Relations or Corporate Reputation areas; and
- There is a counterpart to the financial investment, such as promotion of the brands in communication materials, participation in the events (e.g. exhibition in stands, lectures, broadcasting of a video about the brand, granting of tickets for the event, etc.), aimed at reaching a target audience and generating positive results for the Company;

NOTE: Actions that are not characterized as Sponsorship are listed in item 5.7. of this Policy..

5.6 ARCHIVING EVIDENCE

At the end of the Donation or Sponsorship, the Applicant must keep on file and send to the Compliance area, whenever requested, the following documents:

1. Evidence that the products, services and/or amounts donated or sponsored have been duly used, as intended;
2. In the case of Sponsorships of incentivized projects, an extract from the statement of accountability of the incentivized project to the Government, as well as a statement from the Beneficiary that all accountability has been carried out in accordance with current legislation; and
3. Confirmation that all products, services and/or valuables have been received in the ideal conditions for consumption, respecting all applicable legal and infra-legal regulations.

5.7 ITEMS THAT ARE NOT TREATED AS DONATIONS AND SPONSORSHIPS

The items below should not be treated as Donations or Sponsorships and, therefore, are not covered by this Policy and should have their entries recorded in specific accounting accounts for their purpose and, therefore, should not be entered in accounting accounts related to Donations and/or Sponsorships:



BRF S.A.

Publicly-held Company with Authorized Capital
CNPJ 01.838.723/0001-27
NIRE 42.300.034.240
CVM 1629-2

- a) Commercial samples: granting samples of BRF products so that Business Partners can get to know the Company's products, such as tastings, "buy-win" actions, promotional combos, without necessarily involving brand activation, which must be formalized and accounted for by means of bonuses, in accordance with the guidelines of the document No. 05.1.071 - *Acordos Comerciais* (Commercial Agreements) - Applicable only to Brazil;
- b) Incentive campaigns: these are actions to recognize customers. In these cases, the guidelines are established by BRF's Commercial and *Trade Marketing* Departments;
- c) Commercial agreements, market programs, bonuses, unconditional discounts: these are actions carried out with the aim of boosting sales with BRF's Business Partners, in accordance with the guidelines of the document No. 05.1.071 - *Acordos Comerciais* (Commercial Agreements) - Applicable only to Brazil;
- d) Trade Marketing and Category Actions: a set of strategic actions to develop and improve the Company's relationship with sales channels and shoppers;
- e) Brand activations: these are actions coordinated by the Brands/Media, Categories and Trade Marketing teams, which focus on brand consideration and conversion, carried out at points of sale;
- f) Live Marketing/Brand actions: brand experience actions that support brand strategies, these actions being carried out through agencies - BRF's Business Partners;
- g) Media buying: digital advertising used to promote your brand with the help of advertising agencies - BRF's Business Partners;
- h) Laboratory samples: granting samples of BRF products for inspection and laboratory analysis, or for research at universities and partner institutions;
- i) Raw material (eggs, poultry, piglets) for research institutions: granting of raw material for study in educational institutions for academic research;
- j) Gifts, Presents and Hospitality: provided for in PC 28.1.001;
- k) Valuing BRF Employees, Endomarketing: these are actions carried out by the Human Resources area to encourage BRF Employees;
- l) Waste and scrap management: they are disposed of or disposed of according to their nature. If BRF pays for disposal, the operation should be treated as the purchase and sale of waste, and as final disposal in the case of rejects; and
- m) Transfer of products to integrated companies and neighbors of integrated companies to comply with health requirements.



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

5.8 TAX TREATMENT OF EXPENSES INCURRED AS DONATIONS AND SPONSORSHIPS

For the purposes of taking advantage of the tax incentive for Donations and Sponsorships, it will be the responsibility of the area responsible for requesting the Donation or Sponsorship to keep good custody of all supporting documentation that proves the company's eligibility for the tax incentive, as well as informing the CSC's Income Tax assessment team of the Donation/Sponsorship so that the benefit can be taken into account when calculating the said tax.

5.9 CONTROLS

Records must be kept in compliance with applicable laws and regulations, reflecting the completeness, precision and accuracy of transactions related to the receipt and/or realization of Donations and Sponsorships, and unrecorded and/or unreported confidential transactions are prohibited. The Compliance Department regularly monitors Donations and Sponsorships in order to verify the correct application of this Policy.

6. REFERENCE DOCUMENTS

- 01.1.100 - *Manual de Transparência BRF / BRF Transparency Manual / Manual de Transparencia BRF.*
- 01.1.103 - *Alçadas de Aprovação / Competence of Approval.*
- 05.1.071 - *Acordos Comerciais (Commercial Agreements) - Only applicable to Brazil.*
- 28.1.001 - *Política Corporativa de Brindes, Presentes e Hospitalidades / 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.*
- 28.1.005 - *Política Corporativa de Conflito de Interesses / Conflict of Interests Corporate Policy.*
- 28.1.007 - *Regimento Interno Comitê de Doações e Patrocínios / Internal Regulation of Donations and Sponsorships Committee.*



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

- 28.1.010 - *Política Corporativa Antissuborno e Anticorrupção* / Anti-bribery and Anti-corruption Corporate Policy.

- 28.3.001 - *Análise Reputacional Contínua ou Due Diligence Reputacional* (Continuous Reputational Analysis or Reputational Due Diligence) - Only applicable to Brazil.

*Forms available on the Global Portal: Intranet > General > Forms > Compliance.

7. FINAL PROVISIONS

This document is valid as from the date of its issue and shall be modified at any time and discretion. This Policy comes into force on the date of its publication, revoking any provisions to the contrary.

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.

Omitted cases or exceptions to this Policy must be communicated to and decided by the Compliance Board and/or the BRF Transparency Committee, as the case may be.

8. APPROVALS

RESPONSIBLE	ÁREA
ELABORATION	Global Compliance Board
REVISION	Audit and Integrity Committee
APPROVAL	Board of Directors

GLOSSARY

Beneficiary: Legal person or entity that receives a donation or sponsorship and is responsible for its management and proper use.



BRF S.A.

Publicly-held Company with Authorized Capital
CNPJ 01.838.723/0001-27
NIRE 42.300.034.240
CVM 1629-2

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

Business Partners: External parties with whom the Company has or plans to establish some form of "Business" relationship. For the purposes of this Policy, the term Business is broadly defined to mean those activities that are pertinent to the purpose of the Company's existence, thus including, but not limited to, clients, joint ventures, joint venture partners, consortium partners, third-party providers, contractors, consultants, subcontractors, suppliers, integrators, vendors, advisors, agents, distributors, representatives, intermediaries, investors, among others.

Competitor Brands: Brands of competing companies in the animal protein, margarine and spreads categories.

Donation: For the purposes of this document, the definition of donation shall consist of the transfer by BRF of goods or benefits to entities or persons (whether public or private, profit or non-profit), whether in the form of financial resources, human resources, goods or services without charge, or products. All activities carried out as part of BRF's social responsibility program will be considered contributions or donations of any kind for the purposes of this Policy.

Donations Committee: It is made up of the Corporate Reputation Board and the BRF Institute, with support from the Compliance, HR and Legal Boards. The purpose of the Committee is to assess requests for donations, as described in its Internal Regulations.

Employees: Are all the people hired by BRF, working at all levels of the organization, including managers, senior managers, executives, directors, employees, internal consultants, interns, apprentices, trainees, home workers, part-time and fixed-term contract workers and casual workers.

Endomarketing: Set of institutional marketing strategies and actions aimed at BRF Employees.

Expired Products: Products that have expired and are therefore expressly prohibited from being donated.

Government: For the purposes of this Policy, the term Government is broadly defined to include, but not be limited to:

- Bodies of the direct, indirect or foundational administration of any of the Powers of the Union, of the States, of the Federal District, of the Municipalities, of a Territory (whether executive, legislative, judicial or administrative), public companies, mixed-capital companies, or concessionaires of public services including: autarchies, 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



BRF S.A.

Publicly-held Company with Authorized Capital
CNPJ 01.838.723/0001-27
NIRE 42.300.034.240
CVM 1629-2

tax offices, issuers of permits, approvals, government licenses and visas. - Public international organization or any international department or agency (e.g. the United Nations (UN), the International Monetary Fund (IMF), the World Bank, etc.).

Products Close to Expiration: Products whose shelf life is close to the expiration date (classified with the colors orange or red).

Reputational Analysis or Reputational Due Diligence ("DD"): This procedure involves *screening* Business Partners who wish to enter into a relationship or already have a relationship with the Company, through contracts classified by the *Compliance* Area as High Risk, in order to understand the degree of risk that may be associated with these Business Partners. The DD verifies information on lawsuits, restrictive lists or negative media that show signs of violations of the laws and regulations in force and/or the guidelines contained in the Transparency Manual or in BRF's internal Policies and Regulatory Documents practiced by these Business Partners.

Sponsorship: Provision of financial resources, human resources, services or products by BRF for an event or activity, either for marketing and/or institutional purposes, with the association of BRF brands and with the sponsorship referred to as the counterpart.

Sponsorship Committee: Made up of the Marketing Board, Corporate Reputation Board, Institutional Relations Area, with support from the Compliance, HR and Legal Boards. The purpose of the Committee is to evaluate sponsorship requests, as described in its Internal Regulations.