



## **Gifts, Presents and Hospitalities Corporate Policy**

### **English Version**

#### **1 OBJECTIVE**

Establish guidelines regarding the offering or receipt of Gifts, Presents, and Hospitality, in addition to the definitions contained in the BRF Transparency Manual, to be adopted by Employees of BRF S.A. ("BRF" or "Company") and other professionals acting on behalf or benefit of the Company. This Policy should be observed, respecting the other internal norms of BRF, as well as national and international legislation, ensuring a transparent and ethical working environment.

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

#### **2 APPLICABILITY**

This Policy applies to all Employees of BRF, as well as to any Business Partner, located in Brazil or abroad (jointly, People). All Business Partners of BRF must ensure that acts performed on behalf of BRF or related to the execution signed or intend to sign with BRF, meet the same integrity standards expected of Employees of BRF.

#### **3 ROLES AND RESPONSIBILITIES**

##### **3.1 COMPLIANCE BOARD**

It is up to the Compliance Board: (i) advise on the appropriate treatment of offers or Receipt of Gifts, Presents, or Hospitality; (ii) respond to queries on the subject, with clarification of any questions related to this Policy; (iii) establish the procedures and instructions necessary for its implementation; and (iv) communicate the rules defined in this Policy.

##### **3.2 BRF EMPLOYEES**

It is the duty of Employees of BRF to act ethically, impartially and objectively, in the best interest of Company.

It is up to all Persons to know, respect and disseminate the guidelines set out in this Policy, as well as to conduct the training to which they are convened and report to



the Transparency Channel any suspected violation of applicable law, the Transparency Manual, this Policy or other policies of BRF.

It is also the duty of Employees to report to the Manager, to the Human Resources department and/or the Compliance Board any offers or receipt of Gifts, Presents and Hospitality, which are in disagreement with the guidelines contained in this Policy. In addition, Employees may also voluntarily report and/or consult the Compliance Area whenever they deem it relevant.

### **3.3 HUMAN RESOURCES AREA**

It is the responsibility of the Human Resources area to: (i) guide on the appropriate treatment of the offer or receipt of Gifts, Presents and Hospitality; (ii) have a drawing, among Employees of BRF, for the Gifts or Presents received that are not in compliance with the rules of this document and that are not eligible for refusal; and (iii) apply the appropriate disciplinary measures in cases of non-compliance with this document.

### **3.4 COMMUNICATION AND CORPORATE REPUTATION AREA**

It is the responsibility of the Communication and Corporate Reputation area: to (i) analyze the reasonableness of sending the Presents and/or Gift to Digital Influencers and guide them about the guidelines of the BRF Business Partner Code of Conduct, as well as behavior guidelines during publications involving products of BRF; (ii) guide Digital Influencers on advertising recommendations, according to guidelines of the National Council for Advertising Self-Regulation ("CONAR"), whenever BRF sends Gifts or Presents to them; and (iii) guide and approve the participation of Employees in *lives* and *webinars*, promoted by Business Partners, institutions and organizations.

## **4 GUIDELINES**

### **4.1 CONCEPT, FLOW AND GENERAL ASSUMPTIONS ON THE OFFER AND RECEIPT OF GIFTS, PRESENTS AND HOSPITALITY**

BRF understands that Gifts, Presents, and Hospitality can help strengthen business relations by respecting the cultures of the country in which the offer or receipt takes place and the internal guidelines of Business Partners of BRF.

Gifts, Presents, and Hospitality can only be offered or accepted if:

- (i) They occur in accordance with applicable national and foreign legislation, as well as with the internal policies and norms of the parties involved;



(ii) Are granted or received:

1. To assist in the promotion of the brand, as a demonstration or explanation of products and services;
2. To celebrate special dates and festivities, such as city or state anniversaries and religious dates;
3. At ceremonies or corporate events.

(iii) Are granted or received in a transparent manner and do not generate any embarrassment in the event of public exposure to BRF or its Employees;

(iv) They have reasonable costs and comply with the values described in this Policy and in national and foreign laws. In addition, Hospitality, including invitations to meals, event participation, training, congresses and seminars, may be offered or accepted:

a) If they are granted and/or received without any expectation of reciprocity, obligation, or exchange of favor;

b) If they are addressed to BRF and are professional in nature;

c) If the event, training, congress or seminar has a clear business purpose, related to the activities of the guest and/or the Company.

The Business Partners from BRF also have rules for offering or receiving Gifts, Presents, and Hospitality.

The Employee of BRF who intends to offer or receive Gifts, Presents, or Hospitality must be informed about these rules before offering or accepting them.

It is forbidden to accept or offer Gifts, Presents and Hospitality if offered or received to:

(i) Improperly influence or appear to influence a business decision or gain;

(ii) Generate or appear to generate an Undue Advantage or any kind of constraint to either party;

(iii) Occur in a customary manner involving the same Employee and the same Business Partner;

(iv) Originate from a Business Partner who is participating in a process of quotation, contracting or renewal with BRF;

(v) Occur in cash or other means of payment, such as gift cards, voucher, stocks, loans, payments of vacation stays, travel or in the form of luxurious items; and

(v) Gifts, Presents and Hospitality received are used to sell internally or externally.



**NOTE 1:** It is not recommended to receive and offer alcoholic beverages, specific cases due to cultural/regional particularities should be evaluated by the Compliance Board.

**NOTE 2:** BRF may offer Gifts, Presents and Hospitality to the Business Partner who is participating in a process of quotation, contracting or contract renewal, provided that the guidelines of this Policy are observed. However, the receipt of Gifts, Presents and Hospitality is forbidden when the Business Partner is in this condition.

**NOTE 3:** Do not follow the flow or rules provided for in this Policy, the Gifts and Presents offered or received:

- (1) For valuation, actions of Endomarketing or others related to the internal incentive of BRF's Employees;
- (2) Items related to the contract signed with BRF, for example, as consideration for an event sponsored by the Company, which will not be characterized as Gifts, Presents and Hospitalities, but as consideration for the business entered into between BRF and the Business Partner.

#### **4.2 GENERAL RULES FOR GIVING OR RECEIVING GIFTS AND PRESENTS RELATED TO PEPs AND PUBLIC AUTHORITIES**

The offer or receipt of Gifts and Presents, directly or indirectly from or to PEPs or Public Authorities, national or foreign, must observe the established rules in relation to values, nature of allowed items, among other established guidelines by the said body of the Public Authority, in different spheres (Federal, State and Municipal), through Ordinances or equivalent documents. Such cases must be submitted for approval by the Compliance area.

On protocol occasions and/or commemorative dates relevant to the culture of the country or BRF, they can be offered and received Gifts, Presents, and Hospitalities, provided that the limits established by applicable national and international legislation are observed, as well as internal rules of the Public Authority in question and of this Policy. Such cases must be submitted for approval by the Compliance Board and the Institutional Relations area.

#### **4.3 SPECIFIC RULES FOR GIVING OR RECEIVING GIFTS AND PRESENTS**

Gifts and Presents may be offered and received if they are in accordance with the premises of item 4.1 and if they do not exceed the unit value of BRL 150.00 (one hundred and fifty reais), per Employee, in the year, received from the same legal entity, or its economic group, when it is a private entity. For the international market, the reference value is USD 100.00 (one hundred dollars).



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However, as provided in item 4.2. above, in the case of Politically Exposed Person, the value requirement must comply with the limits determined by the respective body of the Public Authority, of which Politically Exposed Person is a part, therefore not applying the values described in the previous paragraph.

In addition, the sending of Gifts and Presents with values different from the above item may be approved by the BRF Transparency Committee, as assessed by each specific group of BRF's Business Partners. (Ex.: Digital Influencers, integrated, etc.).

If the Gifts or Presents should be refused for not complying with the rules of this Policy, it must be formalized by email, thanking the offer and informing the Offeror regarding the BRF Transparency Manual, this Policy, and the need to maintain impartiality and objectivity in business relationships. This Policy and the Transparency Manual are available on the Company's institutional website.

If the Gifts or Presents cannot be refused, if it is discourteous or inappropriate for the local culture, or if it does not comply with the guidelines of the Business Partner or the agency of the offeror Public Authority, the Employee who received it must send the item to the local Human Resources area, for a drawing among the Employees of the unit, or donate the item to a charity recommended by the BRF Institute, following the guidelines of the Corporate Policy Donations and Sponsorship.

The drawing must be documented and records must be kept by the local Human Resources area. In these cases, the Employee who received the Gifts or Presents in disagreement with this Policy must notify the Offeror about the BRF rules, and may inform them that the Policy is available on the Company's institutional website.

Employees cannot receive Gifts or Presents or invitations to Hospitalities in their homes. If this happens, the Employee must refuse them and communicate to the Offeror about the rules of BRF.

#### **4.4 RULES FOR OFFERING AND RECEIVING HOSPITALITIES**

Hospitalities can be offered and accepted if they are in accordance with the premises of item 4.1. The Employee who intends to receive or offer Hospitalities must request approval from their Manager.

If invitations to events, trainings, conferences and seminars involve expenses with national or international travel to be borne by the host, such expenses must be compatible with the criteria defined in Corporate Norm 19.6.042 - *Viagens Corporativas* /Corporate Travels. The cost of business travel cannot, under any circumstances, be extended to family members and other persons not directly related to the purpose of the trip.

If the Business Partner is participating in a BRF competition or contract renewal, and participation in training, congresses or seminars is essential, from the standpoint of technical updating and competitiveness, the area may participate in the event, training,



congress or seminar provided that the costs are fully paid by BRF (registration, travel expenses, etc.).

It is forbidden to accept invitations that are exclusively Entertainment.

#### **4.5 RULES FOR OFFERING AND RECEIVING HOSPITALITIES BY PEPs**

Invitations to PEPs to participate in events, trainings, conferences and seminars must be approved by the Manager of the Employee, as well as by the Compliance area and Institutional Relations area. After approval, the invitation must be sent to the Public Authority in question, so that it can designate its representative.

#### **4.6 RULES FOR OFFERING OR RECEIVING BUSINESS MEALS**

Offering or receiving business meals must comply with the general guidelines described in item 4.1, as well as taking place preferably on weekdays, during lunchtime. In addition, pay attention to the following rules:

- (i) The value of the meal must not exceed R\$150.00 (one hundred and fifty reais) per person, in the domestic market, and USD 100.00 (one hundred dollars), per person, in the international market. Any exceptions must be evaluated by BRF's Compliance Board;
- (ii) The meal must have a clear business purpose;
- (iii) The invitation to the meal cannot be extended to family members of either party.

In the case of payment of the meal by an Employee of BRF, they will be reimbursed upon presentation of legal proof of expenses, in accordance with Corporate Norm 04.10.002 *Reembolsos e Acertos de Despesas/* Reimbursements and Expenses.

BRF recognizes that in the case of operations abroad, the consumption of alcoholic beverages is a cultural issue. Thus, in the cases of countries where local legislation allows the consumption of alcoholic beverages, the payment and reimbursement of alcoholic beverages must be approved by the Director responsible for the area or by the responsible Vice President, when the expense is carried out by Directors, as provided for in Corporate Norm 04.10.002 *Reembolsos e Acertos de Despesas/*Reimbursements and Expenses.

Business Partners are not allowed to sponsor parties, happy hours, get-togethers and similar events for the Employees of BRF. However, it is possible for BRF Employees to participate in events, promoted by Business Partners, which contain entertainment in their programming, provided that their professional character is the main reason for the aforementioned event.



#### **4.7 RULES FOR OFFERING OR RECEIVING BUSINESS MEALS FROM OR TO PEPs**

The offer or receipt of business meals, directly or indirectly from or to PEPs or Public Authorities, national or foreign, shall observe the rules established by the said body of Public Authority, in different spheres (Federal, State and Municipal), through Ordinances or equivalent documents. Such cases must be submitted for approval by the Compliance Area.

#### **4.8 ACCOUNTING RECORDS**

All expenses incurred related to Gifts, Presents and Hospitality, must be entered in a correct and detailed manner in the accounting records of BRF, with due proof in cases of reimbursement.

#### **4.9 EXCEPTIONS TO POLICY**

Omissions or exceptions to this Policy must be communicated and resolved by the Compliance Board and/or by the BRF Transparency Committee, as the case may be, always bearing in mind the general guidelines described in item 4.1.

#### **4.10 CONTROLS**

The Compliance Board regularly monitors the offer and receipt of Gifts, Presents and Hospitality, in order to verify the correct application of this Policy.

### **5 REFERENCE DOCUMENTS**

- CE 1.1.100 - *Manual de Transparência BRF / BRF Transparency Manual / Manual de Transparencia BRF.*
- CP 28.1.002 - *Política Corporativa de Denúncias ao Canal de Transparência / Corporate Policy of Reporting to the Transparency Channel.*
- CP 28.1.004 - *Política Corporativa de Doações e Patrocínios / Donations and Sponsorships Corporate Policy.*
- CP 28.1.005 - *Política Corporativa de Conflito de Interesses / Conflict of Interests Corporate Policy.*
- CP 28.1.010 - *Política Corporativa Antissuborno e Anticorrupção / Anti-Bribery and Anti-Corruption Corporate Policy.*



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- CN 04.10.002 - *Reembolsos e Acertos de Despesas* / Reimbursements and Expenses.
- CN 11.4.006 - *Relacionamento Institucional* / Institutional Relations / *Relaciones Institucionales*.
- CN 19.6.042 - *Viagens Corporativas* / Corporate Travels.
- CONAR Advertising Guide by Digital Influencers ( <http://conar.org.br/index.php?codigo&pg=influenciadores>)

## **6 FINAL PROVISIONS**

This document is valid from the date of its publication and can be changed at any time and at any discretion. This Policy is effective on the date of its publication, revoking provisions to the contrary.

The recipients of this Policy are aware that their non-compliance, as well as non-compliance with the Applicable Law and other BRF policies, such as the BRF Transparency Manual, may be subject to internal disciplinary procedures, according to the Consequence Policy, without prejudice to any applicable legal measures.

In addition, seeking to maintain the Company's ethical standards and monitor business relationships with Business Partners, as well as assisting in the prevention and detection of all forms of Corruption, BRF supports and encourages People to report any practices that may represent a violation or potential violation of this Policy, the Integrity System, or that are in disagreement with applicable national and foreign legislation.

Complaints must be made to the Transparency Channel, made available by BRF in the domains below.

- [compliance.brf.com](http://compliance.brf.com)

It is possible to file complaints by phone, website or e-mail. In countries where legislation permits this, it is also possible to file anonymous reports.

When making a report, as much detail as the complainant is aware of should be provided to assist in the investigation.

BRF strongly condemns any and all forms of retaliation against the whistleblower who has filed a complaint in good faith and with responsibility, even if his complaint proves unfounded, as established in the Corporate Policy of Reporting to the Transparency Channel.

BRF, through the Compliance Board, undertakes to investigate complaints received independently, cautiously and responsibly, in a fair and impartial manner, and to take appropriate disciplinary and/or legal measures, when necessary.





## 7 APPROVALS

PERSON IN CHARGE	AREA
PREPARED BY	Global Compliance Board
REVISION	Executive Board
APPROVED BY	Transparency Committee

## GLOSSARY

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

**Business Partners:** External party, with which 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, therefore including, but not limited to, customers, joint ventures, joint venture partners, consortium partners, third-party providers, contractors, consultants, subcontractors, suppliers, integrated, sellers, advisers, agents, distributors, representatives, intermediaries, investors, among others.

**Conflict of Interests:** 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, generally diverging 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.

**Digital Influencer:** Individual who has a loyal and engaged audience in their online channels and, to some extent, exerts the ability to influence the purchase decision of their followers. For purposes of defining this Policy, the term “influence” is directly related to the followers with whom the influencer shares content.

**Employees:** 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 workers, workers with a time contract part-time and fixed-term and occasional workers.

**Entertainment:** Events, trips, tours, tickets to concerts or sporting events, whose main purpose is to provide leisure activities without a professional nature.

**Gifts:** Item that (i) has no commercial value; (ii) is distributed as a courtesy, advertising or customary disclosure; (iii) is distributed on the occasion of events or commemorative



dates of a historical or cultural nature; (iv) contains the logo of the legal entity that granted the Gifts; (v) is of a general nature, that is, it is not intended to exclusively bestow a specific person; and/or (vi) has been produced by the Company. Examples: calendars, diaries, pens, key chains, caps, shirts and others.

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

**Manager:** The immediate leader of the Employee, to whom he reports and is responsible for overseeing his activities.

**Offeror:** One that offers Presents, Gift or Hospitality.

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

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

**Public Agent or Politically Exposed Person (PEP):** For the purposes of this Policy, one 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 bond, mandate, concession, position, employment or function in the Public Authority, or even where it exerts significant influence on decision-making by law or participation in the Public Authority;
- b) Political party leaders, as well as political representatives (municipal, state, district and federal);
- c) Executives and representatives of public international organizations, such as the United Nations or the World Trade Organization.

**Public Authority:** For the purposes of this Policy, the term Public Power 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, States, Federal District, Municipalities, Territory (whether executive, legislative, judicial or administrative), public companies, mixed economy, or concessionaire of public services including: municipalities, 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 (eg United Nations (UN), International Monetary Fund (IMF), World Bank, etc.).



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**Transparency Channel:** The Transparency Channel is an independent channel, managed by an outsourced company and/or by the Compliance area, and allows reports to be sent at any time by BRF Employees and/or Business Partners, through the various channels of communication available, ensuring the anonymity of the whistleblower whenever he wishes not to identify himself.

**Undue Advantage:** For the purpose of this Policy and in general terms, Undue Advantage is the offering of anything of value to receive a consideration for any preferential or more favorable treatment in obtaining or maintaining contracts, services, goods or businesses or even , influence relationships, public or private, in any way. "Anything of value" can be monetary values, such as cash, gift cards, debt payments, loans and contributions, in addition to 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 to public office, business opportunities, consultancies, etc.